Stock Code:3704

Unizyx Holding Corporation

2022 Annual Shareholders’ Meeting

Meeting Agenda

(Translation)

Convening Methods: Physical Shareholders’ Meeting

Time of Meeting: June 15, 2022 (Wednesday)

Venue of Meeting: B1, Conference Hall, No. 6, Innovation Road II, Hsinchu Science Park, Hsin-Chu, Taiwan

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Unizyx Holding Corporation

2022 Annual Shareholders' Meeting Agenda

Time : 9:00 am, June 15, 2022 (Wednesday)

Venue:B1, Conference Hall, No. 6, Innovation Road II, Hsinchu Science Park, Hsin-Chu, Taiwan

Convening Methods: Physical Shareholders' Meeting

1. Call the Meeting to Order

   (Report the number of shares represented by attendees)

2. Chairman's Address

3. Reports
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   (7) Proposal for lifting the non-competition restriction on the directors of the 5^{th} term.
6. Extemporary Motions

7. Meeting Adjourned

Reports

1. 2021 Business Report
   Explanation:
   Please refer to Attachment 1 (pages 13~15) of this manual.

2. Audit Committee's Review Report
   Explanation:
   Please refer to Attachment 2 (page 16) of this manual.

3. Report on 2021 Distributable Compensation For Employees and Directors
   Explanation:
   The Company's 2021 distributable compensation for employees and directors were approved by the resolution adopted in the board meeting on March 14, 2022. Of which, the employees' compensation are NTD108,000 and directors' compensation are NTD 15,028,000, all paid in cash.

4. Report on 2021 Issuance of Unsecured Common Corporate Bonds
   Explanation:
   The Company issued the NT dollar-denominated unsecured common corporate bonds for total NT$1.9 billion in 2021. The main terms are as follows:

Type of corporate bonds	The 1st Unsecured Common Corporate Bonds in 2021
Issuance date	August 5, 2021
Purpose	Replenish the operating funds
Face value	NT$1,000,000
Location of issuance and trading	Taipei Exchange
Issued Price	Issued at the face value
Total Amount	NT$1,900,000,000
Interest rate	Fixed rate 0.85%
Maturity Date	Five years Matured on August 5, 2026
Repayment	100% principal repayment upon maturity
Interest Repayment	The corporate bonds accrue the interest annually at simple interest of coupon rate, and the interest is paid annually.

5. Report on 2021 Repurchase of Treasury Shares

Explanation:

The Company executed the 11th repurchase of treasury as describe below:

Term	11th
Board Resolution Date	November 3, 2021
Purpose of Repurchase	Protecting the Company's credit and shareholders' interests
Repurchase period	November 4, 2021 to January 3, 2022
Expected Quantity of Repurchased Shares	20,000,000 shares of common stocks
Range of Repurchase Prices	NT$25-32
Actual Repurchase period	November 9, 2021 to December 6, 2021
Actual Quantity of Repurchased Shares	2,936,000 shares of common stocks
Actual Amount of Repurchased Shares	NT$93,609,416
Average Repurchased Price Per Share in the Execution	NT$31.88
Cumulative Shareholding: Ratio to the Total Issued Shares (%)	2,936,000 shares of common stocks; 0.65%
Reason of Incomplete Execution	To protect the shareholders' rights and respect the market mechanism, the Company repurchases in batches depending on the price movement and trading volume; therefore, the execution is incomplete.
Shares cancelled	2,936,000 shares Cancellation has not completed

6. Report on amendments to the Company's "Corporate Social Responsibility Best Practice Principles"

Explanation:

Pursuant to Tai-Zheng-Chi-Li-Zhi No. 11000241731 issued by the Taiwan Stock Exchange Corporation on December 7, 2021, the board of directors approved the amendments to some provisions of the "Corporate Social Responsibility Best Practice Principles," and renamed such as the "Sustainable Development Best Practice Principles." Please refer to Attachment 6 (page 34~43); for the all provisions after the amendments, please refer to Appendix 4 (page 91~97).

Ratifications

1. To Approve the 2021 Business Report and Financial Statements
   (Proposed by the Board of Directors)
   Explanation:
   (1) Unizyx's 2021 Financial Statements have been audited by An-Chih Cheng, CPA and Chi-Lung, Yu, CPA from KPMG Taiwan.
   (2) For 2021 Business Report, please refer to Attachment 1 (pages 13~15) of this manual.
   (3) For 2021 Independent Auditors' Report and Financial Statements, please refer to Attachment 3 (pages 17~25) and Attachment 4 (pages 26~ 32) of this manual.

   Resolution:

2. To Approve the Proposal for 2021 Earning Distribution
   (Proposed by the Board of Directors)
   Explanation:
   (1) Proceeded pursuant to Paragraph 2, Article 232 of the Company Act and the Articles of Incorporation. It is intended to distribute NTD 0.5 per share as the cash dividends, for total NTD225,339,428. Please refer the 2021 Earnings Distribution Table at Attachment 5 (page 33) of this manual.
   (2) If there is a subsequent change in the number of outstanding shares due to employee stock options , repurchase or transfer of treasury shares causing dividend payout ratio to change, it is proposed for the annual shareholders' meeting to grant the Board of Directors full power and authority to handle all related issues.
   (3) The distribution record date and other related matters for the cash distribution, upon the ratification of annual shareholders' meeting, the Board of Directors will be authorized to determine.
   Resolution:

Discussions and Election

1. To Discuss the Proposal for Capital Reduction with Cash Payment
   (Proposed by the Board of Directors)
   Explanation:
   (1) The Company intends to conduct a capital reduction with cash payment and refund share payments to the shareholders, for total NTD 450,678,850, and 45,067,885 shares to be cancelled, in order to adjust the capital structure and increase the return on shareholders' equity.
   (2) The capital reduction percentage is 10%, refund NTD 1 per share. The calculation is based on the 450,678,855 outstanding shares and NTD 4,506,788,550 of paid-in capital as of December 31, 2021.
   (3) The cancellation of shares for the cash capital reduction shall be calculated individually based on the number of shares held by each shareholder on the

shareholders'roster at the record date for capital reduction and replacement of shares.900 shares will be reissued for every 1,000 shares.Total of 45,067,885 shares will be cancelled.Shareholders may have the Company's stock affairs unit consolidate fractional shares after capital reduction into whole shares, from five days before the book closure date of replacement of shares upon capital reduction to the book closure ending date, and register the whole shares. Based on the last trading day closing prices on the stock exchange market prior to the Company's record date for capital reduction and replacement of shares, cash shall be paid to shareholders according to the proportion of fractional shares that still cannot be consolidated into a whole share after consolidation, and rounded to the nearest dollar (insufficient amounts shall be rounded off). The Chairman is authorized to designate specific persons for purchase all fractional shares that are less than one share by cash on the closing price.

(4) The new shares for replacement of this capital reduction with cash payment adopt non-physical issuance, and their rights and obligations are the same as those of the original shares.

(5) If there is a subsequent change in the number of outstanding shares due to employee stock options, repurchase or transfer of treasury shares, causing capital reduction ratio to change, or any changes and necessary adjustments caused by amendments in regulations or requests from competent authorities,it is proposed for the general shareholders meeting to grant the Board of Directors full power and authority to handle all related issues.

Resolution:

2. To Discuss the Proposal for amending the “Articles of Incorporation”
(Proposed by the Board of Directors)
Explanation:
(1) Amending the “Articles of Incorporation” due to the practical demands.
(2) The comparison table of this amendment is provided in Attachment 7 (pages 44~54) of this manual.

Resolution:

3. To Discuss the Proposal for amending the “Procedures for Derivatives Trading”
(Proposed by the Board of Directors)
Explanation:
(1) Amending the “Procedures for Derivatives Trading” due to the practical demands.
(2) The comparison table of this amendment is provided in Attachment 8 (pages 55~60) of this manual.

Resolution:

4. To Discuss the Proposal for amending the "Procedures for Acquisition or Disposal of Assets"
(Proposed by the Board of Directors)
Explanation:
(1) Pursuant to Letter of TWSE on February 7, 2022, Tai-Zheng-Shang-Yi-Zhi No. 1110002112, the "Procedures for Acquisition or Disposal of Assets" are amended.
(2) The comparison table of this amendment is provided in Attachment 9 (pages 61~72) of this manual.

Resolution:

5. To Discuss the Proposal for lifting the non-competition restriction on the directors of the 4th term
(Proposed by the Board of Directors)
Explanation:
(1) Proceeded pursuant to Article 209-1 of the Company Act.
(2) Whereas the Company's directors may concurrently take positions with identical or similar businesses as the Company, to the extent where the Company's interests are not harmed, it is proposed to have the meeting of shareholder approve to lift the non-competition restriction on these directors. The newly-added positions of the directors at other companies are described as the following: (as of January 15, 2022)

Name	Current positions taken at other companies concurrently	Remarks
Shun-I Chu	Director, Zyxel Networks Corporation	Representative, Unizyx Holding Corporation
	Chairman/Director, Zytpe Communications Corporation	Representative, Zyxel Networks Corporation
	Director, Zyxel Communications (Shanghai) Co., Ltd.	Representative, Zyxel Networks Corporation
	Director, Zyxel Networks A/S (ZNet AS)	Representative, Zyxel Networks Corporation
	Director, Zyxel Communications B.V. (ZNet BNL)	Representative, Zyxel Networks A/S
	Director, Zyxel Technology India Pvt Ltd. (ZNet IN)	Representative, Zyxel Networks Corporation
Gordon Yang	Chairman/Director/General Manager, Zyxel Networks Corporation	Representative, Unizyx Holding Corporation
	Legal Representative/General Manager, Zyxel Communications (Shanghai) Co., Ltd.	Representative, Zyxel Networks Corporation
	Director, Zyxel Networks A/S (ZNet AS)	Representative, Zyxel Networks Corporation
	Director, Zyxel Communications B.V. (ZNet BNL)	Representative, Zyxel Networks A/S

Name	Current positions taken at other companies concurrently	Remarks
	Director, Zyxel Technology India Pvt Ltd. (ZNet IN)	Representative, Zyxel Networks Corporation
	Director, XSquare Communications Corporation (XSquare)	Representative, MitraStar Technology Corporation

Resolution:

6. To Discuss the Proposal to Re-elect directors of the 5th term
   (Proposed by the Board of Directors)
   Explanation:
   (1) The term of office for the directors of the 4th term has expired on June 11, 2022. Their terms are extended up to the re-election pursuant to laws.
   (2) Pursuant to the Articles of Incorporation, the nine of the directors (three independent directors included) will be re-elected as the directors of the 5th term. When the new directors are elected, the three independent directors will form the Audit Committee. The term of office for the new directors is three years, from June 15, 2022 to June 14, 2025.
   (3) Pursuant to Article 192-1 of the Company Act, Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers, and the Company's Articles of Incorporation, the board of director nominates the candidates of directors (independent directors included) as following, along with their major education and career background, and shareholdings.

Position	Name	Education and work experience	Number of shares held
Director	Shun-I Chu	Department of Electronics Engineering, National Chiao-Tung University Chairman, Unizyx Holding Corporation General Manager, Yilung Technology	100,173,833
Director	Gordon Yang	MBA, Claremont Graduate University CEO, Unizyx Holding Corporation General Manager, Zyxel Communications Corp.	2,252,051
Director	Yuh-Long Chen	Ph.D., Institute of Electronics, National Chiao-Tung University Vice Chairman, Unizyx Holding Corporation	8,498,178

Position	Name	Education and work experience	Number of shares held
		Chairman, MitraStar Technology Corporation	
Director	Wayne Huang	Master, Electrical Engineering, National Chengkung University General Manager, MitraStar Technology Corporation Technician, National Chung-Shan Institute of Science and Technology	213,243
Director	Ping-Jie Chu	MS in Finance, Business Administration College, Washington University in St. Louis, the U.S.A Special Assistant, Unizyx Holding Corporation Deputy CEO, Zyxel Foundation	3,505,444
Director	Ping-Chin Li	Ph.D., Department of Electronics Engineering, University of Southern California Chairman/General Manager, ZyFX Technologies Inc. Team leader, 14th Team, Third Institute, National Chung-Shan Institute of Science and Technology	645,122
Independent director	Feng Chian	Master, Institute of Electronics, National Chiao-Tung University Senior Consultant, 21Vianet Group, Inc. Executive VP, Taiwan Fixed Network Co., Ltd.	0
Independent director	Chin-Tang Liu	Department of Accounting, Tamkang University CPA, KPMG 21st director of Taiwan Provincial CPA Association Teaching Assistant, Tamkang	0

Position	Name	Education and work experience	Number of shares held
		University	
Independent director	Chin-Liang Wang	Ph.D., Institute of Electronics, National Chiao-Tung University Distinguished Professor, Department of Electrical Engineering and Institute of Communications Engineering, National Tsing Hua University Technology Advisor, Metanoia Communications Inc. Advisor, Tze-Chiang Foundation of Science & Technology Director, MediaTek Foundation	0

(4) Mr. Feng Chian have taken the Company's seat of independent director for more than three terms of office; however, as he is familiar to the related laws and regulations, and seasoned in corporate governance, he is able to make independent judgement and provide professional advices. Therefore, he is nominated as an independent director candidate this time.

(5) Please elect.

Election results:

7. To Discuss the Proposal for lifting the non-competition restriction on the directors of the 5th term.

(Proposed by the Board of Directors)

Explanation:

(1) Proceeded pursuant to Article 209-1 of the Company Act

(2) Whereas the Company's directors may concurrently take positions with identical or similar businesses as the Company, to the extent where the Company's interests are not harmed, it is proposed to have the meeting of shareholder approve to lift the non-competition restriction on these directors. New positions served by the directors in other companies are described below：

Name	Current positions taken at other companies concurrently	Remarks
Shun-I Chu	Director, Zyxel Networks Corporation	Representative, Unizyx Holding Corporation

Name	Current positions taken at other companies concurrently	Remarks
	Chairman/Director, Zytpe Communications Corporation	Representative, Zyxel Networks Corporation
	Chairman, Zyxel Communications (Shanghai) Co., Ltd.	Representative, Zyxel Networks Corporation
	Director/General Manager, Tianjin Huagin Communications Equipment Co., Ltd.	Representative, Zyxel Networks Corporation
	Chairman, Zyxel (Thailand) Company Ltd. (ZNet TH)	Representative, Zyxel Networks Corporation
	Director, Zyxel Technology India Pvt Ltd. (ZNet IN)	Representative, Zyxel Networks Corporation
	Director, Zyxel Networks A/S (ZNet AS)	Representative, Zyxel Networks Corporation
	Director, Zyxel Communications B.V. (ZNet BNL)	Representative, Zyxel Networks A/S
	Chairman /Director, Black Cat Incorporation	Representative, Unizyx Holding Corporation
	Director, ZyFX Technologies Inc.	Representative of ZYXEL Foundation
	Director, ZQAM Communications Corporation	
Gordon Yang	Chairman/Director/General Manager, Zyxel Networks Corporation	Representative, Unizyx Holding Corporation
	Legal Representative/General Manager,Zyxel Communications (Shanghai) Co., Ltd.	Representative, Zyxel Networks Corporation
	Director, Zyxel (Thailand) Company, Ltd. (ZNet TH)	Representative, Zyxel Networks Corporation
	Director, Zyxel Korea Co., Ltd.(ZNet KR)	Representative, Zyxel Networks Corporation
	Director, Zyxel Technology India Pvt Ltd. (ZNet IN)	Representative, Zyxel Networks Corporation
	Director, Zyxel Networks A/S (ZNet AS)	Representative, Zyxel Networks Corporation
	Director, Zyxel Communications B.V. (ZNet BNL)	Representative, Zyxel Networks A/S
	Director, Ardomus Networks Corporation	Representative, Zyxel Technologies Inc.
	Director, Zyell Solutions Corporation	
	Director, XSquare Communications Corporation (XSquare)	Representative, MitraStar Technology Corporation

Name	Current positions taken at other companies concurrently	Remarks
Wayne Huang	Chairman/Director, XSquare Communications Corporation (XSquare)	Representative, MitraStar Technology Corporation
	Adivsor, ITRI	
Ping-Chin Li	Chairman/Director, ZyFX Technologies Inc.	Representative of ZYXEL Foundation
	Director, Zytpe Communications Corporation	Representative, Zyxel Networks Corporation
	Director, Ardomus Networks Corporation	Representative, ZyFX Technologies Inc.
	Chairman/Director, ZQAM Communications Corporation	
	Director,Zyell Solutions Corporation	Representative, ZyFX Technologies Inc.
Chin-Tang Liu	Independent Director, Prolific Technology Inc.	
	Independent Director, Sino-American Silicon Products Inc.	
Chin-Liang Wang	Technology Advisor, Metanoia Communications Inc.	

Resolution:

Extemporary Motions

Meeting Adjourned

Attachment 1

Unizyx Holding Corporation
2021 Business Report

Unizyx Holding Corporation (hereinafter referred to as “Unizyx”) was established through a share swap with Zyxel Communications Corporation (hereinafter referred to as “Zyxel”) on August 16, 2010. Since then, the Group has carried out the reorganization subject to the Group Member’ industrial characteristics in order to upgrade the performance and competitiveness in the industry, as well as its industrial focus and profitability.

1. Business results in 2021:

The operating revenue in Unizyx’s 2021 consolidated statement of comprehensive income is NTD25.68 billion, the gross profit NTD6.06 billion, the gross margin 23.60%, operating expenses are NTD4.64 billion, net income is NTD1.1 billion, and EPS NTD2.49.

(1) Outcome of performance:

Unit: NTD thousand

Item	2021	2020
Operating revenue	25,681,970	22,250,630
Gross profit	6,060,518	5,780,099
Operating income	1,425,434	1,292,694
Income (loss) before income taxes	1,438,064	1,175,888
Net income	1,095,459	831,001

(2) Analysis on profitability:

Item		2021	2020
Return on total assets %		5.46	4.84
Return on attributable to shareholders of the parent %		12.50	10.69
As a percentage of paid-in capital %	Operating Income	31.42	28.88
	Income (Loss) before income taxes	31.70	26.27
Net income %		4.27	3.73
Basic earnings per share/NTD		2.49	1.91

2. Business Outlook:

Unizyx is dedicated to the networking industry to have deeply set its roots in various areas about the network technology and market. Unizyx plans the Group’s business strategies and goals, uses the best effort to plan and utilize its resources effectively and provides the affiliated companies with a better development platform to upgrade its competitiveness and shareholders’ equity. The three subsidiaries, namely Zyxel, MitraStar Technology Corporation (hereinafter referred to as “MitraStar”), and Zyxel Networks Corporation (hereinafter referred to as “ZNet”), are in charge of telecommunication, OEM, and channel business, respectively, and strive in the technologies and markets in the network industry.

Zyxel' brand promise is "Empowering worldwide service providers to unlock the broadband potential." It dedicates to developing comprehensive, reliable solutions that accelerate and satisfy the advent of next-generation fixed and mobile broadband technology to help operators in 150 markets around the world to open up more opportunities with truly converged services. MitraStar specializes in R&D and OEM of network communication technologies and products; by working with the brand clients around the world, it provides value from the customers' point of view and improves the performance of mass production by virtue of innovative design and control over costs, and satisfy customers' needs with excellent production management, logistic management, technical support and customer services. To respond to the effects of the COVID-19 pandemic and the uncertainty resulted from US-Sino trade war, the Company has the deployment for optimal capacity to enhance the partnership with our clients and supply chain. ZNet is committed to the operation of channels businesses, by providing localized sales and services to customers, and actively expanding the scope of brand services, to plan the products and solutions to meet customers' needs.

Zyxel provides solutions instead of products to meet the needs of service providers, while MitraStar seeks more clients for one technology to expand quantity and scale. Zyxel and MitraStar expand their business respectively while supporting each other; collectively, they continue to contribute to the R&D of broadband access equipment, pursue the operational optimization and technological interoperability, increase the return of investment of technologies, and enhance the operating efficiency. In terms of product R&D, Zyxel uses the best effort to position itself in the areas of new generation high-performance fixed and mobile broadband technology and digital home multimedia, and provide telecom operators with products and technologies with higher speed performance. ZNet has been actively positioning the cloud networking management, internet communication security, and smart home areas, to provide complete solutions for businesses and home users. For the operating strategies, it focuses on the management of managed service providers (MSP) with continuous license services to enhance user loyalty.

For products and technologies, Zyxel develops 10G active fiber and passive fiber broadband access solutions aggressively while continuing to provide solutions for operators upgrading their existing copper infrastructure, such as Vectoring, Bonding, and G.fast. As 5G is formally operated commercially, Zyxel has launched the complete 5G NR Fixed Wireless Access (FWA) product portfolio, including outdoor, indoor, portable products, which has been chosen by many European leading mobile telecom operators. By applying the excellent R&D capability of software, MPro Mesh® solution was launched. In addition, for the development of the networking solutions for business applications, to combine the popularity of cloud services, it provides the products and services that may satisfy the networking needs of businesses and home users. With the successful development of the No. 1 Nebula Smart Cloud Management Solution in Taiwan, the best-selling ATP smart firewalls and USG FLEX firewalls are officially supported by the Nebula Cloud Management Platform to assist the SMB and MSP to have more comprehensive information security protection. Meanwhile, the WiFi 6 businesswireless access points have been launched, to satisfy the deployment needs in every environment for SMB or SOHO.

As a networking company, Unizyx's expertise in networking technologies is also applied to the areas of national defense communications and information security. Unizyx is one of the few Taiwan-based suppliers capable of researching and developing the information security hardware products, such as radar, military wireless communications and firewalls.

By virtue of professional management and market deployment, Unizyx will increase rewards to employees to encourage employees and increase the incentives to solicit talents. Externally, it will improve profitability and long-term competitiveness. The entire management team will use its best effort to combine the sound technical energy, create more infinite possibilities for network communications, and upgrade the shareholders'' equity and create a win-win-win situation for Unizyx Holding Corporation and its employees and shareholders."

At last, we wish all of you good health and everything goes well!

Chairman of Board: Shun-I Chu

Chief Executive Officer: Gordon Yang

Chief Financial Officer: Woei Lo

Attachment 2

Unizyx Holding Corporation

Audit Committee’s Review Report

Unizyx’s 2021 Business Report, Financial Statements and proposal for earnings distribution were prepared and submitted by the Board of Directors. The Financial Statements were audited by KPMG and issued an Independent Audit Report. The Business Report, Financial Statements and proposal for earnings distribution, have been reviewed and determined to be correct and accurate by the Audit Committee of Unizyx Holding Corporation. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Please review and approve.

To

Unizyx Holding Corporation 2022 Annual Shareholders’ Meeting

Feng Chian, Convener of the Audit Committee

March 14, 2022

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Independent Auditors' Report

To the Board of Directors of Unizyx Holding Corporation:

Opinion

We have audited the consolidated financial statements of Unizyx Holding Corporation and its subsidiaries ("the Company"), which comprise the consolidated balance sheets as of December 31, 2021 and 2020, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the 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 Company in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of 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 of the current period. 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. Based on our judgment, the key audit matters that should be disclosed in this report are as follows:

1. Valuation of Accounts Receivable

   Please refer to Note 4(7) "Summary of significant accounting policies－Financial instruments", Note 5(1) "Major sources of accounting judgments, estimations and assumptions of uncertainty", and Note 6(5) "Explanation of significant accounts－Notes and accounts receivable, net" to the consolidated financial statements.

Description of key audit matters:

The Company has its customers spread throughout the globe, wherein they are vulnerable to various changes, such as market trend, geopolitical economy as well as regulatory matters. Therefore, the customer credit control is considered to be more complex. When assessing the recoverability of its receivables, it is necessary to consider any changes in the credit quality of the receivables from the original grant date of credit limit to the reporting date. For those receivables that have not been collected within the credit term, the balance of the estimated valuation allowance for bad debts is calculated by reference from the transaction in the past and customers' current financial status. The management's judgment on the balance of allowance for impairment loss of receivables involved uncertainty and it might lead to significant adjustments in estimate, as such, it was one of the key audit matters for our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: testing the completeness and accuracy of the aging analysis; testing the key control of the management for the credit limits and supervision process to assess the appropriateness of approval when sales exceed the credit limits; understanding and evaluating the management' s consideration and the rate of lifetime expected credit losses relating to receivables that are overdue, vouching the receipt of cash after the year end and understanding the possibility of remaining receivables collection suggested by historical trends; testing the adequacy of the Company' s provisions against the receivables by assessing the relevant assumptions, examining and reviewing related documents, discussing with the management the probability of collecting the remaining receivables, as well as recalculating and evaluating the adequacy of the Company's disclosures.

2. Valuation of Inventories

Please refer to Note 4(8) "Summary of significant accounting policies — Inventories", Note 5(2) "Significant accounting judgments, assumptions, and major sources of estimation uncertainty" , and Note 6(6) "Explanation of Significant Accounts — Inventories" to the consolidated financial statements.

Description of key audit matters:

The Company mainly engages in the research and development, as well as the production of networks communication products. Inventories are stated at the lower of cost or net realizable value. The Company used judgment and estimate to determine the net realizable value of inventory at the end of each reporting period. However, the rapid evolution of technology and the fluctuation of market may lead to obsolete inventories and unmarketable items. The net realizable value of the inventory is mainly determined based on assumptions of future demand within a specific time frame, which could result in significant adjustments. As a result, the valuation of inventories is one of the key audit matters of our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: obtaining the inventory aging report and testing the completeness and the accuracy of the aging of inventory based on acceptable documents from the last valid transaction; understanding and evaluating the management' s judgment on the calculation of net realizable value, testing the relevant documents to assess the adequacy and reasonableness for identification of slow moving inventories and discussing with the management about the reasonableness for slow moving inventories; as well as understanding the management's assumption on the completeness of inventory provisions and evaluating the adequacy of provision to write down slow moving or obsolete inventories; and evaluating the adequacy of the Company's disclosures.

Other Matter

Unizyx Holding Corporation has additionally prepared its parent-company-only financial statements as of and for the years ended December 31, 2021 and 2020, on which we have issued an unqualified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, 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 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 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 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 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 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 Company 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 Company to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are An-Chih Cheng and Chi-Lung Yu.

KPMG

Taipei, Taiwan (Republic of China)
March 14, 2022

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the 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 accepted and applied in the Republic of China.

The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Unizyx Holding Corporation and subsidiaries

Consolidated Balance Sheets

December 31, 2021 and 2020

(Expressed in thousands of New Taiwan Dollars)

	December 31, 2021		December 31, 2020	
Assets	**Amount**	**%**	**Amount**	**%**
Current assets:				
Cash and cash equivalents (note 6(1))	$ 5,293,484	25	4,078,159	21
Financial assets at fair value through profit or loss－current (note 6(2))	147,076	1	-	-
Financial assets at amortized cost－current (notes 6(3) and 8)	281,149	1	569,159	3
Notes and accounts receivable, net (note 6(5))	5,520,935	26	5,841,093	30
Accounts receivable－related parties, net (note 7)	21,995	-	4,794	-
Other receivables－related parties (note 7)	3,071	-	5,959	-
Inventories (note 6(6))	6,212,269	29	4,900,890	25
Other financial assets－current	28,415	-	89,467	-
Other current assets, others	496,219	2	918,884	5
	18,004,613	84	16,408,405	84
Non-current assets:				
Financial assets at fair value through other comprehensive income－non-current (note 6(4))	25,713	-	26,999	-
Financial assets at amortized cost－non-current (notes 6(3) and 8)	104,659	-	70,669	-
Investments accounted for using the equity method (note 6(7))	16,292	-	24,059	-
Property, plant and equipment, net (notes 6(9) and 8)	1,699,145	8	1,592,121	8
Right-of-use assets (note 6(10))	418,997	2	471,029	3
Intangible assets, net (note 6(11))	361,893	2	259,758	1
Deferred income tax assets (note 6(18))	547,606	3	513,652	3
Refundable deposits (note 8)	135,391	1	131,690	1
Net defined benefit assets (note 6(17))	66,075	-	69,783	-
Other non-current assets	13,290	-	21,000	-
	3,389,061	16	3,180,760	16
Total assets	**$ 21,393,674**	**100**	**19,589,165**	**100**

	December 31, 2021		December 31, 2020	
Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
Current liabilities:				
Short-term borrowings (notes 6(12) and 8)	$ 1,557,000	7	1,614,247	8
Short-term notes and bills payable (note 6(13))	200,000	1	300,000	2
Financial liabilities at fair value through profit or loss－current (note 6(2))	124	-	46,359	-
Contract liabilities－current (note 6(22))	175,314	1	74,760	-
Notes and accounts payable	4,820,240	23	5,232,851	27
Accounts payable－related parties (note 7)	181,775	1	546,513	3
Payroll and bonus payable	867,201	4	788,435	4
Royalty payable	96,361	-	169,340	1
Other payables－related parties (note 7)	8,618	-	46,489	-
Income tax payable	179,272	1	91,938	-
Provision for warranty obligations－current (note 6(15))	495,545	3	546,982	3
Lease liabilities－current (note 6(16))	39,181	-	46,575	-
Other current liabilities, others	903,698	4	1,077,049	6
	9,524,329	45	10,581,538	54
Non-current liabilities:				
Bonds payable (note 6(14))	1,896,234	9	-	-
Deferred income tax liabilities (note 6(18))	339,904	1	251,828	2
Lease liabilities－non-current (note 6(16))	399,908	2	443,497	2
Net defined benefit liabilities (note 6(17))	12,979	-	5,496	-
Guarantee deposits received	711	-	575	-
	2,649,736	12	701,396	4
Total liabilities	12,174,065	57	11,282,934	58
Equity (note 6(19)):				
Equity attributable to the shareholders of the parent company:				
Capital stock	4,536,148	21	4,476,438	23
Capital surplus	3,680,924	17	3,827,886	20
Retained earnings	1,513,771	7	447,480	2
Other equity	(462,103)	(2)	(351,910)	(2)
Treasury stock	(198,448)	(1)	(120,861)	(1)
	9,070,292	42	8,279,033	42
Non-controlling interests	149,317	1	27,198	-
Total equity	9,219,609	43	8,306,231	42
Total liabilities and equity	**$ 21,393,674**	**100**	**19,589,165**	**100**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Unizyx Holding Corporation and subsidiaries

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2021 and 2020

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

	2021		2020	
	Amount	%	Amount	%
Operating revenues (notes 6(22) and 7)	$ 25,681,970	100	22,250,630	100
Cost of goods sold (notes 6(6) and 7)	19,621,452	76	16,470,531	74
Gross profit	6,060,518	24	5,780,099	26
Operating expenses (note 7):				
Selling and marketing	2,021,928	8	2,044,671	9
General and administrative	893,502	3	845,039	4
Research and development	1,718,432	7	1,599,814	7
Expected credit loss (reversed gain) (note 6(5))	1,222	-	(2,119)	-
Total operating expenses	4,635,084	18	4,487,405	20
Operating income (loss)	1,425,434	6	1,292,694	6
Non-operating income (expenses):				
Other income (notes 6(23) and 7)	73,430	-	185,179	1
Other gains and losses (note 6(23))	171,074	1	(71,072)	-
Shares of gain (loss) of associates accounted for using the equity method, net (note 6(7))	(6,585)	-	(12,450)	-
Interest income	16,351	-	14,471	-
Interest expense (note 6(23))	(29,133)	-	(23,311)	-
Foreign exchange loss, net (note 6(25))	(212,507)	(1)	(209,623)	(1)
	12,630	-	(116,806)	-
Income (loss) before income taxes	1,438,064	6	1,175,888	6
Income tax expenses (note 6(18))	342,605	2	344,887	2
Net income (loss)	1,095,459	4	831,001	4
Other comprehensive income (loss):				
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of defined benefit plans (note 6(17))	(11,069)	-	(18,094)	-
Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income (note 6(19))	(1,286)	-	9,068	-
Total items that will not be reclassified subsequently to profit or loss	(12,355)	-	(9,026)	-
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translation of foreign financial statements	(162,198)	-	127,975	-
Income tax related to components of other comprehensive income that will be reclassified to profit or loss (note 6(18))	32,124	-	(25,562)	-
Total items that may be reclassified subsequently to profit or loss	(130,074)	-	102,413	-
Other comprehensive income for the year	(142,429)	-	93,387	-
Total comprehensive income for the year	**$ 953,030**	**4**	**924,388**	**4**
Net income (loss) attributable to:				
Shareholders of the parent company	$ 1,096,700	4	827,944	4
Non-controlling interests	(1,241)	-	3,057	-
	$ 1,095,459	**4**	**831,001**	**4**
Total comprehensive income attributable to:				
Shareholders of the parent company	$ 956,098	4	921,167	4
Non-controlling interests	(3,068)	-	3,221	-
	$ 953,030	**4**	**924,388**	**4**
Earnings per share (New Taiwan Dollars) (note 6(21)):				
Basic earnings per share	**$**	**2.49**		**1.91**
Diluted earnings per share	**$**	**2.45**		**1.90**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Unizyx Holding Corporation and subsidiaries

Consolidated Statements of Changes in Equity

For the years ended December 31, 2021 and 2020

(Expressed in thousands of New Taiwan Dollars)

	Equity attributable to the shareholders of the parent company														
					Retained earnings				Total other equity interest						
	Capital stock	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (Accumulated deficits)	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total	Treasury stock	Subtotal of equity attributable to the shareholders of the parent	Non-controlling interests	Total equity
Balance at January 1, 2020	$ 4,411,773	-	4,411,773	3,755,876	279,833	200,347	(842,550)	(362,370)	(395,821)	(67,406)	(463,227)	(120,861)	7,221,191	20,777	7,241,968
Net income (loss) for the period	-	-	-	-	-	-	827,944	827,944	-	-	-	-	827,944	3,057	831,001
Other comprehensive income (loss) for the period	-	-	-	-	-	-	(18,094)	(18,094)	102,249	9,068	111,317	-	93,223	164	93,387
Total comprehensive income (loss) for the period	-	-	-	-	-	-	809,850	809,850	102,249	9,068	111,317	-	921,167	3,221	924,388
Share-based payments	-	-	-	37,563	-	-	-	-	-	-	-	-	37,563	-	37,563
Exercise of employee stock options	-	64,665	64,665	14,226	-	-	-	-	-	-	-	-	78,891	-	78,891
Changes in ownership interests in subsidiaries accounted for using the equity method	-	-	-	20,221	-	-	-	-	-	-	-	-	20,221	(20,221)	-
Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	40,000
Decrease in non-controlling interests due to losing control	-	-	-	-	-	-	-	-	-	-	-	-	-	(16,579)	(16,579)
Balance at December 31, 2020	4,411,773	64,665	4,476,438	3,827,886	279,833	200,347	(32,700)	447,480	(293,572)	(58,338)	(351,910)	(120,861)	8,279,033	27,198	8,306,231
Net income (loss) for the period	-	-	-	-	-	-	1,096,700	1,096,700	-	-	-	-	1,096,700	(1,241)	1,095,459
Other comprehensive income (loss) for the period	-	-	-	-	-	-	(10,946)	(10,946)	(128,370)	(1,286)	(129,656)	-	(140,602)	(1,827)	(142,429)
Total comprehensive income (loss) for the period	-	-	-	-	-	-	1,085,754	1,085,754	(128,370)	(1,286)	(129,656)	-	956,098	(3,068)	953,030
Appropriation and distribution of retained earnings:															
Legal reserve used to offset accumulated deficits	-	-	-	-	(32,700)	-	32,700	-	-	-	-	-	-	-	-
Exercise of disgorgement	-	-	-	2	-	-	-	-	-	-	-	-	2	-	2
Cash dividends distributed from capital surplus	-	-	-	(223,822)	-	-	-	-	-	-	-	-	(223,822)	-	(223,822)
Reorganization	-	-	-	-	-	-	(19,463)	(19,463)	19,463	-	19,463	-	-	-	-
Share-based payments	-	-	-	41,124	-	-	-	-	-	-	-	-	41,124	9,106	50,230
Changes in ownership interests in subsidiaries accounted for using the equity method	-	-	-	(15,041)	-	-	-	-	-	-	-	-	(15,041)	15,041	-
Cash dividends received by subsidiaries from the parent company	-	-	-	4,062	-	-	-	-	-	-	-	-	4,062	-	4,062
Disposal of the Company's share by subsidiaries recognized as treasury share transactions	-	-	-	34,510	-	-	-	-	-	-	-	16,022	50,532	-	50,532
Exercise of employee stock options	78,235	(18,525)	59,710	12,203	-	-	-	-	-	-	-	-	71,913	-	71,913
Purchase of treasury stock	-	-	-	-	-	-	-	-	-	-	-	(93,609)	(93,609)	-	(93,609)
Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-	102,040	102,040
Cash dividends paid to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,000)	(1,000)
Balance at December 31, 2021	**$ 4,490,008**	**46,140**	**4,536,148**	**3,680,924**	**247,133**	**200,347**	**1,066,291**	**1,513,771**	**(402,479)**	**(59,624)**	**(462,103)**	**(198,448)**	**9,070,292**	**149,317**	**9,219,609**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Unizyx Holding Corporation and subsidiaries

Consolidated Statements of Cash Flows

For the years ended December 31, 2021 and 2020

(Expressed in thousands of New Taiwan Dollars)

		2021	2020
Cash flows from operating activities:			
Income (loss) before income tax	$	1,438,064	1,175,888
Adjustments:			
Adjustments to reconcile profit (loss):			
Depreciation expense		273,734	268,051
Amortization expense		93,155	95,806
Expected credit loss (reversed gain)		1,222	(2,119)
Provision for warranties and after service cost		21,454	54,620
Provision of allowance for sales discounts		66,833	119,161
Net loss (profit) on financial assets or liabilities at fair value through profit or loss		(162,875)	57,091
Interest expense		29,133	23,311
Interest income		(16,351)	(14,471)
Dividend income		(2,830)	-
Share-based payments		50,230	37,563
Share of loss of associates accounted for using the equity method		6,585	12,450
Gain on disposal of property, plant and equipment		(2,397)	(109)
Loss on disposal of intangible assets		-	164
Loss on liquidation of subsidiaries		-	71
Reversal of inventory obsolescence loss		(35,515)	(113,239)
Others		2,111	859
Total adjustments to reconcile profit (loss)		324,489	539,209
Changes in operating assets and liabilities:			
Changes in operating assets:			
Financial assets or liabilities at fair value through profit or loss		81,725	(11,150)
Notes and accounts receivable (including related parties)		308,466	(1,096,506)
Other receivables－related parties		2,888	(4,227)
Inventories		(1,245,722)	(1,244,079)
Other operating assets		385,435	(176,900)
Total changes in operating assets		(467,208)	(2,532,862)
Changes in operating liabilities:			
Notes and accounts payable (including related parties)		(777,349)	2,350,568
Other payables－related parties		(37,871)	46,489
Other operating liabilities		(186,197)	44,111
Net defined benefit assets and liabilities		122	(573)
Total changes in operating liabilities		(1,001,295)	2,440,595
Total changes in operating assets and liabilities		(1,468,503)	(92,267)
Total adjustments		(1,144,014)	446,942
Cash inflow generated from operations		294,050	1,622,830
Interest received		15,908	13,826
Dividends received		3,768	2,158
Interest paid		(22,534)	(23,188)
Income taxes paid		(85,843)	(68,873)
Net cash flows from operating activities		205,349	1,546,753

(Continued)

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Unizyx Holding Corporation and subsidiaries

Consolidated Statements of Cash Flows (continue)

For the years ended December 31, 2021 and 2020

(Expressed in thousands of New Taiwan Dollars)

	2021	2020
Cash flows from investing activities:		
Acquisition of financial assets at amortized cost	(892,574)	(1,039,062)
Proceeds from repayments of financial assets at amortized cost	1,139,766	419,062
Acquisition of financial assets at fair value through profit or loss	(304,723)	-
Proceeds from disposal of financial assets at fair value through profit or loss	192,564	-
Net cash outflow from loss of control of subsidiaries	-	(33,584)
Net cash outflow from acquisition of subsidiaries	(8,755)	(85,273)
Acquisition of property, plant and equipment	(379,636)	(175,819)
Proceeds from disposal of property, plant and equipment	35,714	962
Decrease (increase) in refundable deposits	(3,701)	24,265
Acquisition of intangible assets	(183,994)	(187,833)
Proceeds from disposal of intangible assets	280	-
Increase in other non-current assets	(17,047)	(27,181)
Net cash flows used in investing activities	(422,106)	(1,104,463)
Cash flows from financing activities:		
Increase in short-term borrowings	14,819,598	6,595,762
Decrease in short-term borrowings	(14,876,384)	(6,611,976)
Increase in short-term notes and bills payable	1,390,000	806,000
Decrease in short-term notes and bills payable	(1,490,000)	(506,000)
Proceeds from issuing bonds (deducting issuance costs)	1,895,650	-
Increase in guarantee deposits received	178	33
Payment of lease liabilities	(46,440)	(49,439)
Cash dividends distributed from capital surplus	(219,760)	-
Exercise of employee stock options	71,913	78,891
Purchase of treasury shares	(93,609)	-
Proceeds from disposal of treasury shares	50,532	-
Exercise of disgorgement	2	-
Increase in non-controlling interests	102,040	40,000
Cash dividends paid to non-controlling interests	(1,000)	-
Net cash flows from financing activities	1,602,720	353,271
Effect of exchange rate changes on cash and cash equivalents	(170,638)	63,250
Net increase in cash and cash equivalents	1,215,325	858,811
Cash and cash equivalents at the beginning of period	4,078,159	3,219,348
Cash and cash equivalents at the end of period	$ **5,293,484**	**4,078,159**

See accompanying notes to consolidated financial statements.

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Independent Auditors' Report

To the Board of Directors of Unizyx Holding Corporation:

Opinion

We have audited the financial statements of Unizyx Holding Corporation ("the Company"), which comprise the balance sheets as of December 31, 2021 and 2020, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent-company-only financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the 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 Parent-Company-Only Financial Statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent-company-only financial statements of the current period. These matters were addressed in the context of our audit of the parent-company-only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on our judgment, the key audit matters that should be disclosed in this report are as follows:

Evaluation of investments accounted for using the equity method

Please refer to Note 4(7) "Summary of significant accounting policies－Investment in associates" , Note 4(8) "Summary of significant accounting policies－Investment in subsidiaries", and Note 6(3) "Explanation of significant accounts－Investments accounted for using the equity method" to the parent-company-only financial statements.

Description of key audit matters:

The investments in subsidiaries accounted for using the equity method constituted 84% of total assets of the Company, wherein the amount is material. As a result, the evaluation of investments accounted for using the equity method is our key audit matter.

How the matter was addressed in our audit:

Our principal audit procedures included: recalculating the shares of profit or loss of associates and subsidiaries in accordance with ownership percentage of shares; physically counting the securities and certificates of long-term equity investment; discussing with the management about the evaluation of subsidiary-related significant matters, as well as understanding the reasonableness of the subsidiary's valuation of impairment for accounts receivable and inventories; considering the adequacy of the Company's disclosures on its accounts.

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

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

In preparing the parent-company-only financial statements, management is responsible for assessing the 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 Parent-Company-Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent-company-only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 parent-company-only financial statements.

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

1. Identify and assess the risks of material misstatement of the parent-company-only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 parent-company-only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 parent-company-only financial statements, including the disclosures, and whether the parent-company-only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this parent-company-only financial statements. We are responsible for the direction, supervision and performance of the audit. Furthermore, we remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are An-Chih Cheng and Chi-Lung Yu.

KPMG

Taipei, Taiwan (Republic of China)
March 14, 2022

Notes to Readers

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

The independent auditors' report and the accompanying parent-company-only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and parent-company-only financial statements, the Chinese version shall prevail.

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

Unizyx Holding Corporation

Balance Sheets

December 31, 2021 and 2020

(Expressed in thousands of New Taiwan Dollars)

Assets	December 31, 2021 Amount	%	December 31, 2020 Amount	%
Current assets:				
Cash and cash equivalents (note 6(1))	$ 780,306	7	191,849	3
Accounts receivable, net (note 7)	40,795	-	38,584	-
Other receivables－related parties (notes 6(8) and 7)	921,597	9	21,271	-
Other financial assets－current	4,001	-	31	-
Other current assets, others	1,009	-	1,002	-
	1,747,708	16	252,737	3
Non-current assets:				
Financial assets at fair value through other comprehensive income－non-current (note 6(2))	9,262	-	9,262	-
Investments accounted for using the equity method (note 6(3))	9,393,237	84	8,050,929	97
Property, plant and equipment, net (note 6(4))	4,805	-	4,121	-
Intangible assets (note 6(5))	103	-	215	-
Deferred income tax assets (note 6(8))	758	-	754	-
	9,408,165	84	8,065,281	97
Total assets	**$ 11,155,873**	**100**	**8,318,018**	**100**

Liabilities and Equity	December 31, 2021 Amount	%	December 31, 2020 Amount	%
Current liabilities:				
Payroll and bonus payable	$ 35,710	-	19,448	-
Compensation payable due to directors (note 6(13))	15,028	-	-	-
Other payables－related parties (note 7)	427	-	498	-
Income tax payable (note 6(8))	108,957	1	6,206	-
Other current liabilities, others	16,246	-	7,337	-
	176,368	1	33,489	-
Non-current liabilities:				
Bonds payable (note 6(6))	1,896,234	17	-	-
Net defined benefit liabilities (note 6(7))	12,979	-	5,496	-
	1,909,213	17	5,496	-
Total liabilities	2,085,581	18	38,985	-
Equity (note 6(9)):				
Capital stock	4,536,148	41	4,476,438	54
Capital surplus	3,680,924	33	3,827,886	46
Retained earnings	1,513,771	14	447,480	5
Other equity	(462,103)	(4)	(351,910)	(4)
Treasury stock	(198,448)	(2)	(120,861)	(1)
Total equity	9,070,292	82	8,279,033	100
Total liabilities and equity	**$ 11,155,873**	**100**	**8,318,018**	**100**

See accompanying notes to the parent-company-only financial statements.

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

Unizyx Holding Corporation

Statements of Comprehensive Income

For the years ended December 31, 2021 and 2020

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

	2021		2020	
	Amount	%	Amount	%
Revenues:				
Service revenues (notes 6(12) and 7)	$ 154,821	12	130,347	14
Shares of profit of subsidiaries and associates accounted for using the equity method (note 6(3))	1,130,027	88	816,677	86
Interest income (note 7)	5,144	-	254	-
Other income	163	-	42	-
	1,290,155	100	947,320	100
Expenses:				
General and administrative expenses (notes 6(7), (10), (13) and 7)	194,279	15	133,339	14
Interest expense	7,178	1	-	-
Loss on disposal of property, plant and equipment	35	-	-	-
	201,492	16	133,339	14
Income (loss) before income taxes	1,088,663	84	813,981	86
Income tax expenses (benefits) (note 6(8))	(8,037)	(1)	(13,963)	(2)
Net income (loss)	1,096,700	85	827,944	88
Other comprehensive income (loss):				
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of defined benefit plans (note 6(7))	(7,466)	(1)	(2,473)	-
Shares of remeasurements of the defined benefit plans of subsidiaries accounted for using the equity method	(3,480)	-	(15,621)	(2)
Shares of unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income of subsidiaries accounted for using the equity method (note 6(9))	(1,286)	-	9,068	1
Total items that will not reclassified subsequently to profit or loss	(12,232)	(1)	(9,026)	(1)
Items that may be reclassified subsequently to profit or loss				
Shares of exchange differences on translation of foreign financial statements of subsidiaries accounted for using the equity method	(160,463)	(12)	127,811	13
Income tax related to components of other comprehensive income to be reclassified to profit or loss (note 6(8))	32,093	2	(25,562)	(3)
Total items that may be reclassified subsequently to profit or loss	(128,370)	(10)	102,249	10
Other comprehensive income for the year	(140,602)	(11)	93,223	9
Total comprehensive income for the year	**$ 956,098**	**74**	**921,167**	**97**
Earnings per share (New Taiwan Dollars) (note 6(11)):				
Basic earnings per share	**$ 2.49**		**1.91**	
Diluted earnings per share	**$ 2.45**		**1.90**	

See accompanying notes to the parent-company-only financial statements.

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)
Unizyx Holding Corporation
Statements of Changes in Equity
For the years ended December 31, 2021 and 2020
(Expressed in thousands of New Taiwan Dollars)

	Capital stock				Retained earnings				Total other equity interest				
	Common stock	Advance receipts for share capital	Total share capital	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings (Accumulated deficits)	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total	Treasury stock	Total equity
Balance at January 1, 2020	$ 4,411,773	-	4,411,773	3,755,876	279,833	200,347	(842,550)	(362,370)	(395,821)	(67,406)	(463,227)	(120,861)	7,221,191
Net income (loss) for the period	-	-	-	-	-	-	827,944	827,944	-	-	-	-	827,944
Other comprehensive income (loss) for the period	-	-	-	-	-	-	(18,094)	(18,094)	102,249	9,068	111,317	-	93,223
Total comprehensive income (loss) for the period	-	-	-	-	-	-	809,850	809,850	102,249	9,068	111,317	-	921,167
Share-based payments	-	-	-	37,563	-	-	-	-	-	-	-	-	37,563
Exercise of employee stock options	-	64,665	64,665	14,226	-	-	-	-	-	-	-	-	78,891
Changes in ownership interests in subsidiaries accounted for using the equity method	-	-	-	20,221	-	-	-	-	-	-	-	-	20,221
Balance at December 31, 2020	4,411,773	64,665	4,476,438	3,827,886	279,833	200,347	(32,700)	447,480	(293,572)	(58,338)	(351,910)	(120,861)	8,279,033
Net income (loss) for the period	-	-	-	-	-	-	1,096,700	1,096,700	-	-	-	-	1,096,700
Other comprehensive income (loss) for the period	-	-	-	-	-	-	(10,946)	(10,946)	(128,370)	(1,286)	(129,656)	-	(140,602)
Total comprehensive income	-	-	-	-	-	-	1,085,754	1,085,754	(128,370)	(1,286)	(129,656)	-	956,098
Appropriation and distribution of retained earnings:													
Legal reserve used to offset accumulated deficits	-	-	-	-	(32,700)	-	32,700	-	-	-	-	-	-
Reorganization	-	-	-	-	-	-	(19,463)	(19,463)	19,463	-	19,463	-	-
Exercise of disgorgement	-	-	-	2	-	-	-	-	-	-	-	-	2
Cash dividends distributed from capital surplus	-	-	-	(223,822)	-	-	-	-	-	-	-	-	(223,822)
Share-based payments	-	-	-	41,124	-	-	-	-	-	-	-	-	41,124
Changes in ownership interests in subsidiaries accounted for using the equity method	-	-	-	(15,041)	-	-	-	-	-	-	-	-	(15,041)
Exercise of employee stock options	78,235	(18,525)	59,710	12,203	-	-	-	-	-	-	-	-	71,913
Disposal of the Company's share by subsidiaries recognized as treasury share transactions	-	-	-	34,510	-	-	-	-	-	-	-	16,022	50,532
Cash dividends received by subsidiaries from the parent company	-	-	-	4,062	-	-	-	-	-	-	-	-	4,062
Purchase of treasury stocks	-	-	-	-	-	-	-	-	-	-	-	(93,609)	(93,609)
Balance at December 31, 2021	**$ 4,490,008**	**46,140**	**4,536,148**	**3,680,924**	**247,133**	**200,347**	**1,066,291**	**1,513,771**	**(402,479)**	**(59,624)**	**(462,103)**	**(198,448)**	**9,070,292**

See accompanying notes to the parent-company-only financial statements.

(English Translation of Parent-Company-Only Financial Statements Originally Issued in Chinese)

Unizyx Holding Corporation

Statements of Cash Flows

For the years ended December 31, 2021 and 2020

(Expressed in thousands of New Taiwan Dollars)

		2021	2020
Cash flows from operating activities:			
Income (loss) before income tax	$	1,088,663	813,981
Adjustments:			
Adjustments to reconcile profit (loss):			
Depreciation expense		940	489
Amortization expense		112	112
Interest expense		7,178	-
Interest income		(5,144)	(254)
Share-based payments		6,018	4,008
Share of gains of subsidiaries and associates accounted for using the equity method		(1,130,027)	(816,677)
Loss on disposal of property, plant and equipment		35	-
Total adjustments to reconcile profit (loss)		(1,120,888)	(812,322)
Changes in operating assets and liabilities:			
Changes in operating assets:			
Accounts receivable		(2,211)	(458)
Other receivables－related parties		20,570	(1,782)
Other financial assets and other current assets		(7)	324
Total changes in operating assets		18,352	(1,916)
Changes in operating liabilities:			
Other payables－related parties		(71)	(6,285)
Accrued expenses and other current liabilities		33,606	(1,496)
Net defined benefit liabilities		17	(169)
Total changes in operating liabilities		33,552	(7,950)
Total changes in operating assets and liabilities		51,904	(9,866)
Total adjustments		(1,068,984)	(822,188)
Cash inflow (outflow) generated from operations		19,679	(8,207)
Interest received		1,174	226
Dividends received		239,240	-
Income taxes refunded (paid)		(10,113)	1,826
Net cash flows from (used in) operating activities		249,980	(6,155)
Cash flows from investing activities:			
Acquisition of investments accounted for using the equity method		(509,998)	-
Acquisition of property, plant and equipment		(2,367)	(3,448)
Proceeds from disposal of property, plant and equipment		708	-
Increase in other receivables－related parties		(800,000)	-
Net cash flows used in investing activities		(1,311,657)	(3,448)
Cash flows from financing activities:			
Proceeds from issuing bonds (deducting issuance costs)		1,895,650	-
Cash dividends distributed from capital surplus		(223,822)	-
Exercise of employee stock options		71,913	78,891
Purchase of treasury stocks		(93,609)	-
Exercise of disgorgement		2	-
Net cash flows from financing activities		1,650,134	78,891
Net increase cash and cash equivalents		588,457	69,288
Cash and cash equivalents at the beginning of period		191,849	122,561
Cash and cash equivalents at the end of period	**$**	**780,306**	**191,849**

See accompanying notes to the parent-company-only financial statements.

Attachment 5

Unizyx Holding Corporation
2021 Earning Distribution Table

Unit: NTD

Item	Amount	
	Subtotal	Total
Opening undistributed earnings		$ 0
Plus (Less):		
Remeasurement of the definite benefit plans	$(10,946,484)	
Reorganization	(19,463,091)	
Net income of 2021	1,096,700,125	1,066,290,550
Distributable earnings		1,066,290,550
Plus (Less):		
Legal Reserve	(106,629,055)	
Special Reserve	(110,192,568)	
Distribution Item:		
Cash Dividends(NT$0.5/share)	(225,339,428)	(442,161,051)
Unappropriated retained earnings		624,129,499

Chairman of Board: Shun-I Chu

Chief Executive Officer: Gordon Yang

Chief Financial Officer: Woei Lo

Attachment 6

Unizyx Holding Corporation
Comparison Table for Amendments to the Sustainable Development Best Practice Principles

After amendment	Before amendment	Basis of amendment
Name of document: Sustainable Development Best Practice Principles	Name of document: Corporate Social Responsibility Best Practice Principles	Pursuant to the letter from the Financial Supervisory Commission, the existing "Corporate Social Responsibility Best Practice Principles" are renamed as the "Sustainable Development Best Practice Principles" and amended the related content.
Article 1 In order to Unizyx Holding Corporation (the "Company") fulfill their sustainable development initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, by referring the regulations of Taiwan Stock Exchange Corporation ("TWSE") and Taipei Exchange ("TPex"), the "Unizyx Sustainable Development Best Practice Principles" are established for compliance.	Article 1 In order to Unizyx Holding Corporation (the "Company") fulfill their corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, by referring the regulations of Taiwan Stock Exchange Corporation ("TWSE") and Taipei Exchange ("TPex"), the "Unizyx Corporate Social Responsibility Best Practice Principles" are established for compliance.	
Article 2 When conducting business, Unizyx Group has been monitoring and fulfilling the social responsibilities, by emphasizing the ethical management principles and observing the business ethical codes, to seek contribute us and play the role as a corporate citizen, and be aligned with the international corporate governance trend in the regards of economy, society, and environment. The Principles promulgate our own	Article 2 When conducting business, Unizyx Group has been monitoring and fulfilling the social responsibilities, by emphasizing the ethical management principles and observing the business ethical codes, to seek contribute us and play the role as a corporate citizen, and be aligned with the international corporate governance trend in the regards of economy, society, and environment.	

After amendment	Before amendment	Basis of amendment
sustainable development principles in accordance with the Principles to manage their economic, environmental and social risks and impact.		
Article 3 When fulfilling the sustainable development, Unizyx, in particularly, understands the interests and concerned issues of the stakeholders; for managing the issues concerned by the stakeholders, the implementation goals are set by Unizyx, and the operational procedures for the stakeholders are established. Through the identification of the stakeholders and the analysis of the issue of concerns, the plans for the stakeholders are formulated. The communication is carried out through the communication channels of the stakeholders to improve the relationship with the stakeholders and strengthen the corporate responsibility for the stakeholders.	Article 3 When fulfilling corporate social responsibility, Unizyx, in particularly, understands the interests and concerned issues of the stakeholders; for managing the issues concerned by the stakeholders, the implementation goals are set by Unizyx, and the operational procedures for the stakeholders are established. Through the identification of the stakeholders and the analysis of the issue of concerns, the plans for the stakeholders are formulated. The communication is carried out through the communication channels of the stakeholders to improve the relationship with the stakeholders and strengthen the corporate responsibility for the stakeholders.	
Article 4 For the fulfillment of the sustainable development, the Company responds in the aspects of economy, society, and environment; and the purpose and principles of implementing the sustainable development describe as the follows: Omitted	Article 4 For the fulfillment of the corporate social responsibilities, the Company responds in the aspects of economy, society, and environment; and the purpose and principles of implementing the corporate social responsibilities describe as	

After amendment	Before amendment	Basis of amendment
IV. Enhancement of disclosing sustainable development information	the follows: Omitted IV. Enhancement of disclosing corporate social responsibility information	
Article 5 The Company complies with the laws and regulations, as well as the Articles of Incorporation. The Company also prescribe the sustainable development policies, system and related management system by considering the international and domestic development trends of the sustainable development issues, the overall operating activities of the Company and Group, to be approved by the board of directors and reported to the shareholders' meeting. When a shareholder proposes a motion involving sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.	Article 5 The Company complies with the laws and regulations, as well as the Articles of Incorporation. The Company also prescribe the corporate social responsibility policies, system and related management system by considering the international and domestic development trends of the corporate social responsibility issues, the overall operating activities of the Company and Group, to be approved by the board of directors	
Article 7 The Company identify stakeholders of the company based on respect for the rights and interests of stakeholders, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are	Article 7 The Company respect for the rights and interests of stakeholders, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important corporate social responsibility issues which they are concerned about.	

After amendment	Before amendment	Basis of amendment
concerned about.		
Article 8 For the purpose of managing sustainable development initiatives, the Company establishes an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and report to the board of directors periodically.	Article 8 For the purpose of managing corporate social responsibility initiatives, the Company establishes an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the corporate social responsibility policies, systems, or relevant management guidelines, and concrete promotional plans and report to the board of directors periodically.	
Article 10 The board of directors shall exercise the due care of good administrators to urge the company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies. The board of directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's performance of its sustainable development initiatives: I. Identifying the Company's sustainable development mission or vision, and declaring its sustainable development policy, systems or	Article 10 The board of directors shall exercise the due care of good administrators to urge the company to perform its corporate social responsibility initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its corporate social responsibility policies. The board of directors execute the following matters, in the Company's performance of its corporate social responsibility initiatives: I. Identifying the Company's corporate social responsibility mission or vision, and declaring its corporate social responsibility	

After amendment	Before amendment	Basis of amendment
relevant management guidelines. II. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives. III. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.	policy, systems or relevant management guidelines. II. Making corporate social responsibility the guiding principle of the company's operations and development, and ratifying concrete promotional plans for corporate social responsibility initiatives. III. Enhancing the timeliness and accuracy of the disclosure of corporate social responsibility information.	
Article 12 The Company organizes education and training on the implementation of sustainable development initiatives via various channels, to promote the corporate ethic education and the operating activities and directions of development related to sustainable development to employees.	Article 12 The Company organizes education and training on the implementation of corporate social responsibility initiatives via various channels, to promote the corporate ethic education and the operating activities and directions of development related to corporate social responsibility to employees.	
Article 14 The employee performance evaluation system be combined with sustainable development policies, and that a clear and effective incentive and discipline system be established.	Article 14 The employee performance evaluation system be combined with corporate social responsibility policies, and that a clear and effective incentive and discipline system be established.	
Article 16 The Company endeavors to improve the energy	Article 16 The Company endeavors to utilize all resources	

After amendment	Before amendment	Basis of amendment
utilization efficiency, and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.	more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.	
Article 21 The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following: Omitted III. Other indirect emissions: The emissions generated from the Company's activities are not the indirect energy emissions, but generated from the emission sources owned or controlled by other companies. It is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt climate related measures, while based on the operation status and outcomes of greenhouse gas inventory, to establish the strategies for energy-saving, and carbon and greenhouse gas-reduction.	Article 21 The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following: Omitted It is advised to monitor the impact that climate change may present to operating activities, based on the operation status and outcomes of greenhouse gas inventory, to establish the strategies for energy-saving, and carbon and greenhouse gas-reduction.	
Article 30 The Company is advised to assess the impact their	Article 30 The Company is advised to assess the impact their	

After amendment		Before amendment		Basis of amendment
	procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the sustainable development initiative. Omitted When the Company enters into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with sustainable development policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.		procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative. Omitted When the Company enters into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.	
Chapter 5	Enhancing Disclosure of Sustainable Development Information	Chapter 5	Enhancing Disclosure of Corporate Social Responsibility Information	
Article 32	The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies and shall fully disclose relevant and reliable information relating to their sustainable development initiatives to improve information transparency.	Article 32	The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies and shall fully disclose relevant and reliable information relating to their corporate social responsibility initiatives to improve	

After amendment	Before amendment	Basis of amendment
Relevant information relating to sustainable development which the Company discloses includes: I. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors. II. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare. III. Goals and measures for realizing the sustainable development initiatives established by the Company, and performance in implementation. Omitted V. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues. VI. Other information relating to sustainable development initiatives.	information transparency. Relevant information relating to corporate social responsibility which the Company discloses includes: I. The policy, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility initiatives, as resolved by the board of directors. II. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare. III. Goals and measures for realizing the corporate social responsibility initiatives established by the Company, and performance in implementation. Omitted V. Other information related to corporate social responsibility.	

After amendment	Before amendment	Basis of amendment
Article 33 The Company shall adopt internationally widely recognized standards or guidelines when producing sustainable reports, to disclose the status of their implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. Relevant information shall includes: I. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.	Article 33 The Company shall adopt internationally widely recognized standards or guidelines when producing corporate social responsibility reports, to disclose the status of their implementation of the corporate social responsibility policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. Relevant information shall include: I. The policy, system, or relevant management guidelines and concrete promotion plans for implementing corporate social responsibility initiatives.	
Article 34 The Company shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve their established sustainable development framework and to obtain better results from the implementation of the sustainable development policy.	Article 34 The Company shall at all times monitor the development of domestic and foreign corporate social responsibility standards and the change of business environment so as to examine and improve their established corporate social responsibility framework and to obtain better results from the implementation of the corporate social responsibility policy.	

After amendment		Before amendment		Basis of amendment
Article 36	The Principles were established on November 10, 2015. The first amendment was approved on March 14, 2022.	Article 36	The Principles were established on November 10, 2015.	Adding the date of amendment.

Attachment 7

Unizyx Holding Corporation
Comparison Table for Amendments to the Articles of Incorporation

After amendment	Before amendment	Basis of amendment
Article 8: The Company's shares are registered, numbered, and sealed or signed by the directors representing the Company, duly certified or authenticated by the competent authority or a certifying institution appointed by the competent authority before issuance thereof, before issuance. The Company may issue shares without printing share certificate(s), but shall register with a centralized securities depository enterprises.	Article 8: Share certificates shall be assigned with serial numbers, shall be affixed with the signatures or personal seals of three or more directors of the issuing Company, and shall be duly certified or authenticated by the competent authority or a certifying institution appointed by the competent authority before issuance thereof. The Company may issue shares without printing share certificate(s), but shall register with a centralized securities depository enterprises.	Amended per Article 162, the Company Act
Article 9: (Deleted)	Article 9: The share certificates of the Company shall all be name-bearing share certificates. For the new shares to be issued by the Company offering its shares to the public, the Company may print a consolidated share certificate representing the total number of the new shares to be issued at the same time of issue, the Company may issue shares without printing share certificate(s). New shares issued under the provision of the preceding Paragraph, share certificates do not need to be assigned with serial numbers or be assigned only by way of endorsement. Shareholders shall register their names and	Amended to adapt to the Company's need.

After amendment	Before amendment	Basis of amendment
	address on the stock transfer books.	
Article 12: (Deleted)	Article 12: Unless as otherwise provided for in the law, a Company may, upon adoption of a resolution by a majority voting of the directors present at a meeting of its Board of Directors attended by two-thirds of the directors of the Company, buy back its shares in a number not exceeding 5% of the total number of its outstanding shares provided. However, that the total amount of the price for buying back such shares shall not exceed the sum of the amount of its reserved surplus earnings plus the amount of the realized capital reserve. The shares bought back by the Company under the preceding Paragraph shall be assigned or transferred to its employees within three years. If such shares have not been transferred as required after expiry of the foregoing time limit, such shares shall be deemed as the shares that have never been issued; and under this circumstance, the Company shall apply for a necessary alteration registration in respect of such shares accordingly. The shares bought back under Paragraph I of this Article shall not be entitled to exercise the rights of a	Amended to adapt to the Company's need.

After amendment	Before amendment	Basis of amendment
	shareholder in respect of such shares.	
Article 13: (Deleted)	Article 13: Unless as otherwise provided for in the law or in the Articles of Incorporation, a Company may, upon adoption of a resolution by a majority of the directors present at a meeting of the Board of Directors attended by two-thirds of more of the total number of directors of the Company, enter into a share subscription right agreement with its employees whereby the employees may subscribe, within a specific period of time, a specific number of shares of the Company. Upon execution of the said agreement, the Company shall issue to each employee a share subscription warrant. The share subscription warrant obtained by any employee of the issuing Company shall be non-assignment, except to the heir(s) of the said employee.	Amended to adapt to the Company's need.
Article 14: After the approval of at least two-thirds of the voting rights represented at a Shareholders' Meeting attended by shareholders representing a majority of the total issued shares, the Company may issue employee stock options at the price lower than the price for buying back such shares, or the price lower than the closing price of this	Article 14: After the approval of at least two-thirds of the voting rights represented at a Shareholders' Meeting attended by shareholders representing a majority of the total issued shares, the Company may issue employee stock options at the price lower than the price for buying back such shares, or the price lower than the market price of	Amended to adapt to the Company's need.

After amendment		Before amendment		Basis of amendment
	Company stocks as of the issue date.		this Company stocks as of the issue date.	
Article 15:	The shares bought by this Company could only be transferred to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors. This Company may issue employee stock options to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors. This Company may issue new shares to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors. This Company may issue restricted stock for employees to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors.	Article 15:	The treasury shares bought by this Company in accordance with the Company Act could only be transferred to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors. This Company may issue employee stock options to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors. This Company may issue new shares to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors. This Company may issue restricted stock for employees to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors.	Amended to adapt to the Company's need.
Article 16:	Shareholders' Meetings of this Company are classified into regular meetings and special meetings: 1. Regular meetings shall be convened at least once a year, within six months after the close of each fiscal year.	Article 16:	Shareholders' Meetings of this Company are classified into regular meetings and special meetings: 1. Regular meetings shall be convened once a year within six months after the close of each fiscal year.	Amended to adapt to the Company's need.

After amendment		Before amendment		Basis of amendment
	2. Special meetings shall be convened, whenever deemed necessary in accordance with the law. For a Shareholders' Meeting convened by the Board of Directors, the chairman of the meeting shall be appointed in accordance with the relevant regulations. Whereas for a Shareholders' Meeting convened by any other person having the convening right, he/she shall act as the chairman of that meeting provided, however, that if there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves. The Company shall establish the Parliamentary Rules for Shareholders' Meetings		2. Special meetings shall be convened, whenever deemed necessary in accordance with the law. For a Shareholders' Meeting convened by the Board of Directors, the chairman of the meeting shall be appointed in accordance with the relevant regulations. Whereas for a Shareholders' Meeting convened by any other person having the convening right, he/she shall act as the chairman of that meeting provided, however, that if there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves. Shareholders who own at least 1% of the Company's total share may make proposal for the Shareholders' Meeting, the number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words. Other relevant rules should be in accordance with Article 172-1 of the Company Act. The Company shall establish the Parliamentary Rules for Shareholders' Meetings	
Article 21:	This Company shall have seven ~ fifteen directors to be elected by Shareholders'	Article 21:	This Company shall have seven ~ nine directors to be elected by Shareholders'	Amended to adapt to the Company's

After amendment	Before amendment	Basis of amendment
Meeting from competent persons. The term of office for directors shall be three (3) years and are eligible for re-election. The Company adopts the candidates' nomination system for the election of directors, shareholders should elect directors from nominees list. The minimum amount of shares to be owned by the Company's directors should be handled in accordance with the regulations of the competent authority. The Company shall take the liability insurance for the directors who have to be responsible for the damages caused by their duties. Any liability insurance and the content thereof, including insurance amount, coverage and insurance rate, acquired or renewed under this section should be submitted to the recent Board meeting.	Meeting from competent persons. The term of office for directors shall be three years and are eligible for re-election. In case no election of new directors or supervisors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office. However, the competent authority may, ex officio, order the company to elect new directors within a given time limit. In addition, if no re-election is effected after expiry of the given time limit, the out-going directors shall be discharged ipso facto from such expiration date. The Company adopts the candidates' nomination system for the election of directors, shareholders should elect directors from nominees list. 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 two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a director	need.

After amendment	Before amendment	Basis of amendment
	elect. Each director shall, after having been elected, declare to the competent authority the number and amount of the shares of the Company being held by him/her at the time when he/she is elected. In case a director of a Company whose shares are issued to the public that has transferred, during the term of office as a director, more than one half of the Company's shares being held by him/her at the time he/she is elected, he/she shall, ipso facto, be discharged from the office of director. If any director of the Company whose shares are issued to the public, after having been elected and before his/her inauguration of the office of director, has transferred more than one half of the total number of shares of the Company he/she holds at the time of his/her election as such; or had transferred more than one half of the total number of shares he/she held within the share transfer prohibition period fixed prior to the convention of a Shareholders' Meeting, then his/her election as a director shall become invalid. When the number of vacancies in the Board of	

After amendment	Before amendment	Basis of amendment
	Directors of a Company equals to one third of the total number of directors, or all are discharged, the Board of Directors shall call, within sixty (60) days, a special meeting of shareholders to elect succeeding directors to fill the vacancies of the original terms. The minimum amount of shares to be owned by the Company's directors should be handled in accordance with the regulations of the competent authority. The Company shall take the liability insurance for the directors who have to be responsible for the damages caused by their duties. Any liability insurance and the content thereof, including insurance amount, coverage and insurance rate, acquired or renewed under this section should be submitted to the recent Board meeting.	
Article 22: The Company shall establish three (3) or more independent directors to be included in the number of directors designated in the preceding Paragraph. The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination, and other requirements with regard to the independent directors shall be set forth in	Article 22: The Company shall establish three (3) or more independent directors to be included in the number of directors designated in the preceding Paragraph. The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination, and other requirements with regard to the independent directors shall be set forth	Amended to adapt to the Company's need.

After amendment	Before amendment	Basis of amendment
accordance with the Securities and Exchange Act and other relevant regulations.	in accordance with the Securities and Exchange Act and other relevant regulations; provided that independent directors may not serve as the director (including independent director) for more than five OTC and/or public companies at the same time.	
Article 25: (Deleted)	Article 25: The directors of the Company may be assigned as the Company's subsidiaries' directors and supervisors.	Amended to adapt to the Company's need.
Article 29: Where there is profit at the end of the fiscal year of this Company, this Company shall firstly allocate an amount not less than one ten thousandth (1/10000) of the profit as the employee bonus and an amount not more than two percent (2%) of the profit as director remuneration. If this Company still has losses of previous years, the profit shall be reserved to recover the accumulated losses in advance. In the event that employee bonus is allocated in cash or stocks, the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors, is entitled to such employee bonus.	Article 29: Where there is profit at the end of the fiscal year of this Company, this Company shall firstly allocate an amount not less than one ten thousandth (1/10000) of the profit as the employee bonus and an amount not more than two percent (2%) of the profit as director remuneration. If this Company still has losses of previous years, the profit shall be reserved to recover the accumulated losses in advance. In the event that employee bonus is allocated in cash or stocks, the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors, is entitled to such employee bonus. Aforementioned employee bonus may be	Amended to adapt to the Company's need.

After amendment	Before amendment	Basis of amendment
	allocated in cash or in stock to the extent that the market price of employee bonus is not higher than fifty percent (50%) of net profit margin or fifty percent (50%) of distributable surplus.	
Article 30: Where this Company has earnings at the end of the fiscal year, after paying all relevant taxes and making up losses of previous years, this Company shall allocate 10% of said earnings as legal reserve (unless such legal reserve amounts to the total authorized paid-in capital). thereafter, a special reserve shall be set aside or reversed, the remainders together with the undistributed earnings at the beginning of this period are distributable surplus. The Boards of directors may propose to allocate the distributable surplus, after reserved in whole or in part, as shareholder's dividend on the condition of shareholder's approval. For the net increases in other equity accumulated in previous periods, the special reserve is set aside from the undistributed earnings of the previous period. Shall that be insufficient, the sum amount of the net profit after tax of the period, plus the items other than the net profit after tax accounted in the undistributed earnings of the current period is set aside as the special reserve	Article 30: Where this Company has earnings at the end of the fiscal year, after paying all relevant taxes and making up losses of previous years, this Company shall allocate 10% of said earnings as legal reserve (unless such legal reserve amounts to the total authorized capital), thereafter, a special reserve shall be set aside or reversed, the remainders together with the undistributed earnings at the beginning of this period are distributable surplus. The Boards of directors may propose to allocate the distributable surplus, after reserved in whole or in part, as shareholder's dividend on the condition of shareholder's approval. The Company's dividend policy shall be based on the Company's profitability, future business operation, and shareholders' interests. Dividends distribution, according to this Articles of Incorporation, shall be distributed in compliance with earning distribution	Amended to adapt to the Company's need.

After amendment		Before amendment		Basis of amendment
	The Company’s dividend policy shall be based on the Company’s profitability, future business operation, and shareholders’ interests. Dividends distribution, according to this Articles of Incorporation, shall be distributed in compliance with earning distribution stipulated by the Board of Directors, by taking capital increase from retained earnings or cash or dividend distribution, according to Shareholders’ Meeting to achieve a stable balance of the dividend policy based on the Company’s structure of shares and finance and profits. When distributing the earnings, <u>at least 10% of the balance where the earnings after tax of the year deducts the special reserve set aside as required by laws, is distributed as the shareholders’ bonus. And</u> the bonus shall be distributed as cash dividend as the first priority. The share dividends may be applied; provided the percentage of the share dividends shall not more than 50% of the total dividend amount.		stipulated by the Board of Directors, by taking capital increase from retained earnings or cash or dividend distribution, according to Shareholders’ Meeting to achieve a stable balance of the dividend policy based on the Company’s structure of shares and finance and profits. Distribution of profits shall be made preferably by way of cash dividend. Distribution of profits may also be made by way of stock dividend, provided however, the ratio for stock dividend shall not exceed 50% of total distribution. The total amount of aforementioned Company’s employee bonuses paid out in cash and distributed as new shares (valued at market price) shall not exceed 50 percent of net income for the current period or 50 percent of distributable earnings.	
Article 33:	Omitted The sixth amendment was approved on June 12, 2019. <u>The seventh amendment was approved on June 15, 2022.</u>	Article 33:	Omitted The sixth amendment was approved on June 12, 2019.	Adding the date of amendment.

Attachment 8

Unizyx Holding Corporation
Comparison Table for Amendments to the Procedures for Derivatives Trading

After amendment	Before amendment	Basis of amendment
Article 4: Operation and hedging strategies The derivative trading engaged by the Company shall ensure the operating profit of the Group, and mainly for the purpose of avoiding risks from exchange rates, interest rates or the price fluctuation of assets. Clearly define the purpose is transactional or not transaction, and establish a good internal control system. The counterparties shall be selected from the financial institutions having business with the Company and robust institution, and when conducting foreign exchange operation, the principle is to square off the overall foreign exchange positions of the Company (i.e. the foreign exchange incomes and expenses), to lower the overall foreign exchange risk of the Company and save the costs of foreign exchange operation.	Article 4: The derivative transactions engaged by the Company are for the hedging purpose only; no speculative trading is permitted. When conducting foreign exchange operation, the principle is to square off the overall foreign exchange positions of the Company (i.e. the foreign exchange incomes and expenses), to lower the overall foreign exchange risk of the Company and save the costs of foreign exchange operation.	Amended to adapt to the internal demands.
Article 5: Authority division I. Finance Department (I). Collect the related information, judge trends and assess risks, get familiar with the derivatives and regulations, and formulate the operation strategy recommendation, to respond to the foreign exchange market movement. (II). Based on the Company's policies, engage trading and risk management within the authorized limits. (III). Periodical evaluations. (IV) Establish a log book; details of the types and amounts of	Article 5: Authority division I. Finance Department 1. In charge of formulating the company-wide strategies for foreign exchange operation. 2. The Finance Department shall always collect the related information, judge trends and assess risks, get familiar with the derivatives and regulations, to respond to the foreign exchange market movement. The strategic proposal of operations is prepared by taking account of the Company's foreign exchange positions, as the basis of hedging, upon the	

After amendment	Before amendment	Basis of amendment
derivatives trading engaged in, and board of directors' approval dates be recorded in detail in the log book. II. Accounting Department (I). Verify transactions and articulate the position balance. (II). Evaluate profit and loss of positions at the end of each month. (III). Fully disclose when preparing periodical financial reports.	approval of the President. 3. Based on the Company's sales amount and import/export volumes, the FX positions are confirmed, and thus the monthly and quarterly minimum hedge quota is decided, to lower the FX positions' exposures to risks. 4. Conducting hedging transactions based on the Company's policies. II. Accounting Department: in charge of verifying transactions and articulating the position balance.	
Article 6: Performance evaluation I. The performance evaluation is based on costs and the profit and loss generated from the derivative transactions engaged on the Company's book. II. To fully grasp and express the valuation risk of transactions, the Company assess the profit and loss with the monthly valuation. III. The Finance Department shall provide the profit and loss evaluation of foreign exchanges, and the movement in the foreign exchange market and market analysis to executive management for reference and evaluation.	Article 6: Performance evaluation I. The performance evaluation is based on foreign exchange rate costs and the profit and loss generated from the derivative transactions engaged on the Company's book. II. To fully grasp and express the valuation risk of transactions, the Company assess the profit and loss with the monthly valuation. III. The Finance Department shall provide the profit and loss evaluation of foreign exchanges, and the movement in the foreign exchange market and market analysis to CEO for reference and evaluation.	
Article 7: Determine the total amount of contracts and maximum loss I. Total amount of contracts: The Finance Department shall grasp the Company's overall positions to avoid transaction risks. Depending on the purposes as transactional or non-transactional, the total amount of contracts are stipulated as following: (I). Non-transactional purpose: Hedging is conducted based	Article 7: Determine the total amount of contracts and maximum loss I. Total amount of contracts: The Finance Department shall grasp the Company's overall positions to avoid any transaction risks. The transaction amount must not exceed two-third of the net foreign exchange positions of the Company; if exceeded, CEO must be reported to for his approval. II. Determine of the maximum loss: The derivative transactions	

After amendment	Before amendment	Basis of amendment
on the risk items involved the Company (e.g. risks generated from foreign exchanges, interest rates, or projects); the total contractual amount of hedging positions must not exceed the hedged positions. (II). Transactional purpose: Trading engaged within the approved project limit. II. Determine of the maximum loss: (I). Maximum loss for a single contract is not exceeding 20% of the transaction contract amount. The maximum loss of all contracts is not exceeding 20% of the amount of all contracts. When the maximum loss is reached, the public announcement and report is made pursuant to the Procedures. (II). For transnational purpose, when the maximum loss is reached, the Head of Finance Department shall evaluate the market risks and propose the treatment. For non-transnational purpose, the contract loss amount shall be calculated with the P&L of hedged positions; when the maximum loss is reached, the Head of Finance Department shall evaluate the market risks and propose the treatment.	engaged shall aim to hedging; therefore, the operations are rendered for the actual needs. The maximum loss of a single contract must not exceed 10% of the transaction contract price; the maximum loss of aggregated contracts must not exceed 20% of the cumulative amounts of all contracts. When the upper limit of either a single contract or all contracts is reached, traders shall report to the Head of Finance Department and the board of directors in writing; or present the facts to the board of directors if required.	
Article 8: Operational procedures I. Authorized limits (I). The authorized limits for the non-transactional derivatives trading engaged, and the foreign exchange forward contracts are described as the following table. For	Article 8: Operational procedures I. The "Application for Foreign Exchange and Treasury Transaction" shall be completed and signed-off by related supervisors for engaging derivative transactions; the implementation is upon the approval of CEO only.	

<table>
<tr><th>After amendment</th><th>Before amendment</th><th>Basis of amendment</th></tr>
<tr>
<td>
accommodating the business development, responding to market movement, or other special circumstances, the authorized limits do not apply upon the approval of the board of directors. Other derivatives trading are engaged upon the approval of CEO.
Currency: EUR
<table>
<tr><th>Approval Level</th><th>Amount of single trading</th><th>Total amount of trading of the day</th></tr>
<tr><td>CEO</td><td>5 million or more</td><td>10 million or more</td></tr>
<tr><td>Head of Finance Department with the highest authority of decision-making</td><td>5 million (inclusive) and less</td><td>10 million (inclusive) and less</td></tr>
</table>
(II). The derivatives trading engaged for transaction, may only be conducted upon the approval of CEO.
II. Operational process and description:
(I). Evaluate the exchange rates and the Company's risk positions monthly, to formulate the operating strategy recommendations. The foreign exchange forward contract operating strategies are submitted to the Head of Finance Department with the highest authority of decision-making for approval, as the basis of trading. For other derivatives trading operating strategies,the approval of CEO is required. Personnel in charge: head of Finance Department.
(II). Any key movement in the
</td>
<td>
II. As the derivatives evolve always, the potential transaction risks, and calculations of profit and loss are featured with rapid change and complexity, while involving the Company, payables and receivables; therefore, the financial staff are assigned with the tasks.
III. Operating Process:
<table>
<tr><th>Operation description</th><th>Staff in charge</th></tr>
<tr><td>1. FX rates and risk positions are evaluated monthly, for formulating the recommendations for operating strategies. Upon the approval of CEO, the recommendations are referred for the FX operation.</td><td>Finance officer</td></tr>
<tr><td>2. Any key movement in the financial market that invalid the existing strategies, then evaluation reports shall be provided any time to re-formulate the strategies. Upon the approval of CEO, the recommendations are referred for the FX operation.</td><td>Finance officer</td></tr>
<tr><td>3. The authorized traders negotiate the derivative transactions with banks based on the regulations and operating strategies.</td><td>Finance staff</td></tr>
<tr><td>4. When a transaction is confirmed, the staff in charge verify the transactions certificates and contractual documents, submit such to the supervisors for approval.</td><td>Finance staff</td></tr>
<tr><td>5. Upon the expiry, the settlers settle the derivatives. The supervisors' sign-offs are required based on the settlement documents, for accounting treatments.</td><td>Finance and accounting staff</td></tr>
<tr><td>6. The information of each</td><td>Finance staff</td></tr>
</table>
</td>
<td></td>
</tr>
</table>

After amendment	Before amendment	Basis of amendment
financial market that invalid the existing strategies, then evaluation reports shall be provided any time to re-formulate the strategies. Operation of foreign exchange forward contracts are approved by the Head of Finance Department with the highest authority of decision-making as the basis of trading. Operations of other derivatives trading engaged upon the approval of CEO. Personnel in charge: head of Finance Department. (III). The authorized traders negotiate the derivative transactions with banks based on the regulations and operating strategies. Personnel in charge: finance staff. (IV). When a transaction is confirmed, the staff in charge verify the transactions certificates and contractual documents, submit such to the supervisors for approval. Personnel in charge: finance staff. (V). Upon the expiry, the settlers settle the derivatives. The supervisors' sign-offs are required based on the settlement documents, for accounting treatments. Personnel in charge: finance and accounting staff. (VI). The information of each derivative transactions shall be recorded in a log book one by one, and evaluated periodically. Personnel in charge: finance staff. (VII). The public announcements	derivative transactions shall be recorded in a log book one by one, and evaluated periodically. 7. The public announcements are made to the designated information reporting website within the timeframe specified by the competent authority. — Accounting staff	

After amendment		Before amendment		Basis of amendment
	are made to the designated information reporting website within the timeframe specified by the competent authority. Personnel in charge: accounting staff.			
Article 20.	The Operational Procedures were prescribed on June 17, 2010. The first amendment was approved on June 12, 2012. The second amendment was approved on June 17, 2014. The third amendment was approved on June 12, 2019. The fourth amendment was approved on June 12, 2020. The fifth amendment was approved on June 15, 2022.	Article 20.	The Operational Procedures were prescribed on June 17, 2010. The first amendment was approved on June 12, 2012. The second amendment was approved on June 17, 2014. The third amendment was approved on June 12, 2019. The fourth amendment was approved on June 12, 2020.	Adding the date of amendment.

Attachment 9

Unizyx Holding Corporation
Comparison Table for Amendments to the Procedures for Acquisition or Disposal of Assets

After amendment	Before amendment	Basis of amendment
Article 5: Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements: 1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received. 2. May not be a related party or de facto related party of any party to the transaction. 3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be	Article 5: Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements: 1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received. 2. May not be a related party or de facto related party of any party to the transaction. 3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be	Amended to adapt to the laws and regulations

After amendment	Before amendment	Basis of amendment
related parties or de facto related parties of each other. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-disciplinary regulations of the industry association he/she belongs to and the following: 1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence. 2. When executing a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers. 3. They shall undertake an item-by-item evaluation of the suitability, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion. 4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and suitable, and that they have complied with applicable laws and regulations.	related parties or de facto related parties of each other. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following: 1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence. 2. When examining a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers. 3. They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion. 4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.	

After amendment		Before amendment		Basis of amendment
Article 13:	In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NT$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions: 1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction. 2. Where the transaction amount is NT$1 billion or more, appraisals from two or more professional appraisers shall be obtained. 3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the	Article 13:	In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NT$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions: 1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction. 2. Where the transaction amount is NT$1 billion or more, appraisals from two or more professional appraisers shall be obtained. 3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the	Amended to adapt to the laws and regulations

After amendment	Before amendment	Basis of amendment
assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount. B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount. 4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.	assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF) and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount. B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount. 4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.	
Article 14: The Company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements	Article 14: The Company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements	Amended to adapt to the laws and regulations

After amendment		Before amendment		Basis of amendment
	of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20 percent of the Company's paid-in capital or NT$300 million or more, the Company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).		of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20 percent of the Company's paid-in capital or NT$300 million or more, the Company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).	
Article 15:	Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reach 20 percent or more of paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.	Article 15:	Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reach 20 percent or more of paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price. The CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.	Amended to adapt to the laws and regulations
Article 19:	When the Company intends to	Article 19:	When the Company intends to	Amended to

After amendment	Before amendment	Basis of amendment
acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the audit committee and the board of directors: 1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. 2. The reason for choosing the related party as a transaction counterparty. 3. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 20 and Article 21. 4. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and	acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the audit committee and the board of directors: 1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. 2. The reason for choosing the related party as a transaction counterparty. 3. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 20 and Article 21. 4. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and	adapt to the laws and regulations

After amendment	Before amendment	Basis of amendment
that transaction counterparty's relationship to the Company and the related party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the fund's utilization. 6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article. 7. Restrictive covenants and other important stipulations associated with the transaction. With respect to the types of transactions listed below, when to be conducted between a public company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Company's board of directors may pursuant to Article 7, paragraph 1, subparagraph 3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting: 1. Acquisition or disposal of equipment or the right-of-use thereof for business. 2. Acquisition or disposal of real property or the right-of-use	that transaction counterparty's relationship to the Company and the related party. 5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. 6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article. 7. Restrictive covenants and other important stipulations associated with the transaction. With respect to the types of transactions listed below, when to be conducted between a public company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Company's board of directors may pursuant to Article 7, paragraph 1, subparagraph 3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting: 1. Acquisition or disposal of equipment or the right-of-use thereof for business. 2. Acquisition or disposal of real property or the right-of-use	

After amendment	Before amendment	Basis of amendment
thereof for business. When a matter is submitted for discussion by the board of directors pursuant to paragraph 1, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. The matters for which paragraph 1 requires recognition by the audit committee and then submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Article 6, paragraphs 4 and 5. Where the Company and the subsidiary not a public company in Taiwan engages a transaction in Subparagraph 1, and the transaction amount reaches 10 percent or more of the public company's total assets, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the shareholders' meeting.However, it does not apply to the transactions among the Company, its parent or subsidiaries, or between its subsidiaries. The calculation of the transaction amounts referred to in the Paragraph 1 and preceding paragraph shall be made in accordance with Article 31, paragraph 2, herein; and "within the preceding year" as	thereof for business. When a matter is submitted for discussion by the board of directors pursuant to paragraph 1, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. The matters for which paragraph 1 requires recognition by the audit committee and then submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Article 6, paragraphs 4 and 5. The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 31, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the audit committee and the board of directors need not be counted toward the transaction amount.	

After amendment	Before amendment	Basis of amendment
used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to, and approved by the Audit Committee, the board of directors and a shareholders' meeting, need not be counted toward the transaction amount.		
Article 31: Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: 1. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. 2. Merger, demerger, acquisition, or transfer of shares. 3. Losses from derivatives	Article 31: Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: 1. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. 2. Merger, demerger, acquisition, or transfer of shares. 3. Losses from derivatives	Amended to adapt to the laws and regulations

After amendment	Before amendment	Basis of amendment
trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company. 4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: A. For a public company whose paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more. B. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more. 5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million. 6. Where an asset transaction other than any of those referred to in the preceding	trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company. 4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: A. For a public company whose paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more. B. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more. 5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million. 6. Where an asset transaction other than any of those referred to in the preceding	

After amendment	Before amendment	Basis of amendment
five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: A. Transaction of domestic government bonds or the foreign government bonds with rating no lower than Taiwan's sovereign rating. B. Where done by professional investors-securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of ETN or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock	five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: A. Trading of domestic government bonds. B. Where done by professional investors-securities trading on securities exchanges or OTC markets, or subscription of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange. C. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money	

After amendment	Before amendment	Basis of amendment
company, in accordance with the rules of the Taipei Exchange. C. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.	market funds issued by domestic securities investment trust enterprises.	
Article 36: Omitted The fifth amendment was approved on June 12, 2019. The sixth amendment was approved on June 15, 2022.	Article 36: Omitted The fifth amendment was approved on June 12, 2019.	Adding the date of amendment.

Appendix 1

Unizyx Holding Corporation
Rules of Procedure for Shareholders' Meetings

Article 1: To establish a strong governance system and sound supervisory capabilities for the Company's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2: The rules of procedures for the Company's shareholders' meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be provided in these Rules.

Article 3: Article 3: Unless otherwise provided by law or regulation, this 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 origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders' meeting or before 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders'' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the regular shareholders' meeting or before 15 days before the date of the special shareholders' meeting. In addition, 15 days before the date of the shareholders' meeting, The Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders' at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby, as well as being distributed on-site at the meeting place.

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

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the corporation, and such website shall be indicated in the above notice.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a written proposal for discussion at a regular shareholders' meeting. The number of items so proposed, however, is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. A shareholder proposal for urging the corporation to promote public interests or fulfill its social responsibilities may still be included in the agenda by the board of directors by complying with the requirement of Article 172-1, the Company Act, for one item only; no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders' meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders' who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the board of directors at the shareholders' meeting to be convened.

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 before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days 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 meeting shall be held at the head office of the Company or at any other appropriate place that is convenient for the shareholders' to attend. The time to start the meeting shall not be earlier than 9:00 a.m. or later than 3:00 p.m. Full consideration shall be given to the independent directors' opinions with respect to the place and time of the meeting.

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.

The Company shall furnish the attending shareholders' with an attendance book to sign, or attending shareholders' or their proxies (hereafter "shareholder(s))" may hand in a sign-in card in lieu of signing in. The Company shall furnish attending shareholders' with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished. Shareholders' shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders'. Solicitors soliciting proxy forms shall also bring identification documents for verification.

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

Article 7: The Chairman of the board of directors shall chair the meeting in the case that the meeting is convened by the Board of Directors. If the Chairman of the board of directors is on leave or absent or can not exercise his power and authority for any cause, the Vice Chairman shall act on his behalf. In case there is no Vice Chairman, or the Vice Chairman is also on leave or absent or unable to exercise his power and authority for any cause, the Chairman of the board of directors shall designate one of the managing directors, or where there is no managing directors, one of the directors to act on his behalf. In the absence of such a designation, the managing directors or the directors shall elect from among themselves an acting Chairman of the board of directors.

When a managing director or director serves as the aforementioned chair, 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. This also applies to the chair, who is the representative of a juristic person director.

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 a majority of the directors, at least one independent director in person, and the convener of the Audit Committee. The attendance shall be recorded in the meeting minutes. For a shareholders'' meeting convened by any other person having the convening right, he/she shall act as the Chairman of that meeting provided. However, if there are two or more persons having the convening right, the Chairman of the meeting shall be elected from among themselves. The Company may appoint its attorneys, certified public accountants, or related persons to attend the meeting in a non-voting capacity.

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 meeting and the voting and vote counting procedures. The recorded materials shall be retained for at least 1 year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the materials of the meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 9: The attendance is calculated on the basis of shares. The number of shares represented by shareholders' attending the meeting shall be calculated in accordance with the sign-in book or attendance cards handed in, plus the number of shares exercising voting rights in writing or by way of electronic transmission.

The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders' do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders' still represent less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to in the preceding paragraph. Still, the attending shareholders' represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders' shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month.

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

Article 10: If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders'; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11: Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders' speak will be set by the chair.
A shareholder in attendance who has submitted a speaker's slip but does not 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.
A shareholder may not speak more than twice on the same proposal, except with the chair's consent, and a single speech may not exceed 5 minutes. However, if the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech. When an attending shareholder is speaking, other shareholders' may not speak or interrupt unless they have sought and obtained the chair's consent and the shareholder that has the floor; the chair shall stop any violation.
When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives appointed may speak on the same proposal.
After an attending shareholder has spoken, the chair may respond or direct relevant personnel to respond.

Article 12: The voting is calculated on the basis of shares.
The shares held by shareholders having no voting right shall not be counted in the total number of issued shares while adopting a resolution at a meeting of shareholders. A shareholder who has a personal interest in the matter under discussion at a meeting, which may impair the company's interest, shall not vote nor exercise the voting right on behalf of another 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'.
Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.

Article 13: A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.
When the Company holds a shareholder meeting, it shall adopt voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting. A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this

Company two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent. Unless an explicit statement to revoke the previous intention is made in the proxy, which comes later.

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

Except as otherwise provided in the Company Act and in this Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders'. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders'.

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

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders' of the Company.

Vote counting for proposals or elections shall be conducted in public at the place of the meeting. The voting results, including the statistical tallies of the number of votes, shall be announced on-site at the meeting right after vote counting has been completed and put on record.

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 and the numbers of votes with which they were elected.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the materials of the meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 15: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the Chairman of the meeting and shall be distributed to all shareholders' of the company within twenty (20) days after the close of the meeting. The preparation and distribution of the minutes of shareholders'' meeting may be effected by means of electronic transmission.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of the Company. Provided, if there is any contest to a proposal by any shareholder, such proposal shall be indicated as voting conducted, with the number of favorable rights and ratio of rights.

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 place of the shareholders' meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) 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 armbands.

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

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company , the chair may prevent the shareholder from so doing. When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

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

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

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

Article 19: These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 20: The Rules were approved on June 17, 2010.
The first amendment to the Rules was approved on June 15, 2011.
The second amendment to the Rules was approved on June 12, 2012.
The third amendment to the Rules was approved on June 18, 2013
The fourth amendment to the Rules was approved on June 15, 2015.
The fifth amendment to the Rules was approved on June 15, 2017.
The sixth amendment to the Rules was approved on June 12, 2019.
The seventh amendment to the Rules was approved on June 12, 2020.
The eighth amendment to the Rules was approved on July 1, 2021

Appendix 2

ARTICLES OF INCORPORATION
OF
Unizyx Holding Corporation

CHAPTER I – GENERAL PROVISIONS

Article 1: This Company shall be incorporated in accordance with the Company Act, and shall be named "Unizyx Holding Corporation."

Article 2: The scope of business of this Company: H201010 Investment.

Article 3: This Company may, for its business operations or other investment matters, make endorsements or issue guarantees. Procedures Governing Endorsement and Guarantees shall be enacted or revised with Shareholders' Meeting approval.

Article 4: The Company is a professional investment company, the total amount of investment made by this Company may exceed forty percent of the amount of its own paid-up capital. The Board of Director is authorized to make investment decisions.

Article 5: The headquarters of this Company is located in Hsinchu City. If the Company considers it necessary, it may, by a resolution adopted at a meeting by the Board of Directors, set up branch offices in Taiwan or abroad.

Article 6: Any and all public announcements to be made by the Company shall be published in accordance with Article 28 of the Company Act.

CHAPTER II – CAPITAL STOCK

Article 7: The total amount of this Company capital stock is NT$ seven (7) billion divided into seven hundred (700) million shares at par value of NT$10 per share, within which the Board of Directors is authorized to issue shares in installments. NT$ five hundred and twenty million of the aforesaid total capital stock, divided into 52 million shares each at a par value of NT$10, is reserved for exercising stock options of share subscription warrants, special shares under ancillary share subscription rights or corporate bonds with warrants.

Article 8: Share certificates shall be assigned with serial numbers, shall be affixed with the signatures or personal seals of three or more directors of the issuing Company, and shall be duly certified or authenticated by the competent authority or a certifying institution appointed by the competent authority before issuance thereof.
The Company may issue shares without printing share certificate(s), but shall register with a centralized securities depository enterprises.

Article 9: The share certificates of the Company shall all be name-bearing share certificates. For the new shares to be issued by the Company offering its shares to the public, the Company may print a consolidated share certificate representing the total number of the new shares to be issued at the same time of issue, the Company may issue shares without printing share certificate(s). New shares issued under the provision of the preceding Paragraph, share certificates do not need to be assigned with serial numbers or be assigned only by way of endorsement. Shareholders shall register their names and address on the stock transfer books.

Article 10: All matters concerning shares shall be handled in accordance with "Regulations Governing the Administration of Shareholder Services of Public Companies" provided by competent authority.

Article 11: Registration for transfer of shares shall be suspended sixty (60) days immediately before the date of regular meeting of shareholders, and thirty (30) days immediately before the date of any special meeting of shareholders, or within five (5) days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Company.

Article 12: Unless as otherwise provided for in the law, a Company may, upon adoption of a resolution by a majority voting of the directors present at a meeting of its Board of Directors attended by two-thirds of the directors of the Company, buy back its shares in a number not exceeding 5% of the total number of its outstanding shares provided. However, that the total amount of the price for buying back such shares shall not exceed the sum of the amount of its reserved surplus earnings plus the amount of the realized capital reserve. The shares bought back by the Company under the preceding Paragraph shall be assigned or transferred to its employees within three (3) years. If such shares have not been transferred as required after expiry of the foregoing time limit, such shares shall be deemed as the shares that have never been issued; and under this circumstance, the Company shall apply for a necessary alteration registration in respect of such shares accordingly.

The shares bought back under Paragraph I of this Article shall not be entitled to exercise the rights of a shareholder in respect of such shares.

Article 13: Unless as otherwise provided for in the law or in the Articles of Incorporation, a Company may, upon adoption of a resolution by a majority of the directors present at a meeting of the Board of Directors attended by two-thirds of more of the total number of directors of the Company, enter into a share subscription right agreement with its employees whereby the employees may subscribe, within a specific period of time, a specific number of shares of the Company. Upon execution of the said agreement, the Company shall issue to each employee a share subscription warrant.

The share subscription warrant obtained by any employee of the issuing Company shall be non-assignment, except to the heir(s) of the said employee.

Article 14: After the approval of at least two-thirds of the voting rights represented at a Shareholders' Meeting attended by shareholders representing a majority of the total issued shares, the Company may issue employee stock options at the price lower than the price for buying back such shares, or the price is lower than the closing price of this Company stocks as of the issue date.

Article 15: The shares bought back by this Company in accordance with the Company Act could only be transferred to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors.

This Company may issue employee stock options to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors.

This Company may issue new shares to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors.

This Company may issue restricted stock for employees to the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors.

CHAPTER III – SHAREHOLDERS' MEETINGS

Article 16: Shareholders' Meetings of this Company are classified into regular meetings and special meetings:

1. Regular meetings shall be convened within six months after the close of each fiscal year.
2. Special meetings shall be convened, whenever deemed necessary in accordance with the law.

For a Shareholders' Meeting convened by the Board of Directors, the chairman of the meeting shall be appointed in accordance with the relevant regulations. Whereas for a Shareholders' Meeting convened by any other person having the convening right, he/she shall act as the chairman of that meeting provided, however, that if there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.

Shareholders who own at least 1% of the Company's total share may make proposal for the Shareholders' Meeting, the number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words. Other relevant rules should be in accordance with Article 172-1 of the Company Act.

A Company shall establish the rules governing the proceedings of meetings.

Article 17: Where a shareholder is unable to attend a meeting, such shareholder may appoint a proxy by using the proxy form provided by this Company, which shall specify the scope of proxy. The methods of voting through proxy, besides regulated by Article 177 of Company Act, should be in compliance with "Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies" provided by competent authority.

Article 18: Unless specified by other laws or regulations, each share of stock shall be entitled to one vote.

Article 19: Unless specified by other laws or regulations, a resolution may be adopted by the holders of a simple majority, either attend directly or through proxy, of the votes of the issued and outstanding capital stock represented at a Shareholders' Meeting at which the holders of a majority of issued and outstanding capital stock are present. According to regulatory requirements, shareholders may also vote via an electronic voting system, and those who do shall be deemed as attending the Shareholders' Meeting in person; electronic voting shall be conducted in accordance with the relevant laws and regulations.

Article 20: Resolutions adopted at a Shareholders' Meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the Company within twenty (20) days after the close of the meeting. The preparation and distribution of the minutes of Shareholders' Meeting may be effected by means of electronic transmission.

The minutes of Shareholders' Meeting shall record the date and place of the meeting, the name of the chairman, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be kept persistently throughout the life of the Company.

The attendance list bearing the signatures of shareholders present at the meeting and the powers of attorney of the proxies shall be kept by the company for a minimum period of at least one (1) year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act hereof, the minutes of the Shareholders' Meeting involved shall be kept by the company until the legal proceedings of the foregoing lawsuit have been concluded.

CHAPTER IV – DIRECTORS

Article 21: This Company shall have seven (7) ~ nine (9) directors to be elected by Shareholders' Meeting from competent persons. The term of office for directors shall be three (3) years and are eligible for re-election. In case no election of new directors or supervisors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office. However, the competent authority may, ex officio, order the company to elect new directors within a given time limit. In addition, if no re-election is effected after expiry of the given time limit, the out-going directors shall be discharged ipso facto from such expiration date.

The Company adopts the candidates' nomination system for the election of directors, shareholders should elect directors from nominees list. 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 two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a director elect.

Each director shall, after having been elected, declare to the competent authority the number and amount of the shares of the Company being held by him/her at the time when he/she is elected. In case a director of a Company whose shares are issued to the public that has transferred, during the term of office as a director, more than one half of the Company's shares being held by him/her at the time he/she is elected, he/she shall, ipso facto, be discharged from the office of director.

If any director of the Company whose shares are issued to the public, after having been elected and before his/her inauguration of the office of director, has transferred more than one half of the total number of shares of the Company he/she holds at the time of his/her election as such; or had transferred more than one half of the total number of shares he/she held within the share transfer prohibition period fixed prior to the convention of a Shareholders' Meeting, then his/her election as a director shall become invalid.

When the number of vacancies in the Board of Directors of a Company equals to one third of the total number of directors, or all are discharged, the Board of Directors shall call, within sixty (60) days, a special meeting of shareholders to elect succeeding directors to fill the vacancies of the original terms.

The minimum amount of shares to be owned by the Company's directors should be handled in accordance with the regulations of the competent authority.

The Company shall take the liability insurance for the directors who have to be responsible for the damages caused by their duties. Any liability insurance and the content thereof, including insurance amount, coverage and insurance rate, acquired or renewed under this section should be submitted to the recent Board meeting.

Article 22: The Company shall establish three (3) or more independent directors to be included in the number of directors designated in the preceding Paragraph. The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination, and other requirements with regard to the independent directors shall be set forth in accordance with the Securities and Exchange Act and other relevant regulations; provided that independent directors may not serve as the director (including independent director) for more than five OTC and/or public companies at the same time.

Article 23: The Board of Directors shall consist of directors of the Company, directors should attend directors' meeting, where a director is unable to attend the meeting of the Board of Directors, he or she may appoint another director as their proxy to attend the meeting by issuing a letter of proxy. Each director can act as a proxy for only one other director.

The chairman of the Board of Directors shall be elected by a majority of directors in attendance at a meeting attended by over two-thirds of the Board of Directors. The chairman of the Board of Directors is designated to represent the Company.

A Board of Directors shall meet at least quarterly, unless otherwise provided for in the Company Act, resolutions of the Board of Directors shall be adopted by one-half of the directors at a meeting attended by one-half of the directors.

In calling a meeting of the Board of Directors, a notice setting forth therein the subject(s) to be discussed at the meeting shall be given to each director no later than seven (7) days prior to the scheduled meeting date. However, in the case of emergency, the meeting may be convened at any time. The afore-mentioned notice may be conducted by written copy, fax, or email.

The notice set forth in the preceding Paragraph may be affected by means of electronic transmission, after obtaining a prior consent from the recipient(s) thereof.

Any Director attending the meeting via video conference shall be deemed attending the meeting in person.

Article 24: In case the chairman of the Board of Directors is on leave or absent or cannot exercise his power and authority for any cause, the matter should be handled in accordance with Article 208 of the Company Act.

Article 25: The directors of the Company may be assigned as the Company's subsidiaries' directors and supervisors.

Article 26: The Board of Directors is authorized to determine the salary for the directors, whether the Company earned a profit or suffered a loss, the salary shall be paid by taking into account the standards of the industry.

CHAPTER V – MANAGERS

Article 27: This Company has assigned CEO, the appointment, removal, and compensation of the president and vice presidents shall be made in accordance with Article 29 of the Company Act.

CHAPTER VI – ACCOUNTING

Article 28: At the end of each business fiscal year, the following reports shall be prepared by the Board of Directors, and shall be submitted to the Shareholders' Meeting for approval after they are reviewed by the Audit Committee thirty (30) days before the Shareholders' Meeting:

1. Business Report;
2. Financial Report; and
3. Proposal of Appropriation of Net Profit or the Covering of Losses.

Article 29: Where there is profit at the end of the fiscal year of this Company, this Company shall firstly allocate an amount not less than one ten thousandth (1/10000) of the profit as the employee bonus and an amount not more than two percent (2%) of the profit as director remuneration. If this Company still has losses of previous years, the profit shall be reserved to recover the accumulated losses in advance. In the event that employee bonus is allocated in cash or stocks, the staff or employee of parents or subsidiaries of this Company, to the extent qualified under certain requirement specified by the Board of Directors, is entitled to such employee bonus. Aforementioned employee bonus may be allocated in cash or in stock to the extent that the market price of employee bonus is not higher than fifty percent (50%) of net profit margin or fifty percent (50%) of distributable surplus.

Article 30: Where this Company has earnings at the end of the fiscal year, after paying all relevant taxes and making up losses of previous years, this Company shall allocate ten percent (10%) of said earnings as legal reserve (unless such legal reserve amounts to the total authorized capital), thereafter, a special reserve shall be set aside or reversed, the remainders together with the undistributed earnings at the beginning of this period are distributable surplus. The Boards of directors may propose to allocate the distributable surplus, after reserved in whole or in part, as shareholder's dividend on the condition of shareholder's approval. The Company's dividend policy shall be based on the Company's profitability, future business operation, and shareholders' interests. Dividends distribution, according to this Articles of Incorporation, shall be distributed in compliance with earning distribution stipulated by the Board of Directors, by taking capital increase from retained earnings or cash or dividend distribution, according to

Shareholders' Meeting to achieve a stable balance of the dividend policy based on the Company's structure of shares and finance and profits.

Distribution of profits shall be made preferably by way of cash dividend. Distribution of profits may also be made by way of stock dividend, provided however, the ratio for stock dividend shall not exceed 50% of total distribution. The total amount of aforementioned Company's employee bonuses paid out in cash and distributed as new shares (valued at market price) shall not exceed 50 percent of net income for the current period or 50 percent of distributable earnings.

CHAPTER VII – SUPPLEMENTARY PROVISIONS

Article 31: The Company's directors, managers, etc. may not release the Company's confidential documents or other confidential information in terms of technology, marketing, products and other confidential information obtained through participation of the Company's operating to others.

Article 32: The Company Act and related regulations shall govern any matter not provided in the Articles of Incorporation.

Article 33: These Articles of Incorporation were approved on June 17, 2010.
The first amendment was approved on October 4, 2010.
The second amendment was approved on June 12, 2012.
The third amendment was approved on June 15, 2015.
The fourth amendment was approved on June 16, 2016.
The fifth amendment was approved on June 15, 2017.
The sixth amendment was approved on June 12, 2019.

Appendix 3

Unizyx Holding Corporation
Procedures for Election of Directors

Article 1: Except as otherwise provided by law and regulation or by the Company's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures.

Article 2: The cumulative voting method shall be used for the election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 3: Elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.Shareholders' shall elect from the candidate list of the directors and independent directors. The Company's directors and independent directors shall be elected at the same time pursuant to the Procedures; the votes are separately calculated for independent and non-independent director positions. Those receiving more ballots will be elected.

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

Article 4: The Board of Directors shall instruct the Company's strategies, supervise the management, be held accountable to the Company and the shareholders'. The operations and arrangement relate to the corporate governance system, the Board of Directors shall be ensured to fulfill their duties pursuant to laws and regulations, articles of incorporations, and resolutions of AGMs.

The structure of the Board of Directors shall consist of five or more seats, as appropriate, based on the business development and scales, and the shareholdings of the major shareholders' while taking account of practical operations.

Other than the directors concurrently serving as the managerial officers in the Company who are advisable to be fewer than on-third of all director seats, the composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

1. The ability to make judgments about operations.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership ability.
8. Decision-making ability.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

Article 5: Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 6: The Board of Directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders' at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders'.

Article 7: A ballot is invalid under any of the following circumstances, and the voting rights on the questioned ballot will not be counted under the questioned candidate:

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

Article 8: The voting rights shall be calculated on-site immediately after the end of the poll under the supervision of monitoring personnel, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair or the host on the site.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year.

Article 9: The Board of Directors of the Company shall issue notifications to the persons elected as directors.

Article 10: Any unmentioned matter in the Procedures shall be handled pursuant to the Company's articles of incorporation, the Company Act, and related laws and regulations.

Article 11: These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders' meeting.
The Procedures were approved on June 17, 2010.
The first amendment to the Procedures was approved on June 15, 2015.
The second amendment to the Procedures was approved on June 15, 2017.
The third amendment to the Procedures was approved on June 12, 2019.
The fourth amendment to the Rules was approved on July 1, 2021

Appendix 4

Unizyx Holding Corporation
Sustainable Development Best Practice Principles

Chapter I- General Principles

Article 1 In order to Unizyx Holding Corporation (the “Company”) fulfill their sustainable development initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, by referring the regulations of Taiwan Stock Exchange Corporation ("TWSE") and Taipei Exchange ("TPex"), the “Unizyx Sustainable Development Best Practice Principles” are established for compliance.

Article 2 The Principles apply to the Company, including the entire operations of each such company and its business group.
When conducting business, Unizyx Group has been monitoring and fulfilling the social responsibilities, by emphasizing the ethical management principles and observing the business ethical codes, to seek contribute us and play the role as a corporate citizen, and be aligned with the international corporate governance trend in the regards of economy, social, and environment. The Principles promulgate our own sustainable development principles in accordance with the Principles to manage their economic, environmental and social risks and impact.

Article 3 When fulfilling the sustainable development, Unizyx, in particularly, understands the interests and concerned issues of the stakeholders; for managing the issues concerned by the stakeholders, the implementation goals are set by Unizyx, and the operational procedures for the stakeholders are established. Through the identification of the stakeholders and the analysis of the issue of concerns, the plans for the stakeholders are formulated. The communication is carried out through the communication channels of the stakeholders to improve the relationship with the stakeholders and strengthen the corporate responsibility for the stakeholders.

Article 4 For the fulfillment of the sustainable development, the Company responds in the aspects of economy, society, and environment; and the purpose and principles of implementing the sustainable development describe as the follows:

I. Economy: implementation of corporate governance.
Striving for creating shareholder’s interests and protecting investors’ interest.

II. Environment: development of a sustainable environment.
Caring about the environmental and energy issues, and continuing the development and manufacturing of eco and energy-saving products.

III. Society: preserving public welfare
Enhancing the employee relationship and benefits, and promoting the social welfare actively.

IV. Enhancement of disclosing sustainable development

Article 5 The Company complies with the laws and regulations, as well as the Articles of Incorporation. The Company also prescribe the sustainable development policies, system and related management system by considering the international and domestic development trends of the sustainable development issues, the overall operating activities of the Company and Group, to be approved by the board of directors and reported to the shareholders' meeting. When a shareholder proposes a motion involving sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

Chapter II-Economy: Implementation of Corporate Governance.

Article 6 The Company complies with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, and the Code of Ethical Conduct for TWSE/GTSM Listed Companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

Article 7 The Company respect for the rights and interests of stakeholders and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.

Article 8 For the purpose of managing sustainable development initiatives, the Company establishes an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and report to the board of directors periodically.

Article 9 The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of the Company, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

Article 10 The board of directors shall exercise the due care of good administrators to urge the company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies. The board of directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's performance of its sustainable development initiatives:

I. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines.
II. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives.
III. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

Article 11 When conducting business, the Company shall comply with the related laws and regulations, and implement the following matters to create fair competition environment:

I. Avoiding conducts involving unfair competitions.
II. Thoroughly fulfilling the obligations as a taxpayer.
III. Countering bribes and corruption, with proper management system being established.
IV. The donations aligns with the internal operating procedures.

Article 12 The Company organizes education and training on the implementation of sustainable development initiatives via various channels, to promote the corporate ethic education and the operating activities and directions of development related to sustainable development to employees.

Article 13 The Company adopts reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

Article 14 The employee performance evaluation system be combined with sustainable development policies, and that a clear and effective incentive and discipline system be established.

Chapter 3-Environment: Development of a Sustainable Environment

Article 15 The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

Article 16 The Company endeavors to improve the energy utilization efficiency, and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

Article 17 The Company shall establish proper environment management systems based on the characteristics of their industries. Such systems shall include the following tasks:

I. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
II. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
III. Reviewing the environmental sustainability purpose or the progress toward the goal on a regular basis.

Article 18 The Company is advised to establish a dedicated unit or assign dedicated personnel for maintaining relevant environment management systems and should hold environment education courses for their managerial officers and other employees on a periodic basis.

Article 19 The Company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:

I. Reduce resource and energy consumption of their products and services.
II. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
III. Improve recyclability and reusability of raw materials or products.
IV. Maximize the sustainability of renewable resources.
V. Enhance the durability of products.
VI. Improve efficiency of products and services.

Article 20 To improve water use efficiency, the Company shall properly and sustainably use water resources and establish relevant management measures.

The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

Article 21 The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

I. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
II. Indirect greenhouse gas emissions: emissions resulting from the generation of externally purchased or acquired electricity, heating, or steam.
III. Other indirect emissions: The emissions generated from the Company's activities are not the indirect energy emissions, but generated from the emission sources owned or controlled by other companies.

It is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt climate related measures, while based on the operation status and outcomes of greenhouse gas inventory, to establish the strategies for energy-saving, and carbon and greenhouse gas-reduction.

Chapter IV-Society: Preserving Public Welfare

Article 22 The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

The Company, to fulfill its responsibility to protect human rights, shall adopt relevant management policies and processes, including:

I. Presenting a corporate policy or statement on human rights.
II. Evaluating the impact of the company's business operations and internal management on human rights, and adopting corresponding handing processes.

The Company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. Company shall respond to any employee's grievance in an appropriate manner.

Article 23 The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

Article 24 The Company is advised to provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company is advised to organize training on safety and health for their employees on a regular basis.

Article 25 The Company is advised to create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills. The Company shall appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 26 The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The Company shall respect the employee representatives' rights to bargain for the working conditions, and provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The Company shall inform employees of operation changes that might have material impacts by reasonable means.

Article 27 The Company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the company shall ensure the transparency and safety of their products and services. They further shall establish and disclose policies on consumer rights and interests, and enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers.

Article 28 The Company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The Company shall follow relevant laws, regulations and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of, their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

Article 29 The Company is advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

The Company provides a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

Article 30 The Company is advised to assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the sustainable development initiative.

The Company is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy, before starting any business relationship.

When the Company enters into a contract with any of their major suppliers, the content should include terms stipulating mutual compliance with sustainable development policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

Article 31 The Company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The Company is advised to promote community development through commercial activities, endowments, volunteering service or other charitable professional services,and participate in events held by citizen organizations, charities and local government agencies relating to community development and community education.

Chapter 5-Enhancing Disclosure of Sustainable Development Information

Article 32 The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies and shall fully disclose relevant and reliable information relating to their sustainable development initiatives to improve information transparency.

Relevant information relating to sustainable development which the Company discloses includes:

I. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the board of directors.
II. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
III. Goals and measures for realizing the sustainable development initiatives established by the Company, and performance in implementation.
IV. Major stakeholders and their concerns.
V. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
VI. Other information relating to sustainable development initiatives.

Article 33 The Company shall adopt internationally widely recognized standards or guidelines when producing sustainable reports, to disclose the status of their implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. Relevant information shall includes:

I. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
II. Major stakeholders and their concerns.
III. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
IV. Future improvements and goals.

Chapter 6-Supplementary Provisions

Article 34 The Company shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve their established sustainable development framework and to obtain better results from the implementation of the sustainable development policy.

Article 35 The Principles are implemented upon the approval of the board of directors; the same applies to amendments.

Article 36 The Principles were established on November 10, 2015.
The first amendment was approved on March 14, 2022.

Appendix 5

Unizyx Holding Corporation
Procedures for Derivatives Trading

Article 1: To enhance the asset management, implement the information disclosure, and reinforce the risk management system for the derivative transaction, the Procedures are established.

Article 2: The definitions of the terms used in the Procedures are as the follows:

I. Derivatives:
Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.

II. Subsidiary:
As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

III. Date of occurrence:
Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.

Article 3: The Company establishes the Procedures for Derivatives Trading; which are approved by the majority of all the Audit Committee members, as well as the board of directors and shareholders meeting. The same applies to the amendments. If any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to the Audit Committee.

When the Procedures for Derivatives Trading are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

The Procedures may be imposed upon the approval of two third or more of all directors, if the approval of the majority of all the Audit Committee members is not obtained; the resolution of the Audit Committee shall be recorded in the minutes of the board of directors meeting.

The terms "all audit committee members" in paragraph 3 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

Article 4: The derivative transactions engaged by the Company are for the hedging purpose only; no speculative trading is permitted. When conducting foreign exchange operation, the principle is to square off the overall foreign exchange positions of the Company (i.e. the foreign exchange incomes and expenses), to lower the overall foreign exchange risk of the Company and save the costs of foreign exchange operation.

Article 5: Authority division

I. Finance Department
   1. In charge of formulating the company-wide strategies for foreign exchange operation.
   2. The Finance Department shall always collect the related information, judge trends and assess risks, get familiar with the derivatives and regulations, to respond to the foreign exchange market movement. The strategic proposal of operations is prepared by taking account of the Company's foreign exchange positions, as the basis of hedging, upon the approval of the President.
   3. Based on the Company's sales amount and import/export volumes, the FX positions are confirmed, and thus the monthly and quarterly minimum hedge quota is decided, to lower the FX positions' exposures to risks.
   4. Conducting hedging transactions based on the Company's policies.

II. Accounting Department:in charge of verifying transactions and articulating the position balance.

Article 6: Performance evaluation

I. The performance evaluation is based on foreign exchange rate costs and the profit and loss generated from the derivative transactions engaged on the Company's book.

II. To fully grasp and express the valuation risk of transactions, the Company assess the profit and loss with the monthly valuation.

III. The Finance Department shall provide the profit and loss evaluation of foreign exchanges, and the movement in the foreign exchange market and market analysis to CEO for reference and evaluation.

Article 7: Determine the total amount of contracts and maximum loss

I. Total amount of contracts:
The Finance Department shall grasp the Company's overall positions to avoid any transaction risks. The transaction amount must not exceed two-third of the net foreign exchange positions of the Company; if exceeded, CEO must be reported to for his approval.

II. Determine of the maximum loss:
The derivative transactions engaged shall aim to hedging; therefore, the operations are rendered for the actual needs. The maximum loss of a single contract must not exceed 10% of the transaction contract price; the maximum loss of aggregated contracts must not exceed 20% of the cumulative amounts of all contracts. When the upper limit of either a single contract or all contracts is reached, traders shall report to the Head of Finance Department and the board of directors in writing; or present the facts to the board of directors if required.

Article 8: Operational procedures

I. The “Application for Foreign Exchange and Treasury Transaction” shall be completed and signed-off by related supervisors for engaging derivative transactions; the implementation is upon the approval of CEO only.

II. As the derivatives evolve always, the potential transaction risks, and calculations of profit and loss are featured with rapid change and complexity, while involving the Company, payables and receivables; therefore, the financial staff are assigned with the tasks.

III. Operating Process:

Operation description	Staff in charge
1. FX rates and risk positions are evaluated monthly, for formulating the recommendations for operating strategies. Upon the approval of CEO, the recommendations are referred for the FX operation.	Finance officer
2. Any key movement in the financial market that invalid the existing strategies, then evaluation reports shall be provided any time to re-formulate the strategies. Upon the approval of CEO, the recommendations are referred for the FX operation.	Finance officer
3. The authorized traders negotiate the derivative transactions with banks based on the regulations and operating strategies.	Finance staff
4. When a transaction is confirmed, the staff in charge verify the transactions certificates and contractual documents, submit such to the supervisors for approval.	Finance staff
5. Upon the expiry, the settlers settle the derivatives. The supervisors’ sign-offs are required based on the settlement documents, for accounting treatments.	Finance and accounting staff
6. The information of each derivative transactions shall be recorded in a log book one by one, and evaluated periodically.	Finance staff
7. The public announcements are made to the designated information reporting website within the timeframe specified by the competent authority.	Accounting staff

Article 9: Risk management measures.

For engaging derivative transactions, the risk management scope and the risk management measures to be taken are as following:

I. Credit risk management

The transaction counterparties shall be selected from the financial institutions and futures brokers having business relationships with the Company and good reputations, able to providing professional information, as the principle.

II. Market risk management

The losses that derivatives may generated from any price fluctuations in the future market are unknow; therefore, the stop-loss shall be strictly complied with once a position is built.

III. Liquidity risk management
To ensure the liquidity of the traded derivatives, the counterparties shall have sufficient equipment, information, and trading capacities to trade in any market.

IV. Operational risk management
The authorized limits and the operational procedure must be followed strictly to avoid any operational risk.

V. Legal risk management
For any contractual document entered with any financial institution, it is advisable to use the internationally standardized document to avoid legal risks.

VI. Derivative risk management
Internal traders shall have the complete and accurate professional knowledge regarding the traded derivatives, to avoid losses due to mis-using derivatives.

VII. Cash settlement risk management
The authorized traders shall, not only strictly follow the authorized limit, but also monitor the cash flow of the Company to ensure sufficient cash for settlement.

VIII. Derivatives traders may not serve concurrently in other operations such as confirmation and settlement.

IX. The confirmation personnel shall regularly reconcile with the counterparty banks or request the written certificates, while checking if the total amount of transactions exceed the limits stipulated by the Procedures.

X. Risk measurement, monitoring, and control personnel shall be assigned to a different department that the personnel in the preceding subparagraph and shall report to the board of directors or senior management personnel with no responsibility for trading or position decision-making.

XI. Derivatives trading positions held shall be evaluated at least once per week; however, positions for hedge trades required by business shall be evaluated at least twice per month. Evaluation reports shall be submitted to senior management personnel authorized by the board of directors.

Article 10: Regular evaluation approach and handling irregularities

When engaging derivative transactions, the board of directors shall oversee and manage thoroughly under the following principles:

I. Designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risk.

II. Periodically evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the company's permitted scope of tolerance.

Senior management personnel authorized by the board of directors shall manage derivatives trading in accordance with the following principles:

I. Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with these Regulations and the procedures for derivatives trading formulated by the company.

II. Oversee the transaction, profit and loss; when irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report immediately made to the board of directors.

When engaging derivative transactions, if transactions are engaged by the authorized personnel as specified in the Procedures for Derivatives Trading, the soonest board meeting shall be reported to afterwards.

Article 11: Accounting treating procedures

For the accounting treatment of derivatives, the Enterprise Accounting Standards shall apply.

Article 12: The Company, when engaging in derivatives trading, shall establish a log book; details of the types and amounts of derivatives trading engaged in, board of directors' approval dates, and the matters required to be carefully evaluated shall be recorded in detail in the log book.

Article 13: Internal audit system

The internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for derivatives trading, and prepare an audit report. If any material violation is discovered, all independent directors shall be notified in writing.

The Company shall file the auditing report of the preceding Paragraph and the implementing status of annual auditing plans of internal audits to the Financial Supervisory Commission (hereafter the "competent authority") before the end of February of next year and also shall report the improvement situation for any abnormal affairs to the SEC before the end of May of next year.

Article 14: Public announcement and reporting procedures

I. For losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company, the Company shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event.

II. The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

III. When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

IV. The Company shall keep all relevant contracts, meeting minutes, log books at the company, where they shall be retained for 5 years except where another act provides otherwise.

Article 15: With respect to a transaction that the Company has already publicly announced and reported in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days counting inclusively from the date of occurrence of the event, if any change, termination, or rescission of a contract signed in regard to the original transaction.

Article 16: Controls over the subsidiaries

I. The Company's subsidiaries shall establish the "Procedures for Derivatives Trading" approved by their boards, submitted to all supervisors, and approved by their shareholders' meetings. The same applies to the amendments.

II. When the Company's subsidiaries engaging derivatives trading, their respective "internal control system" and the "Procedures for Derivatives Trading" shall be followed. Their derivatives trading as of the end of the previous month shall be summarized in writing, and reported to the Company by the 5th day of each month. The Company's audit unit shall include the derivatives trading engaged by the subsidiaries as one of the monthly audit items; the audit status shall be specified as the required item to be reported to the independent directors of the Audit Committee and the board of directors.

III. Any of the Company's subsidiaries not a public company, and its derivative trading meeting the public announcement and report criteria, the Company shall be informed on the date of occurrence of the event, and the Company will publicly announce and report such on the designated website.

Article 17: Penalties

I. Where any person in charge of engaging derivatives trading violates the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" promulgated by the competent authority or the Procedures, such violations will be referred to for his/her personal annual appraisal.

II. Where the board or any director violates the related regulations and the resolutions adopted by the shareholders meetings, the Audit Committee shall inform the board or the concerned director to stop pursuant to Article 218-2 of the Company Act.

Article 18: Any material derivatives trading shall be approved by the majority of all the Audit Committee members, and resolved by the board of directors; Paragraph 4 and 5 of Article 3 apply mutatis mutandis.

Article 19: The establishment of and amendment to the Procedures shall be approved by the Audit Committee, resolved for approval by the board of directors, and finally submitted to a shareholders' meeting for approval.

Article 20: The Operational Procedures were prescribed on June 17, 2010.
The first amendment was approved on June 12, 2012.
The second amendment was approved on June 17, 2014.
The third amendment was approved on June 12, 2019.
The fourth amendment was approved on June 12, 2020.

Appendix 6

Unizyx Holding Corporation
Procedures for Acquisition or Disposal of Assets

Chapter I General Principles

Article 1 These Regulations are adopted in accordance with the provisions of Article 36-1 of the Securities and Exchange Act ("the Act").

Article 2 The Company shall handle the acquisition or disposal of assets in compliance with these Regulations; provided, where financial laws or regulations provide otherwise, such provisions shall govern.

Article 3 The term "assets" as used in these Regulations includes the following:

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
2. Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Right-of-use assets.
6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
7. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
8. Other major assets.

Article 4 Terms used in these Regulations are defined as follows:

1. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.
2. Related party: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
3. Subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
4. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
5. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.

6. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
7. Investment professional: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.
8. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.
9. Over-the-counter venue ("OTC venue", "OTC"): "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.
10. The Company's net worth in latest financial statement：the net worth in the latest only financial report or individual financial report prepared under the Regulations Governing the Preparing of Financial Reports by Securities Issuers before the Company’s acquisition or disposal of assets.

Article 5 Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:

1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
2. May not be a related party or de facto related party of any party to the transaction.
3. If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following:

1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
2. When examining a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.

3. They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.

Chapter II Disposition Procedures

Section I Establishment of Disposition Procedures

Article 6 When the procedures for the acquisition and disposal of assets are adopted or amended they shall be approved by one-half or more of all audit committee members and submitted to the board of directors for a resolution. After the procedures have been approved by the board of directors, they shall be submitted to a shareholders' meeting for approval; the same applies when the procedures are amended. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to each independent director.

When the procedures for the acquisition and disposal of assets are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

If approval of one-half or more of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by two-thirds or more of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.

The terms "all audit committee members" in paragraph 3 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

Article 7 Investment scope and the amount limitations：

Besides the acquisition of real property for operational purposes by the Company and, its subsidiaries, the restrictions of amount for the transactions in real property or securities for non-operational purposes are as follows:

1. The acquisition of real property or rights-of-use assets for non-operational purposes or total amount of all security investments by the Company shall not exceed 300 percent of the Company's net worth in latest financial statement, the acquisition of investments in a single security shall not exceed 100 percent of the Company's net worth in latest financial statement. However this provision does not apply if get approved by project by the board of director.
2. The acquisition of real property for non-operational purposes by the Company shall not exceed 20 percent of the Company's paid-in capital.
3. The acquisition of real property or rights-of-use assets for non-operational purposes or total amount of all security investments by the Company and its subsidiaries shall not exceed 100 percent of the Company's net worth in latest financial statement, the acquisition of investments in a single security shall not exceed 50 percent of the Company's net worth in latest financial statement. However this provision does not

apply, when the investment by each subsidiary exceeds the limit and get approved by the its board of directors and ratification by the Company’s next board of directors' meeting.

Article 8 Evaluating procedure：

1. To conduct any acquisition or disposal of assets, the in-charge division shall submit to the authority division the reason for the proposed acquisition or disposal, the object, the transaction counterparty, the transfer price, the payment terms, and the price reference for their approval in accordance with the handling procedures, and then the acquisition or disposal of assets shall be implemented by relevant division.
2. The reference basis for determining the price of acquisition or disposal of assets by the Company shall be considered the professional appraiser and opinions of professional experts such as CPA and handled in accordance with the following situations：
   A. When the securities are acquired or disposed of through stock exchange or OTC markets, the then current stock or bond prices shall be used as the basis for determining the price.
   B. In acquiring or disposing of securities which are not traded on any securities exchanges or OTC markets, its net worth per share, profitability, market rates, interest rates of bonds, potential of future growth, and its current market price shall be evaluated.
   C. In acquiring or disposing of memberships, its benefits and the recent transaction price shall be considered.
   D. In acquiring or disposing of patents, copyrights, trademarks, franchise rights, and other intangible assets, its international or market practices, useful lives and effects on the Company's technology and business shall be evaluated.
   E. The transaction price of the acquisition or disposal of real property and equipment with de facto related party shall be handled with in accordance with Articles 19 and 20, and determined by reference to parcels close in publicly announced current value, appraised value, and the actual transaction price of other real property located nearby. The transaction price reaches a threshold in accordance with Articles 13 shall be assessed by professional appraiser. In acquisition or disposal of assets shall be conducted by way of issuing request for proposal, price competition under restricted tendering, and price negotiation under single tendering or bidding.
   F. To conduct any mergers and consolidations, splits, acquisitions, and assignment of shares, its business nature, net worth per share, assets value, technology, profitability, capacity and potentiality of the objective company shall be evaluated.

Article 9 Operating procedure：

1. Authorization quota and level：
   A. Securities：
      a. The acquisition or disposal of long-term securities investment shall be approved by the board of directors, and the investment amount within NT $ 30,000 shall be authorized by the chairman or general manager to make a decision, and ratification by the Company’s next board of directors' meeting.
      b. The appraisal of securities investment, except in transactions with a long-term securities investment that are acquired or disposed of by the Company shall be

done after the feasibility evaluation report conducted by the assets sponsoring department, signed by the management department and with approval in accordance with approval authority regulations of the Company.

c. In acquiring or disposing of stock, corporate bonds or private placement of securities which are not traded on any securities exchanges or OTC markets, when the transaction amount reaches a threshold requiring public announcement, the transaction shall be submitted for approval in advance by the board of directors. The investment in the mainland China area shall be approved in advance by the board of directors and Ministry of Economic Affairs Investment Commission.

B. Related Party Transactions：

The matter shall be handled in compliance with Section 3, Chapter 2 and approved in advance by the audit committee and board of directors.

C. Mergers and consolidations, splits, acquisitions, and assignment of shares：

The matter shall be handled in compliance with Section 4, Chapter 2 and approved in advance by the shareholders' meeting. Provided, where a provision of another act exempts a company from convening a shareholders meeting to approve, this restriction shall not apply.

D. Other：

The matter shall be handled in compliance with the internal control and approval authority regulations of the Company. When the transaction amount reaches a threshold requiring public announcement in accordance with Article 30, it shall be approved in advance by the broad of directors. The acquisition or disposal of equipment for operational purposes shall be ratification by the Company's next board of directors' meeting. If there are any matters in Article 185 of the Company Law, it shall be approved in advance by the shareholders' meeting.

2. Sponsoring department and operation Procedure

The sponsoring department of long-term securities investment is authority department and the person pointed by chairman; the sponsoring department of real property and other assets is the user and relevant authority department; The sponsoring department of mergers and consolidations, splits, acquisitions, and assignment of shares is pointed by chairman; the acquisition or disposal of assets are evaluated and approved in accordance with the regulations, the sponsoring department will conduct contracting, collection, delivery, acceptance and other transaction processes, and handle the operations in accordance with the internal control depending on the nature of the assets. Mergers and consolidations, splits, acquisitions, and assignment of shares with related parties shall be handled in accordance with the sections 3 and 4 of chapter 2 of this procedure.

Article 10 The Procedures for Supervising Acquisition or Disposal of Assets by Subsidiaries：

1. The Company's subsidiaries shall establish its procedures for the acquisition or disposal of assets. After the procedures have been approved by the board of directors, they shall be submitted to each supervisor, and then to a shareholders' meeting for approval; the same applies when the procedures are amended.
2. The acquisition or disposal of assets by the Company's subsidiaries shall be handled in compliance with its internal control and procedures for the acquisition or disposal of assets.

Article 11 With respect to the Company's acquisition or disposal of assets that is subject to the approval of the board of directors under the Company's procedures or other laws or regulations, if a director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to each independent director members of the audit committee.

In accordance with the provisions of the Act, when a transaction involving the acquisition or disposal of assets is submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

In accordance with the provisions of the Act, any transaction involving major assets or derivatives shall be approved by one-half or more of all audit committee members and submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Article 6, paragraphs 3 and 4.

Article 12 Penalty：

Any employee who undertakes responsibilities for acquisition or disposal of assets in violation of these procedures will be referenced for the annual personal performance assessment.

Section II Acquisition or Disposal of Assets

Article 13 In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the Company's paid-in capital or NT$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.
2. Where the transaction amount is NT$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF) and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
   A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.

B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.

4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

Article 14 The Company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20 percent of the Company's paid-in capital or NT$300 million or more, the Company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).

Article 15 Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the Company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.

Article 16 The calculation of the transaction amounts referred to in the preceding three articles shall be done in accordance with Article 31, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

Article 17 Where a public company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

Section III Related Party Transactions

Article 18 When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of the preceding Section and this Section. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 16 herein.

When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

Article 19 When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the audit committee and the board of directors:

1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
2. The reason for choosing the related party as a transaction counterparty.
3. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 20 and Article 21.
4. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the related party.
5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
7. Restrictive covenants and other important stipulations associated with the transaction.

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 31, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the audit committee and the board of directors need not be counted toward the transaction amount.

With respect to the types of transactions listed below, when to be conducted between a public company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Company's board of directors may pursuant to Article 7, paragraph 1, subparagraph 3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:

1. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
2. Acquisition or disposal of real property right-of-use assets held for business use.

When a matter is submitted for discussion by the board of directors pursuant to paragraph 1, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting. The matters for which paragraph 1 requires recognition by the audit committee and then submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Article 6, paragraphs 4 and 5.

Article 20 The Company that acquires real property or right-of-use assets thereof from a related party shall evaluate the reasonableness of the transaction costs by the following means:

1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.

Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

The Company that acquires real property or right-of-use assets thereof from a related party and appraises the cost of the real property or right-of-use assets thereof in accordance with the preceding two paragraphs shall also engage a CPA to check the appraisal and render a specific opinion.

Where the Company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the preceding article, and the preceding three paragraphs do not apply:

1. The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.
2. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction.
3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the Company's own land or on rented land.
4. The real property right-of-use assets for business use are acquired by the Company with its subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

Article 21 When the results of the Company's appraisal conducted in accordance with paragraph 1 and paragraph 2 of the preceding Article are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 22. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:

1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
   A. Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
   B. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.
2. Where the Company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

Article 22 Where a public company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the preceding two articles are uniformly lower than the transaction price, the following steps shall be taken:

1. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Securities and Exchange Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the other company.
2. The independent director members of the audit committee shall comply with Article 218 of the Company Act.

3. Actions taken pursuant to the preceding two subparagraphs shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

The Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.

When the Company obtains real property or right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms length transaction.

Section IV Mergers and Consolidations, Splits, Acquisitions, and Assignment of Shares

Article 23 The Company that conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the board of directors to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for deliberation and passage. However, the requirement of obtaining an aforesaid opinion on reasonableness issued by an expert may be exempted in the case of a merger by the Company of a subsidiary in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, and in the case of a merger between subsidiaries in which the public company directly or indirectly holds 100 percent of the respective subsidiaries' issued shares or authorized capital.

Article 24 The Company participating in a merger, demerger, acquisition, or transfer of shares shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in paragraph 1 of the preceding Article when sending shareholders notification of the shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a shareholders meeting to approve the merger, demerger, or acquisition, this restriction shall not apply.

Where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the Company participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

Article 25 A company participating in a merger, demerger, or acquisition shall convene a board of directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

A company participating in a transfer of shares shall call a board of directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.
When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for 5 years for reference:

1. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.
2. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.
3. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall, within 2 days counting inclusively from the date of passage of a resolution by the board of directors, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs 1 and 2 of the preceding paragraph to the FSC for recordation.
Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the Company(s) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of the preceding two paragraphs.

Article 26 Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

Article 27 The Company participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

1. Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.
2. An action, such as a disposal of major assets, that affects the Company's financial operations.
3. An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.

4. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
5. An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
6. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

Article 28 The contract for participation by a public company in a merger, demerger, acquisition, or of shares shall record the rights and obligations of the companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also record the following:

1. Handling of breach of contract.
2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
3. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
4. The manner of handling changes in the number of participating entities or companies.
5. Preliminary progress schedule for plan execution, and anticipated completion date.
6. Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

Article 29 After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the board of directors to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

Article 30 Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 25, Article 26, and the preceding article.

Chapter III Public Disclosure of Information

Article 31 Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event:

1. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's

total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

2. Merger, demerger, acquisition, or transfer of shares.
3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company.
4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:
   A. For a public company whose paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.
   B. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more.
5. Where land is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT$500 million.
6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances:
   A. Trading of domestic government bonds.
   B. Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.
   C. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The amount of transactions above shall be calculated as follows:

1. The amount of any individual transaction.
2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.
3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.
4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.

When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

A public company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the Company, where they shall be retained for 5 years except where another act provides otherwise.

Article 32 Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days counting inclusively from the date of occurrence of the event:

1. Change, termination, or rescission of a contract signed in regard to the original transaction.
2. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
3. Change to the originally publicly announced and reported information.

Chapter IV Additional Provisions

Article 33 Information required to be publicly announced and reported in accordance with the provisions of the preceding Chapter on acquisitions and disposals of assets by the Company's subsidiary that is not itself a public company in Taiwan shall be reported by the public company.

The paid-in capital or total assets of the public company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, relative to paid-in capital or total assets, it reaches a threshold requiring public announcement and regulatory filing under Article 31, paragraph 1.

Article 34 For the calculation of 10 percent of total assets under these Regulations, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

Article 35 When the procedures are adopted or amended they shall be approved by the audit committee and submitted to the board of directors for a resolution and then to a shareholders' meeting for approval.

Article 36 This procedure was approved on June 17, 2010.

The first amendment was approved on June 12, 2012.

The second amendment was approved on June 18, 2013.

The third amendment was approved on June 17, 2014.

The fourth amendment was approved on June 15, 2017.

The fifth amendment was approved on June 12, 2019.

Appendix 7

Unizyx Holding Corporation
Shareholding of All Directors

Book Closure Date : April 17, 2022

Title	Name	Date elected	Shareholder Registry on Book Closure Date	
			Number of Shares	Shareholding %
Chairman	Shun-I Chu	2019/6/12	100,173,833	22.00
Director	Gordon Yang	2019/6/12	2,252,051	0.49
Director	Yuh-Long Chen	2019/6/12	8,498,178	1.87
Director	Lien-Pin Pai	2019/6/12	16,808,783	3.69
Director	ZYXEL Foundation Representative:Ping-Chin Li	2019/6/12	6,000,000 645,122	1.32 0.14
Director	Che-Ho Wei	2019/6/12	0	0.00
Independent director	K.C. Shih	2019/6/12	0	0.00
Independent director	Feng Chian	2019/6/12	0	0.00
Independent director	Chin-Tang Liu	2019/6/12	0	0.00
Total			133,732,845	29.36

Note 1: As of April 17, 2022, the Company has issued common shares for 455,428,855 shares.

Note 2: The shareholdings of all directors required by laws are 14,573,723 shares; as of April 17, 2022, the total shareholdings of all directors are 133,732,845 shares (independent directors' shareholdings are excluded).

Note 3: The Company has set up the Audit Committee, hence there is no applicable legal requirement for shareholding of supervisor.

Appendix 8

Other Information

1. Effect upon business performance of any stock dividend distribution: not applicable.
2. Acceptance of shareholder’s proposal: no shareholder’s proposal is received.