

  
**TCI Co., Ltd.**  
**The 2022 Annual Shareholders' Meeting**

**Time:** 9 a.m. on Wednesday, June 29, 2022

**Place:** No.21, Nongke Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C.)

**Attendance:** The total number of shares represented by the shareholders and proxies present was 78,775,896 shares (including 39,676,642 shares exercised electronically), representing 66.91% of the issued and outstanding 117,728,830 shares of the Company.

**Directors in attendance:** Five directors, including Chairman Yung-Hsiang Lin, Director Pi-Shu Li, Independent Director Chen-Yi Kao, Independent Director Sung-Yuan Liao, and Independent Director Shih-Ming Li, attended the meeting, exceeding half of the 7 seats of directors.

**Attendees:** PwC Accountant Ming-Chuan Hsu  
PwC Legal Lawyer Yuan-Yao Chung

**Chairman:** Chairman Yung-Hsiang Lin



**Recorded by:** Juen-Ying Chiou



### 1. Announcement of the meeting

The total number of shares represented by the shareholders and proxies present reached the quorum and the Chairman declared the meeting open in accordance with the law.

### 2. Chairman's speech (omitted)

### 3. Reported issues

I. Please review the 2021 Business Report.

Note: Please refer to [Attachment 1] for the 2021 Business Report.

(Shareholders have noted)

II. Please review the 2021 Audit Committee's Review Report.

Note: Please refer to [Attachment 2] for the 2021 Audit Committee's Review Report.

(Shareholders have noted)

### III. Please review the 2021 Directors' Compensation and Employee Profit Sharing Plans.

Explanation:

(1) In accordance with Article 18 of the Articles of Incorporation of TCI Co., Ltd., after TCI Co., Ltd. offsets its losses in previous years, TCI Co., Ltd. shall set aside not more than 3% of its annual profits as compensation to its directors, and not less than 5% and not more than 15% as profit sharing bonuses to its employees. The annual profits are defined as its annual profit before tax.

(2) The Directors' Compensation and Employee Profit Sharing Plans have been approved at the meeting of the Board of Directors on March 22, 2022. The amount of 2021 directors' compensation is NT\$ 4,200,000, and the amount of 2020 employees' profit sharing bonus is NT\$117,518,303. The compensation and the profit sharing bonus will be distributed by cash, and shall be distributed through one or several payments.

(Shareholders have noted)

### IV. Integrity Procedures and Conduct Guidelines Report

Explanation: Amendments to implement corporate governance and meet actual operational needs as attached as [Attachment 5].

(Shareholders have noted)

### V. Integrity Management Code

Explanation: Amendments to implement corporate governance and meet actual operational needs as attached as [Attachment 6].

(Shareholders have noted)

### VI. Code of Ethical Conduct for Directors and Managers

Explanation: Amendments to implement corporate governance and meet actual operational needs as attached as [Attachment 7].

(Shareholders have noted)

#### 4. Proposals

##### 1. Proposed by the Board

Proposal: Adoption of the 2021 Business Report and Financial Statements

Explanation:

- (1) TCI Co., Ltd.'s Financial Statements, including Consolidated Financial Statements, and Business Report, were audited by independent auditors, Ming-Chuan Hsu and Ping-Chun Chih of PwC Taiwan. Also, Financial Statements and Consolidated Financial Statements have been approved by the Boards of Directors and examined by the Audit Committee on March 22, 2022.
- (2) The 2021 Business Report, Independent Auditors' Report, Financial Statements, and Consolidated Financial Statements are attached as Attachment 1, and Attachment 3.
- (3) Please resolve.

Resolution: The poll results of this motion were as follows:

Number of voting rights of shareholders present at the time of voting: 78,772,896

Voting results (including e-voting)	Percentage of shareholders' voting rights present at the time of voting
Approval votes: 78,680,887	99.88%
Disapproval votes: 8,756	0.01%
Invalid votes: 0	0.00%
Abstention votes/no votes: 14,203	0.10%

Proposal was approved as proposed.

## 2. Proposed by the Board

Proposal: Adoption of the Proposal for Distribution of 2021 Profits

Explanation:

- (1) The Board has adopted the proposal of for distribution of 2021 Profits on March 22, 2022. The 2021 Profit Distribution Proposal is attached as Attachment 4.
- (2) The distribution of 2021 profits is calculated based on the total number of issued shares (118,244,830 shares). The cash dividend payment is NT\$8.88 per share, and the total amount of cash dividend is NT\$1,050,014,090. The amount of cash dividend payment per share is rounded down to the nearest whole number. The amount of the remaining cash dividend which cannot be distributed (less than NT\$1 per share) will be disturbed in accordance with the percentage of current shareholding to meet the total amount of distribution of 2021 profits.
- (3) In the event that, after this meeting, the proposed profit distribution is affected by any changes in equity like convertible bonds or the execution of employee stockoptions, it is proposed that the Board of Directors will be authorized to adjust each shareholder's percentages of the cash dividend and the stock dividend.
- (4) The amount of dividend is distributed to shareholders on the basis of the shareholding recorded in the shareholders list on the ex-dividend date. Upon the approval of the Annual Shareholders' Meeting and the competent authority, it is proposed that the Board of Directors will be authorized to resolve the ex-dividend date and other relevant issues.
- (5) Please resolve.

Resolution: The poll results of this motion were as follows:

Number of voting rights of shareholders present at the time of voting: 78,772,896

Voting results (including e-voting)	Percentage of shareholders' voting rights present at the time of voting
Approval votes: 78,675,703	99.87%
Disapproval votes: 13,937	0.01%
Invalid votes: 0	0.00%
Abstention votes/no votes: 14,206	0.10%

Proposal was approved as proposed.

## 5. Discussion

### 1. Proposed by the Board

Proposal: Proposal for the amendments to the Articles of Incorporation

Explanation:

- (1) In order to meet the operational requirements, it is proposed to amend some provisions of the Articles of Incorporation of TCI. For the Table for Comparison of Amendments to the Articles of Incorporation with the Current Version, please refer [Attachment 8].
- (2) Please discuss.

Resolution: The poll results of this motion were as follows:

Number of voting rights of shareholders present at the time of voting: 78,772,896

Voting results (including e-voting)	Percentage of shareholders' voting rights present at the time of voting
Approval votes: 78,676,807	99.87%
Disapproval votes: 12,831	0.01%
Invalid votes: 0	0.00%
Abstention votes/no votes: 14,208	0.10%

Proposal was approved as proposed.

### 2. Proposed by the Board

Proposal: Proposal for the amendments to the Operational Procedures for Acquisition or Disposal of Assets

Explanation:

- (1) In order to meet the operational requirements, it is proposed to amend some provisions of the Operational Procedures for Acquisition or Disposal of Assets. For the Table for Comparison of Amendments to the Operational Procedures for Acquisition or Disposal of Assets with the Current Version, please refer to [Attachment 9].
- (2) Please discuss.

Resolution: The poll results of this motion were as follows:

Number of voting rights of shareholders present at the time of voting: 78,772,896

Voting results (including e-voting)	Percentage of shareholders' voting rights present at the time of voting
Approval votes: 78,670,360	99.86%
Disapproval votes: 17,977	0.02%
Invalid votes: 0	0.00%
Abstention votes/no votes: 14,212	0.10%

Proposal was approved as proposed.

### 3. Proposed by the Board

Proposal: Proposal for the amendments to the Operational Procedures for Acquisition or Disposal of Assets

Explanation:

(1) In order to meet the operational requirements, it is proposed to amend some provisions of the Endorsement Guarantee Management Measures. For the Table for Comparison of Amendments to the Endorsement Guarantee Management Measures with the Current Version, please refer to [Attachment 10].

(2) Please discuss.

Resolution: The poll results of this motion were as follows:

Number of voting rights of shareholders present at the time of voting: 78,772,896

Voting results (including e-voting)	Percentage of shareholders' voting rights present at the time of voting
Approval votes: 78,556,295	99.72%
Disapproval votes: 17,984	0.02%
Invalid votes: 0	0.00%
Abstention votes/no votes: 14,270	0.25%

Proposal was approved as proposed.

### 4. Proposed by the Board

Proposal: Proposal for the amendments to the Management Measures of the Loan to Others

Explanation:

(1) In order to meet the operational requirements, it is proposed to amend some provisions of the Management Measures of the Loan to Others. For the Table for Comparison of Amendments to the Management Measures of the Loan to Others with the Current Version, please refer to [Attachment 11].

(2) Please discuss.

Resolution: The poll results of this motion were as follows:

Number of voting rights of shareholders present at the time of voting: 78,772,896

Voting results (including e-voting)	Percentage of shareholders' voting rights present at the time of voting
Approval votes: 78,668,272	99.86%
Disapproval votes: 17,988	0.02%
Invalid votes: 0	0.00%
Abstention votes/no votes: 16,289	0.10%

Proposal was approved as proposed.

5. Proposed by the Board

Proposal: Proposal for the amendments to the Rules of Procedures for the Shareholders' Meeting

Explanation:

(1) In order to meet the operational requirements, it is proposed to amend some provisions of the Rules of Procedures for the Shareholders' Meeting. For the Table for Comparison of Amendments to the Rules of Procedures for the Shareholders' Meeting with the Current Version, please refer to [Attachment 12].

(2) Please discuss.

Resolution: The poll results of this motion were as follows:

Number of voting rights of shareholders present at the time of voting: 78,772,896

Voting results (including e-voting)	Percentage of shareholders' voting rights present at the time of voting
Approval votes: 78,675,507	99.87%
Disapproval votes: 12,835	0.01%
Invalid votes: 0	0.00%
Abstention votes/no votes: 14,207	0.10%

Proposal was approved as proposed.

6. Proposed by the Board

Proposal: Proposal for the amendments to the Measures of Electing Directors

Explanation:

(1) In order to meet the operational requirements, it is proposed to amend some provisions of the Measures of Electing Directors. For the Table for Comparison of Amendments to the Measures of Electing Directors with the Current Version, please refer to [Attachment 13].

(2) Please discuss.

Resolution: The poll results of this motion were as follows:

Number of voting rights of shareholders present at the time of voting: 78,772,896

Voting results (including e-voting)	Percentage of shareholders' voting rights present at the time of voting
Approval votes: 78,557,622	99.72%
Disapproval votes: 17,981	0.02%
Invalid votes: 0	0.00%
Abstention votes/no votes: 14,243	0.25%

Proposal was approved as proposed.

## 7. Proposed by the Board

Proposal: The Company intends to release its shares and abstain from participating in the cash capital increase plan of each company in conjunction with the future stock listing application of its subsidiary, TCI Gene Inc.

### Explanation:

(1) In order to support the operation and development of our subsidiary, TCI Gene Inc. and to attract and retain the necessary professional personnel, as well as to comply with the requirements of the stock listing application law, the Company's shareholding in the subsidiary must be reduced to less than 70% prior to the stock listing application, and the total shareholding of the Company and its subsidiaries, as well as the directors, supervisors, and representatives of the applicant company, and shareholders holding more than 10% of the total shares of the former company at the time of the stock listing application, shall not exceed 70% of the shares of the subsidiary at the time of the stock listing. The total number of shares held by the Company and the Company's subsidiaries, as well as the directors, supervisors, representatives of the applicant company, and shareholders holding more than 10% of the total number of shares of the former Kaixin Company at the time of listing, together with their related parties, shall not exceed 70% of the number of shares outstanding at the time of listing, and it is intended that the Company may release and/or renounce the shares of the planned listed subsidiary in one or more installments prior to the listing of the planned listed subsidiary, provided that the Company's control over the planned listed subsidiary is maintained (as described in (3) of this Motion). The Company may release shares and/or waive all or part of the subscription of shares in one or several times in the following manner:

#### 1) Waive all subscription of shares for capital increase:

The issuance price of the planned cash capital increase shall be no less than the net value per share of the most recent financial statements of the company audited or reviewed by a certified public accountant prior to the board of directors' meeting at which the cash capital increase is resolved, except that if the shares are already traded on securities dealers' offices, the issuance price shall be determined based on the prevailing market price in addition to the aforementioned net value. In consideration of the Company's operational development, attraction and retention of professional personnel for the purpose of improving operational performance, the Company may renounce the subscription of the Company's cash capital increase shares, except for the 10% to 15% of the cash capital increase shares to be subscribed by the Company and employees of the controlling or subordinate companies that meet certain criteria, and the full amount to be set aside for public offering and underwriting in accordance with Article 28-1 of the Securities and Exchange Act and related laws and regulations, and urge the Company to renounce the subscription

of the Company's cash capital increase shares. The Company shall make an offer to the Company's eligible shareholders, employees of the Company and its affiliates, and strategic or financial investors who are beneficial to the Company's operation and development, within the scope of the renounced shares, to subscribe for the shares by means of a specific person. The eligible shareholders of the Company are those shareholders whose names appear on the Company's register of shareholders as of the latest closing date when the Company's cash capital increase shares are available for subscription, and the subscription is calculated on a pro-rata basis based on the number of shares they hold. However, the actual issue price of the cash capital increase, the appointment of specific persons and the operation schedule shall be subject to the resolution of the Board of Directors of the Company.

2) Disposal of shares held in planned listed subsidiaries:

The price of the shares of a subsidiary listed under the Company's disposal plan shall be no less than the net value per share of the Company's most recent financial statements audited or reviewed by a certified public accountant prior to the date of the board of directors' meeting resolving to dispose of the Company's shares, except that if the shares are traded on the securities dealer's premises, the price shall be determined on the basis of the prevailing market price, in addition to the aforementioned net value. The Company shall dispose of the shares of its over-the-counter subsidiaries by releasing the shares to the shareholders whose names appear on the register of shareholders as of the date of the most recent closing of the books of the Company, or to strategic or financial investors who are beneficial to the operation and development of the Company. In addition, in consideration of the planned listed subsidiary's operational development, attracting and retaining professional personnel to enhance operational performance, if the Company's shareholders give up the subscription or under-subscribe, the Company intends to authorize the Chairman to negotiate with specific parties to subscribe for the transaction, and the counterparties will be the Company's employees, employees of the Company and its affiliates, and strategic or financial investors who are beneficial to the Company's operational development. The actual transaction price, the selection of the counterparties and the operation schedule are proposed to be submitted to the shareholders' meeting to authorize the Board of Directors of the Company to determine the transaction price in accordance with the prevailing market conditions and the operation of the planned listed subsidiary, and to follow the Company's procedures for the acquisition or disposal of assets.

- (2) In the future, the Company shall allocate shares for subscription and over-allotment by securities dealers in accordance with the relevant laws and regulations and the relevant regulations for the listing of its planned subsidiaries. The number and price of shares to be transferred are determined in accordance with the relevant laws and regulations, the

prevailing market conditions, and the operating conditions of the subsidiaries planned to be listed, in consultation with the underwriters.

- (3) Upon the completion of the above-mentioned share release and/or the renunciation of the subscription of additional cash capital, the Company's direct or indirect consolidated shareholding in the planned listed subsidiary shall not be less than 50% upon its listing in order to maintain control and maximize the consolidated effect of the Group.
- (4) The above-mentioned matters related to the release of shares and/or the renunciation of capital increase subscriptions of planned listed subsidiaries are proposed to be submitted to the shareholders' meeting for authorization of the Board of Directors to handle the matter in its sole discretion.

Resolution: The poll results of this motion were as follows:

Number of voting rights of shareholders present at the time of voting: 78,772,896

Voting results (including e-voting)	Percentage of shareholders' voting rights present at the time of voting
Approval votes: 78,668,285	99.86%
Disapproval votes: 19,861	0.02%
Invalid votes: 0	0.00%
Abstention votes/no votes: 15,700	0.10%

Proposal was approved as proposed.

## 6. Questions and motions

Shareholder No. 52102 Ping-Huang Chen and other shareholders were concerned about the Company's treasury stock and operation and other related issues.

After the Chairman shared his thoughts with the shareholders and consulted all shareholders present again, there were no questions.

## 7. Closing of the meeting (AM 9:54)

## **Attachment 1**

# **Business Report**

Dear Shareholders:

Every year, every day, every step, TCI people should strive to "join & delight consumer's life" and take care of their own health at the same time! We will maintain our business policy of "making good products, bring the customer to the world, and bring the world to the customer" in 2021, and implement it thoroughly.

We will actively expand our business units to expand our global sales force by 3-5 times to more than 300 people, and use our internal app and CRM system to make it easier for our sales force to sell the products of TCI, MBI, TCI Gene, TCI Living, and other affiliated companies or strategic partners to truly achieve our mission of "join & delight consumer's life" through integrated bioscience design trading company.

At the same time, we will seek good merger and acquisition opportunities to build a biotechnology alliance in Taiwan, so that we can become the world's No. 1 health food and health care product CDMO at the fastest speed through "globalized horizontal merger and acquisition." At the same time, we will also carry out "biotechnology-focused diversification strategy merger and acquisition" to complete the integrated bioscience design trading company, so that the business can be better integrated through the sale of diversified products.

In 2022, we will invest in our employee health program, starting with directors and senior executives. With TCI Gene's technology, they can store stem cells for use when needed and so that our high-tech services can be realized in the lives of our employees and make them healthier.

TCI will continue to strive to be the world's No. 1 integrated bioscience design trading company with revenue of over 200 billion yuan.

## 2021 Financial Performance

### (1) Operational Results

Unit: NT\$ thousands

TCI Co., Ltd.				
Consolidated Income Statement				
Item	2021	2020	Difference	%
Net Revenue	8,580,103	8,223,851	356,252	4%
Cost of Revenue	(4,855,271)	(4,634,123)	(221,148)	5%
Gross Profit	3,724,832	3,589,728	135,104	4%
Operating Expenses	(1,994,975)	(1,571,923)	(423,052)	27%
Income from Operations	1,729,857	2,017,805	(287,948)	-14%
Other Operating Income and Expenses	279,594	180,416	99,178	55%
Income before Income Tax	2,009,451	2,198,221	(188,770)	-9%
Income Tax Expenses	(393,450)	(345,483)	(47,967)	14%
Net Income	1,616,001	1,852,738	(236,737)	-13%

### (2) Analysis of Financial Performance

1. In 2021, TCI's net revenue totaled NT\$ 8.580103 billion, an increase of 4 percent compared with the NT\$ 8.223851 billion in 2020; the income from operations totaled NT\$ 1.729857 billion, a decrease of 14 percent compared with the NT\$ 2.017805 in 2020; the net income totaled NT\$1.616001, a decrease of 13 percent compared with the NT\$ 1.852738 in 2020.
2. In 2021, the gross profit margin was 43.41%, down 0.24% compared with the 43.65% in 2020; the operating income margin was 20.16%, down 4.38% compared with the 24.54% in 2020; the profit margin was 18.83%, down 3.7% compared with the 22.53% in 2020.
3. In 2021, the earnings per share was NT\$ 13.17, down 16.1% compared with the NT\$ 15.69 in 2020.

Chairman: Yung-Hsiang Lin



CEO: Yung-Hsiang Lin



Accounting Manager: Chen-Chen Fu



## Attachment 2

### 2021 Audit Committee's Review Report

The Board of Directors has prepared the Company's 2021 Financial Statements. The CPAs of PwC Taiwan, Ming-Chuan Hsu and Ping-Chun Chih, were retained to audit TCI's Financial Statements. The Business Report, Financial Statements, and earning allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of TCI Co., Ltd. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To  
2022 Annual Shareholders' Meeting of TCI Co., Ltd.

TCI Co., Ltd.

Chairman of the Audit Committee

Sung-Yuan Liao



March 22, 2022

## Attachment 3

### INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of TCI Co., Ltd.

#### ***Opinion***

We have audited the accompanying parent company only balance sheets of TCI Co., Ltd. (the “Company”) as at December 31, 2021 and 2020, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of TCI Co., Ltd as at December 31, 2021 and 2020, and its parent company only financial performance and its parent company only 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 generally accepted auditing standards 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 Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### ***Key audit matters***

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2021 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2021 parent company only financial statements are stated as follows:

**Existence and occurrence of top ten customers**

Description

The Company's and its subsidiaries' (listed as investments accounted for under equity method) sales revenue arise mainly from manufacturing and sales of health foods and cosmetics. Customers are mostly direct marketing companies in Europe and Asia and cosmetic companies.

With the expansion of direct marketing companies in Europe and Asia, the sales revenue from top ten customers has increased significantly and became a significant portion of operating income to the parent company only financial statements. Because of the rapid development in the internet sales market, more time and resources were required in performing the audit procedures. Thus, we consider the existence and occurrence of top ten customers as a key audit matter.

Please refer to Note 4(29) for accounting policies on revenue recognition and Note 6(20) for details of sales revenue and Note 6(5) for details of investments accounted for under equity method.

How our audit addressed the matter

Our audit procedures in respect of the above key audit matter included:

- Understanding and testing the internal control procedures of the top ten customers and testing the effectiveness of internal control related to sales revenue.
- Selecting samples from sales transactions of the top ten customers and comparing against orders and delivery bills to confirm whether the sales transactions did occur.
- Examining sales returns and discounts from the top ten customers after the balance sheet date to confirm the existence of sales revenue.

***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 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 generally accepted auditing standards 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 the generally accepted auditing standards 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 appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the parent company audit. We remain solely responsible for our audit opinion.

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

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

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

Hsu, Ming-Chuan      Chih, Ping-Chiun  
For and on behalf of PricewaterhouseCoopers, Taiwan  
March 22, 2022

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

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

TCI CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2021		December 31, 2020		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 591,468	5	\$ 507,239	5
1110	Financial assets at fair value through profit or loss - current	6(2)	131,266	1	135,402	1
1136	Current financial assets at amortised cost	6(4) and 8	-	-	176,953	2
1150	Notes receivable, net	6(5)	14,034	-	15,653	-
1170	Accounts receivable, net	6(5)	296,878	2	207,976	2
1180	Accounts receivable - related parties, net	7	665,422	5	539,233	5
1200	Other receivables		17,059	-	21,316	-
1210	Other receivables - related parties	7	27,502	-	8,103	-
130X	Inventories	6(6)	488,439	4	361,986	3
1410	Prepayments		271,372	2	105,402	1
1470	Other current assets		53,947	1	27,228	-
11XX	<b>Total current assets</b>		<u>2,557,387</u>	<u>20</u>	<u>2,106,491</u>	<u>19</u>
<b>Non-current assets</b>						
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	30,210	-	23,568	-
1535	Non-current financial assets at amortised cost	6(4) and 8	774,684	6	-	-
1550	Investments accounted for using equity method	6(7)	5,010,822	40	4,698,485	43
1600	Property, plant and equipment	6(8)	3,391,980	27	2,985,462	27
1755	Right-of-use assets	6(9)	14,119	-	26,621	-
1780	Intangible assets	6(10)	13,946	-	13,477	-
1840	Deferred income tax assets	6(29)	28,910	-	59,758	1
1900	Other non-current assets	6(11)	807,788	7	1,036,403	10
15XX	<b>Total non-current assets</b>		<u>10,072,459</u>	<u>80</u>	<u>8,843,774</u>	<u>81</u>
1XXX	<b>Total assets</b>		<u>\$ 12,629,846</u>	<u>100</u>	<u>\$ 10,950,265</u>	<u>100</u>

(Continued)

TCI CO., LTD.  
PARENT COMPANY ONLY BALANCE SHEETS  
DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2021		December 31, 2020	
			AMOUNT	%	AMOUNT	%
<b>Current liabilities</b>						
2100	Short-term borrowings	6(14)	\$ 1,448,238	12	\$ 1,076,334	10
2130	Current contract liabilities	6(22)	178,800	2	144,143	1
2150	Notes payable		1,440	-	1,350	-
2170	Accounts payable		528,446	4	534,154	5
2180	Accounts payable - related parties	7	208,678	2	127,685	1
2200	Other payables	6(12)	653,455	5	628,469	6
2220	Other payables - related parties	7	43,943	-	13,321	-
2230	Current income tax liabilities	6(29)	408,585	3	409,022	4
2280	Current lease liabilities		6,806	-	10,533	-
2320	Long-term liabilities, current portion	6(13)	-	-	434,268	4
2399	Other current liabilities, others		32,584	-	49,365	1
21XX	<b>Total current liabilities</b>		<u>3,510,975</u>	<u>28</u>	<u>3,428,644</u>	<u>32</u>
<b>Non-current liabilities</b>						
2540	Long-term borrowings	6(15)	967,510	8	3,980	-
2570	Deferred income tax liabilities	6(29)	5,184	-	-	-
2580	Non-current lease liabilities		7,660	-	16,479	-
2600	Other non-current liabilities	6(7)	22,090	-	1,126	-
25XX	<b>Total non-current liabilities</b>		<u>1,002,444</u>	<u>8</u>	<u>21,585</u>	<u>-</u>
2XXX	<b>Total liabilities</b>		<u>4,513,419</u>	<u>36</u>	<u>3,450,229</u>	<u>32</u>
<b>Equity</b>						
Share capital		6(18)				
3110	Share capital - common stock		1,182,449	9	1,182,202	11
Capital surplus		6(19)				
3200	Capital surplus		2,647,254	21	2,618,432	23
Retained earnings		6(20)				
3310	Legal reserve		744,681	6	598,016	5
3320	Special reserve		244,700	2	325,709	3
3350	Unappropriated retained earnings		3,698,477	29	3,259,603	30
Other equity interest		6(21)				
3400	Other equity interest		( 282,347)	( 2)	( 257,069)	( 2)
3500	Treasury shares	6(18)	( 118,787)	( 1)	( 226,857)	( 2)
3XXX	<b>Total equity</b>		<u>8,116,427</u>	<u>64</u>	<u>7,500,036</u>	<u>68</u>
3X2X	<b>Total liabilities and equity</b>		<u>\$ 12,629,846</u>	<u>100</u>	<u>\$ 10,950,265</u>	<u>100</u>

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

TCI CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

		Year ended December 31					
		2021		2020			
Items	Notes	AMOUNT	%	AMOUNT	%		
4000	Sales revenue	\$ 5,717,576	100	\$ 6,068,526	100		
5000	Operating costs	( 3,322,349)	( 58)	( 3,439,476)	( 57)		
5900	Net operating margin	2,395,227	42	2,629,050	43		
5910	Unrealized profit from sales	( 113,382)	( 2)	( 264,433)	( 4)		
5920	Realized profit on from sales	264,433	4	136,040	2		
5950	Net operating margin	2,546,278	44	2,500,657	41		
	Operating expenses						
6100	Selling expenses	( 469,981)	( 8)	( 270,179)	( 4)		
6200	General and administrative expenses	( 441,800)	( 8)	( 515,748)	( 8)		
6300	Research and development expenses	( 412,387)	( 7)	( 397,896)	( 7)		
6450	Impairment loss determined in accordance with IFRS 9	10,000	-	-	-		
6000	Total operating expenses	( 1,314,168)	( 23)	( 1,183,823)	( 19)		
6900	Operating profit	1,232,110	21	1,316,834	22		
	Non-operating income and expenses						
7100	Interest income	2,014	-	374	-		
7010	Other income	16,780	-	104,047	1		
7020	Other gains and losses	150,136	3	( 586)	-		
7050	Finance costs	( 21,801)	-	( 13,009)	-		
7070	Share of profit of associates and joint ventures accounted for using equity method, net	468,531	8	669,481	11		
7000	Total non-operating income and expenses	615,660	11	760,307	12		
7900	<b>Profit before income tax</b>	1,847,770	32	2,077,141	34		
7950	Income tax expense	( 302,012)	( 5)	( 238,349)	( 4)		
8200	<b>Profit for the year</b>	\$ 1,545,758	27	\$ 1,838,792	30		
	<b>Other comprehensive income (loss)</b>						
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>						
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	\$ 6,642	-	\$ -	-		
8330	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	5,977	-	-	-		
8361	Financial statements translation differences of foreign operations	( 50,205)	( 1)	81,009	2		
8300	<b>Other comprehensive (loss) income for the year</b>	( \$ 37,586)	( 1)	\$ 81,009	2		
8500	<b>Total comprehensive income for the year</b>	\$ 1,508,172	26	\$ 1,919,801	32		
	Earnings per share (In dollars)						
9750	Basic earnings per share	\$ 13.17		\$ 15.69			
9850	Diluted earnings per share	\$ 13.09		\$ 15.37			

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

TCI CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Share capital - common stock	Capital surplus, additional paid- in capital	Retained Earnings			Other equity interest			Treasury shares	Total equity
				Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity - unearned employee compensation		
<u>For the year ended December 31, 2020</u>											
Balance at January 1, 2020		\$1,196,172	\$2,600,733	\$ 396,403	\$ 168,346	\$3,192,547	(\$ 314,133)	(\$ 11,576)	(\$ 95,417)	\$ -	\$7,133,075
Profit for the year		-	-	-	-	1,838,792	-	-	-	-	1,838,792
Other comprehensive income for the year	6(21)	-	-	-	-	-	81,009	-	-	-	81,009
Total comprehensive income		-	-	-	-	1,838,792	81,009	-	-	-	1,919,801
Appropriations of 2019 earnings											
Legal reserve		-	-	201,613	-	( 201,613 )	-	-	-	-	-
Special reserve		-	-	-	157,363	( 157,363 )	-	-	-	-	-
Cash dividends		-	-	-	-	( 1,040,622 )	-	-	-	-	( 1,040,622 )
Exercise of employee stock purchase plans	6(17)(18)	6,250	29,856	-	-	-	-	-	-	-	36,106
Share-based payments	6(17)(21)( 26)	-	33,743	-	-	-	-	-	83,048	-	116,791
Proceeds from capital reduction of restricted stocks to employees	6(18)	( 220 )	-	-	-	-	-	-	-	-	( 220 )
Purchase of treasury shares	6(18)	-	-	-	-	-	-	-	-	( 664,895 )	( 664,895 )
Retirement of treasury shares	6(18)	( 20,000 )	( 45,900 )	-	-	( 372,138 )	-	-	-	438,038	-
Balance at December 31, 2020		<u>\$1,182,202</u>	<u>\$2,618,432</u>	<u>\$ 598,016</u>	<u>\$ 325,709</u>	<u>\$3,259,603</u>	<u>(\$ 233,124)</u>	<u>(\$ 11,576)</u>	<u>(\$ 12,369)</u>	<u>(\$ 226,857)</u>	<u>\$7,500,036</u>

(Continued)

TCI CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Retained Earnings				Other equity interest				Treasury shares	Total equity
		Share capital - common stock	Capital surplus, additional paid- in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity - unearned employee compensation		
<u>For the year ended December 31, 2021</u>											
Balance at January 1, 2021		\$ 1,182,202	\$ 2,618,432	\$ 598,016	\$ 325,709	\$ 3,259,603	(\$ 233,124)	(\$ 11,576)	(\$ 12,369)	(\$ 226,857)	\$ 7,500,036
Profit for the year		-	-	-	-	1,545,758	-	-	-	-	1,545,758
Other comprehensive income (loss) for the year	6(21)	-	-	-	-	61	( 50,205)	12,558	-	-	( 37,586)
Total comprehensive income (loss)		-	-	-	-	1,545,819	( 50,205)	12,558	-	-	1,508,172
Appropriations of 2020 earnings											
Legal reserve		-	-	146,665	-	( 146,665)	-	-	-	-	-
Reversal of special reserve		-	-	-	( 81,009)	81,009	-	-	-	-	-
Cash dividends		-	-	-	-	( 1,040,756)	-	-	-	-	( 1,040,756)
Exercise of employee stock purchase plans	6(17)(18)	280	1,367	-	-	-	-	-	-	-	1,647
Proceeds from capital reduction of restricted stocks to employees	6(18)	( 40)	-	-	-	-	-	-	-	-	( 40)
Conversion of convertible bonds	6(18)	7	193	-	-	-	-	-	-	-	200
Share-based payments	6(17)(21)	-	18,385	-	-	-	-	-	12,369	-	30,754
Adjustment not proportionately to shareholding ratio		-	8,243	-	-	-	-	-	-	-	8,243
Exercise of employee stock purchase plans		-	366	-	-	-	-	-	-	-	366
Treasury stock transferred to employees	6(18)	-	268	-	-	-	-	-	-	108,070	108,338
Adjustment not proportionately to shareholding ratio		-	-	-	-	( 533)	-	-	-	-	( 533)
Balance at December 31, 2021		<u>\$ 1,182,449</u>	<u>\$ 2,647,254</u>	<u>\$ 744,681</u>	<u>\$ 244,700</u>	<u>\$ 3,698,477</u>	<u>(\$ 283,329)</u>	<u>\$ 982</u>	<u>\$ -</u>	<u>(\$ 118,787)</u>	<u>\$ 8,116,427</u>

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

TCI CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2021	2020
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Profit before tax		\$ 1,847,770	\$ 2,077,141
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(8)(9)(27)	301,433	227,203
Amortisation	6(10)(27)	8,273	13,911
Impairment loss determined in accordance with IFRS 9	6(3)	( 10,000 )	-
Net gain on financial assets at fair value through profit or loss	6(2)(25)	( 37,552 )	( 509 )
Interest expense	6(26)	21,801	13,009
Interest income	6(23)	( 2,015 )	( 374 )
Dividend income	6(24)	( 3,420 )	( 149 )
Compensation cost arising from employee stock options	6(17)(28)	35,797	116,791
Share of profit of subsidiaries accounted for under equity method	6(7)	( 468,531 )	( 669,481 )
Gain on disposal of property, plant and equipment	6(25)	( 1,203 )	( 180 )
Increase in investment accounted for using equity method		( 118,816 )	-
Profit from lease modifications	4(15) and 6(25)	( 44 )	( 42 )
Unrealized profit from sales	6(7)	( 151,051 )	128,393
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		1,619	( 12,713 )
Accounts receivable		( 78,902 )	13,115
Accounts receivable - related parties		( 126,189 )	( 135,918 )
Other receivables		4,257	( 8,445 )
Other receivables - related parties		( 19,399 )	59,270
Inventories		( 126,453 )	308,455
Prepayments		( 27,880 )	116,551
Other current assets		( 26,719 )	644
Changes in operating liabilities			
Contract liabilities - current		34,657	( 554,048 )
Notes payable		90	( 1,170 )
Accounts payable		( 5,708 )	( 176,963 )
Accounts payable - related parties		80,993	( 17,057 )
Other payables		( 665 )	( 78,203 )
Other current liabilities		( 16,863 )	18,033
Other payables - related parties		30,622	( 10,627 )
Cash inflow generated from operations		1,145,902	1,426,637
Interest received		2,015	374
Dividends received		3,420	149
Interest paid		( 21,467 )	( 9,557 )
Income tax paid		( 266,417 )	( 22,041 )
Net cash flows from operating activities		<u>863,453</u>	<u>1,395,562</u>

(Continued)

TCI CO., LTD.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2021	2020
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Increase in investments accounted for under equity method	6(7)	( \$ 388,993 )	( \$ 35,267 )
Earnings distribution of investments accounted for using equity method	6(7)	954,902	-
Increase in current prepayments for investments		( 138,375 )	-
Acquisition of property, plant and equipment	6(31)	( 50,026 )	( 100,807 )
Proceeds from disposal of property, plant and equipment		4,306	416
Acquisition of intangible assets	6(10)	( 3,701 )	( 7,856 )
Acquisition of financial assets at fair value through profit or loss	6(2)	( 124,789 )	( 134,893 )
Proceeds from disposal of financial assets at fair value		6,113	-
Increase in financial assets at amortised cost	6(4)	( 597,731 )	( 176,953 )
Increase in prepayments for purchase of equipment		( 408,686 )	( 653,842 )
(Decrease) increase in refundable deposits		7,203	( 1,472 )
(Increase) decrease in other non-current assets		( 156 )	( 217 )
Net cash flows used in investing activities		( 739,933 )	( 1,110,891 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Repayments of short-term borrowings		( 4,423,217 )	( 3,111,636 )
Proceeds from short-term borrowings		4,795,121	3,987,970
Lease liabilities paid	6(9)	( 9,080 )	( 13,360 )
Repayment of bonds		( 435,200 )	-
Proceeds from long-term borrowings		963,530	3,980
Cash dividends paid		( 1,040,756 )	( 1,040,622 )
Employee stock options		1,647	36,106
Acquisition of treasury shares	6(18)	-	( 664,895 )
Unvested redeemed stocks from restricted stocks to employees	6(18)	( 40 )	( 220 )
Treasury stock transferred to employees		108,338	-
Payments due to disgorgement		366	-
Net cash flows used in financing activities		( 39,291 )	( 802,677 )
Net increase (decrease) in cash and cash equivalents		84,229	( 518,006 )
Cash and cash equivalents at beginning of year	6(1)	507,239	1,025,245
Cash and cash equivalents at end of year	6(1)	<u>\$ 591,468</u>	<u>\$ 507,239</u>

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

## INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of TCI CO., LTD.

### ***Opinion***

We have audited the accompanying consolidated balance sheets of TCI CO., LTD. and subsidiaries (the "Group") as at December 31, 2021 and 2020, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

### ***Basis for opinion***

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and generally accepted auditing standards in the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### ***Key audit matters***

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2021 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2021 consolidated financial statements are stated as follows:

### **Existence and occurrence of top ten customers**

#### Description

The Group's sales revenue arises mainly from manufacturing and sales of health foods and cosmetics. Customers are mostly direct marketing companies in Europe and Asia and cosmetic companies.

With the expansion of direct marketing companies in Europe and Asia, the sales revenue arising from such transactions has become a major operating item of the Group. And the sales revenue from top ten customers represents a significant portion of operating income to the consolidated financial statements. Because of the rapid development in the internet sales market, more time and resources were required in performing the audit procedures. Thus, we consider the existence and occurrence of top ten customers as a key audit matter.

Please refer to Note 4(32) for accounting policies on revenue recognition and Note 6(24) for details of sales revenue.

#### How our audit addressed the matter

Our audit procedures in respect of the above key audit matter included:

1. Understanding and testing the internal control procedures of the top ten customers and testing the effectiveness of internal control related to sales revenue.
2. Selecting samples from sales transactions of the top ten customers and comparing against orders and delivery bills to confirm whether the sales transactions did occur.
3. Examining sales returns and discounts from the top ten customers after the balance sheet date to confirm the existence of sales revenue.

### ***Other matter – Parent company only financial reports***

We have audited and expressed an unqualified opinion on the parent company only financial statements of TCI CO., LTD. as at and for the years ended December 31, 2021 and 2020.

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

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

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

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

### ***Auditors' responsibilities for the audit of the consolidated financial statements***

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of

not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion on the consolidated financial statements.

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.

Hsu, Ming-Chuan      Chih, Ping-Chiun

For and on behalf of PricewaterhouseCoopers, Taiwan

March 22, 2022

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

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

TCI CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2021		December 31, 2020		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 4,704,397	32	\$ 4,856,361	41
1110	Financial assets at fair value through profit or loss - current	6(2)	131,266	1	135,402	1
1136	Current financial assets at amortised cost	6(4) and 8	682,472	5	395,803	3
1150	Notes receivable, net	6(5)	61,663	-	15,669	-
1170	Accounts receivable, net	6(5)	947,234	6	619,844	5
1180	Accounts receivable - related parties	7	3,026	-	2,605	-
1200	Other receivables		49,983	-	56,952	1
1220	Current income tax assets	6(31)	-	-	2,281	-
130X	Inventories	6(6)	885,657	6	649,244	5
1410	Prepayments	6(7)	280,697	2	174,754	2
1470	Other current assets		70,796	1	35,940	-
11XX	<b>Total current assets</b>		<u>7,817,191</u>	<u>53</u>	<u>6,944,855</u>	<u>58</u>
<b>Non-current assets</b>						
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	48,895	-	25,848	-
1535	Non-current financial assets at amortised cost	6(4)	774,684	5	-	-
1550	Investments accounted for using equity method	6(8)	2,396	-	1,900	-
1600	Property, plant and equipment	6(9)	4,611,133	32	3,714,190	31
1755	Right-of-use assets	6(10)	100,984	1	113,026	1
1760	Investment property, net	6(11)	8,859	-	-	-
1780	Intangible assets	6(12)	449,001	3	22,239	-
1840	Deferred income tax assets	6(30)	29,289	-	59,758	1
1900	Other non-current assets	6(13) and 8	868,608	6	1,083,042	9
15XX	<b>Total non-current assets</b>		<u>6,893,849</u>	<u>47</u>	<u>5,020,003</u>	<u>42</u>
1XXX	<b>Total assets</b>		<u>\$ 14,711,040</u>	<u>100</u>	<u>\$ 11,964,858</u>	<u>100</u>

(Continued)

TCI CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2021		December 31, 2020	
			AMOUNT	%	AMOUNT	%
	<b>Current liabilities</b>					
2100	Short-term borrowings	6(14)	\$ 1,448,238	10	\$ 1,076,334	9
2130	Current contract liabilities	6(24)	491,139	3	653,708	5
2150	Notes payable		2,985	-	1,944	-
2170	Accounts payable		857,019	6	728,508	6
2180	Accounts payable - related parties	7	7,362	-	12,309	-
2200	Other payables	6(15)	1,007,686	7	855,157	7
2220	Other payables - related parties	7	8	-	-	-
2230	Current income tax liabilities	6(31)	496,580	3	456,175	4
2280	Current lease liabilities		36,932	-	30,635	-
2320	Long-term liabilities, current portion	6(16)	-	-	434,268	4
2399	Other current liabilities, others		98,602	1	56,458	1
21XX	<b>Total current liabilities</b>		<u>4,446,551</u>	<u>30</u>	<u>4,305,496</u>	<u>36</u>
	<b>Non-current liabilities</b>					
2540	Long-term borrowings	6(18)	967,510	7	3,980	-
2570	Deferred income tax liabilities	6(31)	5,183	-	441	-
2580	Non-current lease liabilities		37,898	-	54,666	1
2600	Other non-current liabilities		11,902	-	11,872	-
25XX	<b>Total non-current liabilities</b>		<u>1,022,493</u>	<u>7</u>	<u>70,959</u>	<u>1</u>
2XXX	<b>Total liabilities</b>		<u>5,469,044</u>	<u>37</u>	<u>4,376,455</u>	<u>37</u>
	<b>Equity attributable to owners of parent</b>					
	Share capital	6(20)				
3110	Share capital - common stock		1,182,449	8	1,182,202	10
	Capital surplus	6(21)				
3200	Capital surplus		2,647,254	18	2,618,432	21
	Retained earnings	6(22)				
3310	Legal reserve		744,681	5	598,016	5
3320	Special reserve		244,700	2	325,709	3
3350	Unappropriated retained earnings		3,698,477	25	3,259,603	27
	Other equity interest	6(23)				
3400	Other equity interest		( 282,347)	( 2)	( 257,069)	( 2)
3500	Treasury shares	6(20)	( 118,787)	( 1)	( 226,857)	( 2)
31XX	<b>Equity attributable to owners of the parent</b>		<u>8,116,427</u>	<u>55</u>	<u>7,500,036</u>	<u>62</u>
36XX	Non-controlling interest		<u>1,125,569</u>	<u>8</u>	<u>88,367</u>	<u>1</u>
3XXX	<b>Total equity</b>		<u>9,241,996</u>	<u>63</u>	<u>7,588,403</u>	<u>63</u>
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 14,711,040</u>	<u>100</u>	<u>\$ 11,964,858</u>	<u>100</u>

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

TCI CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2021 AND 2020

(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

	Items	Notes	Year ended December 31			
			2021		2020	
			AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(24)	\$ 8,580,103	100	\$ 8,223,851	100
5000	Operating costs	6(6)(17)(29)(30)	( 4,855,271)	( 57)	( 4,634,123)	( 56)
5900	Net operating margin		<u>3,724,832</u>	<u>43</u>	<u>3,589,728</u>	<u>44</u>
	Operating expenses	6(6)(9)(10)				
6100	Selling expenses		( 840,033)	( 10)	( 504,761)	( 6)
6200	General and administrative expenses		( 589,206)	( 7)	( 591,352)	( 7)
6300	Research and development expenses		( 572,395)	( 6)	( 497,208)	( 6)
6450	Expected credit impairment loss		<u>6,659</u>	-	<u>21,398</u>	-
6000	Total operating expenses		( <u>1,994,975</u> )	( <u>23</u> )	( <u>1,571,923</u> )	( <u>19</u> )
6900	Operating profit		<u>1,729,857</u>	<u>20</u>	<u>2,017,805</u>	<u>25</u>
	Non-operating income and expenses					
7100	Interest income	6(25)	79,986	1	74,914	1
7010	Other income	6(26)	73,465	1	118,223	1
7020	Other gains and losses	6(27)	143,685	2	852	-
7050	Finance costs	6(28)	( 23,578)	-	( 13,573)	-
7060	Share of profit of associates and joint ventures accounted for using equity method	6(8)	<u>6,036</u>	-	<u>-</u>	<u>-</u>
7000	Total non-operating income and expenses		<u>279,594</u>	<u>4</u>	<u>180,416</u>	<u>2</u>
7900	<b>Profit before income tax</b>		<u>2,009,451</u>	<u>24</u>	<u>2,198,221</u>	<u>27</u>
7950	Income tax expense	6(31)	( <u>393,450</u> )	( <u>5</u> )	( <u>345,483</u> )	( <u>4</u> )
8200	<b>Profit for the year</b>		<u>\$ 1,616,001</u>	<u>19</u>	<u>\$ 1,852,738</u>	<u>23</u>

(Continued)

TCI CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2021 AND 2020

(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

Items	Notes	Year ended December 31			
		2021		2020	
		AMOUNT	%	AMOUNT	%
<b>Other comprehensive (loss) income</b>					
<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>					
8311	Gains on remeasurements of defined benefit plans	\$ 269	-	\$ -	-
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	17,880	-	-	-
<b>Other comprehensive (loss) income that will be reclassified to profit or loss</b>					
8361	Financial statements translation differences of foreign operations	( 50,205)	( 1)	81,004	1
8300	<b>Total other comprehensive (loss) income for the year</b>	<u>(\$ 32,056)</u>	<u>( 1)</u>	<u>\$ 81,004</u>	<u>1</u>
8500	<b>Total comprehensive income for the year</b>	<u>\$ 1,583,945</u>	<u>18</u>	<u>\$ 1,933,742</u>	<u>24</u>
Profit attributable to:					
8610	Owners of the parent	\$ 1,545,758	18	\$ 1,838,792	23
8620	Non-controlling interest	70,243	1	13,946	-
		<u>\$ 1,616,001</u>	<u>19</u>	<u>\$ 1,852,738</u>	<u>23</u>
Comprehensive income attributable to:					
8710	Owners of the parent	\$ 1,508,172	17	\$ 1,919,801	24
8720	Non-controlling interest	75,773	1	13,941	-
		<u>\$ 1,583,945</u>	<u>18</u>	<u>\$ 1,933,742</u>	<u>24</u>
Basic earnings per share (In dollars)					
9750	Basic earnings per share	<u>\$</u>	<u>13.17</u>	<u>\$</u>	<u>15.69</u>
9850	Diluted earnings per share	<u>\$</u>	<u>13.09</u>	<u>\$</u>	<u>15.37</u>

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

TCI CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent												
Notes	Retained Earnings					Other equity interest				Total	Non-controlling interest	Total equity
	Share capital - common stock	Capital surplus, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity - others	Treasury shares			
<u>For the year ended December 31, 2020</u>												
	\$ 1,196,172	\$ 2,600,733	\$ 396,403	\$ 168,346	\$ 3,192,547	(\$ 314,133 )	(\$ 11,576 )	(\$ 95,417 )	\$ -	\$ 7,133,075	\$ 74,426	\$ 7,207,501
	-	-	-	-	1,838,792	-	-	-	-	1,838,792	13,946	1,852,738
6(23)	-	-	-	-	-	81,009	-	-	-	81,009	( 5 )	81,004
6(21)	-	-	-	-	1,838,792	81,009	-	-	-	1,919,801	13,941	1,933,742
<u>Appropriations of 2019 earnings</u>												
	-	-	201,613	-	( 201,613 )	-	-	-	-	-	-	-
	-	-	-	157,363	( 157,363 )	-	-	-	-	-	-	-
	-	-	-	-	( 1,040,622 )	-	-	-	-	( 1,040,622 )	-	( 1,040,622 )
	6,250	29,856	-	-	-	-	-	-	-	36,106	-	36,106
6(19)(23)	-	33,743	-	-	-	-	-	83,048	-	116,791	-	116,791
	( 220 )	-	-	-	-	-	-	-	-	( 220 )	-	( 220 )
6(20)	-	-	-	-	-	-	-	-	( 664,895 )	( 664,895 )	-	( 664,895 )
	( 20,000 )	( 45,900 )	-	-	( 372,138 )	-	-	-	-	438,038	-	-
	\$ 1,182,202	\$ 2,618,432	\$ 598,016	\$ 325,709	\$ 3,259,603	(\$ 233,124 )	(\$ 11,576 )	(\$ 12,369 )	(\$ 226,857 )	\$ 7,500,036	\$ 88,367	\$ 7,588,403

(Continued)

TCICO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent													
Retained Earnings													
Other equity interest													
Notes	Share capital - common stock	Capital surplus, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity - others	Treasury shares	Total	Non-controlling interest	Total equity	
<b>For the year ended December 31, 2021</b>													
		\$ 1,182,202	\$ 2,618,432	\$ 598,016	\$ 325,709	\$ 3,259,603	(\$ 233,124 )	(\$ 11,576 )	(\$ 12,369 )	(\$ 226,857 )	\$ 7,500,036	\$ 88,367	\$ 7,588,403
		-	-	-	-	1,545,758	-	-	-	-	1,545,758	70,243	1,616,001
		-	-	-	-	61	( 50,205 )	12,558	-	-	( 37,586 )	5,530	( 32,056 )
		-	-	-	-	1,545,819	( 50,205 )	12,558	-	-	1,508,172	75,773	1,583,945
<b>Appropriations of 2020 earnings</b>													
		-	-	146,665	-	( 146,665 )	-	-	-	-	-	-	-
		-	-	-	( 81,009 )	81,009	-	-	-	-	-	-	-
		-	-	-	-	( 1,040,756 )	-	-	-	-	( 1,040,756 )	-	( 1,040,756 )
		280	1,367	-	-	-	-	-	-	-	1,647	-	1,647
		( 40 )	-	-	-	-	-	-	-	-	( 40 )	-	( 40 )
		7	193	-	-	-	-	-	-	-	200	-	200
		-	18,385	-	-	-	-	-	12,369	-	30,754	-	30,754
		-	8,243	-	-	-	-	-	-	-	8,243	-	8,243
		-	-	-	-	-	-	-	-	-	-	960,896	960,896
		-	366	-	-	-	-	-	-	-	366	-	366
		-	268	-	-	-	-	-	-	108,070	108,338	-	108,338
		-	-	-	-	( 533 )	-	-	-	-	( 533 )	533	-
		\$ 1,182,449	\$ 2,647,254	\$ 744,681	\$ 244,700	\$ 3,698,477	(\$ 283,329 )	\$ 982	\$ -	(\$ 118,787 )	\$ 8,116,427	\$ 1,125,569	\$ 9,241,996

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

TCI CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2021	2020
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 2,009,451	\$ 2,198,221
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(9)(10)(11)(29)	451,088	320,315
Amortisation	6(29)	12,045	16,908
Expected credit impairment loss	12(2)	( 6,659 )	( 21,398 )
Net gain on financial assets at fair value through profit or loss	6(2)(27)	( 37,552 )	( 509 )
Gain on disposal of property, plant and equipment	6(27)	5,060	222
Gain on disposal of investments	6(27)	( 116,877 )	-
Interest income	6(25)	( 79,986 )	( 74,914 )
Dividend income	6(26)	( 3,546 )	( 149 )
Interest expense	6(28)	23,578	13,573
Compensation cost arising from employee stock options	6(19)(30)	46,261	116,791
Gains arising from lease modifications	6(10)(27)	( 44 )	( 42 )
Share of profit of associates and joint ventures accounted for under the equity method	6(8)	( 6,036 )	-
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		( 11,305 )	( 9,829 )
Accounts receivable		( 249,410 )	( 3,107 )
Accounts receivable - related parties		9,165	( 995 )
Other receivables		20,668	( 38,452 )
Inventories		( 138,527 )	( 435,079 )
Prepayments		( 93,715 )	( 98,312 )
Other current assets		( 30,177 )	( 5,968 )
Changes in operating liabilities			
Contract liabilities - current		( 169,676 )	( 73,919 )
Notes payable		1,041	( 1,171 )
Accounts payable		84,677	( 192,361 )
Accounts payable - related parties		( 4,947 )	( 16,969 )
Other payables		87,598	( 147,374 )
Other payables - related parties		8	-
Other current liabilities		41,935	19,387
Cash inflow generated from operations		1,844,118	2,785,703
Interest received		79,986	74,914
Dividends received		3,546	149
Interest paid		( 21,467 )	( 9,557 )
Income tax paid		( 326,328 )	( 154,443 )
Net cash flows from operating activities		1,579,855	2,696,766

(Continued)

TCI CO., LTD. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2021	2020
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of non-current financial assets at fair value through other comprehensive income		( \$ 2,335 )	\$ -
Acquisition of property, plant and equipment	6(34)	( 184,379 )	( 119,394 )
Proceeds from disposal of property, plant and equipment		10,384	416
Decrease (increase) in refundable deposits	6(13)	47	( 5,389 )
Acquisition of intangible assets		( 3,717 )	( 7,948 )
Decrease (increase) in other non-current assets		3,000	( 15,004 )
Acquisition of financial assets at fair value through profit or loss		( 124,789 )	( 134,893 )
Proceeds from disposal of financial assets at fair value through profit or loss		6,113	-
(Increase) decrease in financial assets at amortised cost		( 1,020,566 )	37,687
Increase in prepayments for purchase of equipment		( 508,955 )	( 697,554 )
Net cash outflow on acquisitions of subsidiaries	6(33)	( 162,109 )	-
Increase in investment accounted for using equity method		-	( 1,900 )
Net cash flows used in investing activities		( 1,987,306 )	( 943,979 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term borrowings		4,795,121	3,987,970
Repayments of short-term borrowings		( 4,423,217 )	( 3,115,909 )
Repayment of bonds		( 435,200 )	-
Proceeds from long-term borrowings		963,530	3,980
Lease liabilities paid	6(10)	( 39,693 )	( 39,104 )
(Decrease) increase in guarantee deposits		( 89 )	194
Cash dividends paid		( 1,040,756 )	( 1,040,622 )
Employee stock options exercised		1,647	36,106
Unvested redeemed stocks from restricted stocks to employees	6(20)	( 40 )	( 220 )
Payments due to disgorgement		366	-
Payments to acquire treasury shares	6(20)	-	( 664,895 )
Treasury stock transferred to employees		108,338	-
Proceeds from capital increase of non-controlling interests		307,290	-
Net cash flows from (used in) financing activities		237,297	( 832,500 )
Effects due to changes in exchange rate		18,190	87,880
Net (decrease) increase in cash and cash equivalents		( 151,964 )	1,008,167
Cash and cash equivalents at beginning of year	6(1)	4,856,361	3,848,194
Cash and cash equivalents at end of year	6(1)	\$ 4,704,397	\$ 4,856,361

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

Attachment 4

  
**Profit Distribution Proposal**  
Year 2021

Unit: NT\$

Item	Amount
Unappropriated Retained Earnings of Previous Years	2,153,191,242
Plus: Net Income of 2021	1,545,756,256
Plus: Adjustment to Retained Earnings of 2021	(470,987)
Less: 10% Legal Reserve	( 154,528,527)
Plus: Reversal of Appropriated Retained Earnings	(37,647,001)
Earnings Available for Distribution	3,506,300,983
Distribution Item:	
Stock Dividends to Common Shareholders (NT\$/share)	
Cash Dividends to Common Shareholders (NT\$8.88 per share)	(1,050,014,090)
Unappropriated Retained Earnings	2,456,286,893

Chairman: Yung-Hsiang Lin



CEO: Yung-Hsiang Lin



Accounting Manager: Chen-Chen Fu



**Attachment 5**

**TCI Co., Ltd. (“The Company”)**

**Comparison Table of the Amended Provisions of the Integrity Procedures and Conduct Guidelines**

After amendment	Before amendment	Reason for amendment
<p>Article 5: The Company designates the President Office as the dedicated unit (hereinafter referred to as the dedicated unit of the Company) to handle the revision, implementation, explanation, consultation service and notification content registration and filing of these operating procedures and conduct guidelines and to supervise the implementation of the following main duties, and shall report to the Board of Directors on a regular basis: .... The following is omitted</p>	<p>Article 5: The Company designates the Internal Audit Unit as the dedicated unit (hereinafter referred to as the dedicated unit of the Company) to handle the revision, implementation, explanation, consultation service and notification content registration and filing of these operating procedures and conduct guidelines and to supervise the implementation of the following main duties, and shall report to the Board of Directors on a regular basis: .... The following is omitted.</p>	<p>In accordance with the requirements of the Corporate Governance Code, the responsible unit is amended.</p>
<p>This guide was established on March 5, 2013. The first amendment was made on March 10, 2015. The second revision was made on April 30, 2020. The third revision was made on March 22, 2022.</p>	<p>This guide was established on March 5, 2013. The first amendment was made on March 10, 2015. The second revision was made on April 30, 2020. The third revision was made on March 22, 2022.</p>	<p>New amendment</p>

**Attachment 6**

**TCI Co., Ltd. (“The Company”)  
Comparison of Amended Provisions of the Code of  
Business Conduct with Integrity**

After amendment	Before amendment	Reason for amendment
<p>Article 17 Organization and Responsibility The directors, managers, employees, appointees and persons in effective control of the Company shall exercise due care and diligence in supervising the Company to prevent dishonest acts, and shall review the effectiveness of their implementation at any time and make continuous improvements to ensure the implementation of the policy of honest management. In order to improve the management of the Company's integrity management, the <b>President Office</b> of the Company is responsible for the formulation and supervision of the implementation of integrity management policies and prevention programs, and is mainly responsible for the following matters, which are regularly reported to the Board of Directors:</p>	<p>Article 17 Organization and Responsibility The directors, managers, employees, appointees and persons in effective control of the Company shall exercise due care and diligence in supervising the Company to prevent dishonest acts, and shall review the effectiveness of their implementation at any time and make continuous improvements to ensure the implementation of the policy of honest management. In order to improve the management of the Company's integrity management, the <b>Internal Audit Unit</b> of the Company is responsible for the formulation and supervision of the implementation of integrity management policies and prevention programs, and is mainly responsible for the following matters, which are regularly reported to the Board of Directors:</p>	<p>In accordance with the requirements of the Corporate Governance Code, the responsible unit is amended.</p>
<p>Article 27 Implementation The Company's Code of Conduct on Integrity was approved by the Board of Directors and implemented, and submitted to the shareholders' meeting and amended as well. When the Company submits the Code of Business Conduct with Integrity to the Board of Directors for discussion in accordance with the preceding paragraph, the Company shall give due consideration to the views of each independent director and shall state in the minutes of the</p>	<p>Article 27 Implementation The Company's Code of Conduct on Integrity was approved by the Board of Directors and implemented, and submitted to the shareholders' meeting and amended as well. When the Company submits the Code of Business Conduct with Integrity to the Board of Directors for discussion in accordance with the preceding paragraph, the Company shall give due consideration to the views of each independent director and shall state in the minutes of the</p>	<p>New amendment</p>

After amendment	Before amendment	Reason for amendment
<p>Board of Directors' meeting any objection or reservation. If an independent director is unable to attend the Board of Directors' meeting in person to express his or her objection or reservation, he or she shall, unless there is a valid reason, issue a written opinion in advance and state it in the minutes of the Board of Directors' meeting.</p> <p>This Code was established on March 5, 2013.</p> <p>The first amendment was made on March 10, 2015.</p> <p>The second amendment was made on April 30, 2020.</p> <p>The third amendment was made on March 22, 2022.</p>	<p>Board of Directors' meeting any objection or reservation. If an independent director is unable to attend the Board of Directors' meeting in person to express his or her objection or reservation, he or she shall, unless there is a valid reason, issue a written opinion in advance and state it in the minutes of the Board of Directors' meeting.</p> <p>This Code was established on March 5, 2013.</p> <p>The first amendment was made on March 10, 2015.</p> <p>The second amendment was made on April 30, 2020.</p>	

**Attachment 7**

**TCI Co., Ltd. (“The Company”)**

**Table for Comparison of Amendments to the Articles of the Code of Ethical Conduct for Directors and Managers**

Content after amendment	Content before amendment	Reason for amendment
<p>2. Content of coverage</p> <p>The code of ethical conduct established by each listed company, taking into account its individual situation and needs, should include at least the following eight items:</p> <p>(1) Prevention of Conflicts of Interest:</p> <p>A conflict of interest arises when personal interests interfere or may interfere with the interests of the Company as a whole, for example, when a director, supervisor or manager of the Company is unable to conduct his or her official business in an objective and efficient manner, or when his or her position with the Company results in improper benefits to himself or herself, his or her spouse, or his or her relatives within the second degree of consanguinity. The Company shall pay special attention to the lending of funds to or provision of guarantees for affiliates of the aforementioned persons, significant asset transactions, and import (sales) transactions. The Company shall establish a policy to prevent conflicts of interest and provide appropriate channels for directors, supervisors or managers to proactively</p>	<p>2. Content of coverage</p> <p>The code of ethical conduct established by each listed company, taking into account its individual situation and needs, should include at least the following eight items:</p> <p>(1) Prevention of Conflicts of Interest:</p> <p>A conflict of interest arises when personal interests interfere or may interfere with the interests of the Company as a whole, for example, when a director, supervisor or manager of the Company is unable to conduct his or her official business in an objective and efficient manner, or when his or her position with the Company results in improper benefits to himself or herself, his or her spouse, <u>parents,</u> <u>children</u> or relatives within the second degree of consanguinity. The Company shall pay special attention to the lending of funds to or provision of guarantees for affiliates of the aforementioned persons, significant asset transactions, and import (sales) transactions. The Company shall establish a policy to prevent conflicts of interest and provide appropriate channels for directors, supervisors or managers to proactively</p>	<p>With reference to Article 23 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, which allows anonymous reporting, amend the relevant wording</p>

Content after amendment	Content before amendment	Reason for amendment
<p>disclose any potential conflicts of interest with the Company.</p> <p>(2) to (6) (omitted)</p> <p>(7) Encourage reporting of any illegal or unethical behavior: The Company shall reinforce the promotion of ethical concepts within the Company and encourage employees to report to supervisors, managers, internal auditors or other appropriate personnel when they suspect or discover violations of laws, regulations or ethical standards of conduct. To encourage employees to report violations, the Company shall establish a specific reporting system <u>that allows anonymous reporting</u> and let employees know that the Company will make every effort to protect the <u>whistleblower</u> from retaliation.</p>	<p>disclose any potential conflicts of interest with the Company.</p> <p>(2) to (6) (omitted)</p> <p>(7) Encourage reporting of any illegal or unethical behavior: The Company shall reinforce the promotion of ethical concepts within the Company and encourage employees to report to supervisors, managers, internal auditors or other appropriate personnel when they suspect or discover violations of laws, regulations or ethical codes of conduct. To encourage employees to report violations, the Company shall establish a specific reporting system and let employees know that the Company will make every effort to protect the reporter from retaliation.</p>	

**Attachment 8**

**TCI Co., Ltd.**  
**Table for Comparison of Amendments to the Articles of  
Incorporation with the Current Version**

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>Article 2:  The scope of business of the Company shall be as follows:</p> <ol style="list-style-type: none"> <li>1.C104010 Sugar Confectionery and Bakery Product Manufacturing</li> <li>2.C110010 Beverage Manufacturing</li> <li>3.C199990 Other Food Manufacturing Not Elsewhere Classified</li> <li>4.C307010 Apparel, Clothing Accessories and Other Textile Product Manufacturing</li> <li>5.C802100 Cosmetics Manufacturing</li> <li>6.CH01040 Toys Manufacturing</li> <li>7.CN01010 Furniture and Fixtures Manufacturing</li> <li>8.F102040 Wholesale of Nonalcoholic Beverages</li> <li>9.F102170 Wholesale of Food and Grocery</li> <li>10. F108040 Wholesale of Cosmetics</li> <li>11. F203010 Retail sale of Food and Grocery</li> <li>12. F208040 Retail Sale of Cosmetics</li> <li>13. F401010 International Trade</li> <li>14. F113010 Wholesale of Machinery</li> <li>15. F213080 Retail Sale of Machinery and Equipment</li> <li>16. F113990 Wholesale of Other Machinery and Equipment</li> <li>17. F213990 Retail Sale of Other Machinery and Equipment</li> <li>18. CE01990 Other Photographic and Optical Instruments Manufacturing</li> </ol>	<p>Article 2:  The scope of business of the Company shall be as follows:</p> <ol style="list-style-type: none"> <li>1.C104010 Sugar Confectionery and Bakery Product Manufacturing</li> <li>2.C110010 Beverage Manufacturing</li> <li>3.C199990 Other Food Manufacturing Not Elsewhere Classified</li> <li>4.C307010 Apparel, Clothing Accessories and Other Textile Product Manufacturing</li> <li>5.C802100 Cosmetics Manufacturing</li> <li>6.CH01040 Toys Manufacturing</li> <li>7.CN01010 Furniture and Fixtures Manufacturing</li> <li>8.F102040 Wholesale of Nonalcoholic Beverages</li> <li>9.F102170 Wholesale of Food and Grocery</li> <li>10. F108040 Wholesale of Cosmetics</li> <li>11. F203010 Retail sale of Food and Grocery</li> <li>12. F208040 Retail Sale of Cosmetics</li> <li>13. F401010 International Trade</li> <li>14. F113010 Wholesale of Machinery</li> <li>15. F213080 Retail Sale of Machinery and Equipment</li> <li>16. F113990 Wholesale of Other Machinery and Equipment</li> <li>17. F213990 Retail Sale of Other Machinery and Equipment</li> <li>18. CE01990 Other Photographic and Optical Instruments Manufacturing</li> </ol>	<p>To meet the operational needs of the Company</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
19. F113030 Wholesale of Precision Instruments	19. F113030 Wholesale of Precision Instruments	
20. F213040 Retail Sale of Precision	20. F213040 Retail Sale of Precision	
21. CE01010 Precision Instruments Manufacturing	21. CE01010 Precision Instruments Manufacturing	
22. <u>E601010 Electric Appliance Construction</u>	22. <del>CF01011 Medical Materials and Equipment Manufacturing</del>	
23. <u>IG03010 Energy Technical Services</u>	23. <del>F108031 Wholesale of Drugs, Medical Goods</del>	
24. <u>D101060 Self-usage power generation equipment utilizing renewable energy industry</u>	24. <del>F208031 Retail sale of Medical Equipments</del>	
25. A101011 Seedling	25. A101011 Seedling	
26. A101020 Food Crops	26. A101020 Food Crops	
27. A101030 Special Crops	27. A101030 Special Crops	
28. A101040 Edible Fungus and Algae	28. A101040 Edible Fungus and Algae	
29. A102050 Crops Cultivation	29. A102050 Crops Cultivation	
30. A102060 Grain Commerce	30. A102060 Grain Commerce	
31. A201010 Deforestation	31. A201010 Deforestation	
32. A301030 Aquaculture	32. A301030 Aquaculture	
33. C201010 Prepared Animal Feeds Manufacturing	33. C201010 Prepared Animal Feeds Manufacturing	
34. C201020 Pet Food Processing	34. C201020 Pet Food Processing	
35. C801110 Fertilizer Manufacturing	35. C801110 Fertilizer Manufacturing	
36. F101050 Wholesale of Aquatic Products	36. F101050 Wholesale of Aquatic Products	
37. F101990 Wholesale of Other Agricultural, Husbandry and Aquatic Products	37. F101990 Wholesale of Other Agricultural, Husbandry and Aquatic Products	
38. F103010 Wholesale of Animal Feeds	38. F103010 Wholesale of Animal Feeds	
39. F106060 Wholesale of Pet Food and Appliances	39. F106060 Wholesale of Pet Food and Appliances	
40. F107050 Wholesale of Manure	40. F107050 Wholesale of Manure	
41. F201010 Retail Sale of Agricultural Products	41. F201010 Retail Sale of Agricultural Products	
42. F201030 Retail Sale of Aquatic Products	42. F201030 Retail Sale of Aquatic Products	
43. F201990 Retail Sale of Other Agricultural, Husbandry and Aquatic Products	43. F201990 Retail Sale of Other Agricultural, Husbandry and Aquatic Products	
44. F202010 Retail Sale of Animal	44. F202010 Retail Sale of Animal	

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>Feeds</p> <p>45. F206050 Retail of Pet Food and Appliances</p> <p>46. F207050 Retail Sale of Manure</p> <p>47. J101020 Pathogen Controlling Services</p> <p>48. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval</p>	<p>Feeds</p> <p>45. F206050 Retail of Pet Food and Appliances</p> <p>46. F207050 Retail Sale of Manure</p> <p>47. J101020 Pathogen Controlling Services</p> <p>48. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval</p>	
<p>Article 18-1</p> <p>When allocating the earnings for each fiscal year if there is earnings after the annual final accounts, the Company shall first offset its losses in previous years and set aside relevant taxes a legal capital reserve at 10% of the earnings left over, until the <del>accumulated</del> legal capital reserve has equaled the <u>paid-in capital</u><del>total capital of the Company</del>; If there is still balance of earning, together with the undistributed earnings (including adjusted undistributed earnings) to calculate earnings distributable and the Board of Directors shall prepare Earnings Distribution Proposal for resolution of Shareholders' Meeting and distribute it after the Resolution of Shareholders' Meeting. In accordance with Article 240 of the Company Act, the Company may authorize the distributable dividends and bonuses, or legal reserve and capital reserve, as stipulated in Article 241 of the Company Act, in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition,</p>	<p>Article 18-1</p> <p>When allocating the earnings for each fiscal year if there is earnings after the annual final accounts, the Company shall first offset its losses in previous years and set aside relevant taxes a legal capital reserve at 10% of the earnings left over, until the accumulated legal capital reserve has equaled the total capital of the Company; If there is still balance of earning, together with the undistributed earnings (including adjusted undistributed earnings) to calculate earnings distributable and the Board of Directors shall prepare Earnings Distribution Proposal for resolution of Shareholders' Meeting and distribute it after the Resolution of Shareholders' Meeting. In accordance with Article 240 of the Company Act, the Company may authorize the distributable dividends and bonuses, or legal reserve and capital reserve, as stipulated in Article 241 of the Company Act, in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition,</p>	<p>The amendment is applied to conform to legal regulations.</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
thereto a report of such distribution shall be submitted to the shareholders' meeting. The provisions of the preceding paragraph that shall be resolved by the shareholders' meeting are not applicable.	thereto a report of such distribution shall be submitted to the shareholders' meeting. The provisions of the preceding paragraph that shall be resolved by the shareholders' meeting are not applicable.	
<p><b>Article 20</b>  These Articles of Incorporation were constituted on August 8, 1980 and  The first amendment on August 16, 1981;  The second amendment on April 20, 1983;  The third amendment on April 24, 1989;  The fourth amendment on October 6, 1989;  The fifth amendment on March 13, 1990;  The sixth amendment on May 1, 1991;  The seventh amendment on May 10, 1993;  The eighth amendment on November 21, 1993;  The ninth amendment on May 27, 1997;  The tenth amendment on November 6, 1997;  The eleventh amendment on June 14, 2001;  The twelfth amendment on November 1, 2002;  The thirteenth amendment on March 19, 2004;  The fourteenth amendment on April 13, 2005;  The fifteenth amendment on July 25, 2006;  The sixteenth amendment on May 10, 2010;  The seventeenth amendment on May 14, 2010;  The eighteenth amendment on June 17, 2011;  The nineteenth amendment on March 16, 2012;  The twentieth amendment on June 29, 2012;  The twenty-first amendment on May 30, 2014;  The twenty-second amendment on October</p>	<p><b>Article 20</b>  These Articles of Incorporation were constituted on August 8, 1980 and  The first amendment on August 16, 1981;  The second amendment on April 20, 1983;  The third amendment on April 24, 1989;  The fourth amendment on October 6, 1989;  The fifth amendment on March 13, 1990;  The sixth amendment on May 1, 1991;  The seventh amendment on May 10, 1993;  The eighth amendment on November 21, 1993;  The ninth amendment on May 27, 1997;  The tenth amendment on November 6, 1997;  The eleventh amendment on June 14, 2001;  The twelfth amendment on November 1, 2002;  The thirteenth amendment on March 19, 2004;  The fourteenth amendment on April 13, 2005;  The fifteenth amendment on July 25, 2006;  The sixteenth amendment on May 10, 2010;  The seventeenth amendment on May 14, 2010;  The eighteenth amendment on June 17, 2011;  The nineteenth amendment on March 16, 2012;  The twentieth amendment on June 29, 2012;  The twenty-first amendment on May 30, 2014;  The twenty-second amendment on October</p>	<p>Date of new amendments</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>6, 2014;  The twenty-third amendment on May 29, 2015;  The twenty-fourth amendment on June 6, 2016;  The twenty-fifth amendment on May 19, 2017;  The twenty-sixth amendment on May 18, 2018;  The twenty-seventh amendment on June 18, 2020;  The twenty-eighth amendment on June 29, 2021.  <u>The twenty-ninth amendment on June 29, 2022.</u></p>	<p>6, 2014;  The twenty-third amendment on May 29, 2015;  The twenty-fourth amendment on June 6, 2016;  The twenty-fifth amendment on May 19, 2017;  The twenty-sixth amendment on May 18, 2018;  The twenty-seventh amendment on June 18, 2020;  The twenty-eighth amendment on July 7, 2021.</p>	

**Attachment 9**

**TCI Co., Ltd. (“The Company”)**

**Table for Comparison of Amendments to the Operational Procedures for Acquisition or Disposal of Assets**

Amended Article	Present Article	Explanation
<p><u>Article 3-1</u>  <u>The appraisal report obtained by the Company or the opinion of an accountant, attorney or securities underwriter, such professional appraiser and its appraisers, accountants, attorneys or securities underwriters shall meet the following requirements:</u>  <u>1. Has not been sentenced to more than one year of imprisonment for violation of this Act, the Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, the Business Accounting Act, or for fraud, breach of trust, embezzlement, forgery, or for criminal acts in business.</u>  <u>However, except for those who have served their sentences for three years or more after the completion of execution, probation or pardon.</u>  <u>2. The parties to the transaction shall not be related parties or have a material relationship with each other.</u>  <u>3. If the Company shall obtain appraisal reports from more than two professional appraisers, the different professional appraisers or appraisers shall not be related to each other or in a situation where they are substantially related to each other.</u>  <u>When issuing appraisal reports or opinions, the aforementioned</u></p>	<p>None.</p>	<p>Since each trade association to which the external expert belongs has established relevant regulations for the relevant business it undertakes, such as the self-regulatory regulations related to real estate valuation for valuation reports issued by professional valuers, the remaining external experts' trade associations should also amend the relevant self-regulatory regulations for the issuance of opinions by their trade or personnel in accordance with the "Practical Guidelines for the Issuance of Opinions by Experts" issued by the Taiwan Stock Exchange Corporation. In order to clarify the procedures and responsibilities to be followed by outside experts, the second preamble is therefore amended to regulate that the issuance of valuation reports or opinions by professional appraisers and their appraisers, accountants, attorneys or</p>

Amended Article	Present Article	Explanation
<p><u>personnel shall follow the self-regulatory rules of their respective trade associations and the following matters:</u></p> <p><u>1. Before undertaking a case, they shall carefully assess their professional competence, practical experience and independence.</u></p> <p><u>2. When executing a case, the appropriate operational procedures shall be properly planned and executed to form a conclusion and issue a report or opinion based on it; and the executed procedures, collected information and conclusion shall be recorded in detail in the working draft of the case.</u></p> <p><u>3. The appropriateness and reasonableness of the data sources, parameters and information used shall be evaluated on a case-by-case basis in order to form the basis for the issuance of the appraisal report or opinion.</u></p> <p><u>4. The declaration shall include that the relevant personnel are professional and independent, that the information used has been evaluated as appropriate and reasonable, and that the relevant laws and regulations have been followed.</u></p>		<p>securities underwriters shall, in addition to the matters listed in the existing second preamble, be governed by the self-regulatory rules of the respective industry associations to which they belong.</p>
<p>Article 5 Appraisal and Procedures for the Acquisition or Disposal of Real Estate, Equipment or Assets with Right to Use 1~3(omitted) 4. Valuation report of real estate, equipment or its right-to-use assets (1) In acquiring or disposing of real property, equipment, or its</p>	<p>Article 5 Appraisal and Procedures for the Acquisition or Disposal of Real Estate, Equipment or Assets with Right to Use 1~3(omitted) 4. Valuation report of real estate, equipment or its right-to-use assets (1) In acquiring or disposing of real property, equipment, or its</p>	<p>Article 3-1 has been amended to add that the requirement for external experts to issue opinions should follow the self-regulatory rules of their respective peer associations, which already covers the procedures to be</p>

Amended Article	Present Article	Explanation
<p>right-of-use assets, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, the Company, except for transacting with a domestic government agency, engaging others to build on Company's own land, engaging others to build on rented land, or acquiring or disposing of equipment 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:</p> <p>i. 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, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction.</p> <p>ii. Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.</p>	<p>right-of-use assets, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, the Company, except for transacting with a domestic government agency, engaging others to build on Company's own land, engaging others to build on rented land, or acquiring or disposing of equipment for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser <del>(please refer to the attachment in the Regulations Governing the Acquisition and Disposal of Assets by Public Companies to know the information should be published in appraisal reports)</del> and shall further comply with the following provisions:</p> <p>i. 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, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction.</p> <p>ii. Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.</p>	<p>performed by accountants in issuing opinions. Therefore, the text "Accountants should follow the provisions of Statement of Auditing Standards No. 20 issued by the Accounting Research and Development Foundation of the Republic of China" has been deleted.</p>

Amended Article	Present Article	Explanation
<p>iii. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless the appraisal results for the assets to be acquired are higher than the transaction amount, or the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.</p> <p>iv. No more than three months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided however, that where the publicly announced current value of the real property</p>	<p>iii. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless the appraisal results for the assets to be acquired are higher than the transaction amount, or the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall <del>be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF</del> and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.</p> <p>iv. No more than three months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided however, that where the publicly announced current value of the real property for</p>	

Amended Article	Present Article	Explanation
<p>for the same period is used and not more than six months have elapsed, an opinion may still be issued by the original professional appraiser.</p> <p>(2) Where the Company acquires or disposes assets through the court auction procedures, the evidentiary documentation issued by the court may be used to substitute appraisal report or CPA opinion.</p>	<p>the same period is used and not more than six months have elapsed, an opinion may still be issued by the original professional appraiser.</p> <p>(2) Where the Company acquires or disposes assets through the court auction procedures, the evidentiary documentation issued by the court may be used to substitute appraisal report or CPA opinion.</p>	
<p>Article 6 Operating Procedures for Acquisition or Disposal of Securities 1~3(omitted) 4. Evidence from Expert 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. 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). If</p>	<p>Article 6 Operating Procedures for Acquisition or Disposal of Securities 1~3(omitted) 4. Evidence from Expert 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. <del>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.</del> This requirement does not apply,</p>	<p>The reason for the amendment is the same as Article 5.</p>

Amended Article	Present Article	Explanation
<p>the securities meet any of the following requirements, Article 10 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies shall not apply, and the Company shall engage a CPA to render a specific opinion:</p> <p>(1) Securities acquired through cash contribution in incorporation by promotion or by public offering.</p> <p>(2) Securities issued by an issuing company carrying out a cash capital increase in accordance with relevant laws and regulations, with the Company as a sponsor of the issue.</p> <p>(3) Securities listed and traded on the Taiwan Stock Exchange (TWSE) or on the GreTai Securities Market (GTSM) and emerging stocks.</p> <p>(4) Government bonds or bonds in repurchase or reverse purchase agreements.</p> <p>(5) Domestic funds or overseas funds.</p> <p>(6) TWSE or GTSM listed securities acquired or disposed of in accordance with the TWSE or GTSM rules governing the purchase of listed securities by reverse auction or rules governing the auction of listed securities.</p> <p>(7) Securities acquired through the Company's sponsorship of a</p>	<p>however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC). If the securities meet any of the following requirements, Article 10 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies shall not apply, and the Company shall engage a CPA to render a specific opinion:</p> <p>(1) Securities acquired through cash contribution in incorporation by promotion or by public offering.</p> <p>(2) Securities issued by an issuing company carrying out a cash capital increase in accordance with relevant laws and regulations, with the Company as a sponsor of the issue.</p> <p>(3) Securities listed and traded on the Taiwan Stock Exchange (TWSE) or on the GreTai Securities Market (GTSM) and emerging stocks.</p> <p>(4) Government bonds or bonds in repurchase or reverse purchase agreements.</p> <p>(5) Domestic funds or overseas funds.</p> <p>(6) TWSE or GTSM listed securities acquired or disposed of in accordance with the TWSE or GTSM rules governing the purchase of listed securities by reverse auction or rules governing the auction of listed securities.</p> <p>(7) Securities acquired through the Company's sponsorship of a</p>	

Amended Article	Present Article	Explanation
<p>cash capital increase by a public company when the securities acquired are not privately placed.</p> <p>(8) Subscription to fund shares before the establishment of a fund in accordance with Article 11, paragraph 1 of the Securities Investment Trust and Consulting Act and the Financial Supervisory Commission's 1 November 2004 Order No. Financial-Supervisory-Securities-IV-0930009249. The amount of the transaction reaches 20 percent or more of the Company's paidin capital, or NT\$300 million or more.</p> <p>(9) Subscription or redemption of domestic private placement funds, provided that the trust agreement for the fund specifies an investment strategy in which, aside from securities margin transactions and open positions held in securities-related products, the investment scope of the remaining portion is the same as that of a publicly offered fund.</p> <p>5. Where the 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.</p>	<p>cash capital increase by a public company when the securities acquired are not privately placed.</p> <p>(8) Subscription to fund shares before the establishment of a fund in accordance with Article 11, paragraph 1 of the Securities Investment Trust and Consulting Act and the Financial Supervisory Commission's 1 November 2004 Order No. Financial-Supervisory-Securities-IV-0930009249. The amount of the transaction reaches 20 percent or more of the Company's paidin capital, or NT\$300 million or more.</p> <p>(9) Subscription or redemption of domestic private placement funds, provided that the trust agreement for the fund specifies an investment strategy in which, aside from securities margin transactions and open positions held in securities-related products, the investment scope of the remaining portion is the same as that of a publicly offered fund.</p> <p>5. Where the 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.</p>	
<p>Article 6-1 Where the Company obtains or disposes of intangible assets or its right-of-use assets or membership transactions amounting to 20 percent</p>	<p>Article 6-1 Where the Company obtains or disposes of intangible assets or its right-of-use assets or membership transactions amounting to 20 percent</p>	<p>The reason for the amendment is the same as Article 5.</p>

Amended Article	Present Article	Explanation
<p>or more of the Company's 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.</p>	<p>or more of the Company's 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; <del>the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF).</del></p>	
<p>Article 7 Operating Procedures for Related Party Transactions 1 (omitted) 2. The appraisal procedures and operating procedures: (1) When the Company intends to acquire or dispose of real property or its right-of use assets from or to a related party, or when it intends to acquire or dispose of assets other than real property or its right-of-use assets 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 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</p>	<p>Article 7 Operating Procedures for Related Party Transactions 1 (omitted) 2. The appraisal procedures and operating procedures: (1) When the Company intends to acquire or dispose of real property or its right-of use assets from or to a related party, or when it intends to acquire or dispose of assets other than real property or its right-of-use assets 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 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</p>	<p>Addendum Description: 1. In order to strengthen the management of related party transactions and to protect the rights of minority shareholders of public companies to express their opinions on transactions between the company and related parties, reference has been made to the regulations in major international capital markets such as Singapore and Hong Kong that require prior approval of the shareholders' meeting for significant related party transactions. In addition, in order to avoid significant related party transactions through a subsidiary that is not a domestic public</p>

Amended Article	Present Article	Explanation
<p>transaction contract or make a payment until the following matters have been approved by the Board of Directors and recognized by the supervisors:</p> <ul style="list-style-type: none"> <li>i. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.</li> <li>ii. The reason for choosing the related party as a trading counterparty.</li> <li>iii. With respect to the acquisition of real property from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with subparagraph 1-4 of paragraph 3, of this Article.</li> <li>iv. The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the company and the related party.</li> <li>v. 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.</li> <li>vi. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.</li> </ul>	<p>transaction contract or make a payment until the following matters have been approved by the Board of Directors and recognized by the supervisors:</p> <ul style="list-style-type: none"> <li>i. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.</li> <li>ii. The reason for choosing the related party as a trading counterparty.</li> <li>iii. With respect to the acquisition of real property from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with subparagraph 1-4 of paragraph 3, of this Article.</li> <li>iv. The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the company and the related party.</li> <li>v. 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.</li> <li>vi. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.</li> </ul>	<p>company, the public company must first submit relevant information to the shareholders' meeting for approval. Therefore, in the event that the public company or its subsidiary that is not a domestic public company has the first transaction with a related party to acquire or dispose of assets and the transaction amount reaches 10% or more of the public company's total assets, the public company must submit relevant information to the shareholders' meeting for approval before it can do so. In the case of a non-public subsidiary, the approval of the shareholders' meeting should be submitted to the parent company of the parent company of the preceding public offering.</p> <p>2. In consideration of the overall business planning needs of the public company and its parent company, its subsidiaries, or its subsidiaries among themselves, and taking</p>

Amended Article	Present Article	Explanation
<p>vii. Restrictive covenants and other important stipulations associated with the transaction.</p> <p>(2) The calculation of the transaction price referred to in paragraph 1 of this Article shall be made in accordance with subparagraph 5 of paragraph 1, of Article 10 herein, and "within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items which have been approved in accordance with these Procedures by the Board of Directors and recognized by the supervisors need not be counted toward the transaction amount.</p> <p>(3) Where the following transactions are carried out between the Company and its parent company, subsidiaries, or its subsidiaries of which the Company directly or indirectly holds 100% of the issued shares or total capital, the Company's Board of Directors may pursuant to subparagraph 2 of paragraph 2, of Article 5 herein delegate the chairman of the Company 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:</p> <p>i. acquiring or disposing of equipment for business or its tight-of-use assets;</p>	<p>vii. Restrictive covenants and other important stipulations associated with the transaction.</p> <p>(2) The calculation of the transaction price referred to in paragraph 1 of this Article shall be made in accordance with subparagraph 5 of paragraph 1, of Article 10 herein, and "within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items which have been approved in accordance with these Procedures by the Board of Directors and recognized by the supervisors need not be counted toward the transaction amount.</p> <p>(3) Where the following transactions are carried out between the Company and its parent company, subsidiaries, or its subsidiaries of which the Company directly or indirectly holds 100% of the issued shares or total capital, the Company's Board of Directors may pursuant to subparagraph 2 of paragraph 2, of Article 5 herein delegate the chairman of the Company 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:</p> <p>i. acquiring or disposing of equipment for business or its tight-of-use assets;</p>	<p>into account the exemptions of the former major international capital markets, the proviso relaxes the exemption of intercompany transactions from the shareholders' meeting resolution.</p> <p>3. In addition, if a material related party transaction is governed by Paragraphs 1 to 3 of Article 185 of the Company Act, the resolution of the shareholders' meeting shall be made in accordance with the special resolution of Article 185 of the Company Act and shall be governed by the aforementioned matters and the relevant provisions of the Company Act.</p>

Amended Article	Present Article	Explanation
<p>ii. acquiring or disposing of the right-of-use assets of real property.</p> <p>(4) Where the position of independent director has been created in accordance with the provisions of the Securities and Exchange Act, when a transaction involving the acquisition or disposal of assets is submitted for discussion by the Board of Directors pursuant to paragraph 1 herein, the Board of Directors shall take into full consideration for 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.</p> <p>(5) Where an audit committee has been established, the matters for which paragraph 1 requires recognition by the supervisors shall first be approved by more than half of all audit committee members and then submitted to the Board of Directors for a resolution and shall be subject to mutatis mutandis application of subparagraph 4 of paragraph 2, of Article 5 herein.</p> <p>(6) For the calculation of 10 percent of total assets under these Procedures, 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</p>	<p>ii. acquiring or disposing of the right-of-use assets of real property.</p> <p>(4) Where the position of independent director has been created in accordance with the provisions of the Securities and Exchange Act, when a transaction involving the acquisition or disposal of assets is submitted for discussion by the Board of Directors pursuant to paragraph 1 herein, the Board of Directors shall take into full consideration for 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.</p> <p>(5) Where an audit committee has been established, the matters for which paragraph 1 requires recognition by the supervisors shall first be approved by more than half of all audit committee members and then submitted to the Board of Directors for a resolution and shall be subject to mutatis mutandis application of subparagraph 4 of paragraph 2, of Article 5 herein.</p> <p>(6) For the calculation of 10 percent of total assets under these Procedures, 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</p>	

Amended Article	Present Article	Explanation
<p>Reports by Securities Issuers shall be used.</p> <p><u>If a public company or a subsidiary of a public company that is not a domestic public company enters into the first transaction and the transaction amount reaches 10% or more of the total assets of the public company, the public company shall submit the information listed in the first paragraph to the shareholders' meeting for approval before signing the transaction contract and making the payment. However, transactions between the public company and its parent company, its subsidiaries, or its subsidiaries with each other are not subject to this limitation. The calculation of the amount of the first and preceding transactions shall be in accordance with the provisions of Article 10, paragraph 2, and the reference to within one year is based on the date of occurrence of the transaction and extrapolated forward one year, and the part that has been submitted to the shareholders' meeting, the board of directors' meeting for approval and the supervisors' acknowledgement in accordance with the provisions of this Standard shall be exempted from further calculation.</u></p> <p>3 (omitted)</p>	<p>Reports by Securities Issuers shall be used.</p> <p>3 (omitted)</p>	
<p>Article 10 Disclosure Procedures for Public Disclosure of Information</p> <p>1. The items and standards required to be publicly announced: (1) Acquisition or disposal of real</p>	<p>Article 10 Disclosure Procedures for Public Disclosure of Information</p> <p>1. The items and standards required to be publicly announced: (1) Acquisition or disposal of real</p>	<p>1. In consideration of the fact that the existing public companies are already exempted from filing public announcements for</p>

Amended Article	Present Article	Explanation
<p>property or its right-of-use assets from or to a related party, or acquisition or disposal of assets other than real property 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.</p> <p>(2) Merger, demerger, acquisition, or transfer of shares.</p> <p>(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.</p> <p>(4) Where the type of asset acquired or disposed is equipment for business use, the trading counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>i. For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>ii. For a public company whose paid-in capital is NT\$10 billion or more, the</p>	<p>property or its right-of-use assets from or to a related party, or acquisition or disposal of assets other than real property 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.</p> <p>(2) Merger, demerger, acquisition, or transfer of shares.</p> <p>(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.</p> <p>(4) Where the type of asset acquired or disposed is equipment for business use, the trading counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>i. For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>ii. For a public company whose paid-in capital is NT\$10 billion or more, the</p>	<p>trading domestic bonds, the amendment was made to relax the exemption from filing public announcements for trading foreign bonds with a rating not lower than the sovereign rating of our country.</p> <p>2. In view of the pure nature of foreign bonds and the fact that the creditworthiness of foreign bonds is usually better than that of foreign corporate bonds, and the similar nature of ETNs and ETFs, the amendment was made to relax the exemption from the announcement reporting for the subscription of foreign bonds, purchase or repurchase of ETNs in the primary market for those who are investment professionals.</p>

Amended Article	Present Article	Explanation
<p>transaction amount reaches NT\$1 billion or more.</p> <p>iii. Acquisition or disposal by a public company in the construction business of real property or its right-of-use assets for construction use, where the trading counterparty is not a related party, and the transaction amount reaches NT\$500million; or disposal of self-built real property on completed projects by a public company in the construction business with a paid-in capital of NT\$10 billion or more than NT\$10 billion, where the trading counterparty is not a related party and the transaction amount reaches NT\$ 1 billion.</p> <p>iv. 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 the amount the company expects to invest in the transaction reaches NT\$500 million.</p> <p>v. Where an asset transaction other than any of those referred to in the preceding four subparagraphs, a disposal of receivables by a financial institution, or an</p>	<p>transaction amount reaches NT\$1 billion or more.</p> <p>iii. Acquisition or disposal by a public company in the construction business of real property or its right-of-use assets for construction use, where the trading counterparty is not a related party, and the transaction amount reaches NT\$500million; or disposal of self-built real property on completed projects by a public company in the construction business with a paid-in capital of NT\$10 billion or more than NT\$10 billion, where the trading counterparty is not a related party and the transaction amount reaches NT\$ 1 billion.</p> <p>iv. 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 the amount the company expects to invest in the transaction reaches NT\$500 million.</p> <p>v. Where an asset transaction other than any of those referred to in the preceding four subparagraphs, a disposal of receivables by a financial institution, or an</p>	

Amended Article	Present Article	Explanation
<p>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:</p> <p>A. Trading of domestic government bonds <u>or foreign bonds with credit ratings not lower than the sovereign rating of our country.</u></p> <p>B. Securities trading by investment professionals on foreign or domestic securities exchanges or over-the-counter markets, or subscription by investment professionals of <u>foreign bonds or ordinary corporate bonds or of general bank debentures without equity characteristics (excluding subordinated debts) that are offered and issued in the domestic primary market, or any declaration or repurchase of securities investment trust or futures trust, or any declaration or selling back of ETNs,</u> 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,</p>	<p>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:</p> <p>A. Trading of domestic government bonds.</p> <p>B. Securities trading by investment professionals on foreign or domestic securities exchanges or over-the-counter markets, or subscription by investment professionals of ordinary corporate bonds or of general bank debentures without equity characteristics (excluding subordinated debts) that are offered and issued in the domestic primary market, or any declaration or repurchase of securities investment trust or futures trust, 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.</p>	

Amended Article	Present Article	Explanation
<p>in accordance with the rules of the Taipei Exchange.</p> <p>C. Trading of bonds under repurchase/resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>(5) The amount of transactions above shall be calculated as follows:</p> <ul style="list-style-type: none"> <li>i. The amount of any individual transaction.</li> <li>ii. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.</li> <li>iii. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or its right-of-user assets within the same development project within the preceding year.</li> <li>iv. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.</li> <li>v. Within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items</li> </ul>	<p>C. Trading of bonds under repurchase/resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>(5) The amount of transactions above shall be calculated as follows:</p> <ul style="list-style-type: none"> <li>i. The amount of any individual transaction.</li> <li>ii. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.</li> <li>iii. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or its right-of-user assets within the same development project within the preceding year.</li> <li>iv. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.</li> <li>v. Within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items</li> </ul>	

Amended Article	Present Article	Explanation
<p>duly announced in accordance with these Procedures need not be counted toward the transaction amount</p> <p>2 and 3 (omitted)</p>	<p>duly announced in accordance with these Procedures need not be counted toward the transaction amount</p> <p>2 and 3 (omitted)</p>	
<p>Article 15 Implementation and Amendment 1 and 2 (omitted)</p> <p>3. This procedure was established on June 17, 2011. The first amendment was made on June 29, 2012. The second amendment was made on May 20, 2013. The third amendment was made on May 30, 2014. The fourth amendment was made on May 29, 2015. The fifth amendment was made on May 19, 2017. The sixth amendment was made on May 18, 2018. The seventh amendment was made on May 16, 2019. The eighth amendment was made on June 18, 2020. The ninth amendment was made on July 7, 2021. <u>The tenth amendment was made on June 29, 2022.</u></p>	<p>Article 15 Implementation and Amendment 1 and 2 (omitted)</p> <p>3. This procedure was established on June 17, 2011. The first amendment was made on June 29, 2012. The second amendment was made on May 20, 2013. The third amendment was made on May 30, 2014. The fourth amendment was made on May 29, 2015. The fifth amendment was made on May 19, 2017. The sixth amendment was made on May 18, 2018. The seventh amendment was made on May 16, 2019. The eighth amendment was made on June 18, 2020. The ninth amendment was made on July 7, 2021.</p>	<p>Specify the date of implementation of the amendment provisions of this standard.</p>

**Attachment 10**

**TCI Co., Ltd. (“The Company”)**

**Table for Comparison of Amendments to the Articles of Endorsement Guarantee Management Measures with the Current Version**

Amended content	Content before amendment	Reason for amendment
<p>Article 8 Announcement and Reporting Procedures</p> <p>4. The date of occurrence of a fact refers to the date of the transaction contract, the date of payment, the date of the board of directors' resolution, or the date of other sufficient information to determine the counterparty and the amount of the transaction, whichever is earlier.</p> <p>5. <u>If an audit committee is established for a public company, the establishment or amendment of the management rules for endorsement and assurance shall be approved by at least one-half of all members of the audit committee and submitted to the board of directors for a resolution, or, if not approved by at least one-half of all members of the audit committee, by at least two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors' meeting. All members of the Audit Committee and all directors referred to in the preceding paragraph shall be counted as those who are actually in office.</u></p>	<p>Article 8 Announcement and Reporting Procedures</p> <p>4. The date of occurrence of a fact refers to the date of the transaction contract, the date of payment, the date of the board of directors' resolution, or the date of other sufficient information to determine the counterparty and the amount of the transaction, whichever is earlier.</p>	<p>The second paragraph is adjusted with reference to Article 14-3 of the Securities and Exchange Act. In accordance with Article 14-5 of the Securities and Exchange Act, the Audit Committee's authority includes establishing or amending procedures for handling material financial transactions involving the lending of funds to others. Therefore, items 4 to 6 are added with reference to Article 6 of the Regulations Governing the Acquisition or Disposal of Assets by Public Companies.</p>
<p><u>Article 11 Implementation and Amendment</u></p> <p>2. <u>When these Regulations are submitted to the Board of Directors for discussion, the opinions of the Directors shall be</u></p>	<p>Article 11 Implementation and Amendment</p> <p>2. When these Regulations are submitted to the Board of Directors for discussion, the opinions of the independent</p>	<p>With reference to the provisions of Article 14-3 of the Securities and Exchange Act, the second paragraph is adjusted as appropriate.</p>

Amended content	Content before amendment	Reason for amendment
<p><u>fully considered, and their definite opinions and reasons for objections shall be included in the minutes of the Board of Directors.</u></p> <p>3. <u>If a public company has independent directors, when the procedures for lending funds to others are submitted to the board of directors for discussion in accordance with the preceding paragraph, the opinions of the independent directors shall be fully considered. Any dissenting opinions or reservations of the independent directors should be set out in the minutes of the Board meeting.</u></p> <p>4. <u>If a public company has established an audit committee, the procedures for establishing or amending the endorsement and assurance process shall be governed by the provisions of Article 8, Paragraph 5.</u></p>	<p>directors shall be fully considered, and their definite opinions and reasons for objections shall be included in the minutes of the Board of Directors.</p>	<p>In addition, in accordance with Article 14-5 of the Securities and Exchange Act, the Audit Committee's authority includes establishing or amending procedures for handling significant financial transactions involving endorsements or guarantees for others. Therefore, the fourth item is added with reference to Article 8 of the Regulations Governing the Acquisition or Disposal of Assets by Public Companies.</p>
<p>10. These Regulations were established on June 17, 2011. The first amendment was made on May 20, 2013. The second amendment was made on May 30, 2014. The third amendment will be made on June 29, 2022.</p>	<p>10. These Regulations were established on June 17, 2011. The first amendment was made on May 20, 2013. The second amendment was made on May 30, 2014.</p>	<p>Add amendment date</p>

**Attachment 11**

**TCI Co., Ltd. (“The Company”)**

**Comparison of the Amendments to the Management Measures of Loan to Others**

Amended content	Content before amendment	Reason for amendment
<p>Article 6 Level of decision making/ authorization to lend funds to others 4. If the Company has established independent directors, the Company shall fully consider the opinions of each independent director when lending funds to others and include the reasons for their agreement or disagreement in the board of directors' minutes. 5. <u>If a public company has established an audit committee, the establishment or amendment of procedures for lending funds to others shall be approved by at least one-half of all members of the audit committee and submitted to the board of directors for a resolution, without applying the second provision. If the preceding paragraph is not approved by at least one-half of all members of the Audit Committee, it may be implemented by the approval of at least two-thirds of all directors, and the resolution of the Audit Committee shall be set forth in the minutes of the Board of Directors' meeting. All members of the Audit Committee referred to in Item 4 and all directors referred to in the preceding item shall be counted as those who are actually in office.</u></p>	<p>Article 6 Level of decision making/ authorization to lend funds to others 4. If the Company has established independent directors, the Company shall fully consider the opinions of each independent director when lending funds to others and include the reasons for their agreement or disagreement in the board of directors' minutes.</p>	<p>With reference to the provisions of Article 14-3 of the Securities and Exchange Act, the second paragraph is adjusted as appropriate. In accordance with Article 14-5 of the Securities and Exchange Act, the Audit Committee's authority includes establishing or amending procedures for handling material financial transactions involving the lending of funds to others; therefore, the fifth paragraph is added with reference to Article 6 of the Regulations Governing the Acquisition or Disposal of Assets by Public Companies.</p>
<p>These Regulations were established on June 17, 2011. The first amendment was made on May 20, 2013. The second amendment was made on May 30, 2014. The third amendment will be made on June 29, 2022.</p>	<p>These Regulations were established on June 17, 2011. The first amendment was made on May 20, 2013. The second amendment was made on May 30, 2014.</p>	<p>Add amendment date</p>

**Attachment 12**

**TCI Co., Ltd.**

**Table for Comparison of Amendments to the Articles of Rules of Procedure for Shareholders' Meetings**

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>Article 3 Unless otherwise stipulated by laws and regulations, the Company's shareholders' meeting shall be convened by the board of directors. <u>Changes to the method of convening the Company's shareholders' meeting shall be subject to a resolution of the board of directors, and shall be made no later than before the notice of the shareholders' meeting is mailed.</u> The Company shall, 30 days before the ordinary shareholders' meeting or 15 days before the extraordinary general meeting, create an electronic file of the notice of the shareholders' meeting; the proxy paper; relevant approvals; discussions; the election or dismissal of directors, supervisors and other resolutions and submit it to the Market Observation Post System. In addition, the Company shall, 21 days before the ordinary shareholders' meeting or 15 days before the extraordinary general meeting, create an electronic file of the annual shareholders' meeting handbook and meeting supplementary materials and submit it to the Market Observation Post System. <u>However, if the Company's paid-in capital at the end of the most recent fiscal year is \$10 billion NTD or more; or the Company holds an ordinary shareholders' meeting in the most recent fiscal year and the total</u></p>	<p>Article 3 Unless otherwise stipulated by laws and regulations, the Company's shareholders' meeting shall be convened by the Board of Directors. The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 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 before 21 days before the date of the regular shareholders' meeting or before 15 days before the date of the special shareholders' meeting. In addition, before 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</p>	<p>Legal Sources of the Amendment (or Explanation)</p> <ol style="list-style-type: none"> <li>1. Item one, the original item three to item ten is not amended.</li> <li>2. In order for the shareholders to be informed of the change in the manner of holding the shareholders' meeting, the change in the manner of holding the shareholders' meeting shall be resolved by the Board of Directors and shall be made at the latest before the notice of the shareholders' meeting is sent, thus, hereby adding item two.</li> <li>3. In accordance with Article 6 of the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies, which was amended on December 16, 2021, the listed company with a paid-in capital of NT\$10 billion or more as of the end of the most</li> </ol>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>shareholding ratio of foreign and mainland capital recorded in the shareholder register is than 30%, the transmission of electronic files shall be completed 30 days before the ordinary shareholders' meeting.</u> The annual shareholders' meeting handbook and meeting supplementary materials shall be prepared 15 days before the shareholders' meeting for the shareholders' reading convenience, and displayed in the Company and Company's appointed professional stock agency.</p> <p><u>The annual shareholders' meeting handbook and meeting supplementary materials mentioned in the preceding paragraph shall be provided to the shareholders for reference by the Company on the day of the shareholders' meeting in the following manner:</u></p> <ol style="list-style-type: none"> <li>1. <u>When a physical shareholders' meeting is held, it shall be distributed on site of the shareholders' meeting.</u></li> <li>2. <u>When a video-assisted shareholders' meeting is held, it shall be distributed on site of the shareholders' meeting and the electronic file uploaded to the video-conference platform.</u></li> <li>3. <u>When a shareholders' meeting is held through video-conference, the electronic file shall be uploaded to the video-conference platform.</u></li> </ol> <p>The notice and announcement shall specify the reason for the convening; if the notice is approved by the counterparty, it may be done electronically.</p>	<p>materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.</p> <p>The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.</p> <p>Election or dismissal of directors or supervisors, amendments to the articles of incorporation, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, or Articles 56-1 and 60-1 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion. After the completion of the general election of directors and supervisors and the date of their appointment, the date of their appointment shall not be changed at the same meeting by a temporary motion or other means. A shareholder holding 1 percent or more of the total number of issued shares may submit to the Company a written proposal for discussion at a regular shareholders' meeting. Such proposals, however, are limited to one item only, and no proposal</p>	<p>recent fiscal year, or a shareholder's meeting held in the most recent fiscal year in which the shareholding ratio of foreign capital and Mainland China capital is recorded in the shareholders' register to be 30% or more, in order to enable foreign capital and Mainland China capital shareholders to have early access to the relevant information of the shareholders' meeting. In order to provide shareholders with early access to information related to the shareholders' meeting, the Company shall complete the transmission of electronic files 30 days prior to the shareholders' meeting, thus, hereby amending item three.</p> <p>4. In order to allow open public companies to hold shareholders' meetings by video, the Company has different ways of holding shareholders' meetings, such as physical shareholders' meetings and video meetings. In order to</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>Election or dismissal of directors, supervisors, changes to articles of association, capital reduction, application for cessation of public offering, directors’ non-compete license, capital increase from surplus, capital increase from public reserves, Company dissolution, merger, division, or matters listed in each subparagraph of Article 185 of Company Law, Articles 26-1 and 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, it shall list and explain its main contents in the reason for the convening, and shall not be proposed it as a temporary motion.</p> <p>The reasons for convening the shareholders' meeting have stated the general re-election of directors and supervisors, as well as the date of inauguration. After the re-election of the shareholders' meeting is completed, the same meeting shall not change their inauguration date through extraordinary motions or other means.</p> <p>Shareholders who hold more than 1% of the total number of issued shares may submit a proposal to the Company at the general shareholders’ meeting, limited to one proposal, and those with more than one proposal will not be included in the motion. In addition, if the proposal proposed by the shareholder falls under one of the circumstances of subparagraph 4 of Article 172-1 of the Company Law, the board of</p>	<p>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.</p> <p>A shareholder may make a proposal to promote the public interest or fulfill social responsibility, but the procedure shall be limited to one proposal in accordance with Article 172-1 of the Company Act.</p> <p>The Company shall announce the acceptance of shareholders' proposals, the method of acceptance in writing or electronically, the place of acceptance, and the acceptance period before the closing date of stock transfer before the regular shareholders' meeting; the acceptance period shall not be less than 10 days.</p> <p>Proposals proposed by shareholders shall be limited to 300 words. If the number exceeds 300 words, the proposal will not be included in the motion; the proposing shareholder shall attend the general shareholders’ meeting in person or by proxy, and participate in the proposal discussion.</p> <p>The Company shall notify the proposing shareholders of the results before the notice of convening the shareholders meeting, and list the resolutions in compliance with the provisions of this article in the meeting notice. For shareholder proposals that are not included in the resolutions, the board of directors</p>	<p>facilitate shareholders' access to the shareholders' meeting manual and supplementary information on the day of the shareholders' meeting, whether they attend the physical shareholders' meeting or participate by video, thus, hereby amending item two and adding item four.</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>directors may exclude it from the motion.</p> <p>Shareholders may put forward proposals to urge the Company to promote public interests or fulfill its social responsibilities. The procedure shall be limited to one proposal in accordance with the relevant provisions of Article 172-1 of the Company Law. Those with more than one proposal will not be included in the motion.</p> <p>The Company shall announce the acceptance of shareholders' proposals, the method of acceptance in writing or electronically, the place of acceptance, and the acceptance period before the closing date of stock transfer before the regular shareholders' meeting; the acceptance period shall not be less than 10 days.</p> <p>Proposals proposed by shareholders shall be limited to 300 words. If the number exceeds 300 words, the proposal will not be included in the motion; the proposing shareholder shall attend the general shareholders' meeting in person or by proxy, and participate in the proposal discussion. The Company shall notify the proposing shareholders of the results before the notice of convening the shareholders meeting, and list the resolutions in compliance with the provisions of this article in the meeting notice. For shareholder proposals that are not included in the resolutions, the board of directors shall explain the reasons for not including them at the shareholders' meeting.</p>	<p>shall explain the reasons for not including them at the shareholders' meeting.</p>	

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>Article 4</p> <p>Shareholders may issue a power of attorney issued by the Company at each shareholders meeting, specifying the scope of authorization and entrusting an agent to attend the shareholders' meeting.</p> <p>A shareholder shall issue a power of attorney, and only one person shall be entrusted, which shall be delivered to the Company 5 days before the shareholders' meeting. If there are duplicates of the power of attorney, the one delivered first shall prevail. However, it is not limited to those who declare to revoke the previous entrustment.</p> <p>After the power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting in person or to exercise their voting rights in writing or electronically shall notify the Company in writing of the revocation of the proxy 2 days before the shareholders' meeting; The voting rights exercised by the person present shall prevail.</p> <p><u>After the power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting by video conference shall notify the Company in writing of the revocation of the proxy 2 days before the shareholders' meeting. In case of overdue revocation, the voting rights exercised by the proxy shall prevail.</u></p>	<p>Article 4</p> <p>Shareholders may issue a power of attorney issued by the Company at each shareholders meeting, specifying the scope of authorization and entrusting an agent to attend the shareholders' meeting.</p> <p>A shareholder shall issue a power of attorney, and only one person shall be entrusted, which shall be delivered to the Company 5 days before the shareholders' meeting. If there are duplicates of the power of attorney, the one delivered first shall prevail. However, it is not limited to those who declare to revoke the previous entrustment.</p> <p>After the power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting in person or to exercise their voting rights in writing or electronically shall notify the Company in writing of the revocation of the proxy 2 days before the shareholders' meeting; The voting rights exercised by the person present shall prevail.</p>	<p>1. Item one to item three are not amended.</p> <p>2. If a shareholder has appointed a proxy to attend a shareholders' meeting, after the proxy form has been delivered to the Company, the shareholder who wishes to attend the shareholders' meeting by video shall notify the Company in writing of the revocation of the proxy two days prior to the shareholders' meeting, thus, hereby adding item four.</p>
<p>Article 5 (Principles for the venue and time of shareholders' meeting)</p> <p>The venue of the shareholders' meeting shall be the location of the</p>	<p>Article 5 (Principles for the venue and time of shareholders' meeting)</p> <p>The venue of the shareholders' meeting shall be the location of the</p>	<p>1. The existing provision is moved to item one and the content is not amended.</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>Company or a venue that is convenient for shareholders to attend and suitable for the shareholders' meeting. The meeting shall not start earlier than 9:00 a.m. or later than 3:00 p.m. The opinions of the independent directors on the venue and time of the meeting shall be fully considered.</p> <p><u>When a video-conference shareholders' meeting is held, it is not subject to the venue restriction of the preceding paragraph.</u></p>	<p>Company or a venue that is convenient for shareholders to attend and suitable for the shareholders' meeting. The meeting shall not start earlier than 9:00 a.m. or later than 3:00 p.m. The opinions of the independent directors on the venue and time of the meeting shall be fully considered.</p>	<p>2. Item two is added to specify that when the Company holds a video shareholders' meeting, there is no restriction on the location of the meeting.</p>
<p>Article 6 (Preparation of Signature Books and Other Documents)</p> <p>The Company shall state the time and place of the registration of the accepting <u>shareholders, solicitors, and fiduciary agents (hereinafter referred to as shareholders)</u>, as well as other matters that should be noted in the meeting notice.</p> <p>The time for accepting shareholders' registration in the preceding paragraph shall be at least 30 minutes before the start of the meeting; the registration office shall be clearly labeled; and appropriate and competent personnel shall be assigned to handle it. <u>The time for accepting shareholders' registration shall be at least 30 minutes before the start of the shareholders' video-conference meeting. The shareholders' video-conference platform accepts shareholders' registration. Shareholders who complete the registration are deemed to have attended the shareholders' meeting in person.</u></p> <p><u>Shareholders</u> should present the attendance card or other attendance</p>	<p>Article 6 (Preparation of Signature Books and Other Documents)</p> <p>The Company shall state the time and place of the registration of the accepting shareholders, as well as other matters that should be noted in the meeting notice.</p> <p>The time for accepting shareholders' registration in the preceding paragraph shall be at least 30 minutes before the start of the meeting; the registration office shall be clearly labeled; and appropriate and competent personnel shall be assigned to handle it</p> <p>Shareholders and their proxies (collectively, "shareholders") should present the attendance card or other attendance certificate to attend the shareholders meeting. The Company shall not arbitrarily add other documents to the certification documents for shareholders' attendance; the applicant who is soliciting the power of attorney should bring identification documents for verification.</p> <p>The Company shall set up a signature book for the attending shareholders</p>	<p>1. Item four to item six were not amended.</p> <p>2. In order to specify the time and procedure for shareholders to report to the meeting, thus, hereby amending the item two.</p> <p>3. In accordance with the short title of the shareholders, thus, hereby amending item three.</p> <p>4. If a shareholder wishes to attend a shareholders' meeting by video, he/she should register with the Company two days before the meeting, thus, hereby adding item seven.</p> <p>5. In order to allow shareholders attending by video to view the handbook, annual report and other related information, the Company shall</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>certificate to attend the shareholders meeting. The Company shall not arbitrarily add other documents to the certification documents for shareholders' attendance; the applicant who is soliciting the power of attorney should bring identification documents for verification.</p> <p>The Company shall set up a signature book for the attending shareholders to sign in, or the attending shareholders shall hand in the sign-in card to sign in on their behalf.</p> <p>The Company shall deliver the annual shareholders' meeting handbook, annual report, attendance certificate, speaker slips, voting slips and other meeting materials to shareholders present at the shareholders' meeting. If there is an election of directors and supervisors, an additional ballot shall be attached. When the government or legal person is a shareholder, the number of representatives attending the shareholders' meeting is not limited to one. When a legal person is entrusted to attend the shareholders' meeting, only one representative may be appointed to attend the meeting.</p> <p><u>If the shareholders' meeting is held by video conference, shareholders who wish to attend by video conference should register with the Company 2 days before the shareholders' meeting.</u></p> <p><u>If the shareholders' meeting is held by video conference, the Company shall upload the annual shareholders' meeting handbook, annual report and other relevant materials to the video</u></p>	<p>to sign in, or the attending shareholders shall hand in the sign-in card to sign in on their behalf.</p> <p>The Company shall deliver the annual shareholders' meeting handbook, annual report, attendance certificate, speaker slips, voting slips and other meeting materials to shareholders present at the shareholders' meeting. If there is an election of directors and supervisors, an additional ballot shall be attached.</p> <p>When the government or legal person is a shareholder, the number of representatives attending the shareholders' meeting is not limited to one. When a legal person is entrusted to attend the shareholders' meeting, only one representative may be appointed to attend the meeting.</p>	<p>upload them to the video conference platform of the shareholders' meeting, thus, hereby adding item eight.</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>conference platform of the shareholders' meeting at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.</u></p>		
<p><u>Article 6-1 (Convening a video conference of the shareholders' meeting, matters to be included in the notice of convening the shareholders' meeting)</u>  <u>When the Company holds a video conference of the shareholders' meeting, the following matters shall be specified in the notice of convening the shareholders' meeting:</u></p> <ol style="list-style-type: none"> <li><u>1. Shareholders' participation in the video conference and the method of exercising their rights.</u></li> <li><u>2. The handling of obstacles caused by natural disasters, incidents or other force majeure events to the video conference platform or participation in video conferences shall include at least the following items:</u> <ol style="list-style-type: none"> <li><u>a. The time at which the pre-occupational obstacle persists and cannot be ruled out causing the meeting to be adjourned or resumed, and the date of the meeting if it is to be postponed or resumed.</u></li> <li><u>b. Shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the extension or continuation of the meeting.</u></li> <li><u>c. When holding a video-assisted shareholders' meeting, if the video conference cannot be</u></li> </ol> </li> </ol>		<ol style="list-style-type: none"> <li>1. Addition of this article.</li> <li>2. In order to inform shareholders of their rights and restrictions on participation in shareholders' meetings, hereby stipulate that the notice of shareholders' meeting shall include the method of shareholders' participation in video conferences and the exercise of related rights, the handling of any impediment to participation on the video conference platform or by means of video communication due to natural disasters, events or other force majeure, at least the date of the adjournment or renewal of the meeting and the duration of the suspension of the meeting, and the handling of any failure to make an interim motion on all motions.</li> </ol>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>continued, after deducting the number of shares attending the shareholders meeting by video conference, the total number of shares attending the shareholders' meeting reaches the statutory quota for the shareholders' meeting, and the shareholders' meeting should continue. Shareholders who participate by video conference, the number of shares attended shall be included in the total number of shareholder shares present, and all resolutions of the shareholders' meeting shall be deemed as abstaining from voting.</u></p> <p>d. <u>The handling method in the event that all the motions have been announced, but no provisional motion has been made.</u></p> <p><u>To convene a shareholders' video conference, and to specify appropriate alternatives to shareholders who have difficulty participating in shareholders' meeting by video.</u></p>		<p>The Company shall provide appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by means of video, when the Company convenes a video shareholders' meeting, or when the meeting is adjourned or postponed, or in accordance with Article 44(20)(1), (2), (4) and (5) of the Regulations Governing the Administration of Shareholder Services of Public Companies, or when the results of all motions have been announced and no provisional motions have been made.</p>
<p>Article 8 (Audio Recording or Video Recording Evidence Preservation of the Shareholders' Meeting)</p> <p>The Company shall record the whole process of shareholder registration, meeting, voting, and vote counting process continuously and uninterruptedly from the time of acceptance of shareholder registration.</p> <p>The audio-visual materials in the preceding paragraph shall be kept for</p>	<p>Article 8 (Audio Recording or Video Recording Evidence Preservation of the Shareholders' Meeting)</p> <p>The Company shall record the whole process of shareholder registration, meeting, voting, and vote counting process continuously and uninterruptedly from the time of acceptance of shareholder registration.</p> <p>The audio-visual materials in the preceding paragraph shall be kept for</p>	<ol style="list-style-type: none"> <li>1. Item one and item two are not amended.</li> <li>2. With reference to Article 183 of the Company Act and Article 18 of the Regulations Governing Procedure for Board of Directors Meeting of Public Companies, it is stipulated that the</li> </ol>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>at least 1 year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the lawsuit is concluded.</p> <p><u>If the shareholders' meeting is held by video conference, the Company shall record and save the shareholders' registration, questioning, voting and Company vote counting results, and record and video the entire video conference without interruption.</u></p> <p><u>The above-mentioned materials and audio and video recordings shall be properly preserved by the Company during the period of existence, and the audio and video recordings shall be provided to those who are entrusted to handle video conference affairs for preservation.</u></p> <p><u>If the shareholders' meeting is held by video conference, the Company should record the background operation interface of the video conference platform.</u></p>	<p>at least 1 year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the lawsuit is concluded.</p>	<p>Company shall keep records of the registration, registration, reporting, questioning, voting and the results of the Company's vote counting of shareholders, and that the Company shall record and record the entire video conference without interruption and keep it properly during the Company's existence, and at the same time provide the person entrusted to handle the video conference affairs, thus, hereby adding the item three and item four.</p> <p>3. In order to preserve as much information about the video conference as possible, in addition to item three, which stipulates that the Company shall continuously and uninterruptedly record and tape the entire video conference, it is also appropriate to record and tape the backstage operation interface of the video conference; thus, hereby adding item five.</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>Article 9</p> <p>Attendance at the shareholders' meeting shall be calculated on the basis of shares. The number of shares attended is calculated by adding the number of shares registered in the signature book or the sign-in card <u>and the video conferencing platform</u>, plus the number of shares exercising voting rights in writing or electronically.</p> <p>When the meeting starts, the chairman shall announce the start of the meeting, and announce the number of non-voting rights and the number of shares attended.</p> <p>However, if no shareholders representing more than half of the total number of issued shares are present, the chairman may announce the postponement of the meeting. The number of postponements shall be limited to two times, and the total postponement time shall not exceed 1 hour. If there are not enough shareholders representing more than one-third of the total number of issued shares to attend after two postponements, the chairman will announce the failure to be convened for lack of a quorum. <u>If the shareholders' meeting is held by video conference, the Company shall also announce the failure to be convened for lack of a quorum on the video conference platform of the shareholders' meeting.</u></p> <p>If the number of shareholders who represent more than one-third of the total number of issued shares is present after the second postponement in the preceding</p>	<p>Article 9</p> <p>Attendance at the shareholders' meeting shall be calculated on the basis of shares. The number of shares attended is calculated by adding the number of shares registered in the signature book or the sign-in card, plus the number of shares exercising voting rights in writing or electronically.</p> <p>When the meeting starts, the chairman shall announce the start of the meeting, and announce the number of non-voting rights and the number of shares attended.</p> <p>However, if no shareholders representing more than half of the total number of issued shares are present, the chairman may announce the postponement of the meeting. The number of postponements shall be limited to two times, and the total postponement time shall not exceed 1 hour. If there are not enough shareholders representing more than one-third of the total number of issued shares to attend after two postponements, the chairman will announce the failure to be convened for lack of a quorum.</p> <p>If the number of shareholders who represent more than one-third of the total number of issued shares is present after the second postponement in the preceding paragraph, a false resolution may be made in accordance with Paragraph 1 of Article 175 of the Company Law, and the false resolution shall be notified to each party. Shareholders shall convene the shareholders meeting again within one month</p>	<ol style="list-style-type: none"> <li>1. Item two to item five are not amended.</li> <li>2. In order to specify that when the Company's shareholders' meeting is held by means of a video conference, the number of shares of shareholders who have reported by video shall be added to the calculation of the total number of shares present, thus, hereby amending item one.</li> <li>3. In the event that the Chairman of the Company announces the suspension of the shareholders' meeting by video conference, the Company shall announce the suspension of the meeting on the video conference platform in order to notify the shareholders immediately, thus, hereby amending the item three.</li> <li>4. If the Company resolves to convene a separate shareholders' meeting, shareholders who wish to attend the meeting by video shall register with the Company, thus, hereby amending item four.</li> </ol>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>paragraph, a false resolution may be made in accordance with Paragraph 1 of Article 175 of the Company Law, and the false resolution shall be notified to each party. Shareholders shall convene the shareholders meeting again within one month; <u>if the shareholders' meeting is held by video conference, shareholders who wish to attend by video conference shall re-register with the Company in accordance with Article 6.</u></p> <p>Before the end of the current meeting, if the number of shares represented by shareholders present reaches more than half of the total number of issued shares, the chairman may re-submit the false resolution to the shareholders' meeting for voting in accordance with Article 174 of the Company Act.</p>	<p>Before the end of the current meeting, if the number of shares represented by shareholders present reaches more than half of the total number of issued shares, the chairman may re-submit the false resolution to the shareholders' meeting for voting in accordance with Article 174 of the Company Act.</p>	
<p>Article 11 (Shareholder's Speech) Before attending shareholders' speech, they must fill in a speaking slip stating the main point of the speech, the shareholder's account number (or attendance number) and account name, and the chairman will determine the order of their speeches. The shareholders present who only put forward a speaking slip without speaking are deemed to have not spoken. If the content of the speech is inconsistent with the record of the speaking slip, the content of the speech shall prevail. Each shareholder's speech on the same proposal shall not exceed 2 times without the consent of the chairman, and each time shall not exceed 5 minutes. However, if the</p>	<p>Article 11 (Shareholder's Speech) Before attending shareholders' speech, they must fill in a speaking slip stating the main point of the speech, the shareholder's account number (or attendance number) and account name, and the chairman will determine the order of their speeches. The shareholders present who only put forward a speaking slip without speaking are deemed to have not spoken. If the content of the speech is inconsistent with the record of the speaking slip, the content of the speech shall prevail. Each shareholder's speech on the same proposal shall not exceed 2 times without the consent of the chairman, and each time shall not exceed 5 minutes. However, if the</p>	<ol style="list-style-type: none"> <li>1. Item one to item six are not amended.</li> <li>2. In order to specify the manner, procedures and restrictions for shareholders who participate in shareholders' meetings by video, thus, hereby adding item seven.</li> <li>3. In order to help other shareholders understand the content of the questions asked by the shareholders, except for those questions that are not related to the topics of the shareholders' meeting, which can be</li> </ol>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>shareholder's speech violates the regulations or exceeds the scope of the agenda, the chairman may stop him/her from speaking.</p> <p>When a shareholder is present to speak, other shareholders shall not interfere with their speech unless they have obtained the consent of the chairman and the speaking shareholder, and the chairman shall stop the violation.</p> <p>When a corporate shareholder appoints 2 or more representatives to attend the shareholders' meeting, only 1 person may speak on the same proposal.</p> <p>After attending shareholders' speeches, the chairman may reply in person or designate a relevant personnel.</p> <p><u>When a shareholders' meeting is held by video conference, participants by video conference may ask questions in text on the video conference platform of the shareholders' meeting after the chairman announces the start of the meeting and before the announcement of the adjournment of the meeting. The number of questions asked for each motion shall not exceed 2 times, each time shall be limited to 200 words, and the provisions of items 1 to 5 shall not apply.</u></p> <p><u>If the question mentioned in the preceding paragraph does not violate the regulations or does not exceed the scope of the motion, it is advisable to expose the question on the video conference platform of the shareholders' meeting for public knowledge.</u></p>	<p>shareholder's speech violates the regulations or exceeds the scope of the agenda, the chairman may stop him/her from speaking.</p> <p>When a shareholder is present to speak, other shareholders shall not interfere with their speech unless they have obtained the consent of the chairman and the speaking shareholder, and the chairman shall stop the violation.</p> <p>When a corporate shareholder appoints 2 or more representatives to attend the shareholders' meeting, only 1 person may speak on the same proposal.</p> <p>After attending shareholders' speeches, the chairman may reply in person or designate a relevant personnel.</p>	<p>screened, and the questions asked by the shareholders should be disclosed on the video platform; thus, hereby adding item eight.</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>Article 13 Shareholders have one voting right per share, except those who are restricted or have no voting rights as listed in Paragraph 2 of Article 179 of the Company Law.</p> <p>When the Company convenes a shareholders' meeting, it shall use electronic means and may exercise its voting rights in writing; when it exercises its voting rights in writing or electronically, its exercise method shall be specified in the notice of convening the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, the provisional motion and the amendment to the original proposal at the shareholders' meeting shall be regarded as an abstention. Therefore, the Company should refrain from putting forward the provisional motion and the amendment to the original proposal. In the case of exercising voting rights in writing or electronically in the preceding paragraph, the statement of intent shall be delivered to the Company 2 days before the shareholders' meeting. However, those who express their intentions before the declaration of revocation are not subject to this limitation. After shareholders exercise their voting rights in writing or electronically, if they wish to attend the shareholders' meeting in person <u>or by video</u>, they shall revoke their intention to exercise the voting rights in the preceding paragraph 2 days</p>	<p>Article 13 Shareholders have one voting right per share, except those who are restricted or have no voting rights as listed in Paragraph 2 of Article 179 of the Company Law.</p> <p>When the Company convenes a shareholders' meeting, it shall use electronic means and may exercise its voting rights in writing; when it exercises its voting rights in writing or electronically, its exercise method shall be specified in the notice of convening the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, the provisional motion and the amendment to the original proposal at the shareholders' meeting shall be regarded as an abstention. Therefore, the Company should refrain from putting forward the provisional motion and the amendment to the original proposal. In the case of exercising voting rights in writing or electronically in the preceding paragraph, the statement of intent shall be delivered to the Company 2 days before the shareholders' meeting. However, those who express their intentions before the declaration of revocation are not subject to this limitation. After shareholders exercise their voting rights in writing or electronically, if they wish to attend the shareholders' meeting in person, they shall revoke their intention to exercise the voting rights in the preceding paragraph 2 days before</p>	<ol style="list-style-type: none"> <li>1. Items one to three and items five to eight are not amended.</li> <li>2. In order to clarify that a shareholder who, after exercising his or her voting rights in writing or electronically, wishes to attend a shareholders' meeting by video instead, should first revoke it in the same manner as exercising his or her voting rights, thus, hereby amending item four.</li> <li>3. If the shareholders' meeting is convened by video conference, in order to provide sufficient time for shareholders participating by video to vote, from the time the chairman announces the opening of the meeting to the time when the voting is announced, voting on each original motion can be conducted; thus, hereby adding items nine and ten.</li> <li>4. If a shareholder who has registered for a video-assisted shareholders' meeting wishes to attend a physical shareholders'</li> </ol>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>before the shareholders' meeting in the same manner as the exercise of voting rights; or the voting rights exercised electronically. If voting rights are exercised in writing or electronically and a proxy is entrusted to attend the shareholders' meeting by proxy, the voting rights that are entrusted to attend and exercise shall prevail.</p> <p>Unless otherwise stipulated by the Company Law and the Articles of Corporate by-laws, voting on the motion shall be approved by the consent of more than half of the voting rights of the shareholders present. When voting, the chairman or his designee shall announce the total number of voting rights of the shareholders present on a case-by-case basis, and then the shareholders shall vote on a case-by-case basis.</p> <p>On the same day after the shareholders' meeting, the results of the shareholders' approval, objection and abstention will be submitted into the Market Observation Post System. When there are amendments or alternatives to the same motion, the chairman shall determine the order of voting on the same motion as the original motion. If one of the motions has been passed, the other motions are deemed to be rejected and no further voting is required. The examiner and vote-counter for voting on the motion shall be designated by the chairman, but the examiner shall have the identity of a shareholder.</p> <p>The vote counting for votes or election motions at the shareholders'</p>	<p>the shareholders' meeting in the same manner as the exercise of voting rights; or the voting rights exercised electronically. If voting rights are exercised in writing or electronically and a proxy is entrusted to attend the shareholders' meeting by proxy, the voting rights that are entrusted to attend and exercise shall prevail.</p> <p>Unless otherwise stipulated by the Company Law and the Articles of Corporate by-laws, voting on the motion shall be approved by the consent of more than half of the voting rights of the shareholders present. When voting, the chairman or his designee shall announce the total number of voting rights of the shareholders present on a case-by-case basis, and then the shareholders shall vote on a case-by-case basis.</p> <p>On the same day after the shareholders' meeting, the results of the shareholders' approval, objection and abstention will be submitted into the Market Observation Post System. When there are amendments or alternatives to the same motion, the chairman shall determine the order of voting on the same motion as the original motion. If one of the motions has been passed, the other motions are deemed to be rejected and no further voting is required. The examiner and vote-counter for voting on the motion shall be designated by the chairman, but the examiner shall have the identity of a shareholder.</p> <p>The vote counting for votes or election motions at the shareholders'</p>	<p>meeting in person instead, he or she shall cancel the registration in the same manner as the registration two days prior to the shareholders' meeting; if he or she cancels the registration after the deadline, he or she may only participate in the shareholders' meeting by video; thus, hereby adding item eleven.</p> <p>5. In accordance with the Ministry of Economic Affairs' letter on February 24, 2021, Letter No. 1,110,240,470 and Letter No. 1,110,240,450 of May 3, 2021, shareholders who exercise their voting rights electronically and who have not withdrawn their intention may not propose amendments to the original motion and may not exercise their voting rights again. However, on the day of the shareholders' meeting, the shareholder may still attend the shareholders' meeting, and may propose a provisional motion on the spot and exercise</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p>meeting shall be done in a public place at the shareholders' meeting, and after the vote counting is completed, the voting results shall be announced on the spot, including the weight of the statistics, and a record shall be made.</p> <p><u>When convening a video conference of the shareholders' meeting, shareholders who participated by video conference shall vote on various motions and voting on election proposals through the video conference platform after the chairman announces the start of the meeting. The voting shall be completed before the chairman announces the end of voting. Those who exceed the time limit will be deemed abstention.</u></p> <p><u>If the shareholders meeting is held by video conference, after the chairman announces the close of voting, the votes shall be counted at one time, and the voting and election results shall be announced.</u></p> <p><u>When the Company holds a video-assisted shareholders meeting, shareholders who have registered to attend the shareholders' meeting by video-conference in accordance with the provisions of Article 6, but wish to attend the physical shareholders' meeting in person, shall cancel the registration in the same manner as the registration 2 days before the shareholders' meeting. Those who cancel outside the time limit can only attend the shareholders' meeting by video conference.</u></p> <p><u>Those who exercise their voting rights in writing or electronically</u></p>	<p>meeting shall be done in a public place at the shareholders' meeting, and after the vote counting is completed, the voting results shall be announced on the spot, including the weight of the statistics, and a record shall be made.</p>	<p>his or her voting rights. Considering that both written and electronic voting is one of the ways for shareholders to exercise their rights, and based on the principle of fair treatment, written voting should also follow the previous regulation of electronic voting in order to protect the shareholders' rights; thus, hereby stipulate in Article 12 that shareholders who exercise their voting rights by written or electronic means may still register to participate in the shareholders' meeting by video if their intention has not been revoked, but they may not vote on the original motion or the amendment to the original motion, and may not propose an amendment to the original motion, except that they may propose and exercise their voting rights on the provisional motion.</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>without revoking their intentions and participate in the shareholders' meeting by video conference shall not exercise their voting rights on the original motion or propose amendments to the original motion or exercise the voting rights for amendments to the original motion, except for temporary motions.</u></p>		
<p>Article 15 The resolutions of the shareholders' meeting shall be made into minutes, which shall be signed or sealed by the chairman, and the minutes shall be distributed to all shareholders within 20 days after the meeting. The production and distribution of minutes of proceedings may be done electronically. For the distribution of the minutes of the preceding paragraph, the Company may submit it to the Market Observation Post System as an announcement. The meeting minutes shall be recorded in accordance with the year, month, day, venue, name of the chairman, method of resolution, essentials of the proceedings and voting results (including statistical weights). When directors and supervisors are elected, the number of votes received by each candidate should be disclosed. It should be kept permanently during the existence of the Company. <u>If the shareholders' meeting is held by video conference, the minutes of the shareholders' meeting shall record, in addition to the items required to be recorded in the preceding paragraph, the starting and</u></p>	<p>Article 15 The resolutions of the shareholders' meeting shall be made into minutes, which shall be signed or sealed by the chairman, and the minutes shall be distributed to all shareholders within 20 days after the meeting. The production and distribution of minutes of proceedings may be done electronically. For the distribution of the minutes of the preceding paragraph, the Company may submit it to the Market Observation Post System as an announcement. The meeting minutes shall be recorded in accordance with the year, month, day, venue, name of the chairman, method of resolution, essentials of the proceedings and voting results (including statistical weights). When directors and supervisors are elected, the number of votes received by each candidate should be disclosed. It should be kept permanently during the existence of the Company.</p>	<ol style="list-style-type: none"> <li>1. Item one to three are not amended.</li> <li>2. In order to facilitate shareholders' understanding of the results of the video conference, alternative measures for the shareholders with digital disparity, and the handling and treatment of disruptions, the Company is required to compile the minutes of the shareholders' meeting to include, in addition to the matters to be recorded in accordance with item three, the starting and ending times of the meeting, the manner of holding the meeting, the names of the chairman and recorder, and the handling and treatment of disruptions in the video conference platform or in the video conference</li> </ol>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>ending time of the shareholders' meeting, the method of holding the meeting, the name of the chairman and the minutes, and any natural disasters, incidents or other force majeure, and the handling method when an obstacle occurs to the video conferencing platform or participation by video conferencing. In addition to complying with the provisions of the preceding paragraph when convening a video-conference shareholders meeting, the Company shall specify in the minutes of the meeting the alternative measures provided to shareholders who have difficulty participating in video-conference.</u></p>		<p>platform due to natural disasters, events or other force majeure circumstances. Thus, hereby adding the item four.</p> <p>3. If a video shareholders' meeting is convened, the notice of convening shall specify the appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video, alternative measures for such shareholders with digital disparity shall be set forth in the minutes of the meeting; thus, hereby adding item five.</p>
<p>Article 16 (External Announcement)  The number of shares acquired by the solicitor, the number of shares <u>represented by the proxy, and the number of shares attended by shareholders in writing or electronically</u>, the Company shall, on the day of the shareholders' meeting, prepare a statistical table in the prescribed format, and make it clear at the shareholders' meeting. If the <u>shareholders' meeting is held by video conference, the Company shall upload the aforementioned information to the video conference platform of the shareholders' meeting at least 30 minutes before the start of</u></p>	<p>The number of shares acquired by the solicitor and the number of shares represented by the proxy, the Company shall, on the day of the shareholders' meeting, prepare a statistical table in the prescribed format, and make it clear at the shareholders' meeting.  If the resolutions of the shareholders' meeting are material information stipulated by laws and regulations or the Taiwan Stock Exchange Corporation (Taipei Exchange), the Company shall transmit the content to the Market Observation Post System within the specified time.</p>	<p>1. In order for the shareholders to be informed of the number of shares solicited by the requester and the number of shares represented by proxy, as well as the number of shares attended by written or electronic means, the Company shall clearly reveal this on the floor of the shareholders' meeting. If the Company holds the meeting by video</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>the meeting, and continue to disclose it until the end of the meeting.</u>  <u>When holding a video conference of the shareholders' meeting and announcing the start of the meeting, the total number of shareholders' shares present shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights of the shareholders attending the meeting are otherwise counted during the meeting.</u>            If the resolutions of the shareholders' meeting are material information stipulated by laws and regulations or the Taiwan Stock Exchange Corporation (Taipei Exchange), the Company shall transmit the content to the Market Observation Post System within the specified time.</p>		<p>conference, it shall be uploaded to the video conference platform of the shareholders' meeting; thus, hereby amending item one.</p> <p>2. In order to enable the shareholders participating in the video conference to know simultaneously whether the number of shareholders' right to attend the meeting has reached the threshold of the shareholders' meeting, it is specified that the Company shall disclose the total number of shares of shareholders present on the video conference platform at the time of announcing the meeting, and subsequently, if there are any statistics on the total number of shares of shareholders present and the number of voting rights, they shall also be disclosed on the video conference platform again, thus, hereby adding item two.</p>
<p><u>Article 19 (Information Disclosure by Video Conference)</u>  <u>If the shareholders' meeting is held by video conference, the Company</u></p>		<p>1. Article addition.            2. To enable the shareholders participating in the</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>shall immediately disclose the voting results and election results of various motions on the video conference platform of the shareholders' meeting in accordance with regulations, and shall continue to disclose for at least 15 minutes after the chairman announces the adjournment of the meeting.</u></p>		<p>video conference of the shareholders' meeting to be immediately informed of the voting of each motion and the election results, and to regulate sufficient time for information disclosure, hereby adding this article.</p>
<p><u>Article 20 (Location of the Chairman of the Video Shareholders' Meeting and the Recording Officer)</u>  <u>When the Company holds a shareholders' video-conference meeting, the chairman and the recorder shall be at the same place, and the chairman shall announce the address of the place at the time of the meeting.</u></p>		<ol style="list-style-type: none"> <li>1. Article addition.</li> <li>2. When the shareholders' meeting is held by video conference and there is no physical meeting place, the chairman and the recorder shall be at the same place in the country, and in order for the shareholders to know the location of the Chairman, the Chairman shall announce the address of his location at the time of the meeting, hereby adding this article.</li> </ol>
<p><u>Article 21 (Handling of Disconnection)</u>  <u>If the shareholders' meeting is held by video conference, the Company may provide a simple connection test for shareholders before the meeting, and provide relevant services immediately before and during the meeting to assist in handling technical problems.</u>  <u>If the shareholders' meeting is held by video conference, the chairman</u></p>		<ol style="list-style-type: none"> <li>1. Article addition.</li> <li>2. In order to reduce the communication problems of video conference, provide a connection test before the meeting and provide relevant services immediately before and during the meeting to help deal</li> </ol>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>shall, when announcing the start of the meeting, separately announce that there is no need to postpone or continue the meeting, except for the cases stipulated in Paragraph 24, Article 44-24 of the Regulations Governing the Administration of Shareholder Services of Public Companies. Before the meeting, due to natural disasters, incidents or other force majeure events, if there is an obstacle to the video conference platform or participation by video, which lasts for more than 30 minutes, the date of the meeting should be postponed or re-continued within 5 days, and the provisions of Article 182 of Company Law does not apply.</u></p> <p><u>In the event of the occurrence of the preceding paragraph, the meeting shall be postponed or continued.</u></p> <p><u>Shareholders who have not registered to participate in the original shareholders meeting by video conference shall not participate in the postponed or continued meeting.</u></p> <p><u>In accordance with the provisions of Paragraph 2, the meeting should be postponed or continued.</u></p> <p><u>Shareholders who have registered to participate in the original shareholders' meeting by video and have completed the registration, but who do not participate in the postponed or continued meeting, shall have the number of shares attended at the original shareholders' meeting, the voting rights they have exercised, and voting rights shall be included in the total number of shares, voting rights and voting</u></p>		<p>with the technical problems of communication by taking into account the overseas practice, thus, hereby adding item one.</p> <p>3. When the Company convenes a video conference of the shareholders' meeting, the Chairman shall announce at the meeting that if there is an obstacle to the video conference platform or to the participation by video means due to a natural disaster, event or other force majeure, and the obstacle persists for at least 30 minutes, the date of the meeting shall be convened or renewed within five days. The Company, the video conference platform, the shareholder, the requester or the proxy are not covered by this Article if they are unable to convene or participate in the video conference due to individual intent or negligence.</p> <p>4. In the event that the Company should postpone or adjourn a meeting as described</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>rights of shareholders present at the adjourned or continued meeting.</u></p> <p><u>When the shareholders' meeting is postponed or reconvened in accordance with the provision of Paragraph 2, the voting and vote counting have been completed, and the voting results or the list of elected directors and supervisors shall not be re-discussed or resolved.</u></p> <p><u>When convening a video-assisted shareholders' meeting, the second paragraph cannot be continued, if the total number of shares attended by video conferences still reaches the statutory quota for the shareholders' meeting after deducting the number of shares attended by videoconferencing, the shareholders' meeting shall continue. There is no need to postpone or renew the assembly in accordance with the second paragraph.</u></p> <p><u>In the event that the meeting should be continued in the preceding paragraph, the shareholders who participate in the shareholders' meeting by video conference, the number of shares attended shall be included in the total number of shares of the shareholders present, but all the resolutions of the shareholders' meeting shall be regarded as abstention.</u></p> <p><u>The Company shall postpone or reconvene the meeting in accordance with the provisions of Paragraph 2, and shall handle relevant matters in accordance with the Provisions set forth in Article 44-27 of the Regulations Governing the Administration of Shareholder</u></p>		<p>in item two, in accordance with Article 44-2 of the Regulations Governing the Administration of Shareholder Services of Public Companies, shareholders who have not registered to participate in the original shareholders' meeting by video (including requisitionists and proxy) shall not participate in the postponed or adjourned meeting, thus, hereby adding item three in conjunction with this. As for the convening of a video-assisted shareholders' meeting, shareholders who participated in the original physical shareholders' meeting may continue to participate in the adjourned or renewed meeting in a physical manner, and this is also stated.</p> <p>5. If the Company should postpone or adjourn a meeting in accordance with the provisions of item two, the number of shares present, voting</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
<p><u>Services of Public Companies, the date of the original shareholders' meeting and the provisions of each of these articles.</u></p> <p><u>The latter paragraph of Article 12 and Paragraph 3 of Article 13 of the Rules for the Use of Power of Attorney for Public Offering Companies to Attend Shareholders' Meetings, and Paragraph 2 of Article 44-5 and Article 44-10 of the Regulations Governing the Administration of Shareholder Services of Public Companies.</u></p> <p><u>During the period specified in Paragraph 1 of Article 44-17, the Company shall postpone or reconvene the date of the shareholders' meeting in accordance with the provisions of Paragraph 2.</u></p>		<p>rights and election rights exercised at the original shareholders' meeting shall be included in the postponed or adjourned meeting for those shareholders (including requisitionists and proxies) who have registered to attend the original shareholders' meeting by video message and have completed reporting to the meeting in accordance with Article 44, Item 23 of the Regulations Governing the Administration of Shareholder Services of Public Companies. The total number of shares, the number of voting rights and the number of election rights of the shareholders present at the meeting shall be added to item four.</p> <p>6. In the event that a meeting cannot be adjourned due to a communication problem and a shareholders' meeting has to be postponed or reconvened, the motion that the previous meeting has</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
		<p>completed the polling and counting of votes and announced the voting results or the list of elected directors and supervisors shall be considered as a completed resolution and need not be discussed and resolved again, so as to reduce the meeting time and cost of the reconvened meeting, thus, hereby adding item five.</p> <p>7. If, due to force majeure circumstances, the video conference platform or video participation is impeded, and the physical shareholders' meeting is still in progress, and if the total number of shares present still reaches the legal quota for the shareholders' meeting after deducting the number of shares present at the video meeting, the shareholders' meeting shall continue without the need to postpone or adjourn the meeting in accordance with Paragraph 2. Thus, hereby adding tem six.</p> <p>8. In the event that the</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
		<p>Company should continue the meeting as described in item 2 and no adjournment or continuation of the meeting is required, the number of shares attended by shareholders (including requisitionists and proxies) participating in the shareholders' meeting by way of video communication shall be counted as the total number of shares attended in accordance with Article 44, paragraph 25, of the Regulations Governing the Administration of Shareholder Services of Public Companies, provided that all motions for that shareholders' meeting shall be deemed to be abstained from voting, thus, hereby adding item seven.</p> <p>9. In consideration of the fact that the adjournment or renewal of the shareholders' meeting due to the previous interruption is the same as the original shareholders' meeting, I do not need to</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
		<p>reopen the shareholders' meeting in accordance with the provisions of Article 44(27) of the Regulations Governing the Administration of Shareholder Services of Public Companies for the date of the adjournment or renewal of the shareholders' meeting. Thus, hereby adding item eight.</p> <p>10. In addition, when the video conference of the shareholders' meeting has been adjourned, the latter paragraph of Article 12 and Item 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, Item 2 of Article 44-5, Item 15 of Article 44, and Item 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies must be disclosed to the shareholders on the day of the</p>

Amended Article	Present Article	Legal Sources of the Amendment (or Explanation)
		adjourned or renewed meeting. Thus, hereby adding item nine.
<p><u>Article 22 (Handling of Digital Divide)</u>  <u>When the Company convenes a video conference of shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting through video conference.</u></p>		<p>1. Article addition.  2. When the Company holds a video shareholders' meeting, the Company shall provide shareholders with appropriate alternative measures, such as exercising their voting rights in writing or providing shareholders with the necessary equipment to rent to participate in the meeting, considering that the participation of shareholders with digital disparity in the shareholders' meeting by video means may be hindered.</p>
<p><u>Article 23</u>  <u>These rules of procedure shall be implemented after the approval of the board of directors of the Company, and the same shall apply to amendments.</u></p>	<p>Article 19  These Regulations shall be effective upon the approval of the shareholders' meeting, and shall be amended as well.</p>	<p>In accordance with this new article, the number of articles is adjusted, and some contents are revised.</p>

**Attachment 13**

**TCI Co., Ltd. ( “The Company” )**

**Comparison of the Amendments to the Method of Election of Directors**

Amended content	Content before amendment	Reason for amendment
Delete the entire article	<p>Article 13</p> <p>If the electee is a shareholder, the elector shall state the name of the electee and the shareholder's account number in the elector column of the ballot paper; if the electee is not a shareholder, the name of the electee and the identity document number shall be stated. However, if the government or a corporate shareholder is the electee, the name of the government or corporate shall be listed in the Elected Name column of the ballot, and the name of the government or corporate and the name of its representative may also be listed; if there are several representatives, the names of the representatives shall be added separately.</p>	<p>In accordance with the FSC's Order No. 1080311451, the election of directors and supervisors of listed companies should adopt a candidate nomination system starting from 2021, and shareholders should elect the candidates from the list of director candidates. The shareholders can know the names and academic history of the candidates from the candidate list before the shareholders' meeting, and it is unnecessary to identify the candidates by their shareholder account numbers or ID card numbers.</p>
<p>Article 14</p> <p>An election ballot is invalid if it has one of the following circumstances:</p> <ol style="list-style-type: none"> <li>1. Those who do not use the ballot prepared by the <u>person who has the right to call</u>.</li> <li>2. Those who put in the ballot box with a blank ballot.</li> <li>3. The handwriting is illegible or has been altered.</li> <li>4. The list of candidates for election does not match the list of directors.</li> <li>5. In addition to filling in the allocation of election rights, other words are included.</li> </ol>	<p>Article 14</p> <p>An election ballot is invalid if it has one of the following circumstances:</p> <ol style="list-style-type: none"> <li>1. Those who do not use the ballot prepared by the Board of Directors.</li> <li>2. Those who put in the ballot box with a blank ballot.</li> <li>3. The handwriting is illegible or has been altered.</li> <li>4. <u>If the name of the electee is a shareholder, the name and shareholder number of the electee do not match with the register of shareholders; if the electee is not a shareholder, the name and identification number of the</u></li> </ol>	<p>In accordance with Article 173 of the Company Act, shareholders may, under certain circumstances (e.g., when the Board of Directors is not to be convened), report to the competent authority for permission to convene the meeting on their own, with the intention of adjusting the first paragraph of this Article.</p>

Amended content	Content before amendment	Reason for amendment
	<p><u>electee do not match with the register.</u></p> <p>5. <u>The name of the electee (name) or the shareholder's account number (identification number) and the number of allocated election rights are written in addition to other words.</u></p> <p>6. <u>The name of the person to be elected is the same as that of other shareholders without the shareholder's account number or identification number for identification purposes.</u></p>	
<p>These Regulations shall be effective upon the approval of the Board of Directors and shall be amended in the same manner.</p>	<p>These Regulations shall be approved by the Board of Directors <u>and submitted to the shareholders' meeting for approval</u>, and shall be amended in the same manner.</p>	<p>Revise the content</p>
<p>This method was established on June 29, 2012. The first amendment was made on May 30, 2014. The second amendment was made on May 19, 2015. The third amendment..., 2022.</p>	<p>This method was established on June 29, 2012. The first amendment was made on May 30, 2014. The second amendment was made on May 19, 2015.</p>	<p>Add amendment date</p>