

股票代號：8436



大江生醫股份有限公司

T C I C o . , L t d

**Handbook for the 2022
Annual Shareholders' Meeting**

Meeting Time: June 29, 2022, at 9 a.m.

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

Contents

| | <u>page</u> |
|--|-------------|
| 1. Meeting Procedure | 1 |
| 2. Meeting Agenda | 2 |
| 3. Management Presentation (Company Reports) | 3 |
| 1. 2021 Business Report | 3 |
| 2. 2021 Audit Committee’s Review Report | 3 |
| 3. 2021 Director’s Compensation and Employee Profit Sharing Plans..... | 3 |
| 4. Amendments to the Integrity Procedures and Conduct Guidelines Report..... | 3 |
| 5. Amendments to the Integrity Management Code Report..... | 3 |
| 6. Amendments to the Code of Ethical Conduct for Directors and Managers Report | 3 |
| 4. Proposals | 4 |
| 1. Adoption on the 2021 Business Report and Financial Statements..... | 4 |
| 2. Adoption of the Proposal for Distribution of 2021 Profits..... | 4 |
| 5. Discussion | 5 |
| 1. Amendments to the Articles of Incorporation | 5 |
| 2. Amendments to the Operational Procedures for Acquisition or Disposal of Assets..... | 5 |
| 3. Amendments to the Endorsement Guarantee Management Measures | 5 |
| 4. Amendments to the Management Measure of Loan to Others..... | 6 |
| 5. Amendments to the Rules of Procedures for the Shareholders’ Meeting | 6 |
| 6. Amendments to the Measures for Electing Directors..... | 6 |
| 7. 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. | 7 |
| 6. Questions and Motions | 9 |
| 7. Attachments | 10 |
| 1. 2021 Business Report | 10 |
| 2. 2021 Audit Committee’s Review Report | 12 |
| 3. 2021 Independent Auditor’s Report, Financial Statements, and Consolidated Financial Statements..... | 13 |
| 4. 2021 Profit Distribution Proposal..... | 38 |
| 5. Table for Comparison of Amendments to the Articles of Integrity Procedures and Conduct Guidelines with the Current Version | 39 |

| | |
|--|-----------|
| 6. Table for Comparison of Amendments to the Articles of Integrity Management Code with the Current Version..... | 40 |
| 7. Table for Comparison of Amendments to the Articles of the Code of Ethical Conduct for Directors and Managers | 42 |
| 8. Table for Comparison of Amendments to the Articles of Incorporation with the Current Version | 44 |
| 9. Table for Comparison of Amendments to the Articles of Operational Procedures for Acquisition or Disposal of Assets with the Current Version | 49 |
| 10. Table for Comparison of Amendments to the Articles of Endorsement Guarantee Management Measures with the Current Version | 66 |
| 11. Table for Comparison of Amendments to the Articles of Management Measures of Loan to Others with the Current Version | 68 |
| 12. Table for Comparison of Amendments to the Articles of Rules of Procedures for the Shareholders' Meeting with the Current Version..... | 69 |
| 13. Table for Comparison of Amendments to the Articles of Measures for Electing Directors with the Current Version | 96 |
| 8. Appendices..... | 98 |
| 1. Integrity Procedures and Conduct Guidelines (before amendment) | 98 |
| 2. Integrity Management Code (before amendment) | 105 |
| 3. Code of Ethical Conduct for Directors and Managers (before amendment)..... | 112 |
| 4. Articles of Incorporation (before amendment)..... | 115 |
| 5. Operational Procedures for Acquisition or Disposal of Assets (before amendment)..... | 123 |
| 6. Operational Procedures for Acquisition or Disposal of Assets (before amendment)..... | 146 |
| 7. Management Measures of Loan to Others (before amendment) | 153 |
| 8. Rules of Procedures for Shareholders' Meeting..... | 159 |
| 9. Measures for Electing Directors | 167 |
| 10. Shareholding of Directors and the Minimum Shareholding Requirements | 171 |

I. Meeting Procedure

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

1. Call the Meeting to Order
2. Chairman Remarks
3. Management Presentation (Company Reports)
4. Proposals
5. Discussion
6. Questions and Other Motions
7. Closing of the Meeting

II. Meeting Agenda

TCI Co., Ltd. The 2022 Annual Shareholder's Meeting

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

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

Chairperson: Yung-Hsiang Lin

Meeting Method: In-person Shareholder's Meeting

1. Call the Meeting to Order
2. Chairman Remarks
3. Management Presentation
 - (1) 2021 Business Report
 - (2) 2021 Audit Committee's Review Report
 - (3) 2021 Director's Compensation and Employee Profit Sharing Plans
 - (4) Amendments to the Integrity Procedures and Conduct Guidelines Report
 - (5) Amendments to the Integrity Management Code Report
 - (6) Amendments to the Code of Ethical Conduct for Directors and Managers Report
4. Proposals
 - (1) Adoption on the 2021 Business Report and Financial Statements.
 - (2) Adoption of the Proposal for Distribution of 2021 Profits.
5. Discussion
 - (1) Amendments to the Articles of Incorporation
 - (2) Amendments to the Operational Procedures for Acquisition or Disposal of Assets
 - (3) Amendments to the Endorsement Guarantee Management Measure
 - (4) Amendments to the Management Measure of Loan to Others
 - (5) Amendments to the Rules of Procedures for the Shareholders' Meeting
 - (6) Amendments to the Measures of Electing Directors
 - (7) 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.
6. Questions and Motions
7. Closing of the Meeting

III. Management Presentation

Report No.1

2021 Business Report

Explanation: The 2021 Business Report is attached as pp. 10-11, Attachment 1.

Report No.2

2021 Audit Committee's Review Report

Explanation: The 2021 Audit Committee's Review Report is attached as pp. 12, Attachment 2.

Report No.3

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.

Report No. 4

Integrity Procedures and Conduct Guidelines Report

Explanation: Amendments to implement corporate governance and meet actual operational needs as attached as pp 39 (attachment 5).

Report No. 5

Integrity Management Code

Explanation: Amendments to implement corporate governance and meet actual operational needs as attached as pp 40-41 (attachment 6).

Report No. 6

Code of Ethical Conduct for Directors and Managers

Explanation: Amendments to implement corporate governance and meet actual operational needs as attached as pp 42-43 (attachment 7).

IV. 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 pp. 10-11, Attachment 1, and pp. 13-37, Attachment 3.
- (3) Please resolve.

Resolution:

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 pp.38, 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 distributed 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 stock options, 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:

V. 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 to pp.44-48 Attachment 8.
- (2) Please discuss.

Resolution:

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 pp. 49-65, Attachment 9.
- (2) Please discuss.

Resolution:

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 pp. 66-67, Attachment 10.
- (2) Please discuss.

Resolution:

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 pp. 68, Attachment 11.
- (2) Please discuss.

Resolution:

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 pp. 69-95, Attachment 12.
- (2) Please discuss.

Resolution:

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 pp. 96-97, Attachment 13.
- (2) Please discuss.

Resolution:

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:

VI. Questions and Motions

VII. Closing of the Meeting

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

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 | % | |
| Current assets | | | | | | |
| 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 | Total current assets | | <u>2,557,387</u> | <u>20</u> | <u>2,106,491</u> | <u>19</u> |
| Non-current assets | | | | | | |
| 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 | Total non-current assets | | <u>10,072,459</u> | <u>80</u> | <u>8,843,774</u> | <u>81</u> |
| 1XXX | Total assets | | <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 | % | |
| Current liabilities | | | | | | |
| 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 | Total current liabilities | | <u>3,510,975</u> | <u>28</u> | <u>3,428,644</u> | <u>32</u> |
| Non-current liabilities | | | | | | |
| 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 | Total non-current liabilities | | <u>1,002,444</u> | <u>8</u> | <u>21,585</u> | <u>-</u> |
| 2XXX | Total liabilities | | <u>4,513,419</u> | <u>36</u> | <u>3,450,229</u> | <u>32</u> |
| Equity | | | | | | |
| Share capital | | | | | | |
| 3110 | Share capital - common stock | 6(18) | 1,182,449 | 9 | 1,182,202 | 11 |
| Capital surplus | | | | | | |
| 3200 | Capital surplus | 6(19) | 2,647,254 | 21 | 2,618,432 | 23 |
| Retained earnings | | | | | | |
| 3310 | Legal reserve | 6(20) | 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 | | | | | | |
| 3400 | Other equity interest | 6(21) | (282,347) | (2) | (257,069) | (2) |
| 3500 | Treasury shares | 6(18) | (118,787) | (1) | (226,857) | (2) |
| 3XXX | Total equity | | <u>8,116,427</u> | <u>64</u> | <u>7,500,036</u> | <u>68</u> |
| 3X2X | Total liabilities and equity | | <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)

| | Items | Notes | Year ended December 31 | | | |
|------|--|---------------------------|------------------------|-------|--------------|-------|
| | | | 2021 | | 2020 | |
| | | | AMOUNT | % | AMOUNT | % |
| 4000 | Sales revenue | 6(22) and 7 | \$ 5,717,576 | 100 | \$ 6,068,526 | 100 |
| 5000 | Operating costs | 6(6)(16)(27)(28) and 7 | (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 | 6(7) | (113,382) | (2) | (264,433) | (4) |
| 5920 | Realized profit on from sales | 6(7) | 264,433 | 4 | 136,040 | 2 |
| 5950 | Net operating margin | | 2,546,278 | 44 | 2,500,657 | 41 |
| | Operating expenses | 6(16)(27)(28) | | | | |
| 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 | 6(23) | 2,014 | - | 374 | - |
| 7010 | Other income | 6(24) and 7 | 16,780 | - | 104,047 | 1 |
| 7020 | Other gains and losses | 6(25) | 150,136 | 3 | (586) | - |
| 7050 | Finance costs | 6(26) | (21,801) | - | (13,009) | - |
| 7070 | Share of profit of associates and joint ventures accounted for using equity method, net | 6(7) | 468,531 | 8 | 669,481 | 11 |
| 7000 | Total non-operating income and expenses | | 615,660 | 11 | 760,307 | 12 |
| 7900 | Profit before income tax | | 1,847,770 | 32 | 2,077,141 | 34 |
| 7950 | Income tax expense | 6(29) | (302,012) | (5) | (238,349) | (4) |
| 8200 | Profit for the year | | \$ 1,545,758 | 27 | \$ 1,838,792 | 30 |
| | Other comprehensive income (loss) | | | | | |
| | Components of other comprehensive income that will not be reclassified to profit or loss | | | | | |
| 8316 | Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income | 6(3)(21) | \$ 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 | 6(7)(21) | 5,977 | - | - | - |
| 8361 | Financial statements translation differences of foreign operations | 6(7)(21) | (50,205) | (1) | 81,009 | 2 |
| 8300 | Other comprehensive (loss) income for the year | | (\$ 37,586) | (1) | \$ 81,009 | 2 |
| 8500 | Total comprehensive income for the year | | \$ 1,508,172 | 26 | \$ 1,919,801 | 32 |
| | Earnings per share (In dollars) | 6(30) | | | | |
| 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 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| 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

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 | % | |
| Current assets | | | | | | |
| 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 | Total current assets | | <u>7,817,191</u> | <u>53</u> | <u>6,944,855</u> | <u>58</u> |
| Non-current assets | | | | | | |
| 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 | Total non-current assets | | <u>6,893,849</u> | <u>47</u> | <u>5,020,003</u> | <u>42</u> |
| 1XXX | Total assets | | <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 | % |
| Current liabilities | | | | | | |
| 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 | Total current liabilities | | <u>4,446,551</u> | <u>30</u> | <u>4,305,496</u> | <u>36</u> |
| Non-current liabilities | | | | | | |
| 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 | Total non-current liabilities | | <u>1,022,493</u> | <u>7</u> | <u>70,959</u> | <u>1</u> |
| 2XXX | Total liabilities | | <u>5,469,044</u> | <u>37</u> | <u>4,376,455</u> | <u>37</u> |
| Equity attributable to owners of parent | | | | | | |
| Share capital | | | | | | |
| 3110 | Share capital - common stock | 6(20) | 1,182,449 | 8 | 1,182,202 | 10 |
| Capital surplus | | | | | | |
| 3200 | Capital surplus | 6(21) | 2,647,254 | 18 | 2,618,432 | 21 |
| Retained earnings | | | | | | |
| 3310 | Legal reserve | 6(22) | 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 | | | | | | |
| 3400 | Other equity interest | 6(23) | (282,347) | (2) | (257,069) | (2) |
| 3500 | Treasury shares | 6(20) | (118,787) | (1) | (226,857) | (2) |
| 31XX | Equity attributable to owners of the parent | | <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 | Total equity | | <u>9,241,996</u> | <u>63</u> | <u>7,588,403</u> | <u>63</u> |
| Significant contingent liabilities and unrecognised contract commitments | | | | | | |
| Significant events after the balance sheet date | | | | | | |
| 3X2X | Total liabilities and equity | | <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 | Profit before income tax | | <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 | Profit for the year | | <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 | % |
| Other comprehensive (loss) income | | | | | |
| Components of other comprehensive income that will not be reclassified to profit or loss | | | | | |
| 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 | - | - | - |
| Other comprehensive (loss) income that will be reclassified to profit or loss | | | | | |
| 8361 | Financial statements translation differences of foreign operations | (50,205) | (1) | 81,004 | 1 |
| 8300 | Total other comprehensive (loss) income for the year | <u>(\$ 32,056)</u> | <u>(1)</u> | <u>\$ 81,004</u> | <u>1</u> |
| 8500 | Total comprehensive income for the year | <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 | | | | 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 | | | Total |
| <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 | \$ 74,426 | \$ 7,207,501 |
| Profit for the year | | - | - | - | - | 1,838,792 | - | - | - | - | 1,838,792 | 13,946 | 1,852,738 |
| Other comprehensive income (loss) for the year | 6(23) | - | - | - | - | - | 81,009 | - | - | - | 81,009 | (5) | 81,004 |
| Total comprehensive income | 6(21) | - | - | - | - | 1,838,792 | 81,009 | - | - | - | 1,919,801 | 13,941 | 1,933,742 |
| Appropriations of 2019 earnings | | | | | | | | | | | | | |
| Legal reserve | | - | - | 201,613 | - | (201,613) | - | - | - | - | - | - | - |
| Special reserve | | - | - | - | 157,363 | (157,363) | - | - | - | - | - | - | - |
| Cash dividends | | - | - | - | - | (1,040,622) | - | - | - | (1,040,622) | - | (1,040,622) | |
| Exercise of employee stock purchase plans | | 6,250 | 29,856 | - | - | - | - | - | - | 36,106 | - | 36,106 | |
| Share-based payments | 6(19)(23) | - | 33,743 | - | - | - | - | - | 83,048 | - | 116,791 | - | 116,791 |
| Proceeds from capital reduction of restricted stocks to employees | | (220) | - | - | - | - | - | - | - | (220) | - | (220) | |
| Purchase of treasury shares | 6(20) | - | - | - | - | - | - | - | - | (664,895) | (664,895) | (664,895) | |
| Retirement of treasury shares | | (20,000) | (45,900) | - | - | (372,138) | - | - | - | 438,038 | - | - | |
| Balance at December 31, 2020 | | \$ 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 | | | | | | | | | | | | |
|---|------------------------------|---|---------------|-----------------|----------------------------------|--|---|-----------------------|-----------------|---------------|--------------------------|---------------|
| 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, 2021</u> | | | | | | | | | | | | |
| | \$ 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 |
| 6(23) | - | - | - | - | 61 | (50,205) | 12,558 | - | - | (37,586) | 5,530 | (32,056) |
| 6(21) | - | - | - | - | 1,545,819 | (50,205) | 12,558 | - | - | 1,508,172 | 75,773 | 1,583,945 |
| <u>Appropriations of 2020 earnings</u> | | | | | | | | | | | | |
| | - | - | 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) |
| 6(16) | 7 | 193 | - | - | - | - | - | - | - | 200 | - | 200 |
| 6(19)(23) | - | 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 President Office 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 Internal Audit Unit 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"> 1.C104010 Sugar Confectionery and Bakery Product Manufacturing 2.C110010 Beverage Manufacturing 3.C199990 Other Food Manufacturing Not Elsewhere Classified 4.C307010 Apparel, Clothing Accessories and Other Textile Product Manufacturing 5.C802100 Cosmetics Manufacturing 6.CH01040 Toys Manufacturing 7.CN01010 Furniture and Fixtures Manufacturing 8.F102040 Wholesale of Nonalcoholic Beverages 9.F102170 Wholesale of Food and Grocery 10. F108040 Wholesale of Cosmetics 11. F203010 Retail sale of Food and Grocery 12. F208040 Retail Sale of Cosmetics 13. F401010 International Trade 14. F113010 Wholesale of Machinery 15. F213080 Retail Sale of Machinery and Equipment 16. F113990 Wholesale of Other Machinery and Equipment 17. F213990 Retail Sale of Other Machinery and Equipment 18. CE01990 Other Photographic and Optical Instruments Manufacturing | <p>Article 2: The scope of business of the Company shall be as follows:</p> <ol style="list-style-type: none"> 1.C104010 Sugar Confectionery and Bakery Product Manufacturing 2.C110010 Beverage Manufacturing 3.C199990 Other Food Manufacturing Not Elsewhere Classified 4.C307010 Apparel, Clothing Accessories and Other Textile Product Manufacturing 5.C802100 Cosmetics Manufacturing 6.CH01040 Toys Manufacturing 7.CN01010 Furniture and Fixtures Manufacturing 8.F102040 Wholesale of Nonalcoholic Beverages 9.F102170 Wholesale of Food and Grocery 10. F108040 Wholesale of Cosmetics 11. F203010 Retail sale of Food and Grocery 12. F208040 Retail Sale of Cosmetics 13. F401010 International Trade 14. F113010 Wholesale of Machinery 15. F213080 Retail Sale of Machinery and Equipment 16. F113990 Wholesale of Other Machinery and Equipment 17. F213990 Retail Sale of Other Machinery and Equipment 18. CE01990 Other Photographic and Optical Instruments Manufacturing | <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. CF01011 Medical Materials and Equipment Manufacturing | |
| 23. <u>IG03010 Energy Technical Services</u> | 23. F108031 Wholesale of Drugs, Medical Goods | |
| 24. <u>D101060 Self-usage power generation equipment utilizing renewable energy industry</u> | 24. F208031 Retail sale of Medical Equipments | |
| 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 accumulated legal capital reserve has equaled the <u>paid-in capital</u>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>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>Article 20 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>Article 20 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 (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) 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 be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF 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. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. This requirement does not apply,</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 |
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| <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; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF).</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 |
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| <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"> i. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. ii. The reason for choosing the related party as a trading counterparty. 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. 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. 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. vi. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article. | <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"> i. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. ii. The reason for choosing the related party as a trading counterparty. 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. 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. 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. vi. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article. | <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 |
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| <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 |
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| <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 |
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| <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 |
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| <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 |
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| <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 |
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| <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 |
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| <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"> i. The amount of any individual transaction. 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. 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. iv. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year. v. Within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items | <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"> i. The amount of any individual transaction. 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. 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. iv. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year. v. Within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items | |

| Amended Article | Present Article | Explanation |
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| <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> |

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</p> <p>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></p> <p>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</p> <p>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>1. Item one, the original item three to item ten is not amended.</p> <p>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.</p> <p>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</p> |

| Amended Article | Present Article | Legal Sources of the Amendment (or Explanation) |
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| <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"> 1. <u>When a physical shareholders' meeting is held, it shall be distributed on site of the shareholders' meeting.</u> 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> 3. <u>When a shareholders' meeting is held through video-conference, the electronic file shall be uploaded to the video-conference platform.</u> <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.</p> <p>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) |
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| <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) |
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| <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) |
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| <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> | <ol style="list-style-type: none"> 1. Item one to item three are not amended. 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>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> | <ol style="list-style-type: none"> 1. The existing provision is moved to item one and the content is not amended. |

| Amended Article | Present Article | Legal Sources of the Amendment (or Explanation) |
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| <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) |
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| <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. 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>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"> <u>1. Shareholders' participation in the video conference and the method of exercising their rights.</u> <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"> <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> <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> <u>c. When holding a video-assisted shareholders' meeting, if the video conference cannot be</u> | | <ol style="list-style-type: none"> 1. Addition of this article. 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. |

| Amended Article | Present Article | Legal Sources of the Amendment (or Explanation) |
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| <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"> 1. Item one and item two are not amended. 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 |

| Amended Article | Present Article | Legal Sources of the Amendment (or Explanation) |
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| <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) |
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| <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"> 1. Item two to item five are not amended. 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. 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. 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. |

| Amended Article | Present Article | Legal Sources of the Amendment (or Explanation) |
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| <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"> 1. Item one to item six are not amended. 2. In order to specify the manner, procedures and restrictions for shareholders who participate in shareholders' meetings by video, thus, hereby adding item seven. 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 |

| Amended Article | Present Article | Legal Sources of the Amendment (or Explanation) |
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| <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) |
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| <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"> 1. Items one to three and items five to eight are not amended. 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. 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. 4. If a shareholder who has registered for a video-assisted shareholders' meeting wishes to attend a physical shareholders' |

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| <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) |
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| <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) |
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| <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"> 1. Item one to three are not amended. 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 |

| Amended Article | Present Article | Legal Sources of the Amendment (or Explanation) |
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| <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) |
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| <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) |
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| <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"> 1. Article addition. 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. |
| <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"> 1. Article addition. 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 |

| Amended Article | Present Article | Legal Sources of the Amendment (or Explanation) |
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| <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) |
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| <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) |
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| <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) |
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| | | <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) |
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| | | <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) |
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| | | <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) |
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| | | 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> |

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"> 1. Those who do not use the ballot prepared by the <u>person who has the right to call</u>. 2. Those who put in the ballot box with a blank ballot. 3. The handwriting is illegible or has been altered. 4. The list of candidates for election does not match the list of directors. 5. In addition to filling in the allocation of election rights, other words are included. | <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"> 1. Those who do not use the ballot prepared by the Board of Directors. 2. Those who put in the ballot box with a blank ballot. 3. The handwriting is illegible or has been altered. 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> | <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 |
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| | <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> |

Appendices 1

TCI Co., Ltd. (“The Company”)

Integrity Procedures and Conduct Guidelines

- Article 1: The company engages in business activities based on the principles of fairness, honesty, trustworthiness and transparency. To implement the integrity management policy and actively prevent dishonest conduct, the company follows the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and related local laws and regulations where the company, group, and organizations operate. The company hereby formulates the Integrity Procedures and Conduct Guidelines to regulate matters that the company’s personnel should pay attention to when conducting business. The scope of application of the Integrity Procedures and Conduct Guidelines applies to the group and its organizations such as subsidiaries, consortium legal persons with an accumulation of more than 50% of direct or indirect donation funds and other institutions or legal persons with significant control.
- Article 2: The company personnel mentioned in this operating procedure and conduct guideline refers to the directors, managers, employees, and significant controllers of the company, group enterprises, and organizations.
- Any promises, requests, or acceptance of illegitimate benefits through a third party is presumed to have been acted by the company’s personnel.
- Article 3: The dishonest conduct mentioned in this operating procedure and conduct guideline includes the company’s personnel who directly or indirectly offer, accept, promise or demand any illegitimate benefits to obtain or maintain benefits; engage in other acts that violate integrity or illegal activities when conducting business; or breach of fiduciary duty.
- The objects of the acts in the preceding paragraph include public officials, political candidates, political parties or party officials, as well as any public or private enterprise or institution and its directors, managers, employees, significant controller or other stakeholders.
- Article 4: The benefits mentioned in this operating procedure and conduct guideline refer to money, gifts, commissions, positions, services, preferential treatment, rebates, facilitation payments, entertainment, and other things of value in any form.
- Article 5: The company designates the Internal Audit Unit as the designated unit (hereinafter referred to as the company's designated unit) to handle the revision, implementation, interpretation, consulting services, and notification content registration and filing of the operating procedures and conduct guideline. The related operations and supervision are as follows and matters should be regularly reported to the board of directors.
1. Assist in integrating integrity and moral values into the company's business strategy and coordinate with laws and regulations to formulate relevant fraud prevention measures to ensure integrity management.
 2. Formulate plans for preventing dishonest conduct and business-related standard operating procedures and conduct guidelines for each plan.

3. Plan the internal organization, authorizations and responsibilities, and establish a mutual supervision of a check and balance mechanism for business activities with a high risk of dishonest conduct within the business scope.
4. Promotion and coordination of integrity policy advocacy training.
5. Plan the whistleblower system to ensure the effectiveness of the implementation.
6. Assist management to audit and evaluate whether the preventive measures established by the implementation of integrity management are operating effectively. Additionally, assist in routine evaluation of relevant business processes and create reports.

Article 6: Except for the following situations, when the company personnel directly or indirectly offer, accept, promise or request the benefits specified in Article 4, they shall comply with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and this operating procedure and conduct guideline after relevant procedures have been followed.

1. Domestic (foreign) visits, reception of foreign guests, business promotion and communication should be based on business obligations and conduct should be based according to local courtesy or customs.
2. Participate in or invite others to participate in social activities based on social norms, business purposes or to promote relationships.
3. Customers are invited to participate in specific business activities, factory visits, etc. due to business obligations, and expense payment, number of participants, accommodation level and period, etc. are clearly established.
4. Participate in folk festivals that are held publicly and invite the general public to participate.
5. Rewards, relief funds, condolences, etc. from supervisors.
6. Offer or accept money, property or other benefits from someone other than a relative or close friend. Gifts given to a large number of the company's personnel are within the scope of general social norms or normal etiquette.
7. The value received for engagement, marriage, childbirth, housewarming, employment, promotion, retirement, resignation, injury or death of oneself, spouse or immediate family member shall not exceed the reasonable value of social norms.
8. Other regulations that comply with company regulations.

Article 7: When company personnel encounter situations where other people directly or indirectly provide or promise to give benefits stipulated in Article 4, in addition to the circumstances specified in the preceding paragraphs, they should follow the following procedures:

1. In a situation where someone with no professional interest provides or promises to give benefits to the company personnel, the personnel should report to their immediate supervisor within three days from the date of receipt, and notify the company's designated unit if necessary.
2. In a situation where someone with professional interest provides or promises to give benefits to the company personnel, the personnel should return or reject the benefits, report to their immediate supervisor, and notify the company's designated unit.

The person who has professional interest as mentioned in the preceding paragraph refers to a person who has one of the following circumstances:

1. Those that have a business relationship, command, supervise, or provide subsidy (award).
2. Those that are seeking, conducting or have entered into a contract, sale or other contractual relationship.
3. Others that will be beneficially or adversely affected by the company's business decision, execution or non-execution.

Depending on the nature and value of the first benefit, the company's designated unit shall propose refund, payment, public return; donate to charitable organizations or other appropriate suggestions. The proposal will be implemented after approval by the general manager.

Article 8: The company shall not offer or promise any facilitation payments.

If company personnel offer or promise facilitation payment due to threats or intimidation, they should record the course of events, report it to their immediate supervisor, and notify the company's designated unit.

After receiving the notice in the preceding paragraph, the company's designated unit should immediately deal with the situation and review the relevant situation to reduce the risk of recurrence. If any illegal situation is found, it should be immediately reported to the judicial unit.

Article 9: Political donations provided by the company should be handled according to the following regulations. Political donations can only be made after the approval of the general manager and notifying the company's designated unit.

1. Confirm that it complies with the relevant laws and regulations of the country where the recipient of political donations is located, including the upper limit and form of political donation, etc.
2. Decisions shall be recorded in writing.
3. Political donations should be accounted for in accordance with regulations and accounting-related processing procedures.
4. Avoid conducting business with government-related units, applying for licenses, or handling other matters involving the interests of the company when providing political donations.

Article 10: The company provides charitable donations or sponsorships according to the following matters. Charitable donations or sponsorships can only be made after the approval of the general manager and notifying the company's designated unit.

1. Must comply with the local laws and regulations.
2. Decisions made shall be recorded in writing.
3. The object of charitable donations should be to charitable organizations. Bribery in any form is prohibited.
4. The feedback obtained from sponsorship is clear and reasonable. The sponsorship should not be the object of the company's business transactions or interested parties of the company's personnel.
5. After charitable donation or sponsorship, confirm that the purpose of the money flow is consistent with the purpose of the donation.

Article 11: Directors, managers and other stakeholders present at the company's board of directors interested in the proposals listed by the board of directors, themselves or the legal person they represent, shall explain the important matters of their interest at the current board of directors meeting. If it is harmful to the interests of the company, they shall not participate in discussion and voting; shall abstain from discussion and voting; and shall not exercise their voting rights on behalf of other directors. Directors should also be self-disciplined and improper mutual support is prohibited.

When conducting business, if the company personnel finds that there is a conflict of interest with themselves or the legal person they represent, or a situation that may allow themselves, their spouses, parents, children or stakeholders to obtain improper benefits, they shall report to their immediate supervisor and the company's designated unit simultaneously. The immediate supervisor should provide appropriate guidance.

The company personnel shall not use company resources for business activities outside of the company, and shall not affect their work performance by participating in business activities outside of the company.

Article 12: The company shall establish a designated unit that is responsible for formulating and implementing the management, preservation and confidentiality operation procedures of the company's business secrets, trademarks, patents, literary works and other intellectual property. They shall regularly review the implementation results to ensure the continued effectiveness of its operation procedures. The company personnel shall strictly abide by the relevant operating regulations on the intellectual property in the preceding paragraph, and shall not disclose the company's business secrets, trademarks, patents, literary works and other intellectual property, and shall not inquire or collect non-job-related company business secrets, trademarks, patents, literary works and other intellectual property.

Article 13: The company's business activities shall be conducted in accordance with the Fair Trade Law and relevant regulations. The company shall not fix prices, rig bids, limit production and quotas, or share or divide the market by allocating customers, suppliers, operating areas or business types.

Article 14: The company should collect and understand the relevant regulations and international standards that the products and services provided should follow. These matters should be summarized and announced, so as to encourage the company's personnel to ensure information transparency and safety of products and services during the process of research development, purchasing, manufacturing or sales.

The company formulates and publishes a policy on the protection of the rights and interests of consumers or other stakeholders on the company's website to prevent products or services from directly or indirectly harming the rights, health and safety of consumers or other stakeholders.

When there are media reports or if there are sufficient facts to confirm that the company's products and services may endanger the safety and health of consumers or other stakeholders; the batch of products should be recalled or the services should be terminated. Additionally, an investigation should be conducted to verify if the facts are true, and propose an improvement plan.

The company's designated unit shall report the aforesaid situation, the handling method, follow-up review, and improvement measures to the board of directors.

Article 15: Company personnel shall abide by the provisions of the Securities and Exchange Act. They shall not use the undisclosed information to engage in insider trading, and shall not disclose it to others, so as to prevent others from using the undisclosed information to engage in insider trading.

Other institutions or persons involved in the merger, division, acquisition and share transfer of the company, important memorandums, strategic alliances, other business cooperation plans or important contracts should sign a confidentiality agreement with the company and promise not to disclose what they know about the company's trade secrets or other information to others. The information shall not be used without the consent of the company.

Article 16: The company shall disclose its integrity management policy in internal regulations, annual reports, company website, and announce it in product launch conferences, legal person briefings and other external activities in a timely manner. Thus, the suppliers, customers or other business-related institutions and personnel can clearly understand the company's integrity management philosophy and norms.

Article 17: Before establishing a business relationship with others, the company should first evaluate the legality and integrity management policies of agents, suppliers, customers or other business partners. In addition, evaluate whether there has been a record of dishonest conduct to ensure fair and transparent business operations. The company will not ask, offer or accept bribes.

When the company conducts the assessment in the preceding paragraph, it may adopt appropriate inspection procedures to examine the business partners with respect to the following matters to better understand the status of their business integrity.

1. The country location of the enterprise and operations, the organizational structure, the management policy and the place of payment.
2. Whether the company has formulated an integrity management policy and the implementation situation.
3. Whether the company operates in a country with a high risk of corruption.
4. Whether the business of the enterprise is in an industry with a high risk of bribery.
5. The company's long-term operating conditions and business reputation.
6. Consult its business partners for their opinions.
7. Whether the company has a history of dishonest conduct such as bribery or illegal political donations.

Article 18: In the process of engaging in business activities, the company personnel should explain the company's integrity management policy and relevant regulations to their business partner. Additionally, explicitly refuse to offer, promise, and demand or accept (directly or indirectly) any improper benefits in any form or name.

Article 19: The company personnel should avoid engaging in business transactions with agents, suppliers, customers or other business partners involved in dishonest conduct. If they find that business transactions or partners have dishonest conduct, they should immediately terminate business, and list them as object of refusal; thus, implementing the company's integrity management policy.

Article 20: When the company enters a contract with another party, the company should fully understand the integrity of the other party's business, and incorporate the company's integrity management policy compliance into the terms of the contract. The contract should at least specify the following matters:

1. When either party becomes aware of a breach of contract terms prohibiting the receipt of commissions, rebates or other illegitimate benefits, either party shall immediately and truthfully inform the other party of the identity of such personnel, the manner provided, promised, demanded or received, and the amount or other illegitimate benefits. In addition, they must provide relevant evidence and cooperate with the other parties' investigations. If one party suffers damages, they may claim damages from the other party, which may be deducted from the contract price paid in full.
2. If either party is involved in dishonest conduct of business activities, the other party may unconditionally terminate or end the contract at any time.
3. Set clear and reasonable payment conditions, including payment location, method, relevant tax regulations to be complied with, etc.

Article 21: The company encourages internal and external personnel to report dishonest conduct or misconduct, and reward them based on the severity of the reports. If internal personnel create false reports or malicious accusations, they shall be subject to disciplinary action, and those with serious circumstances shall be dismissed from their posts.

The company establishes and announces the internal independent reporting mailbox and special-purpose phone line on the company website and internal website, or entrusts external independent agencies to provide a reporting mailbox and special-purpose phone line for the company's internal and external personnel to use.

The whistleblower should at least provide the following information:

1. The whistleblower's name and ID number, contact address, phone number, and e-mail address.
2. The name of the accused person or other information sufficient to identify the accused person's identity.
3. Specific evidence for investigation.

The relevant personnel of the company handling the whistleblower situation shall declare in writing that the whistleblower identity and the content shall be kept confidential.

The company's designated unit will handle the situation according to the following procedures:

1. If the report involves general employees, the situation should be reported to the department head. If the report involves a director or senior executive, the situation should be reported to an independent director.
2. The company's designated unit and the supervisor or personnel reported in the preceding paragraph shall immediately investigate relevant facts. Compliance and relevant departments should provide assistance if necessary.
3. If it has been confirmed that the accused person has violated relevant laws and regulations or the company's integrity management policies and regulations, the accused person should be immediately asked to stop the conduct and take appropriate

measures. If necessary, apply for damages through legal procedures to protect the company's reputation and rights.

4. Written documents of the acceptance report, investigation process, and the investigation results shall be kept for five years, and can be preserved electronically. In the event of a lawsuit related to the content of the report before the expiration of the retention period, the relevant information should be kept until the end of the lawsuit.
5. If the reported situation is verified to be true, the relevant units of the company shall be responsible for reviewing the relevant internal control system and operating procedures, and propose improvement measures to prevent the same conduct from occurring again
6. The company's designated unit shall report the reported situation, the handling method, follow-up review, and improvement measures to the board of directors.

Article 22:

In the event that the company personnel engage in dishonest conduct against the company or if their conduct involves illegal activities, the company shall notify the Judicial and Prosecutors Office. If any government institutions or civil servants are involved, they shall notify the government integrity institution.

Article 23: The company's designated unit shall hold internal advocacy every year. In addition, they shall arrange the chairman, general manager or senior management to convey the importance of integrity to directors and employees.

The company shall incorporate integrity management into employee performance appraisal and human resource policies, and establish clear and effective reward, punishment and appeal systems.

In regards to any personnel who violate integrity, the company shall dismiss of them in accordance with relevant laws and regulations or with the company's personnel regulations. The company shall disclose information such as the job title, name, and date of the violation, content of the violation and the handling of the violation on the internal website

Article 24: These operating procedures and conduct guidelines have been implemented based on the decision of the board of directors, and submitted to the shareholders' meeting report. The same shall apply when revised.

When submitting this operating procedure and conduct guideline to the board of directors for discussion, the opinions of independent directors shall be fully considered. Their objections or reservations shall be recorded in the meeting minutes of the board of directors meeting. If an independent director cannot attend the board of directors meeting in person to express his or her objection or reservation, unless there are justifiable reasons, he or she shall issue a written opinion in advance, which shall be recorded in the meeting minutes of the board meeting.

Article 25: 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.

Appendices 2

TCI Co., Ltd. (“The Company”)

Integrity Management Code

Article 1 Purpose and Scope of Application

The Integrity Management Code is hereby formulated to assist the company to establish a corporate culture of honest operation and development and provide a reference framework for conducting good business operations.

The scope of application of the Integrity Management Code applies to the group and its organizations such as subsidiaries, consortium legal persons with an accumulation of more than 50% of direct or indirect donation funds and other institutions or legal persons with significant control (hereinafter referred to as group companies or organizations).

Article 2 Prohibition of Dishonest Conduct

The directors, supervisors, managers, employees, or persons with substantial control ability (hereinafter referred to as “significant controller”) of the company shall not directly or indirectly offer, accept, promise or demand any illegitimate benefits to obtain or maintain benefits. They shall not engage in other conducts that violate integrity or illegal activities while conducting business or breach of fiduciary duty (hereinafter referred to as dishonest conduct).

The objects of the acts in the preceding paragraph include public officials, political candidates, political parties or party officials, as well as any public or private enterprise or institution and its directors, managers, employees, significant controllers or stakeholders.

Article 3 Benefits

The benefits mentioned in this code refer to any form of value including money, gifts, commissions, positions, services, preferential treatment, rebates, etc. However, this limitation is not applicable if it is a social norm, incidental or does not affect specific rights and obligations.

Article 4 Compliance with Laws and Regulations

The benefits mentioned in this code refer to any form of value including money, gifts, commissions, positions, services, preferential treatment, rebates, etc. However, this limitation is not applicable if it is a social norm, incidental or does not affect specific rights and obligations.

Article 5 Policy

Based on the business philosophy of integrity, transparency and responsibility, the company shall formulate policies based on integrity, establish good corporate governance and risk control mechanism to create a sustainable business environment.

Article 6 Prevention Plan

In accordance with the business philosophy and policies of the preceding article, the company has formulated a plan for preventing dishonest conduct (hereinafter referred to as the “prevention plan”) as follows:

1. Do not directly or indirectly offer, promise, demand or accept any illegitimate benefits of any form.
2. Do not engage in dishonest conduct, such as breach of good faith, illegality, or breach of fiduciary duty, in order to obtain or maintain benefits.
3. Direct or indirect bribery is prohibited.
4. Illegal political contributions are prohibited.
5. Illegitimate charitable donations or sponsorships are prohibited.
6. Giving or accepting unreasonable gifts, entertainment or other illegitimate benefits are prohibited.

The relevant operating procedures, conduct guidelines and training of the prevention plan formulated by the company shall be handled in accordance with the provisions of Articles 9 to 14 of this Code.

The prevention plan formulated by the company shall comply with the relevant local laws where the company and its group companies and organizations operate.

In the process of formulating the prevention plan, the company shall communicate with employees, important business partners or other stakeholders.

Article 7 Scope of the Prevention Plan

When the company formulates a prevention plan, it shall analyze the business activities with a higher risk of dishonest behavior within the business scope, and strengthen relevant preventive measures.

The prevention plan formulated by the company shall at least cover the prevention measures of the following conducts:

1. Bribery
2. Illegal political donations.
3. Illegitimate charitable donations or sponsorships.
4. Offer or accept unreasonable gifts, entertainment or other illegitimate benefits.
5. Infringement of trade secrets, trademarks, patents, copyrights and other intellectual property rights.
6. Engage in unfair competition.
7. Products and services that directly or indirectly harm the rights, health and safety of consumers or other stakeholders during research development, procurement, manufacture or sales.

Article 8 Commitment and Implementation

The company and its group companies and organizations shall state the integrity management policy in their regulations and external documents. Additionally, the board of directors and management's commitment to actively implement the integrity management policy to internal management and business activities shall be stated in the regulations and external documents.

Article 9 Integrity Conduct of Business Activities

The company shall conduct business activities in a fair and transparent manner based on the principle of integrity management.

Before conducting business, the company shall consider the legality of its agents, suppliers, customers or other business partners and whether there is any dishonest conducts. The company shall avoid conducting business with those involved in dishonest conducts.

The contract signed by the company with its agents, suppliers, customers or other business partners shall contain the terms of compliance of the integrity management policy. The terms should include if any party is involved in dishonest conduct, the other party may terminate or end the contract at any time.

Article 10 Prohibition of Bribery

When conducting business, the company and its directors, managers, employees and significant controllers shall not directly or indirectly provide, promise, demand, or accept any illegitimate benefits from customers, agents, contractors, suppliers, public officials or other stakeholders.

Article 11 Prohibition of Illegal Political Donations

Donations made directly or indirectly by the company and its directors, managers, employees and significant controllers to political parties or organizations or individuals participating in political activities shall comply with the Political Donations Act and relevant internal operating procedures of the company. Donations made shall not be for commercial gain or trading advantages.

Article 12 Prohibition of Improper Charitable Donations or Sponsorships

The company and its directors, managers, employees and significant controllers shall comply with relevant laws and internal operating procedures for charitable donations or sponsorships, and shall not offer bribes in disguised form.

Article 13 Prohibition of Unreasonable Gifts, Hospitality or Other Illegitimate Benefits

The company and its directors, managers, employees and significant controllers shall not directly or indirectly offer or accept any unreasonable gifts, entertainment or other illegitimate benefits in order to establish business relationships or influence business transactions.

Article 14 Prohibition of Infringement of Intellectual Property Rights

The company and its directors, managers, employees and significant controllers shall abide by relevant laws and regulations on intellectual property, the company's internal operating procedures and contractual provisions. Without the consent of the owner of intellectual property rights, use, leak, disposal of, damage or infringement on intellectual property rights is prohibited.

Article 15 Prohibition of Unfair Competition

The company shall conduct business activities in accordance with relevant competition laws and regulations. The company shall not fix prices, manipulate bids, limit production and quotas, or share or divide the market by allocating customers, suppliers, operating areas or business types.

Article 16 Prevent Products or Services from Harming Stakeholders

The company and its directors, managers, employees and significant controllers shall comply with relevant regulations and international standards in the process of research

development, procurement, manufacture, or sales of products and services to ensure information transparency and safety; formulate and disclose the protection policy of consumers or other stakeholders; and implement it in the operational activities to prevent products or services from directly or indirectly harming the rights, health and safety of consumers or other stakeholders. If there are sufficient facts to verify that the company's products and services may harm the safety and health of consumers or other stakeholders, the batch of products shall be recalled or the services shall be terminated.

Article 17 Organization and Responsibilities

The directors, managers, employees and significant controllers of the company should urge the company to prevent dishonest conduct and review the effectiveness of the implementation. Continuous improvement shall be made at any time to ensure the implementation of the integrity management policy.

To improve the management of integrity management of the company, the Internal Audit Unit of the company is responsible for the formulation and supervision of the implementation of integrity management policies and prevention plans. They are mainly in charge of the following matters and regularly report to the board of directors.

1. Assist in the implementation of integrity and moral values into the company's business strategy, and formulate relevant fraud prevention measures to ensure that the operation is in accordance with laws and regulations.
2. Formulate plans for preventing dishonest behavior, and formulate business-related standard operating procedures and conduct guidelines for each plan.
3. Plan the internal organization, authorizations and responsibilities, and establish a mutual supervision of a check and balance mechanism for business activities with a high risk of dishonest conduct within the business scope.
4. Promotion and coordination of integrity policy advocacy training.
5. Plan the whistleblower system to ensure the effectiveness of the implementation.
6. Assist management to audit and evaluate whether the preventive measures established by the implementation of integrity management are operating effectively. Additionally, assist in routine evaluation of relevant business processes and create reports.

Article 18 Compliance with Laws and Regulations when Conducting Business

The directors, managers, employees, employees and substantial controllers of the company shall abide by laws and regulations and preventive measures when conducting business.

Article 19 Avoiding Conflicts of Interest

The company shall formulate policies to prevent conflicts of interest, so as to identify, monitor and manage the risks of dishonest conduct that may result from conflicts of interest. Additionally, provide appropriate channels for directors, supervisors, managers and other stakeholders to attend the board of directors meeting and proactively state any potential conflicts of interest.

Directors, managers and other stakeholders present at the company's board of directors interested in the proposals listed by the board of directors, themselves or the legal person they represent, shall explain the important matters of their interest at the current board of

directors meeting. If it is harmful to the interests of the company, they shall not participate in discussion and voting; shall abstain from discussion and voting; and shall not exercise their voting rights on behalf of other directors. Directors should also be self-disciplined and improper mutual support is prohibited.

The directors, managers, employees and significant controllers of the company shall not use their positions or influence in the company to obtain illegitimate benefits for themselves, their spouses, parents, children or any other person.

Article 20 Accounting and Internal Management

The company shall establish an effective accounting system and internal management system for business activities with high risk of dishonest conduct. The company shall not have external accounts or keep secret accounts, and shall review it at any time to ensure that the design and implementation of the system continues to be effective.

The internal audit unit of the company shall regularly verify the compliance system in the preceding paragraph, prepare an audit report and submit it to the board of directors. Additionally, they may appoint an accountant to perform the audit, and may entrust professional assistance when necessary.

Article 21 Operating Procedures and Behavioral Guidelines

The company shall formulate operating procedures and conduct guidelines in accordance with the provisions of Article 6. The company shall specifically regulate matters that directors, supervisors, managers, employees and significant controllers shall follow when conducting business. The content shall at least cover the following matters:

1. Standards for offering or accepting illegitimate benefits.
2. Procedures for providing legal political donations.
3. Standards for providing legitimate charitable donations or sponsorship procedures and amount.
4. Provisions on the avoiding conflicts of interest related to job duties, and procedures for reporting and handling them.
5. Confidentiality requirements for confidential and commercially sensitive information.
6. Regulations and handling procedures for suppliers, customers and business partners involved in dishonest conduct.
7. Procedures for discovering violations of the Integrity Management Code.
8. Disciplinary actions for violators.

Article 22 Training and Assessment

The president, general manager or senior management of the company shall regularly communicate the importance of integrity to directors and employees.

The company shall regularly conduct training and advocate the company's commitment policies, prevention plan, and consequences of breach of dishonesty to directors, managers, employees and significant controllers, and business partners.

The company shall incorporate the integrity management policy with employee performance appraisal and human resource policies, and establish a clear and effective reward and punishment system.

Article 23 Whistleblower System

The company shall formulate a specific whistleblower system and implement it. The contents shall at least cover the following matters:

1. Establish and announce the internal independent reporting mailbox and special-purpose phone line on the company website and internal website, or entrusts external independent agencies to provide a reporting mailbox and special-purpose phone line for the company's internal and external personnel to use.
2. Designate a person or unit in charge of handling such reports. The reports involving directors or senior executives shall be reported to independent directors or supervisors. In addition, formulate the standard operating procedures of the categories of the reported matters.
3. Documentation of the acceptance report, investigation process, and the investigation results shall be kept.
4. The identity of the whistleblower and content exposed shall be kept confidential.
5. Protective measures for whistleblowers to prevent improper handling.
6. Incentive measures for whistleblowers.

The company shall make a report immediately and notify the independent directors in writing if the company finds a major violation of regulations or the company is likely to suffer major damage after investigation.

Article 24 Disciplinary and Complaint System

The company shall clearly define and announce the punishment and appeal system for violations of the integrity management regulations. The company shall immediately disclose information such as the job title, name, date of violation, content of violation and handling of the violation on the company's internal website.

Article 25 Information Disclosure

The company shall establish quantitative data to continuously analyze and evaluate the effectiveness of the integrity policy to promote honest management. The company shall disclose the integrity management measures, implementation status, quantitative data and results on the company's website, annual report and prospectus. In addition, the information shall be disclosed on the Market Observation Post System.

Article 26 Review and Amendment of Integrity Management Policies and Measures

The company shall always follow the development of relevant norms for domestic and international integrity management, and encourage directors, supervisors, managers and employees to make suggestions. Thus, review and improve the integrity management policy and promotion measures formulated by the company, and improve the company's integrity management implementation.

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 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

This code was first issued on March 5, 2013.

The first revision was made on March 10, 2015.

The second revision was made on March 18, 2020.

Appendices 3

TCI Co., Ltd. (“The Company”)

Code of Ethical Conduct for Directors and Managers

Article 1 Basis for the Establishment

In accordance with the relevant provisions of the Taiwan Stock Exchange Corporation's letter No. 09300278186 dated November 11, 2004, and with reference to the "Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies" issued by the securities authority, this Code is established for compliance.

Article 2 Purpose

For the purpose of guiding the conduct of the Company's directors, supervisors and managers (including general manager and equivalent, vice president and equivalent, associate manager and equivalent, head of the finance department, head of the accounting department, and others who have the right to manage and sign for the Company) to comply with ethical standards, and to make the Company's stakeholders more aware of the Company's ethical standards.

Article 3 Content

1. Prevention of conflict of interest

A conflict of interest arises when personal interests interfere or may interfere with the interests of the Company as a whole, when a director, supervisor or manager of the Company is unable to conduct official business in an objective and efficient manner, or when his or her position in the Company results in improper benefits to himself or herself, his or her spouse, parents, children, or relatives within the third degree of consanguinity. The Company shall pay special attention to the lending of funds to or provision of guarantees for the affiliates of the aforementioned persons, significant asset transactions, and import (sales) transactions. When a director, supervisor or manager's personal interests interfere or may interfere with the interests of the Company as a whole, he or she should take the initiative to explain to the Board of Directors whether there is any potential conflict of interest with the Company.

A conflict of interest may arise when the interests of a director or manager are, or may be, contrary to the interests of the Company as a whole. A conflict of interest may also arise when a director, manager or close family member of a director or manager receives an improper benefit based on the director's or manager's position with the Company.

This Code does not attempt to describe all situations in which a conflict of interest may arise. The following are only some examples of common conflicts of interest that directors or managers should avoid:

- (1) Relationships between the Company and third parties: A director or manager shall not engage in any conduct that is inconsistent with the best interests of the Company or that would damage or impair the relationships between individuals or organizations with which the Company has or proposes to enter into business relationships or contracts.

- (2) Remuneration other than from the Company: No Director or Manager shall receive any remuneration of any kind from any source external to the Company for services rendered to the Company.
- (3) Gifts: Directors or Managers and their close relatives shall not accept gifts from individuals or organizations with whom the Company has dealings that are not of a small amount or that may give the appearance of a conflict of interest.
- (4) Appropriation of Company assets for own use: A director or manager shall not appropriate the Company's assets, human resources or information for his or her own use except as approved by the responsible officer or as part of an approved compensation plan for remuneration or expenses.

2. Avoid opportunities for personal gain

A director or manager of the Company shall refrain from doing any of the following:

- (1) The opportunity for personal gain through the use of the Company's property or information or through the use of his or her position.
- (2) To obtain personal gain through the use of the Company's property, information, or by virtue of his or her position.
- (3) Competing with the Company.

A director or manager has a duty to promote the legitimate and lawful interests of the company when there is an opportunity for the company to make a profit.

3. Duty of confidentiality

A director or manager shall be under an obligation of confidentiality with respect to information about the Company or its import (sales) customers, except as authorized or required by law to be disclosed. Confidential information includes all unpublished information that could be used by competitors or leaked to the detriment of the Company or its customers.

4. Fair trade

A director or manager shall treat the Company's import (sales) customers, competitors and employees fairly and shall not obtain improper benefits through manipulation, concealment, misuse of information obtained in the course of his or her duties, misrepresentation of material matters or other unfair dealing.

5. Protection and proper use of company assets

It is the responsibility of each director or manager to protect the Company's assets and to ensure that they are used effectively and legally for official purposes, and that theft, neglect or waste will directly affect the Company's ability to make a profit.

6. Compliance with laws and regulations

The Company shall strengthen its compliance with the Securities and Exchange Act and other laws and regulations. All books, financial statements and records of the Company shall be complete, fair, accurate and timely reflecting the transactions recorded therein.

In addition, each financial report should be prepared in accordance with the Company's internal accounting principles and other significant accounting standards, so that such financial reports will present a true, fair and complete view of the Company's business

transactions and financial position. These principles have been incorporated into the ROC GAAP and related internal accounting principles of the Company as prescribed by regulatory orders and governmental standards applicable to the Company.

7. Encourage the reporting of any illegal or unethical conduct

The Company will reinforce the promotion of ethical concepts within the Company. If an employee suspects or finds any violation of laws and regulations or the code of ethical conduct, he/she should immediately report it to the Audit Committee, manager, internal audit supervisor or other appropriate personnel, and the Company will do its best to protect the safety of the person who reports it.

8. Disciplinary measures

If a director or manager violates the Code of Ethical Conduct, he or she shall be referred to the Board of Directors for disciplinary action, and the Company shall, depending on the importance, immediately disclose on the Market Observation Post System the date of violation, the cause of the violation, the criteria for the violation, and the circumstances under which the violation was handled.

If the violation is not intentional or unintentional and affects the interests of the Company, the Company shall submit documentary evidence to the Board of Directors, and if the violation is proven to be unintentional, the Company shall clarify the matter on the Market Observation Post System depending on its importance.

Article 4 Procedures for Exemption

Any waiver of the Code of Ethical Conduct established by the Company for directors or managers must be approved by a resolution of the Board of Directors and must be immediately disclosed on the Market Observation Post System, including the date of the Board of Directors' approval of the waiver, the objection or reservation of the independent directors, the period of the waiver, the reasons for the waiver, and the criteria for the waiver, so that shareholders can evaluate the appropriateness of the Board of Directors' resolution to discourage arbitrary or questionable waivers of the Code, and to ensure that any waiver of the Code has an appropriate control mechanism to protect the Company.

Article 5 Manner of Disclosure

The Company shall disclose the Code of Ethical Conduct established by the Company on the Company's website, annual reports, public statements and the Market Observation Post System, and shall do the same when amended.

Article 6 Implementation

The Company's Code of Ethical Conduct shall be applied after approved by the Board of Directors and sent to each supervisor and submitted to the shareholders' meeting, and shall be amended in the same way.

This Code was established on February 17, 2012.

The first amendment was made on March 10, 2015.

Appendices 4

TCI Co., Ltd.

Articles of Incorporation

Chapter 1 General Provisions

Article 1 The Company shall be incorporated as a company limited by shares, under the Company Law of the Republic of China, and its name shall be 大江生醫股份有限公司 in the Chinese language, and TCI Co., Ltd. in the English language.

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

1. C104010 Sugar Confectionery and Bakery Product Manufacturing
2. C110010 Beverage Manufacturing
3. C199990 Other Food Manufacturing Not Elsewhere Classified
4. C307010 Apparel, Clothing Accessories and Other Textile Product Manufacturing
5. C802100 Cosmetics Manufacturing
6. CH01040 Toys Manufacturing
7. CN01010 Furniture and Fixtures Manufacturing
8. F102040 Wholesale of Nonalcoholic Beverages
9. F102170 Wholesale of Food and Grocery
10. F108040 Wholesale of Cosmetics
11. F203010 Retail sale of Food and Grocery
12. F208040 Retail Sale of Cosmetics
13. F401010 International Trade
14. F113010 Wholesale of Machinery
15. F213080 Retail Sale of Machinery and Equipment
16. F113990 Wholesale of Other Machinery and Equipment
17. F213990 Retail Sale of Other Machinery and Equipment
18. CE01990 Other Photographic and Optical Instruments Manufacturing
19. F113030 Wholesale of Precision Instruments
20. F213040 Retail Sale of Precision
21. CE01010 Precision Instruments Manufacturing
22. CF01011 Medical Materials and Equipment Manufacturing
23. F108031 Wholesale of Drugs, Medical Goods
24. F208031 Retail sale of Medical Equipments
25. A101011 Seedling
26. A101020 Food Crops
27. A101030 Special Crops
28. A101040 Edible Fungus and Algae
29. A102050 Crops Cultivation
30. A102060 Grain Commerce
31. A201010 Deforestation
32. A301030 Aquaculture
33. C201010 Prepared Animal Feeds Manufacturing

34. C201020 Pet Food Processing
35. C801110 Fertilizer Manufacturing
36. F101050 Wholesale of Aquatic Products
37. F101990 Wholesale of Other Agricultural, Husbandry and Aquatic Products
38. F103010 Wholesale of Animal Feeds
39. F106060 Wholesale of Pet Food and Appliances
40. F107050 Wholesale of Manure
41. F201010 Retail Sale of Agricultural Products
42. F201030 Retail Sale of Aquatic Products
43. F201990 Retail Sale of Other Agricultural, Husbandry and Aquatic Products
44. F202010 Retail Sale of Animal Feeds
45. F206050 Retail of Pet Food and Appliances
46. F207050 Retail Sale of Manure
47. J101020 Pathogen Controlling Services
48. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval

Article 2-1 For the needs in business operation, the Company may provide endorsement and guarantee under TCI's Guideline Governing Loaning of Funds and Making of Endorsements/Guarantees.

Article 2-2 The total amount of the Company's reinvestment shall not be subject to the restriction of not more than forty percent of the Company's paid-up capital as provided in Article 13 of the Company Act.

Article 3 The Company shall have its head office in Taipei City, Taiwan, Republic of China, and shall be free, upon approval of Board Meeting to set up branch, representative office and / or factory within and without the territory of the Republic of China, wherever and whenever the Company deems necessary.

Article 4 All public announcement of the Company shall be made in accordance with provisions in Article 28 under the Company Act of the Republic of China.

Chapter 2 Capital Stock

Article 5 Deleted.

Article 6 The total capital stock shall be in the amount of NT\$3,000,000,000 and is divided into 300,000,000 shares at par value of NT\$10.00 per share. The Board of Directors is authorized to issue those undistributed share in installments.
 Within the total registered capital, in the amount of NT\$100,000,000, divided into 10,000,000 shares at par value of NT\$10.00 per share, is reserved to be used in issuing employee stock options, and the reserved capital may be issued in installments according to the resolution of Board of Directors.

Article 6-1 In case the Company plans to issue employee stock options at price lower than market price of the net worth per share shown in the latest CPA audited or reviewed financial statements, according to Article 56-1 of the Regulation Governing the Offering and Issuance of Securities by Securities Issuer, the Company shall obtain consent of two-thirds voting rights represented at a shareholders' meeting attended

by shareholders representing a majority of the total issued shares, and may be registered and issued in installments within one year from the day of such shareholders' meeting resolution.

Article 6-2 If allowed under the applicable laws the Company may repurchase the issued shares of the Company, the Board of Directors is authorized to handle it in accordance with "Guidelines Governing Share Repurchase".

According to Article 10-1 of "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" and Article 13 of "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies", there shall have consent of two-thirds of voting rights represented at a shareholders' meeting attended by shareholders representing a majority of the total issued shares. The shares shall be transferred to employee at the price lower than the average repurchased price.

Article 6-3 The Company may issue new share of restricted stock awards pursuant to paragraph 8, Article 267 of Company Act and according to Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, the issuance shall obtain consent of more than half of voting rights represented at a shareholders' meeting attended by shareholders representing more than 2/3 of the total issued shares; in case the total shares of the attending shareholders is less than the above specified, it may be agreed by more than 2/3 of voting rights of attending shareholder of a shareholders' meeting attended by shareholders representing a majority of the total issued shares and shall be filed to execute such issuance within one year after the date of the said shareholder resolution.

Article 6-4 When the company issues new stocks, employees who have taken up shares and restricted stock awards may include employees of affiliated companies who meet certain conditions.

Article 7 The Company may be exempted from printing physical stocks. When the company prints its share certificate, it shall comply with the provisions of the Company Act of the Republic of China and other relevant laws and regulations.

Article 8 Except otherwise provided under applicable laws or regulations, any the record of Shareholders Register shall cease within 60 days before convening of an annual shareholders' meeting, or within 30 days before convening a special shareholders' meeting or within 5 days before the reference day of the Company deciding distribution of share interests, dividend or other benefit.

Article 8-1 Except as otherwise provided by applicable laws or regulations, the handling of shareholders services shall comply with the Regulations Governing the Administration of Shareholders Services of Public Company.

Chapter 3 Shareholders' Meeting

Article 9 Shareholders' meetings of the Company are of two types, namely: (1) annual shareholders' meetings and (2) special shareholders' meetings. Annual meetings shall be convened, by the Board of Directors, within six (6) months after the close of each fiscal year. Special meetings shall be convened in accordance with the

relevant laws, rules and regulations of the Republic of China.

Article 9-1 Except as otherwise provided by Company Act, the shareholders' meetings shall be presided over by the Chairman of the Board of Directors of the Company. In his absence, either the Vice Chairman of the Board of Directors or one of the Directors shall preside in accordance with Article 208 of the Company Act of the Republic of China.

Article 9-2 Written notices shall be sent to all shareholders at their latest places of residence as registered with the Company for the convening of shareholders' meetings, at least thirty (30) days in advance, in case of regular meetings; and at least fifteen (15) days in advance, in case of special meetings. The purpose(s) for convening any such meeting shall be clearly stated in the written notices sent out to the shareholders. Notices shall be written in Chinese, and English when necessary.

Article 9-3 Resolution of Shareholders' Meeting shall be reduced into minutes signed or affixed with seal by Chairman of the meeting and shall be distributed to every shareholder within 20 days after the meeting. The distribution of minutes may be made in public announcement. Minutes shall be made in Chinese and, English translation may be provided when it is necessary.

Article 10 Shareholders, unable to attend shareholders' meeting, may provide Shareholder Proxy Form printed by the Company, stating the scope of authorization, signed or affixed with seal and delegated person to attend.
The rules for delegating an agent to attend shareholders' meetings other than complying with the regulations under Article 177 of Company Law, shall be pursuant to the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.

Article 11 Each share of stock shall be entitled to one vote, but this shall not apply in the situation of no voting right under Article 179 of Company Law.
According to regulatory requirements, shareholders may also vote via an electronic voting system, and those doing so shall be deemed as attending the shareholders' meeting in person; electronic voting shall be conducted in accordance with the relevant laws and regulations.

Article 12 Except as otherwise provided by Company Act, Resolution of Shareholders' Meeting shall have attendance of shareholders representing more than half of total issued shares and shall have consent of more than half of voting rights of attending shareholders.

Article 12-1 After the Company going into public, any revocation of public issuing, shall firstly be approved by the Board of Directors, and then be approved by the shareholders' meeting.

Chapter 4 Directors and Audit Committee

Article 13 The Company shall have five to nine directors with tenure of 3 years. The directors shall be elected from competent shareholders. The directors may be re-elected.
When tenure of a director is expired but without new one elected, the tenure shall be extended to the time a new director is elected.

Election of directors of the Company shall follow the provision under Article 192-1 of Company Act, in candidate nomination system and provision under Article 26-3 of Securities Exchange Act. Independent Directors and Non-Independent Directors shall be elected together; provided, however, the number of Independent Directors and Non-Independent Directors elected shall be calculated separately.

Pursuant to paragraph 3, Article 27 of Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies the Company has installed a Nomination Committee. The Nomination Committee reviews a Suggested Candidates of Independent and Non-Independent Directors List for approval of the Board of Directors to be the List of Candidates for election of shareholders' meeting.

The combined shareholding ratio of all directors shall follow the requirements of securities competent agency.

Article 13-1 The number of independent director among the directors mentioned above shall not be less than two and shall not be less than one-fifth of entire board member. The professional qualification, shareholding, restriction on side line work, manner of nomination and election manner and other items to be complied shall following related provisions of securities competent agency.

Article 13-2 In compliance with Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee, which shall consist of all independent directors. The Audit Committee or the members of Audit Committee shall be responsible for those responsibilities of Supervisors specified under the Company Act, the Securities and Exchange Act and other relevant regulations. The number, tenure, duties and meeting regulations of Audit Committee shall be established separately per Audit Committee Organization Charter.

The Board of Directors of the Company may set up other functional committees and the organization and its charter shall be established by the Board of Directors.

Article 15 The Board of Directors shall be organized with directors and one Chairman shall be elected by and among directors in a board meeting attended by more the two-third of directors and with consent of more than one-two of attending directors (Vice Chairman shall be elected in the aforementioned method if such election shall be deemed necessary). Chairman of the Board shall be representing the Company externally and internally and shall be the Chairman of Shareholders' Meeting and Board Meeting.

The Board Meeting shall be convened by Chairman of the Board. In the event Chairman of the Board is unable to attend, the Board Meeting shall be convened by Vice Chairman or one of the directors on behalf pursuant to Article 208 of Company Act. The first Board meeting of every term of the newly elected Board of Directors shall be convened by the Director who has received the largest number of votes after such new election. The Board of Directors shall be convened by the Chairman of the Board of Directors, upon written notice mailed to all the other Directors, at least seven days, unless in case of urgent circumstances, prior to the date of the meeting, specifying the date and place of the meeting and its agenda. With the consent of the directors, the board meeting notice may be made electronically.

A director having individual interest in the item discussed in a board meeting, the director shall explain material content of the individual interest.

Directors shall attend each board meeting in person; in case a director is unable to attend in person, it shall be handled pursuant to Article 205 of Company Act.

Minutes of Board Meeting shall be affixed with signature or seal of Chairman of the meeting and shall be distributed to each director within 20 days after the meeting.

Article 15 In case of the Chairman's personal leave or other causes preventing him/her from performing its duty, the deputy shall be arranged pursuant to Article 208 of Company Act.

Article 15-1 In the case that vacancies on the Board of Directors exceed, for any reason, one third of the total number of the Directors, then the Board of Directors shall convene a shareholders' meeting to elect new Directors to fill such vacancies in accordance with applicable laws, rules and regulations. In such case, the new Directors shall serve the remaining term of the predecessors.

Article 15-2 The Company shall pay the salary to each director no matter the Company's status of profit or loss. The Board of Directors is authorized to determine the salary for the Chairman, Vice Chairman and Directors, taking into account the extent and value of the services provided for the management of the Company and the standards of the industry.

Article 15-3 The Company may subscribe to Directors and Officers Liability Insurance to cover the liability of compensation within the scope of business performed by the directors within their tenure.

Chapter 5 Management of the Company

Article 16 The Company may appoint managers, and the appointment, removal and remuneration shall be handled in accordance with Article 29 of Company Act.

Chapter 6 Financial Reports

Article 17 The Company shall compile and prepare at the end of each fiscal year and 30 days before convening of an annual shareholders' meeting by the Board of Directors: (1) Business Report, (2) Financial Statements and (3) Proposal Concerning Appropriation of Earnings or Covering of Losses and submit to Shareholders' Meeting as required under law and request for recognition.

Article 18 If there is any profit for a specific fiscal year (profits are defined as the income before income tax excluding employees' compensation and remuneration to Directors), the Company shall allocate no less than 5% (and no more than 15%) of the profit as employees' compensation and shall allocate at a maximum of 3% of the profit as remuneration to Directors, provided that the Company's accumulated losses (including the amount for re-allocating unappropriated retained earnings of previous years) shall have been covered in advance.

Employee's compensation may be distributed in the form of shares or in cash, and employees qualified to receive such compensation may include employees from affiliates companies who meet certain qualification. The Board of Directors is

authorized to determine the qualification of such employees. The remuneration to Directors shall be paid in cash.

Before the execution of the procedures mentioned in the preceding two paragraphs, the Company has to obtain the special resolution of the Board of Directors and submit it to the upcoming shareholder's meeting.

Article 18-1 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, 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.

Article 18-2 The industry the Company is engaged is at its growth stage and the competition is keener day by day. In order to maintain sustainable operation, growth of operation, capital needs and long term financial planning as well as taking consideration of shareholders interest, 30% to 80% distributable earning each year will be provided for distribution as shareholders dividend. Dividend for shareholders of the Company may be in stock dividend or in cash or combination of them. Cash dividend for shareholders shall basically be no less than 10% of total dividend for shareholders; however, when the Company has higher earnings or capital funds are sufficient, cash dividend ratio for shareholders may be increased. It depends on the earning of the year.

Chapter 7 Supplementary Provisions

Article 19 All matters not specifically provided for herein shall be dealt with in accordance with the regulations of the Company Act.

Article 20 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 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.

Appendices 5

TCI Co., Ltd. (The “Company”)

Operational Procedures for Acquisition or Disposal of Assets

- Article 1 The Procedures are adopted in accordance with the provisions of Article 36-1 of the Securities and Exchange Act and the Regulations Governing the Acquisition and Disposal of Assets by Public Companies established by the Financial Supervisory Commission, Executive Yuan, R.O.C. (Taiwan).
- Article 2 The term "assets" as used in these Procedures includes the following:
1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing an interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
 2. Real property (including land, houses and buildings, investment property, rights to use land, and construction enterprise inventory) and equipment.
 3. Memberships.
 4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
 5. Right-of-use assets.
 6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
 7. Derivatives.
 8. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
 9. Other major assets.
- Article 3 Terms used in these Procedures are defined as follows:
1. Derivatives: Forward contracts, option contracts, futures contracts, leveraged margin contracts, exchange contracts derived from prices, commodity prices, exchange rates, price or rate indexes, credit ratings or credit indexes, or other variables, the combination of above-mentioned contracts, or combination contracts or structured products that contain embedded derivatives, etc. The so-called forward contracts do not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, and long-term purchase (sales) contracts.
 2. Assets acquired or disposed of through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed of through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.
 3. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

4. Professional appraiser: Refers to a real property appraiser or another person duly authorized by law to engage in the value appraisal of real property or equipment.
5. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other dates that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
6. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
7. "Within the preceding year" refers to the year preceding the date of occurrence of the current acquisition or disposal of assets. Items duly announced in accordance with these Procedures need not be counted toward the transaction amount.
8. "Latest Financial Statements" used herein should mean the financial statements of the Company audited or examined by certified public accountants which have been published in accordance with applicable regulation before the subject acquisition or disposal of assets.

Article 4 Limits of Amounts on the acquisition of real estate and securities by the Company (or each subsidiary of the Company) for non-operating purpose:

1. The total amount of the investment in real property by the Company for non-operating purpose should not exceed 50% of the Company's net worth (based on the latest Financial Statements).
2. The total amount of the investment in securities should not exceed the net value of the company's latest financial statements audited, attested and verified by public certified accountants.
3. The amount of the investment in each respective security should not exceed the net value of the company's latest financial statements audited, attested and verified by public certified accountants.
4. The limits of amounts on the investment in each respective security shall not apply where the investment is a strategic investment.

Article 5 Appraisal Procedures and Operating Procedures for acquisition or disposal of real property, equipment, or other fixed assets

1. Appraisal Procedures and Operating Procedures

The Company's acquisition or disposal of real property or other fixed assets should be made in accordance with the Procedures for Fixed Asset Cycle, the regulations established by the Company.

2. The determination procedures for the transaction terms and the degree of authority delegated are as follows:

(1) The Company's acquisition or disposal of assets shall be subject to the Regulation for Authority of Delegation and be evaluated with several conditions including publicly announced current value, evaluated value, the actual transaction price of

nearby real property, the final transaction terms, and the transaction price to make an evaluation report. If the transaction price is less than NT\$60 million (NT\$60 million included), the chairman of the Company will be delegated by the Board of Directors to make final decisions. The decisions shall be subsequently submitted to and ratified by the Board of Directors. If the transaction price is higher than NT\$30 million, the proposal shall be approved by the chairman first, and then be subsequently submitted to the Board of Directors to make final decisions.

- (2) The Company's acquisition or disposal of other fixed assets shall be subject to the Regulation for Authority of Delegation and be evaluated via one kind of the following procedures: price inquiry, price competition, price negotiation, or tendering procedures. If the transaction price is less than NT\$60 million (NT\$60 million included), the chairman of the Company will be delegated by the Board of Directors to make final decisions. The decisions shall be subsequently submitted to and ratified by the Board of Directors. If the transaction price is higher than NT\$60 million, the proposal shall be approved by the chairman first, and then be subsequently submitted to the Board of Directors to make final decisions.
- (3) About appraisal procedures for acquiring/disposing of real property or other fixed assets, the responsible departments shall prepare the reason(s) for acquisition or disposal, the counterpart of the transaction, the transaction price, the payment terms, and the appraisal reports for approval first, and then the responsible departments are permitted to prepare the relevant trading contracts.
- (4) With respect to the Company's acquisition or disposal of assets that is subject to the approval of the Board of Directors under the Company's procedures or other laws or regulations, if a director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to the Audit Committee. 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 the Securities and Exchange Act, 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. Where an audit committee has been established in accordance with the provisions of the Securities and Exchange Act, any transaction involving major assets or derivatives shall be approved by more than half of all audit committee members and submitted to the Board of Directors for a resolution. If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting. The terms "all audit committee members" and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

3. Responsible departments

The Company's acquisition or disposal of real property or other fixed assets should be approved by the persons with the decision-making authority defined in the preceding paragraph, and the departments which are supposed to use the property and the responsible units should be responsible for the execution.

4. Appraisal reports for real property and equipment

(1) In acquiring or disposing of real property, equipment, or its 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 (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) and shall further comply with the following provisions:

- 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.
- ii. Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
- 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 be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
 - A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.
 - B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.
- 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 the same period is used and not more than six months have elapsed, an opinion may still be issued by the original professional appraiser.

(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.

Article 6 Operating Procedures for Acquisition or Disposal of Securities

1. Appraisal Procedures and Operating Procedures

The Company's buying and selling of securities should be made in accordance with the Procedures for Investment Cycle, the regulations established by the Company.

2. The determination procedures for the transaction terms and the degree of authority delegated are as follows;

- (1) The trading of securities on a centralized exchange market or an over-the-counter market shall be determined by the individual organization responsible for the acquisition or disposal market in accordance with the value of securities. If the transaction price is less than NT\$300 million, the chairman of the Company will be delegated by the Board of Directors to make final decisions. The decisions shall be subsequently submitted to and ratified by the Board of Directors. If the transaction price is equal to or greater than NT\$300 million, the proposal shall be approved by the chairman first, and then be subsequently submitted to the Board of Directors to make final decisions. The acquisition or disposal of derivatives shall be subject to Article 8 in this Operational Procedures for Acquisition or Disposal of Assets.
- (2) To examine the trading of securities which are not on a centralized market or an over-the-count market (the original subscription of a registered stock which includes subscription of stocks to incorporate a company and subscription of new capitalization shares of a start-up company by cash excluded), the Company 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. The net asset value of each share, the earning power, and the future potential shall be taken as considerations. If the transaction price is less than NT\$300 million, the chairman of the Company will be delegated by the Board of Directors to make final decisions. The decisions shall be subsequently submitted to and ratified by the Board of Directors. If the transaction price is higher than equal to or greater than NT\$300 million, the proposal shall be approved by the chairman first, and then be subsequently submitted to the Board of Directors to make final decisions.
- (3) The Company shall not abandon future capital increases in TCI Firstek Corp., BioFunction, Shanghai BioTech Group, TCI Gene Inc., and TCI HK LIMITED (hereinafter "TCI HK"). TCI Firstek Corp. shall not abandon future capital increases in BioTrade, Shanghai BioTech Group. BioTrade, Shanghai BioTech Group shall not abandon future capital increases in BioScience, Shanghai BioTech Group and BioCosme, Shanghai BioTech Group. TCI HK shall not abandon future capital increases in Genext HK LIMITED. If The Company intends to abandon capital increases or dispose the companies mentioned in preceding sentences, the Company has to obtain the special resolution of the Board of Directors first.
- (4) About appraisal procedures for investments, the responsible departments shall prepare the reason(s) for acquisition or disposal, the counterpart of the transaction, the transaction price, the payment terms, and the appraisal reports for approval

first, and then the responsible departments are permitted to prepare the relevant trading contracts.

- (5) With respect to the Company's acquisition or disposal of assets that is subject to the approval of the Board of Directors under the Company's procedures or other laws or regulations, if a director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to the Audit Committee. 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 the Securities and Exchange Act, 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. Where an audit committee has been established in accordance with the provisions of the Securities and Exchange Act, any transaction involving major assets or derivatives shall be approved by more than half of all audit committee members and 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.

3. Responsible departments

The Company's investment in securities should be approved by the persons with the decision-making authority defined in the preceding paragraph, and the departments responsible therefor should be Financial Department or other related department.

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. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC). 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:

- (1) Securities acquired through cash contribution in incorporation by promotion or by public offering.
- (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.

- (3) Securities listed and traded on the Taiwan Stock Exchange (TWSE) or on the GreTai Securities Market (GTSM) and emerging stocks.
 - (4) Government bonds or bonds in repurchase or reverse purchase agreements.
 - (5) Domestic funds or overseas funds.
 - (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.
 - (7) Securities acquired through the Company's sponsorship of a cash capital increase by a public company when the securities acquired are not privately placed.
 - (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 paid-in capital, or NT\$300 million or more.
 - (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.
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.

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 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; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF).

Article 6-2 The calculation of the transaction amounts referred to in Article 5, Article 6, and Article 6-1 shall be done in accordance with subparagraph 5 of paragraph 1, of Article 10 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

Article 7 Operating Procedures for Related Party Transactions

1. When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised in compliance with the provisions of Article 5, Article 6, Article 6-1, and Article 6-2, if the transaction amount reaches 10 percent or more of the Company's total assets, the company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of Article 5, Article 6, Article 6-1, and Article 6-2.

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

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 transaction contract or make a payment until the following matters have been approved by the Board of Directors and recognized by the supervisors:
 - i. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
 - ii. The reason for choosing the related party as a trading counterparty.
 - 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.
 - 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.
 - 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.
 - vi. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
 - vii. Restrictive covenants and other important stipulations associated with the transaction.
- (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.
- (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:

- i. acquiring or disposing of equipment for business or its tight-of-use assets;
 - ii. acquiring or disposing of the right-of-use assets of real property.
- (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.
- (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.
- (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 Reports by Securities Issuers shall be used.

To evaluate the reasonableness of the transaction costs:

- (1) The Company that acquires real property from a related party shall evaluate the reasonableness of the transaction costs by the following means:
- i. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
 - ii. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparties.
- (2) Where land and structures thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.
- (3) The Company that acquires real property from a related party and appraises the cost of the real property in accordance with subparagraph 1 and subparagraph 2 of paragraph 3, of this Article shall also engage a CPA to check the appraisal and render a specific opinion.

- (4) When the results of the Company's appraisal conducted in accordance with subparagraph 1 and subparagraph 2 of paragraph 3, of this Article are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 17. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:
- i. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
 - A. Where undeveloped land is appraised in accordance with the means in subparagraph 1-3 of paragraph 3, of this Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
 - B. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.
 - ii. Where a public company acquiring real property or leasing right-of-use assets of real property from a related party provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of similar size by unrelated parties within the preceding year. Completed transactions for neighboring or closely valued parcels of land in the preceding sentences in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property.
- (5) Where the Company acquires real property from a related party and the results of appraisals conducted in accordance with subparagraph 1-4 of paragraph 3, of this Article are uniformly lower than the transaction price, the following steps shall be taken:
- i. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Securities and Exchange Act against the difference between the real property transaction price and the appraised cost, and may not be distributed

or used for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in the Company, then the special reserve called for under Article 41, paragraph 1 of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the Company.

- ii. The Audit Committee shall comply with Article 218 of the Company Act.
- iii. Actions taken pursuant to item 1 and item 2 of subparagraph 5 of paragraph 3, of this Article shall be reported to a shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

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

- (6) Where the Company acquires real property from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with paragraph 2 of this Article and subparagraph 1-3 of paragraph 3, of this Article do not apply:
 - i. The related party acquired the real property or its right-of-use assets through inheritance or as a gift.
 - ii. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or its right-of-use assets to the signing date for the current transaction.
 - iii. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.
 - iv. A public company acquires from its parent company or subsidiaries the right-of-use assets of real property for business.

Article 8 Operating Procedures for Acquisition or Disposal of Derivatives

1. Trading Principles and Strategies

(1) Categories of transaction

The term "derivatives" as used herein which include forward contracts, options contracts, and compound contracts combining the above products refer to the derivatives duly authorized by law to be engaged in an investment the Company involved. If the Company intends to invest other derivatives, those derivatives are required to be carefully evaluated and are subject to the approval of the Board of Directors before the investments.

(2) Operating and hedging strategies

Financial derivatives are mainly used for hedging foreign currency risks involved in terms of the Company's operation to limit the Company's net exposure after internal netting of income against expense, and asset against liability in terms of timing, amount and currency type. Credit risks are hedged by restricting the counterparties that the Company deals with to those who have banking relationship with the Company. Transactions involving financial derivatives need to be assured as for hedging purpose or non-hedging purpose in order to be the basis of accounting procedures.

(3) Purposes of transaction

i. Transactions for hedging purpose

Financial derivatives are mainly used for hedging exchange rate risks or interest rate risks involved in terms of the Company's own business, assets, or liabilities. The relevant transactions of the above financial derivatives are subject to this category.

ii. Transactions for non-hedging purpose

Financial derivatives are not used for the above hedging purposes. The purpose of transactions is earning profits from price differences.

(4) Segregation of duties

Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.

i. Personnel responsible for transaction

A. The personnel are in charge of the preparation of trading strategies for all transactions of financial derivatives.

B. The personnel are in charge of establishing position, collecting relevant market information, understanding relevant rules and regulations to determine trends and risk and prepare the operational strategies as the resource for making transactions.

ii. Personnel responsible for settlement

A. The personnel are in charge of the settlement of transactions for financial derivatives. The personnel shall also be in charge of monitoring cash flows periodically to ensure that the transactions will be settled as scheduled.

B. The personnel are in charge of the execution of the appraisal procedures for financial derivatives.

iii. Personnel responsible for confirmation

A. The personnel are in charge of evaluating whether the transactions of derivatives are consistent with established operational strategies and authorization.

B. The personnel are in charge of accounting management and evaluations on transactions. The personnel shall record the overall profit or loss with respect to the transactions and the relevant information in the financial statements correctly and accurately and publicly disclose the information in

compliance with the relevant regulations and laws announced by the Securities and Futures Bureau under the Financial Supervisory Commission, R.O.C. (Taiwan). Periodically the personnel shall evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the Company's permitted scope of tolerance.

(5) Performance evaluation

The responsible personnel shall record the detailed information (including the amounts, the exchange rates, the banks, and the maturity date) in the transaction statements to control the overall status of profit/loss made by the transactions. The responsible personnel shall provide the exchange rate profit/loss per month, per quarter, per 6 months, and per year.

(6) Limits and levels of authorization

i. Derivative transactions shall be subject to approval by the Chairman.

The Chairman may, according to the total amount of each derivative contract, authorize the designated senior executives to conduct the transaction, but the authorize amount for the total amount of each contract shall not exceed US\$2 million.

ii. Limits and levels of authorization for non-hedging purpose

Financial derivatives are not used for the above hedging purposes. The relevant transactions shall be submitted to the Board of Directors for approval first before the execution.

iii. The limits and levels of authorization for non-hedging purpose is same as the limits and levels of authorization for hedging purpose.

(7) Total amounts of derivatives contracts and the maximum loss limit

i. The quota on the transactions for hedging purpose

The cumulative balance of the total outstanding amount of all the Company's derivative contracts, at any point in time, shall not exceed 50% of the company's net value at the time.

ii. The maximum loss limit

For derivative transactions, the maximum loss limits are as follows:

(1) Each transaction: 15% of the contract amount.

(2) All transactions: 15% of the total contract amount is taken as the upper limit.

2. Measures of Risk Management

(1) Credit Risk Management

Owing to the vulnerability of operating financial derivatives caused by the changes of market factors, the credit risk management shall be in compliance with the following principles:

i. Transaction counterparties: The transaction counterparties shall be confined to renowned foreign/domestic financial institutions. The responsible personnel

shall monitor each counterparty's credit status to prevent the transactions from being concentrated on one specific counterparty.

- ii. Transaction items: The transaction items shall be confined to the items provided by renowned foreign/domestic financial institutions.

(2) Market Risk Management.

- i. The operation shall be confined to public foreign exchange transactions provided by banks.
- ii. The responsible personnel shall properly evaluate possible losses or possibilities of having a loss and prepare appropriate measures.

(3) Liquidity Risk Management

In consideration of liquidity, the derivative commodities transacted by the Company shall be selected from among those with high liquidity, and the responsible personnel shall monitor the market size and the liquidity of each derivative commodity. The financial institution entrusted to conduct the transaction must be able to get hold of the relevant information and is able to conduct transactions on any market at any time.

(4) Cash Flow Risk Management

In consideration of stable working capital, the Company shall basically conduct derivatives transactions by using self-owned fund and take into account the capital calls forecast for the next three months when deciding the amount to be applied to conduct derivatives transactions.

(5) Operational Risk Management

- i. The transactions shall be conducted within the relevant authorized amount in full compliance with the procedure for operation and put under internal control.
- ii. The personnel conducting derivatives must not act concurrently as the personnel responsible for making the relevant verification and delivery and vice versa.
- iii. The personnel responsible for weighing, monitoring and controlling the risks and the personnel provided in item 2 of this subparagraph must be serving in different departments of the Company and they must report to a high-ranking managerial officer who is authorized by the Board of Directors.
- iv. The positions taken by derivatives transaction shall be evaluated at least once a week except hedging transactions which have been conducted to meet business needs and which shall be evaluated twice a month. The evaluation report shall be submitted to the relevant high-ranking managerial officer authorized to do so by the Board of Directors.

(6) Legal Risk Management

- i. The responsible personnel shall ensure each transaction counterparty has acquired the authorization and the legality of operating financial derivatives.
- ii. Documents to be entered into by and between the Company and financial institutions must be examined in advance by the legal compliance personnel.

3. Internal Audit Systems

- (1) The internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adhere to these Operational Procedures. The internal audit personnel shall also analyze the transaction cycles and prepare a report accordingly. If any material violation is discovered, all members of the Audit Committee shall be notified by written notification.
- (2) The internal audit personnel shall submit the audit report in conjunction with the annual internal audit performance report to the Securities and Futures Bureau. The performance of corrective action in response to the irregularities shall also be submitted and declared to the Securities and Futures Bureau no later than last day of May of the ensuing year.

4. Methods for Periodical Evaluation

- (1) The Financial Department shall ask the financial institutions who have banking relationship with the Company to provide the evaluation reports and the itemized information of each financial commodity which has not become due.
- (2) The positions taken by derivatives transactions shall be evaluated at least once a week except for hedging transactions which have been conducted to meet business needs and which shall be evaluated twice a month. The evaluation report shall be submitted to the relevant high-ranking managerial officer authorized by the Board of Directors.
- (3) The Board of Directors shall authorize high-ranking managerial officers to supervise and manage the acceptability limits on risks at any time. The officers shall evaluate whether the recent measures of risk management are appropriate and whether the operation is in compliance with the relevant laws and regulations by the competent authority and these Operational Procedures. The officers shall report to the Board of Directors upon finding of any irregularity in the status of transactions and the profit and loss status and take proper measures in response.
- (4) The Financial Department shall report to the Board of Directors about the performance of the operation of trading financial derivatives in the previous quarter per quarter. This information is for the Board of Directors who shall evaluate that the performance is in compliance with the existing management/hedging strategies and whether the risk is undertaken is within the company's permitted scope of tolerance.
- (5) The responsible personnel shall provide the exchange profit/loss in accordance with market prices per month, per quarter, per 6 months, and per year and record the above information in the financial statements.

5. Principles for Monitoring Derivatives Trading by the Board of Directors

- (1) The Board of Directors shall designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risk. The principles for monitoring derivatives trading are shown as follows:

- i. Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with these Regulations and the procedures for engaging in derivatives trading formulated by the company.
 - ii. When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report immediately made to the Board of Directors; where the Company has independent directors, an independent director shall be present at the meeting and express an opinion.
- (2) Periodically evaluate whether derivatives trading performance is consistent with established operational and hedging strategies and whether the risk undertaken is within the company's permitted scope of tolerance.
6. The Company shall report to the soonest meeting of the board of directors after it authorizes the relevant personnel to handle derivatives trading in accordance with its Procedures for Engaging in Derivatives Trading.
7. The Company engaging in derivatives trading shall establish the Log Book for Derivatives in which details of the types and amounts of derivatives trading engaged in, Board of Directors approval dates, and the matters required to be carefully evaluated under subparagraph 2 of paragraph 4, item 1 of subparagraph 1 of paragraph 5, and subparagraph 2 of paragraph 5, of this Article shall be recorded in detail in the LogBook for Derivatives.

Article 9 Operating Procedures for Mergers, Split off, Acquisitions, and Transfer of Shares

1. Appraisal Procedures and Operating Procedures

- (1) The Company that conducts a merger, demerger, acquisition, or transfer of shares shall engage a CPA, attorney, or securities underwriter to discuss the proposed schedule and establish the Task Force which shall take the responsibility for execution in compliance with the provisions of relevant regulations and laws. Prior to convening the Board of Directors to resolve on the matter, the Company shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for deliberation and passage. However, the requirement of obtaining an aforesaid opinion on reasonableness issued by an expert may be exempted in the case of a merger by the Company of a subsidiary in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, and in the case of a merger between subsidiaries in which the Company directly or indirectly holds 100 percent of the respective subsidiaries' issued shares or authorized capital.
- (2) The Company shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, acquisition, or transfer of shares prior to the shareholders' meeting and include it along with the expert opinion referred to in subparagraph 1 of paragraph 1, of this Article when sending shareholders notification of the shareholders' meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a

shareholders' meeting to approve the merger, demerger, or acquisition, this restriction shall not apply. Additionally, where the shareholders' meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders' meeting, the companies participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders' meeting.

2. Other Items to Note

(1) Convening the meeting of the Board of Directors and the date of shareholders' meetings

- i. A company participating in a merger, demerger, or acquisition shall convene a board of directors meeting and shareholders' meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.
- ii. A company participating in a transfer of shares shall call a board of directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.
- iii. When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for 5 years for reference:
 - A. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to the disclosure of the information.
 - B. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a Board of Directors meeting.
 - C. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of Board of Directors meetings.
- iv. When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall, within 2 days counting inclusively from the date of passage of a resolution by the board of directors, report (in the prescribed format and via the Internet-based information system) the information set out in subitem A and B of the preceding item to the FSC for recordation.

- v. Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the company(s) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of the preceding two subparagraphs.

(2) Confidentiality Agreements

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

(3) Principles for determining or changing share exchange ratio and acquisition price

- i. Prior to convening the Board of Directors (both companies involved in a merger, demerger, acquisition, or transfer of shares) to resolve on the matter, the involved companies shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the shareholders' meetings.
- ii. The share exchange ratio or acquisition price shall not be arbitrarily altered unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:
 - (1) Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity-based securities.
 - (2) An action, such as disposal of major assets, that affects the company's financial operations.
 - (3) An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
 - (4) An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
 - (5) An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
 - (6) Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

(4) Necessary content shall be recorded in the contracts

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

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

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

- (6) Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with the non -public company whereby the latter is required to abide by the provisions of subparagraph 1, 2, and 5 of paragraph 2, of this Article.

Article 10 Disclosure Procedures for Public Disclosure of Information

1. The items and standards required to be publicly announced:
- (1) Acquisition or disposal of real 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.
 - (2) Merger, demerger, acquisition, or transfer of shares.
 - (3) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.
 - (4) Where 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:

- i. For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.
 - ii. For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.
 - 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.
 - 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.
 - 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 investment in the mainland China area reaches 20 percent or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:
 - A. Trading of domestic government bonds.
 - B. 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.
 - C. Trading of bonds under repurchase/resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
- (5) The amount of transactions above shall be calculated as follows:
- i. The amount of any individual transaction.
 - 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.
 - 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.

- iv. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.
 - v. Within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Procedures need not be counted toward the transaction amount
2. The time limits on public announcements and reports:
- The Company acquiring or disposing of assets shall publicly announce and report the relevant information where the assets comply with one of the conditions listed in paragraph 1 of this Article and the transaction amount reaches the standard of public announcement within 2 days counting inclusively from the date of occurrence of the event.
3. The procedures for public announcement and report of relevant information:
- (1) The Company acquiring or disposing of assets shall publicly announce and report the relevant information on the website designated by the Securities and Futures Bureau, Financial Supervisory Commission R.O.C. (Taiwan).
 - (2) The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by itself and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.
 - (3) When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowledge of such error or omission.
 - (4) Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with the preceding article, a public report of relevant information shall be made on the information reporting website designated by the Securities and Futures Bureau within 2 days counting inclusively from the date of occurrence of the event:
 - i. Change, termination, or rescission of a contract signed in regard to the original transaction.
 - ii. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
 - iii. Change to the originally publicly announced and reported information.
 - (5) Information required to be publicly announced and reported in accordance with the provisions of this Article on acquisitions and disposals of assets by a subsidiary of the Company that is not itself a public company in Taiwan shall be reported by the Company. The paid-in capital or total assets of the Company shall be the standard for which is subject to subparagraph 5 of paragraph 1, of this Article requiring a public announcement and regulatory filing in the event the type of transaction specified therein reaches 20 percent of paid-in capital or 10 percent of the total assets.

- (6) The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the Company's headquarters, where they shall be retained for 5 years except where another act provides otherwise.

Article 11 The acquisition or disposal of assets by the Company's subsidiaries should be subject to the provisions as follows:

1. The Company's subsidiaries shall duly enact the Operational Procedures for Acquisition or Disposal of Assets in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies which shall come into effect after being approved by the Board of Directors of the subsidiaries and being reported to a shareholders' meeting. The amendment of the Operational Procedures for Acquisition or Disposal of Assets shall be subject to mutatis mutandis application of the preceding regulations.
2. The Company's subsidiaries shall acquire and dispose of assets in accordance with the Procedures.
3. If the acquisition or disposal of assets by the Company's subsidiary reaches the reporting standard specified in Chapter 3 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and such subsidiary is not a domestic public company, this Company should publish and report for such subsidiary.
4. Where a subsidiary is required to make a public announcement and declaration, the 20% of paid-in capital or 10% of total assets used in the public announcement and declaration shall refer to the Company's paid-in capital or total assets.

Article 12 Punishment

Any employee violates the Regulations Governing the Acquisition and Disposal of Assets by Public Companies or these Operational Procedures shall be punished properly in Hanbook in accordance with the severity of the circumstances.

Article 13 Other Items to Note

1. The Company acquiring or disposing of assets reaching the standard required to place a public announcement and report to the competent authority where the transaction amount reaches 20 percent of the company's paid-in capital or NT\$300 million or more and its trading counterparties are actual related parties, it shall disclose in the notes section of financial statements the contents of the public announcement, and report to the shareholders' meeting.
2. If the opinions from the appraisal institutions or the certified public accountants contain false and concealed items, the company which shall place a public announcement in accordance with the provisions of the Securities and Exchange Act, the appraisal institutions and the certified public accountants will assume the legal liability.

Article 14 Any matters not set forth herein shall be governed by the applicable laws and regulations.

Article 15 Implementation and Amendments to Procedures

1. The Operational Procedures for Acquisition or Disposal of Assets shall be approved by more than half of all audit committee members and submitted to the Board of Directors for a resolution. If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the Procedures may be implemented and shall be reported to a shareholders' meeting for an approval if approved by more than two-thirds of all directors. The amendment of the Operational Procedures for Acquisition or Disposal of Assets shall be subject to mutatis mutandis application of the preceding regulations. The resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting. If a director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to the Audit Committee.
2. When the Procedures are submitted for discussion by the Board of Directors, 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.
3. Full articles promulgated on June 17, 2011.
 - 1st amendment conducted on June 29, 2012.
 - 2nd amendment conducted on May 20, 2013.
 - 3rd amendment conducted on May 30, 2014.
 - 4th amendment conducted on May 29, 2015.
 - 5th amendment conducted on May 19, 2017.
 - 6th amendment conducted on May 18, 2018.
 - 7th amendment conducted on May 16, 2019.
 - 8th amendment conducted on June 18, 2020.
 - 9th amendment conducted on June 29, 2021.

Appendices 6

TCI Co., Ltd. (“The Company”)

Endorsement Guarantee Management Measure

1. Purpose

This Measure has been established in order for the Company to comply with the external endorsement guarantee. This Measure is based on the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies,” and any matters not covered herein shall be governed by the relevant laws and regulations.

2. Scope of Applicability

The endorsement guarantee referred to in this Measure includes:

1. Financing endorsements/guarantees, including: (1) bill discount financing, (2) endorsement or guarantee made to meet the financing needs of another company, and (3) issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the Company itself.
2. Customs duty endorsement/guarantee: an endorsement or guarantee for the Company itself or another company with respect to customs duty matters.
3. Other endorsements/guarantees: endorsements or guarantees beyond the scope of the above two subparagraphs.
4. If the Company provides movable or immovable property as security for a loan from another company and creates a pledge or mortgage, the Company shall also comply with the provisions of these Regulations.

3. Responsible Units

Application unit, financial unit

4. Operational Risk

1. The target of the endorsement guarantee does not meet the required qualifications, violates the relevant laws and regulations, and is subject to disciplinary action by the competent authorities, which affects the Company's reputation.
2. The endorsement guarantee is not approved by the competent authority and submitted to the Board of Directors for resolution, violates the relevant laws and regulations, suffers disciplinary action by the competent authority, and affects the Company's reputation.
3. The amount of the endorsement guarantee exceeds the prescribed limit.
4. Failure to regularly track the operating and financial condition of the endorsed guarantee company will affect the Company's interest if the guaranteed company has financial problems.
5. The seal of endorsement and guarantee is not properly kept by a person designated by the Board of Directors and sealed in accordance with the Company's procedures, which violates relevant laws and regulations.
6. The endorsement guarantee is not immediately entered in the memorandum book as required.
7. Endorsement and guarantee cases that have expired, and was not closed and canceled in accordance with the regulations, which damaged the Company's interest.

8. Endorsement guarantees that fail to announce and declare within the prescribed time limit will be punished by the competent authority, which will affect the Company's reputation.

5. Operational Procedures

Article 1 Purpose

This method has been established in order for the Company to comply with the external endorsement guarantee. This Measure is based on the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies,” and any matters not covered herein shall be governed by the relevant laws and regulations.

Article 2 the Company may endorse the following companies

1. A company with which it does business.
2. A company in which the Company directly and indirectly holds more than 50 percent of the voting shares.
3. A company that directly and indirectly holds more than 50 percent of the voting shares in the Company.
4. Between companies in which the Company directly and indirectly holds more than 90 percent of the voting shares.

If a company is guaranteed by all shareholders in proportion to their shareholdings due to joint investment, the company is not subject to the restrictions of the preceding four items and may endorse the guarantee.

Article 3 Amount of Endorsement

1. The total amount of the Company's endorsement and guarantee shall not exceed 50% of the Company's most recent net financial statements.
2. The amount of the Company's guarantee to a single enterprise shall not exceed 20% of the Company's most recent net financial statements.
3. The amount of the guarantee endorsed by the Company directly or indirectly holding 90% or more of the voting shares shall not exceed 10% of the net value of the Company. However, the inter-company endorsement guarantee that the company directly and indirectly holds 100% of the voting shares is not limited to this.
4. The aggregate amount of guarantees that the Company and its subsidiaries as a whole may endorse shall not exceed 50% of the Company's most recent net financial statements.
5. The amount of guarantee endorsed by the Company and its subsidiaries to a single enterprise shall not exceed 30% of the Company's most recent net financial statements.
6. For business transactions, the amount of the endorsement guarantee shall not exceed the amount of business transactions between the two parties in the latest year. The transaction amount refers to the higher purchase or sale amount between the two parties.
7. The subsidiaries and parent companies referred to in this Measure shall be recognized in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

If the financial statements are prepared in accordance with International Financial Reporting Standards, the net worth refers to the equity attributable to the owners of the parent company as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 4 Decision-making and Authorization Levels of the Endorsement Guarantee

1. Before endorsing a guarantee, the Company shall carefully evaluate whether it is in compliance with the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies” and the provisions of these Regulations, and submit the evaluation results to the Board of Directors of the Company for a resolution; however, in order to meet the need for timeliness, the Board of Directors may authorize the Chairman to make a decision within 10% of the net value of the Company’s most recent financial statements, and then report it to the Board of Directors for ratification afterwards.
2. For companies in which the Company directly or indirectly holds more than 90% of the voting shares, the endorsement guarantee shall be submitted to the Company’s Board of Directors for resolution before it is made in accordance with Article 5, Paragraph 3. However, the inter-company endorsement guarantee that the company directly and indirectly holds 100% of the voting shares is not limited to this.
3. If the Company has established independent directors, they shall give full consideration to the opinions of each independent director in endorsing and guaranteeing others, and include the reasons for their agreement or disagreement in the board of directors’ minutes.
4. When the Company acts as a guarantor to a foreign company, the letter of guarantee issued by the Company shall be signed by a person authorized by the Board of Directors.

Article 5 Endorsement Procedure

1. In order to apply for an endorsement guarantee, the applicant should first submit the relevant financial information and state the purpose of the endorsement guarantee, the amount required, and the date of release of the guarantee, and fill out the “Application for Endorsement Guarantee” in writing for application.
2. When the Company handles the endorsement and guarantee matters, the financial unit should prepare the “Endorsement Guarantee Evaluation Report,” and submit it to the Chairman for approval and to the Board of Directors for a resolution before proceeding with the endorsement and guarantee. The “Endorsement Guarantee Evaluation Report” should contain the following items:
 1. Necessity and rationality of the endorsement guarantee.
 2. Whether the amount of the endorsement guarantee is still within the limit.
 3. For business relationship, the amount of endorsement and guarantee should be evaluated to see if it is within the limit of business transactions.
 4. Credit and risk assessment of endorsement.
 5. Effect on the Company’s operational risk, financial position and shareholders’ equity.
 6. Whether the collateral should be obtained and the appraised value of the collateral.

3. When the Company applies for an endorsement/guarantee, the Company shall obtain a guarantee note in the same amount if the endorsement/guarantee is not issued by the Company's parent company or a subsidiary, set up collateral for movable or immovable property if necessary, and evaluate quarterly whether the value of the collateral is equivalent to the balance of the endorsement/guarantee, and provide additional collateral if necessary. If the debtor can provide a personal or corporate guarantee of sufficient strength and credit in lieu of collateral, the Board of Directors may refer to the "Endorsement Guarantee Evaluation Report" of the financial unit. If a company is used as a guarantee, attention should be paid to whether the articles of incorporation provide for a guarantee.
4. All collateral, except land and marketable securities, shall be insured against fire, and the amount of insurance shall not be less than the replacement cost of the collateral, and the insurance policy shall be endorsed in favor of the Company. The name, quantity, location and policy conditions of the subject matter contained in the insurance policy shall be consistent with the "Endorsement Guarantee Evaluation Report" of the Company.
5. The Company shall establish an "Endorsement Guarantee Memorandum Book" to record the details of the subject of endorsement and guarantee, the amount, the date of approval by the Board of Directors or decision by the Chairman, the date of endorsement guarantee, and the matters that should be carefully evaluated in accordance with the preceding paragraph.
6. If the target of the endorsement is a subsidiary whose net worth is less than one-half of the paid-in capital, the Company shall strengthen risk control, order the subsidiary to propose specific improvement plans, regularly track its operating and financial status, and report to the Board of Directors on a quarterly basis, and take necessary measures as appropriate. If the stock of a subsidiary has no par value or has a par value other than NT\$10 per share, the paid-in capital shall be the sum of the capital stock plus capital surplus - issue premium.
7. If the Company's endorsement guarantee is necessary for business purposes and exceeds the limit set forth herein, and if the conditions set forth herein are met, the Board of Directors shall agree and more than half of the directors shall jointly and severally guarantee the Company's potential losses arising from the excess, and amend the "Endorsement Guarantee Management Measure" and report to the shareholders' meeting for ratification. If the shareholders' meeting does not agree, a plan shall be formulated to eliminate the excess within a certain period of time.
8. In the event that the Company's endorsement does not comply with the provisions of these Regulations or the amount exceeds the limit due to changes in circumstances, the Company shall formulate an improvement plan, send the relevant improvement plan to each independent director, and complete the improvement according to the schedule of the plan.
9. The Company shall assess or recognize contingent losses on endorsement of warranties and disclose endorsement of warranties in its financial statements as appropriate, and provide relevant information to the certifying accountant to perform the necessary audit procedures.

Article 6 Seal Use and Management Procedures

The Company shall use the seal registered with the Ministry of Economic Affairs as the seal for endorsement guarantee, and such seal shall be kept by a special officer approved by the Board of Directors, and the seal shall be used to seal or issue instruments in accordance with the “Seal Use Management Measures.”

In the case of an endorsement of a foreign company, the letter of guarantee issued by the Company shall be signed by the Chairman or other authorized person as authorized by the Board of Directors.

Article 7 Management Procedures for Endorsement Guarantee of Subsidiaries

1. If a subsidiary of the Company intends to endorse or provide guarantees for others, it shall establish the “Endorsement Guarantee Management Measures” in accordance with the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies” and submit them to the shareholders’ meeting for approval after they are approved by the Board of Directors of the subsidiary, and the same applies to any amendments.
2. When a subsidiary applies for an endorsement guarantee, it shall follow the provisions of the “Endorsement Guarantee Management Measures” established by the subsidiary.
3. If a subsidiary is not a public company, it should notify the parent company on the day of the issuance of the endorsement or guarantee, and report the amount, object, and term of the endorsement or guarantee for the previous month to the parent company by the 5th of the following month, if the endorsement or guarantee meets the announcement and reporting standards set forth in the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.”

Article 8 Announcement and Reporting Procedures

After the Company’s public offering, the following regulations shall be followed:

1. Before the 10th of each month, the Company shall report the balance of the guarantees endorsed by the Company and its subsidiaries for the previous month to the information reporting website designated by the Financial Supervisory Commission on a monthly basis in accordance with the prescribed format.
2. In addition to reporting the balance of the monthly endorsement guarantee, if the amount of the endorsement guarantee reaches one of the following standards, the endorsement guarantee shall be reported within 2 days from the date of occurrence of the fact.
 1. The balance of the Company’s and its subsidiaries’ endorsement and guarantee amounting to at least 50% of the Company’s most recent net financial statements.
 2. The balance of the Company’s and its subsidiaries’ endorsement of a single enterprise amounting to at least 20% of the Company’s most recent net financial statements.
 3. The aggregate amount of guarantees endorsed by the Company and its subsidiaries to a single enterprise of at least NT\$10 million and the aggregate amount of guarantees endorsed by the Company, the carrying amount of investments accounted for under the equity method, and the balance of loans of funds reached at least 30% of the net value of the Company’s most recent financial statements.

4. The amount of the new endorsement guarantee by the Company or its subsidiaries reaches at least NT\$30 million and at least 5% of the Company's most recent net financial statements.
3. If a subsidiary of the Company is not a domestic public company, the Company shall announce and report the matters required by the preceding paragraph 4 for that subsidiary.
4. The date of occurrence of a fact shall mean the date of execution of the transaction, the date of payment, the date of resolution of the Board of Directors, or the date of other sufficient information to determine the counter party and the amount of the transaction, whichever is earlier.

Article 9 Internal Management

The Company's internal auditors shall audit the "Endorsement Guarantee Management Measures" and its implementation at least quarterly and make written records of such audits.

Article 10 Penalties for Violation of these Measures by Managers and Organizers

If the manager and the organizer violate this Measure and if a major violation is found, the Human Resources Division shall, based on the evidence provided by the organizer or the audit unit, evaluate the severity of the violation and punish the individual in accordance with the Company's relevant disciplinary regulations.

Article 11 Implementation and Amendment

1. If any director expresses dissenting opinion and the dissenting opinion is recorded or stated in writing, the Company shall send the dissenting opinion to the independent directors and submit it to the shareholders' meeting for discussion, and the same applies to any amendment.
2. When these Measures are submitted to the Board of Directors for discussion, the opinions of the independent directors shall be fully considered, and their definite opinions and reasons for objections shall be included in the minutes of the Board of Directors.

6. Control Points

1. The target of the endorsement shall meet the required qualifications
2. The endorsement shall be approved by the supervisor and submitted to the Board of Directors for resolution before the endorsement is made.
3. In the case of endorsement and guarantee, the risk shall be evaluated and records of the evaluation shall be kept and approved by the Chairman or the Board of Directors before proceeding. If approved by the Chairman, the approval must be submitted to the most recent Board of Directors for ratification.
4. The amount of the endorsement guarantee shall not exceed the prescribed limit.
5. The Company shall regularly track the operating and financial status of the endorsing guarantee company and report the evaluation results to the responsible supervisor.
6. The seal of endorsement guarantee shall be designated by the Board of Directors for safekeeping and shall be used in accordance with the Company's procedures. The same applies when there are changes.

7. The endorsement guarantee shall be entered in the memorandum book immediately in accordance with the regulations.
 8. Endorsement guarantee cases that have expired shall be closed and canceled in accordance with the regulations.
 9. Endorsements should be made in accordance with the prescribed time limit for the announcement of reporting matters
 10. If the relevant personnel violate the laws and regulations or the Company's procedures when handling endorsement and guarantee operations, they shall be punished.
 11. The effect of an endorsement guarantee transaction must be expressed in the financial statements
7. Use of Information
1. Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies
 2. Use of Seal Management Measures
8. Use of Forms
1. Endorsement Guarantee Application
 2. Endorsement Assurance Evaluation Report
 3. Endorsement Guarantee Memorandum Book
9. This Measure shall be effective upon the approval of the shareholders' meeting and shall be amended as well.
10. This Measure was established on June 17, 2011.
The first amendment was made on May 20, 2013.
The second amendment was made on May 30, 2014.

Appendices 7

TCI Co., Ltd. (“The Company”) **Management Measures of Loans to Others**

1. Purpose

This Measure has been established in order for the Company to comply with loans to others. This Measure is based on the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies,” and any matters not covered herein shall be governed by the relevant laws and regulations.

2. Scope of Applicability

This Measure applies to the lending of funds between companies or firms for business transactions or short-term financial needs.

3. Responsible Units

Application unit, financial unit, legal unit

4. Operational Risks

1. The target of the loan does not meet the required qualifications, violates the relevant laws and regulations, and is subject to disciplinary action by the competent authorities, which affects the Company’s reputation.
2. The loan is not approved by the competent authority and submitted to the Board of Directors for resolution, violates the relevant laws and regulations, suffers disciplinary action by the competent authority, and affects the Company’s reputation.
3. The amount of the loan exceeds the prescribed limit.
4. Failure to regularly track the operating and financial condition of the counter party of the loan will affect the Company’s interest if the guaranteed company has financial problems.
5. The loan is not immediately entered in the memorandum book as required.
6. Loans that fail to announce and declare within the prescribed time limit will be punished by the competent authority, which will affect the Company’s reputation.

5. Operational Procedures

Article 1 Purpose

This Measure has been established in order for the Company to comply with loans to others. This Measure is based on the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies,” and any matters not covered herein shall be governed by the relevant laws and regulations.

Article 2 Entities to which the Company May Loan Funds

In accordance with Article 15 of the Company Act, the funds of the Company shall not be loaned to shareholders or any other person except in the following circumstances:

1. Where an inter-company or inter-firm business transaction calls for a loan arrangement.
2. Where an inter-company or inter-firm short-term financing facility is necessary. The amount of financing shall not exceed 40% of the loan and the net value of the

enterprise. The term “short-term” as used in the preceding paragraph is a time period of one year. Where the Company’s operating cycle exceeds one year, the term of “short-term” means one operating cycle. The term “financing amount” means the cumulative balance of the Company's short-term financing.

The lending of funds between foreign companies in which the Company directly or indirectly holds 100% of the voting shares shall not be subject to the restrictions in the preceding paragraph 2. However, the limit and period of loan of funds shall be set in accordance with Articles 4 and 5 of this Measure.

Article 3 Evaluation Criteria for Lending Funds to Others

1. Lending of funds by companies or firms with which the Company has business dealings. The transaction amount refers to the higher purchase or sale amount between the two parties.
2. Short-term financial transactions between a company or firm and the Company shall not be permitted except in one of the following circumstances:
 1. Companies in which the Company directly or indirectly holds more than 50% of the voting shares have a need for short-term financing for the purchase of materials or working turnover.
 2. The company directly or indirectly owns more than 50% of the Company’s voting shares, and has short-term financing needs for material purchases or working turnover.
3. The subsidiaries and parent companies referred to in this Measure shall be recognized in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
4. If the Company’s financial statements are prepared in accordance with International Financial Reporting Standards, the net worth referred to herein refers to the equity attributable to the owners of the parent company as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 4 The Aggregate Amount of Loans and the Maximum Amount Permitted to a Single Borrower

1. When the Company lends funds to a company or firm with which it has business dealings, the total amount of the loan shall not exceed 20% of the Company’s most recent net financial statements. The amount of loan from a single enterprise shall not exceed the amount of business transactions between the two parties in the most recent year and shall not exceed 20% of the net value of the Company’s most recent financial statements.
2. Where funds are lent to a company or business with a short-term financing need, the accumulated amount of such loans shall not exceed 20% of the net worth of the Company. The amount of loan from a single enterprise shall not exceed 20% of the Company’s most recent net financial statements.
3. The aggregate of the amount of loans and business transactions with companies or firms and the total amount of short-term financing facilities and other transactions with companies or firms shall not exceed 40% of the Company’s latest net financial statements. The amount of loan from a single enterprise shall not exceed 20% of the Company's most recent net financial statements.

Article 5 Duration of loans and calculation of interest

1. The term of the loan shall not exceed one year at a time. If there is still a need for funds, the amount of the original loan shall be repaid first and then re-submitted to the Board of Directors for approval.
2. The interest rate shall be calculated on a monthly basis, with the end of each month as the interest rate benchmark date. In the case of New Taiwan dollar, the interest rate shall not be lower than the minimum interest rate for short-term lending published by the Central Bank. In the case of foreign currency, the interest rate shall not be lower than the London Interbank Offered Rate (LIBOR) for that foreign currency or the minimum interest rate for that foreign currency among major banks.

Article 6 Levels of Decision Making and Authorization to Lend Funds to Others

1. Before lending funds, the Company shall carefully evaluate whether it is in compliance with the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies” and the provisions of these Measures, and submit the evaluation results to the Board of Directors of the Company for resolution in accordance with Article 7, and shall not authorize others to make decisions.
2. When fund lending is contemplated between the Company and its parent company or when fund lending to Subsidiaries is contemplated by the Company, an approval from the Board of Directors shall be obtained, and the Chairman shall be authorized to handle the matter within the specific amount of fund lending to the same party approved by the Board of Directors and the lending is authorized in installment or revolver within one year.
3. Except as provided in Articles 2 and 4, the Company or its subsidiaries may not lend funds to a single enterprise in excess of 10% of the Company’s most recent net financial statements.
4. If the Company has independent directors, it shall give full consideration to the opinions of each independent director when lending funds to others, and include the reasons for their agreement or objection in the board of directors' minutes.

Article 7 Procedures for Handling Loans of Funds to Others

1. In order to apply for a loan of funds, the company or firm should first submit the relevant financial information and state the purpose of the loan, the amount required, and the repayment date, and fill out the “Application for Loan of Funds” in writing.
2. In the event of a loan of funds, the financial unit of the Company shall prepare an “Evaluation Report on Loan of Funds” and submit it to the Chairman for approval and to the Board of Directors for resolution before proceeding with the loan. The "Evaluation Report on Loan of Funds" shall include the following:
 1. Necessity and rationality of the loan.
 2. Whether the amount of the endorsement guarantee is still within the limit.
 3. For business relationship, the amount of loan should be evaluated to see if it is within the limit of business transactions.
 4. Credit and risk assessment of loan.
 5. Effect on the Company’s operational risk, financial position and shareholders’ equity.

6. Whether the collateral should be obtained and the appraised value of the collateral.
3. When the Company makes a loan of funds to a person other than the Company's parent company or a subsidiary, the Company shall obtain a guarantee note in the same amount and, if necessary, create a mortgage or pledge of movable or immovable property, and evaluate quarterly whether the value of the collateral is equivalent to the balance of the loan of funds and, if necessary, provide additional collateral. If the debtor is able to provide personal or corporate guarantees of sufficient strength and credit in lieu of collateral, the Board of Directors may refer to the "Evaluation Report on Loan of Funds" of the financial unit. If a company is used as a guarantee, attention should be paid to whether its articles of incorporation provide for the provision of guarantees.
4. All collateral, except land and marketable securities, shall be insured against fire, and the amount of insurance shall not be less than the replacement cost of the collateral, and the insurance policy shall be endorsed in favor of the Company. The name, quantity, location and policy conditions of the subject matter contained in the insurance policy shall be consistent with the "Evaluation Report on Loan of Funds" of the Company.
5. After the resolution by the Board of Directors, the finance unit shall prepare the IOU or contract, and after examination by the legal unit, the contract shall be signed by both parties and filed in accordance with the "Seal Use Management Measures."
6. After issuing the IOU or contract, the borrower will apply for funding and credit the bank account of each borrowing company, and at the same time retrieve the relevant documents from the bank and make accounts on the same day, and send the summary to the borrowing company for verification at the end of each month.
7. The Company shall establish an "Loan of Funds Memorandum Book" to record the details of the subject of loan of funds, the amount, the date of approval by the Board of Directors or decision by the Chairman, the date of the loan, and the matters that should be carefully evaluated in accordance with the preceding paragraph.
8. If, due to changes in circumstances, the Company does not comply with the provisions of these Measures or the balance exceeds the limit, the Company shall formulate an improvement plan, send the relevant improvement plan to each independent director, and complete the improvement according to the schedule of the plan.
9. The Company shall evaluate the status of loan of funds and provide an adequate allowance for bad debts, and shall make appropriate disclosures in the financial statements and provide relevant information to the certifying accountant to perform the necessary audit procedures.

Article 8 Announcement and Reporting Procedures

1. Before the 10th of each month, the Company shall report the balance of the funds loaned by the Company and its subsidiaries for the previous month to the information reporting website designated by the Financial Supervisory Commission on a monthly basis in accordance with the prescribed format.
2. In addition to reporting the balance of the monthly loan, if the amount of the loan reaches one of the following standards, the loan shall be reported within 2 days from the date of occurrence of the fact.

1. The aggregate balance of loans to others by the Company and its Subsidiaries reaches 20% or more of the Company's net worth as stated in its latest financial statement.
2. The balance of loans by the Company and its Subsidiaries to a single enterprise reaches 10% or more of the Company's net worth as stated in its latest financial statement.
3. The amount of new loans of funds by the Company or its Subsidiaries reaches NT\$10 million or more, and reaches 2% or more of the Company's net worth as stated in its latest financial statement.
3. If the subsidiary of the Company is not a domestic public company, the Company shall be responsible for any matters that should be announced and reported in the preceding two paragraphs.
4. The date of occurrence of the facts referred to herein shall mean the date of execution of the transaction, the date of payment, the date of resolution of the Board of Directors, or the date of other sufficient information to determine the counter party and the amount of the transaction, whichever is earlier.

Article 9 Procedures for Managing the Lending of Funds to Others by Subsidiaries

1. If a subsidiary of the Company intends to lend funds to others, it shall establish "Management Measures of Loans to Others" in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" and submit them to the shareholders' meeting and the parent company after they are approved by the Board of Directors of the subsidiary, and the same applies to amendments.
2. When a subsidiary lends funds to others, it shall follow the "Management Measures of Loans to Others" established by the subsidiary.
3. If a subsidiary is not a public company, and if the lending of funds meets the standards for public announcement and reporting set forth in the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies," it should report the amount, target, and duration of the lending of funds for the previous month to the parent company on a monthly basis by the 5th of the following month, and the parent company will handle the announcement and reporting on its behalf.

Article 10 Subsequent Measures for Management of Loans, and Procedures for Handling Delinquent Creditor's Rights

1. After each loan is made, the financial unit shall keep a written record of the changes in the financial, business and credit status of the borrower and its guarantors and the changes in the value of the collateral.
2. In the event of significant changes, the General Manager and related authorities should be notified immediately to handle the situation as soon as possible.
3. When the borrower repays the loan before maturity or upon maturity, the borrower should repay the loan together with the principal plus interest before returning the loan or guarantee note or applying for mortgage or pledge cancellation.

4. If the borrower fails to repay the loan by the due date, the Company may take action against the collateral or guarantor provided by the borrower and seek reimbursement in accordance with the law.

Article 11 Internal Management

The Company's internal auditors shall audit the "Management Measures of Loans to Others" and its implementation at least quarterly and make written records of such audits, and shall immediately notify each audit committee in writing of any significant irregularities.

Article 12 Penalties for Violation of these Measures by Managers and Organizers

If the manager and the organizer violate this policy, and if any major violations are found, they shall be punished in accordance with the relevant penalties of the Company.

6. Control Points

1. The target of the loan shall meet the required qualifications.
2. The loan shall be approved by the supervisor and submitted to the Board of Directors for resolution before the loan is made.
3. The amount of loan shall not exceed the prescribed limit.
4. The Company shall regularly track the operating and financial status of the counter parties of the loan, and report the evaluation results to the responsible supervisor.
5. The loan of funds shall be recorded in the memorandum book immediately in accordance with the regulations, stating the object of the loan, the amount, the date of the loan, the date of approval by the Board of Directors, and other required matters.
6. The loan of funds shall be announced and reported in accordance with the prescribed time limit.
7. The crediting of funds should be evaluated and an adequate allowance for doubtful accounts should be provided, and the information should be appropriately disclosed in the financial statements.

7. Use of Information

1. Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies
2. Use of Seal Management Measures

8. Use of Forms

Loan of Funds Memorandum Book

9. If any director expresses dissenting opinion and there is a record or written statement, the Company shall send the dissenting opinion to the directors and submit it to the shareholders' meeting for discussion, and the same applies to any amendment.

When these Regulations are submitted to the Board of Directors for discussion, the opinions of the independent directors shall be fully considered, and their definite opinions and reasons for objections shall be included in the minutes of the board of directors.

10. This Measure was established on June 17, 2011.

The first revision was made on May 20, 2013.

The second revision was made on May 30, 2014.

Appendices 8

TCI Co., Ltd. (“The Company”)

Rules of Procedure for Shareholders’ Meetings

Article 1 Legal Basis

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

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

Article 3 Convening Shareholders' Meetings, Shareholders' Meeting Notices, and Shareholders' Proposals

1. Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.
2. 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 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.
3. 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.
4. 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.
5. 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 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.

6. Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce that it will receive shareholder proposals, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.
7. Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in discussion of the proposal.
8. Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders' meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4 Proxy for Annual Shareholders' Meeting(s)

1. For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.
2. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company 5 days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.
3. After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 Meeting Time and Meeting Place

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

Article 6 Preparation of Documents (e.g., the attendance book)

1. This Company shall specify in its shareholders' meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.
2. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly

marked and a sufficient number of suitable personnel assigned to handle the registrations.

3. Shareholders and their proxies (collectively, "shareholders") shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.
4. The Company shall furnish the attending shareholders and their proxies (collectively, "shareholders") with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.
5. The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.
6. When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 7 The Chair and Non-voting Participants

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

Article 8 Documentation of a Shareholders' Meeting (Audio or Video)

1. The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure,

the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

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

Article 9 The Calculation of the Numbers of Shares & Meeting Processing

1. Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.
2. The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.
3. If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within 1 month.
4. When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

Article 10 Discussion of Proposals

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

sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

Article 11 Shareholder Speech

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

Article 12 Calculation of Voting Shares and Recusal System

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

Article 13 Votes on Aген Items, Inspection and Counting of Ballots

1. A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.
2. When the Company holds a shareholders' meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means (in accordance with the

- proviso of Article 177-1 of the Company Act regarding companies that shall adopt electronic voting: When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence). When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice.
3. A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.
 4. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.
 5. Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.
 6. In the resolution, if the chair of the meeting inquires and receives no objection, the motion is deemed passed, with equivalent force as a resolution by vote. If there is any shareholder objecting to an agenda item, it shall be put to vote by a poll in compliance with the provision mentioned in the preceding paragraph. If a shareholder attending a shareholders' meeting intends to propose an amendment or an alternative to a proposal not included in the meeting agenda, the proposal shall be seconded first and the proposer and seconder(s) shall collectively hold shares representing at least 1 percent of the total voting rights of issued shares of the Company.
 7. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
 8. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.
 9. Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has

been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 14 Election of Directors

1. The election of directors at a shareholders' meeting shall be held in accordance with the Rules for the Election of Directors adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected.
2. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 Article 15 Resolutions

1. Matters relating to the resolutions of a shareholders' meeting shall be recorded in the Minutes for Shareholders' Meeting. The Minutes for Shareholders' Meeting shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The Minutes for Shareholders' Meeting may be produced and distributed in electronic form.
2. The Company may distribute the Minutes for Shareholders' Meeting of the preceding paragraph by means of a public announcement made through the MOPS.
3. The Minutes for Shareholders' Meeting shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results, and shall be retained for the duration of the existence of the Company.
4. The methods by which resolutions were adopted shall be a poll of the shareholders case by case. The Minutes for Shareholders' Meeting shall accurately record the statistical tallies of the numbers of votes, the percentage of the numbers of votes, and the voting means the exercised by the shareholders (on-site voting, correspondence, or electronic means).

Article 16 Public Disclosure

1. On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders' meeting.
2. If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 Maintaining Order at the Meeting Place

1. Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.
2. The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."
3. At the place of a shareholders' meeting, if a shareholder attempts to speak through any

device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

4. When a shareholder violates the Rules of Procedure for Shareholders' Meetings and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 Recess and Resumption of a Shareholders' Meeting

1. When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
2. If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.
3. A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19 Supplementary Provisions

1. Any matters not set forth herein shall be governed by the applicable laws and regulations.
2. These Rules, and any amendments hereto, shall be implemented after approval from the Board of Directors first and adoption by shareholders' meetings.

Full articles promulgated on June 17, 2011.

1st amendment conducted on March 16, 2012.

2nd amendment conducted on May 30, 2014.

3rd amendment conducted on May 29, 2015.

4th amendment conducted on May 16, 2019.

Appendices 9

TCI Co., Ltd. (“The Company”)

Measures for Electing Directors

Article 1: these measures are hereby formulated in accordance with articles 21 and 41 of the code of practice on corporate governance of listed and OTC companies for the fair, just and public election of directors.

Article 2: unless otherwise provided by laws or regulations or the articles of association, the election of directors of this company shall be conducted in accordance with these procedures.

Article 3: in selecting directors of this company, consideration shall be given to the overall configuration of the board of directors. The composition of the board of directors shall consider diversification and formulate appropriate diversification policies based on its own operation, operation type and development needs, which should include but not limited to the following two criteria:

1. Basic conditions and values: gender, age, nationality, culture, etc.
2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industrial experience, etc.

The members of the board of directors shall generally possess the knowledge, skills and qualities necessary for the performance of their duties, and their overall abilities are as follows:

1. Operational judgment.
2. Ability of accounting and financial analysis.
3. Operation and management ability.
4. Crisis management capability.
5. Industrial knowledge.
6. International market view.
7. Leadership.
8. Decision making ability.

Directors shall have more than half of the seats, and shall not have a spouse or relatives within the second degree of kinship.

The board of directors of the company shall consider adjusting the composition of the board of directors based on the results of performance evaluation.

Article 4: the directors of the company shall meet the following conditions:

1. Honesty and steadiness.
2. Fair judgment.
3. Expertise.
4. Rich experience.
5. Ability to read financial statements.

In addition to the requirements of the preceding paragraph, at least one director of the company shall be an accountant or financial professional.

For the establishment of directors, reference shall be made to the independent director establishment of a public company and the regulations governing matters to be followed To appoint appropriate directors to strengthen the company's risk management and financial and operational control

System.

He shall have at least one seat with the directors, and shall not have a spouse or relatives within the second degree of kinship.

A director shall not concurrently serve as a director, manager or other officer of the company, and at least one of the directors shall

Having a domicile in the country to perform the supervisory function immediately.

Article 5: the qualifications of the company's independent directors shall comply with the provisions of articles 2, 3, and 4 of the regulations governing the establishment and observance of independent directors by public companies.

The appointment of independent directors of this corporation shall comply with the provisions of Articles 5, 6, 7, 8, and 9 of the regulations governing the establishment and observance of independent directors by public companies, and shall be handled in accordance with Article 24 of the code of practice for corporate governance of listed and OTC companies.

Article 6: the election of directors (including independent directors) of this corporation shall be conducted in accordance with Article 13 of the articles of association, article 192-1 of the company law, and article 26-3 of the securities and exchange law. In order to examine the qualifications, educational background, and the existence of any of the circumstances set forth in Article 30 of the company law of a director candidate, it is not allowed to arbitrarily add supporting documents of other qualifications, and the results of the examination shall be provided to shareholders for reference, so as to select a competent director. The procedure is as follows:

1. The company shall make a public announcement of the period for accepting the nomination of director candidates, the number of directors to be elected, the place for accepting the nomination and other necessary matters prior to the date of suspension of share transfer before the shareholders' meeting. The period for accepting the nomination shall not be less than 10 days.
2. The company may submit a list of candidates for directors in the following manner, and after the nomination committee has assessed that they meet the requirements for directors, they shall be submitted to the board of directors for resolution and elected by the shareholders' meeting:
 1. shareholders holding 1% or more of the total issued shares may submit a list of candidates for directors to the company in writing, and the number of nominations shall not exceed the number of directors to be elected.
 2. the nomination committee of the company shall nominate a list of director candidates, and the number of nominees shall not exceed the number of directors to be elected.
 3. other methods prescribed by the competent authority.
3. When the shareholders and the nomination committee provide a list of recommendations in accordance with the preceding paragraph, they shall attach the name, educational

background, experience of the nominee, the letter of commitment of the director (independent director) who is willing to serve after election, a statement that there are no circumstances under Article 30 of the company law, and other relevant supporting documents.

4. The nomination committee shall examine the nominees of directors and include them in the list of candidates for directors, except for any of the following:
 1. the nominating shareholders shall submit their nominations outside the acceptance period of the announcement.
 2. when the company suspends the transfer of shares in accordance with paragraph 2 or 3 of Article 165, the shareholding of the nominating shareholder does not reach 1%.
 3. the number of nominees exceeds the number of directors to be elected.
 4. the relevant supporting documents specified in paragraph 4 are not attached.

Article 7: deletion

Article 8: the election of directors of this company shall adopt the cumulative voting system. Each share shall have the same voting right as the number of directors to be elected. One person may be elected collectively or several persons may be allocated.

Article 9: the board of directors shall prepare an election ballot with the same number of directors to be elected, fill in their weights, and distribute it to the shareholders attending the shareholders' meeting. The registration of the electors may be replaced by the number of the attendance certificate printed on the election ballot.

Article 10: the voting rights of independent directors and non independent directors shall be calculated respectively according to the number of directors set forth in the articles of association. The directors who have obtained the votes representing the larger number of voting rights shall be elected in turn. If two or more directors have the same number of voting rights and exceed the specified number of directors, they shall be determined by drawing lots from those with the same number of voting rights. If they are not present, the chairman shall draw lots on their behalf.

Article 11: deletion

Article 12: before the election, the chairman shall designate a number of scrutineers and tellers who are shareholders to perform various duties. The ballot box shall be prepared by the board of directors and opened by the scrutineers in public before voting. After voting separately, the scrutineers shall open the ballot box.

Article 13: if the candidate is a shareholder, the elector shall fill in the "candidate" column of the election ticket with the name of the candidate and the shareholder account number; If the candidate is not a shareholder, the name of the candidate and the identity document number shall be filled out. However, if the government or legal person shareholder is an electee, the name of the government or legal person and the name of its representative shall be filled in the name column of the electee on the election ticket; If there are several representatives, the names of the representatives shall be added respectively.

Article 14: an election ticket shall be invalid in any of the following circumstances:

1. Ballot papers prepared by the board of directors are not required.
2. Those who put blank ballot papers into the ballot box.
3. Illegible or altered handwriting.

4. If the name of the electee is a shareholder, the account name and shareholder account number are inconsistent with the shareholder name book; If the name and ID card number of the electee who is not a shareholder are verified to be inconsistent.
5. In addition to filling in the account name (name) or shareholder account number (identity document number) of the candidate and the number of voting rights allocated, other words are included.
6. The name of the electee filled in is the same as that of other shareholders, but the shareholder account number or identity document number is not filled in for identification.

Article 15: deletion

Article 16: after the completion of voting, the votes shall be counted on the spot. The vote scrutineer shall monitor the results of the votes, and the chairman shall announce on the spot, including the list of directors elected and their voting rights.

The election tickets for the election matters referred to in the preceding paragraph shall be sealed and signed by the scrutineers, and kept properly for at least one year. However, where a shareholder has initiated an action under Article 189 of the company law, it shall be kept until the end of the action.

Article 17: the board of directors of the company shall issue a notice of election to the elected directors.

Article 18: where there are less than five directors due to the removal of directors for some reason, the company shall hold a by election at the most recent shareholders' meeting. However, if the number of directors is less than one-third of the number of seats set forth in the articles of association, the company shall, within 60 days from the date of the occurrence of the fact, convene an interim shareholders' meeting for by election.

Article 19: deletion

Article 20: Where the elected directors of this Corporation do not conform to the provisions of article 26-3 of the securities and Exchange Act, and the votes of the directors who do not conform to the provisions represent less voting rights, their election shall be invalid.

Article 21: The term of office of a director shall not exceed three years, but he may be re elected.

Article 22: when the term of office of a director expires and there is no time for re-election, his / her performance of duties shall be extended until the re-election of a director takes office. However, the competent authority may, within the limits of its authority, order the company to re elect; Those who fail to re-elect after the expiration of the time limit shall be dismissed of course.

Article 23: matters not specified in these Measures shall be handled in accordance with the company law, the securities and exchange law, the articles of association and relevant laws and regulations.

Article 24: the provisions of these Regulations shall be approved by the board of directors of this corporation and submitted to the shareholders' meeting for approval. The same shall apply to amendments.

Article 25: these measures were formulated in 2012.6.19

First revised in 2014.05.30

The second amendment was made in 2015.05.19

Appendices 10

TCI Co., Ltd.

Shareholding of Directors and the Minimum Shareholding Requirements

| Title | Name | Date Elected | Term | Current Shareholding Till the Date for Suspension of Share Transfer (May 1, 2022) | % |
|-------------------------|------------------------------------|--------------|---------|--|-------|
| Chairman | Yung-Hsian Lin | 2020.06.18 | 3 years | 2,436,405 | 2.06% |
| Director | Yang Guang Investment Co., Ltd. | 2020.06.18 | 3 years | 4,511,053 | 3.81% |
| Director | DyDo Group Holdings, INC. | 2020.06.18 | 3 years | 9,593,216 | 8.11% |
| Independent Director | Sung-Yuan Liao | 2020.06.18 | 3 years | 0 | 0% |
| Independent Director | Chen-Yi Kao | 2020.06.18 | 3 years | 0 | 0% |
| Independent Director | Shih-Ming Li | 2020.06.18 | 3 years | 0 | 0% |
| Independent Director | Shu-Min Ho | 2020.06.18 | 3 years | 0 | 0% |
| Total | | | | 16,540,674 | 13.98 |

Note:

- In accordance with the provisions of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, where the paid-in capital of the company is more than NT\$1 billion but less than NT\$2 billion, the total registered shares owned by all directors shall not be less than 7.5 percent of the total issued shares; the total registered shares owned by all supervisors shall not be less than 0.75 percent of the total issued shares. The shareholdings of independent directors elected by a public company shall not be counted in the total referred to in the preceding paragraph; if a public company has elected two or more independent directors, the share ownership figures calculated at the rates set forth in the preceding paragraph for all directors and supervisors other than the independent directors and shall be decreased by 20 percent.
- The amount of the total issued shares of the Company is NT\$1,182,608,300, and the number of the total issued shares is 1,182,608,300 till May 1, 2022. The minimum number of shareholding requirements for directors shall be 8,000,000 in compliance with the relevant law and regulations mentioned in the preceding paragraph.
- The number of the total shareholding of the Company's directors is 16,540,674 till the date for the suspension of share transfer, May 1, 2022. This number meets the shareholding requirements for directors in the relevant law and regulations.