



C SUN MFG. LTD

2022 Annual Shareholder's Meeting

**Meeting Agenda
(Translation)**

Date : June 9, 2022

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C Sun MFG. Ltd.

Meeting Procedure for 2022 Shareholders' Meeting

I.Call Meeting to Order (Report on Number of Shares Held by Attending Shareholders)

II.Chairperson's Remarks

III.Reporting Items

IV.Ratification Items

V.Discussion Items

VI.Election

VII.Other Proposals

VIII.Extempore Motions

IX.Adjournment

C Sun MFG. Ltd.

Meeting Agenda for 2022 Shareholders' Meeting

- I. Time: 9:00 AM, 9 June 2022 (Tuesday)
- II. Venue: Conference Room, No. 266, Sec. 1, Wenhua 2nd Rd., Linkou Dist., New Taipei City, Taiwan (R.O.C.)
- III. Convening Method of the Shareholders' Meeting: Physical shareholders' meeting
- IV. Chairperson's Remarks
- V. Reporting Items
 - (1) 2021 Business Report
 - (2) 2021 Audit Committee's Review Report
 - (3) Report on the Distribution of Remuneration of Employees and Remuneration of Directors for 2021
 - (4) Report on the Amendments to the Regulations for the Repurchase of Shares to Transfer to Employees
 - (5) Report on the Implementation Status of Treasury Shares
 - (6) Amendments to the "Rules of Procedure for Meeting of the Board of Directors"
 - (7) Other Reporting Items (Including A Report on Shareholders' Proposals)
- VI. Ratification Items
 - (1) 2021 Final Account Statements for Ratification
 - (2) Proposal of 2021 Earning Distribution for Ratification
- VII. Discussion Items
 - (I) Proposal of 2021 Capital Increase from Earnings
 - (II) Amendments to the "Articles of Association"
 - (III) Amendments to the "Rules of Procedure for Shareholders' Meeting"
 - (IV) Amendments to "Regulations for Endorsement and Guarantee"
 - (V) Amendments to "Procedures for the Purchase and Disposal of Assets"
 - (VI) Amendments to "Procedures for Loans to Others"
 - (VII) Amendments to "Procedures for Engaging in Derivative Transactions"
 - (VIII) Proposal for the Issuance of Restricted Stock Award
 - (IX) Proposal for the Private Offering of the Company's Ordinary Shares

VIII. Election

Election of the 18th Session of Directors and Independent Directors

IX. Other Proposals

Proposal for the Release of the Non-Competition Restriction on Directors and Their
Representatives

X. Extempore Motions

XI. Adjournment

III. Reporting Items

(I) 2021 Business Report

Explanation: For the 2021 business report, please see Attachment 1 (page 16) of the Handbook.

(II) 2021 Audit Committee's Review Report

Explanation:

- (1) The Company's 2021 final account report was certified by CPAs Li, Dian-Yi and Chiang, Tsai-Yen from PwC (Taiwan) and reviewed by the Audit Committee, and the auditor's report and the Audit Committee's review report were issued, respectively. Please see Attachment 2 (page 17) and Attachment 3 (page 18 to 41) of the Handbook.
- (2) Members of the Audit Committee are invited to read out the review report.
- (3) Submitted for review.

(III) Report on the Distribution of Remuneration of Employees and Remuneration of Directors for 2021

Explanation:

- (1) The Board of the Company passed the resolution related to the remuneration of employees of NT\$7,753,961 on March 2, 2022, and the performance bonuses of employees in 2021 have been appropriated and distributed quarterly, with an amount of approximately NT\$122,204,016, approximately NT\$129,957,977 on aggregate; the remuneration of Directors was NT\$17,446,412 for full distribution in cash.
- (2) There is no difference between the remuneration amount of employees and Directors proposed to be distributed by the Board and the estimated amount recognized as expenses for the year.

(IV) Report on the Amendments to the Regulations for the Repurchase of Shares to Transfer to Employees

Explanation: For the comparison table for the "Regulations for the Repurchase of Shares to Transfer to Employees," please refer to Attachment 4 (page 42) of the Handbook.

(V) Report on the Implementation Status of Treasury Shares

Explanation:

No.	Repurchase Tranche	9 th
1	Date passed by the Board	2021/5/25
2	Purpose of Repurchase	Transfer shares to employees
3	Period of Repurchase	2021/05/26 – 2021/07/25
4	Price Range of Repurchase (NT\$)	36.26 – 81.48
5	Volume of Estimated Repurchase (Share)	1,000,000
6	Category and Volume of Repurchased Shares	715,000 ordinary shares
7	Amount of Repurchased Shares	41,976,973
8	Average Repurchase Price Per Share (NT\$)	58.71
9	Volume of Shares Canceled and Transferred	715,000
10	Volume of the Cumulative Shareholding in the Company	0
11	Ratio of Volume of the Cumulative Shareholding in the Company to Total Issued Shares (%)	0%
12	Reason for Incomplete Execution	Considering the market system without affecting the stock price, the Company adopts the strategy of repurchase in batches subject to the changes in the stock price and the trading volume; therefore, the execution was incomplete.

(VI) Amendments to the “Rules of Procedure for Meeting of the Board of Directors”

Explanation: For the comparison table for the “Rules of Procedure for Meeting of the Board of Directors,” please refer to Attachment 5 (page 43) of the Handbook.

(VII) Other Reporting Items

- (1) Explanation: During the period for submitting proposals for the 2022 Annual Shareholders’ Meeting, no shareholder holding 1% of the total issued shares or above had submitted any proposal.

IV. Ratification Items

Proposed by the Board

(1) Proposal of 2021 Final Account Statements is Submitted for Ratification.

Explanation: (i) The Company's 2021 financial statements: including the balance sheet, statement of comprehensive income, statements of equity changes, statements of cash flows, and consolidated financial statements that were certified by CPAs; the financial statements and the business report were passed at the meeting of the Board on 2 March 2022 and reviewed by the Audit Committee.

(ii) For the 2021 business report, auditor's report, and the above financial statements, please see Attachment 1 (page 16) and Attachment 3 (page 18 to 41) of the Handbook.

(iii) Submitted for ratification.

Resolution:

(2) Proposal of 2021 Earning Distribution is Submitted for Ratification.

Explanation: (i) The earning status and distribution for 2021 is set out in the following table:

C Sun MFG. Ltd.
Table of Earning Distribution
2021

Unit: NT\$

Unit: NT\$

Item	Amount	
	Subtotal	Total
Undistributed earnings at the beginning of the year		107,968,155
Net profit after tax for the year		660,293,616
Items not adjusted according to the retained earnings under the item of profit or loss:		(13,977,111)
Actuarial profit or loss included in retained earnings	(11,585,338)	
Disposals of equity instruments at fair value through other comprehensive income	23,051,942	
Changes in affiliates recognized using the equity method	(25,443,715)	
The amount of net profit after tax for the year plus items other than net profit of the period included in the undistributed earnings for the year		646,316,505
Less: Provision of 10% statutory surplus reserve		64,631,651
Less: Provision of special surplus reserve – Adjustment items for shareholders' equity		(53,977,043)
Earnings available for distribution		743,630,052
Distribution item:		
Shareholders' dividends – Cash (distribution of NT\$3,014 per thousand shares)		456,568,977
Shareholders' dividends – Shares (distribution of 30.141607 shares per thousand shares)		45,656,897
Undistributed earnings at the end of the year		241,404,178

- (ii) After the cash dividends of NT\$456,568,977 (distribution of NT\$3,014 per thousand shares) are passed at the annual shareholders' meeting, the Board is authorized to otherwise set the ex-dividend day; announcements would be otherwise made in due course.
- (iii) Before the ex-dividend day, where the repurchase of the Company's shares, employee stock options, transfers to treasury shares to employees, or unsecured convertible corporate bond affected the number of the outstanding shares during the year, it is proposed that the shareholders' meeting may authorize the Board to discretionally adjust the dividend distribution rates based on the outstanding number of shares.
- (iv) The sum of fractional amounts less than NT\$1 arising from the calculation of cash dividend is appropriated to the income of the Company's Employee Welfare Committee.
- (v) Submitted for ratification.

Resolution:

V. Discussion Items

Proposed by the Board

(IX) Proposal of 2021 Capital Increase from Earnings for the Issuance of New Shares.

Explanation:

- (i) It is proposed to appropriate shareholders' dividends of NT\$45,656,897 from earnings for 2021 for a capital increase by way of issuance of new shares according to requirements under Article 240 of the Company Act; a total of 4,565,689 registered ordinary with a nominal value of NT\$10 per share is to be issued.
- (ii) Regarding the share distribution method for the capital increase from the shareholders' dividend by way of issuance of new shares, a right issue of 30.141607 shares per thousand shares is to be made for the capital increase from the shareholders' dividend based on the shareholding of shareholders stated in the member's registrar on the ex-dividend day. For fractional shares less than 1 share arising from the distribution, shareholders shall register for the round-up of odd lots within five days from the book closure day. The remaining fractional shares are to be discounted to cash based on the nominal value of shares, and the amount shall be round up to NT\$1. The Chairman shall be authorized to agree with particular persons to subscribe for such shares at nominal value to supplement.
- (iii) Before the ex-dividend day, where the repurchase of the Company's shares, employee stock options, transfers to treasury shares to employees, or unsecured convertible corporate bond affected the number of the outstanding shares during the year, it is proposed that the shareholders' meeting may authorize the Board to discretionally adjust the dividend distribution rates based on the outstanding number of shares.
- (iv) The rights and obligations of the new shares to be issued are equivalent to that of the existing shares.
- (v) After the proposal is passed by the shareholders' meeting and submitted to and approved by the competent authority, the Board shall be authorized to otherwise set the ex-dividend day.
- (vi) For matters related to the capital increase above, where alteration is required due to actual demand or after the review by the competent authority, the Board shall be authorized to handle at its discretion.
- (vii) Submitted for ratification.

Resolution:

Proposed by the Board

(II) Amendments to the “Articles of Association”

Explanation: For the comparison table for the “Articles of Association,” please refer to Attachment 6 (page 44 to 46) of the Handbook.

Resolution:

Proposed by the Board

(III) Amendments to the “Rules of Procedure for Shareholders’ Meeting”

Explanation: For the comparison table for the “Rules of Procedure for Shareholders’ Meeting,” please refer to Attachment 7 (page 47 to 50) of the Handbook.

Resolution:

Proposed by the Board

(IV) Amendments to “Procedures for the Purchase and Disposal of Assets”

Explanation: For the Comparison Table for “Procedures for the Purchase and Disposal of Assets” Before and After Amendments, please see Attachment 8 (page 51 to 67) of the Handbook.

Resolution:

Proposed by the Board

(V) Amendments to “Regulations for Endorsement and Guarantee”

Explanation: For the Comparison Table for “Regulations for Endorsement and Guarantee” Before and After Amendments, please see Attachment 9 (page 68 to 71) of the Handbook.

Resolution:

Proposed by the Board

(VI) Amendments to “Procedures for Loans to Others”

Explanation: For the comparison table for the “Procedures for Loans to Others,” please refer to Attachment 10 (page 72) of the Handbook.

Resolution:

Proposed by the Board

(VII) Amendments to “Procedures for Engaging in Derivative Transactions”

Explanation: For the Comparison Table for “Procedures for Engaging in Derivative Transactions” Before and After Amendments, please see Attachment 11 (page 73 to 74) of the Handbook.

Resolution:

(VIII) Proposal for the Issuance of Restricted Stock Award

Explanation:

1. To attract and retain professional talents required by the Company, provide incentives for employees, and improve employees' cohesiveness in the hope of jointly creating the maximum interests of the Company and shareholders, the Company offers the restricted stock award (RSA) in accordance with relevant requirements under Article 267 of the Company Act and the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" (the "Regulations for Offering and Issuance") promulgated by the Financial Supervisory Commission. For the offering regulations, please refer to Attachment 12 (page 75 to 77) of the Handbook.
2. The content of the intended RSA for offering is as follows:
 - (1) Total issue Amount: The total issue amount is NT\$12,000,000, with a par value of NT\$10 per share, totaled 1,200,000 shares.
 - (2) Issue Conditions:

Issue Price: NT\$0 per share.

Vesting Condition: Those who fulfill the year of service and performance conditions stated in the regulations for the RSA offering.

Category of the Share Issuance: Ordinary shares of the Company.

Handling methods for employees who fails to fulfill the vesting conditions or upon the occurrence of inheritance after being offered or subscribe the restricted stocks:

Handling methods for employees fail to fulfill the vesting conditions

For voluntarily separation, dismissal, lay off, death resulting from non-occupational disaster, leave without pay, transfer to affiliates, or personal performances failing to reach level A for the evaluation of employees within three years from the offer date, the Company will retrieve the unvested shares from the employees without compensation.

Share dividends and cash dividends distributed during the vesting period: The Company distributes such dividends to employees without compensation.

Before fulfilling the vesting conditions, the Company will retrieve the restricted stocks without compensation when employees violate the Company's offering regulations and terminate or cancel the proxy authorization of the Company.

Upon the occurrence of the following circumstances, the unvested RSA shall be handled according to the following methods:

For unvested RSA of those who are unable to continue assuming their positions due to physical disabilities resulting from occupational disasters, the Company will retrieve the RSA with no compensation from the effective date of separation.

For unvested RSA of those who passed away due to occupational disasters, upon the death of the employees, the unvested restricted shares shall be deemed fully vested. After completing necessary legal procedures and providing relevant certifying documents, the successors may apply for collecting shares or interests disposed of that they shall inherit.

Since being offered the RSA, for those who violated the labor contract or working rules, or with material mistakes, or those who provided a written notice to the Company to give up the RSA voluntarily, the Company is entitled to retrieve and cancel the unvested RSA.

The Company will cancel the RSA it retrieved.

Restrictions on the rights of shares before fulfilling the vesting conditions:

During the vesting period, employees shall not sell, pledge, transfer, offer to others, create rights, or make other disposals for its RSA.

During the vesting period, the RSA shall be entitled to the share dividends, cash dividends, and share subscription for capital increase in cash.

After the offering of the RSAs, they shall be immediately trusted; also, before the fulfillment of the vesting conditions, employees may not request the return of the RSA by any reason or means from the trustee.

(3) Qualification of and Number of Shares Distributed and Offered to Employees:

The RSA shall only be offered to the full-time formal employees of the Company who had assumed office upon the date of offering.

For the volume of RSA actually granted to and available for employees, the Chairman will, with reference to the year of experience, job rank, work performance, overall contributions, special achievements, or other conditions to be referred to for management, verify and submit it to the Board for approval. However, offering to Directors who are also managerial personnel or employees shall be subject to the consent of the Remuneration Committee.

The sum of the cumulative number of shares available for subscription with restricted shares issued under paragraph 1, Article 56-1 of the Regulations for Offering and Issuance, together with the total number of cumulative restricted shares, shall not exceed 0.3% of the total issued shares; furthermore, the cumulative number of shares available for subscription with restricted shares issued under paragraph 1, Article 56-1 of the Regulations for Offering and Issuance shall not exceed 1% of the total issued shares.

(4) Reason for the Necessity of the RSA Offering: To attract and retain professional talents required by the Company, provide incentives for employees, and improve employees' cohesiveness in the hope of jointly creating the maximum interests of the Company and shareholders.

(5) Matters for potential expensing amounts, dilution of the Company's earnings per share, and other effects on shareholders' interests: The offering of RSA totaled 1,200,000 shares, and the price is temporarily set at the closing price of the Company's ordinary shares of NT\$45.35 per share on 19 April 2022 (the day immediately prior to the date of convening notice for the Board meeting); according to the vesting period set, the total potential expensing amount shall be NT\$54,420,000 during the year. Based on 152,189,659 shares issued on 19 April 2022, it is provisionally estimated that the earnings per share after the expenditure may decrease by NT\$0.3576. The Company expects to record a growing trend for its operations for the following years; therefore, based on the overall evaluation, such circumstances shall have limited effects on the dilution of the Company's earnings per share in the following years, and have no significant effect on the interests of existing shareholders.

Resolution:

Proposed by the Board

(IX) Proposal for the Private Offering of the Company's Ordinary Shares

Explanation:

1. To seek cooperation with strategic investors and supplement working capital, the Company intends to authorize the Board to perform a private offering through the capital increase in cash by issuing ordinary shares within one year from the date of resolution made by the shareholders' meeting within the limit of no more than 12,000 thousand shares based on the conditions of the capital market in accordance with Article 43 of the "Securities and Exchange Act" and the "Directions for Public Companies Conducting Private Placements of Securities"; relevant matters are described as follows:

(1) Basis and reasonableness for the pricing of the private offering

The issue price of the private offering of ordinary shares is set on the basis of no less than 80% of the reference price for the establishment of the private offering price. The reference price for the private offering of ordinary shares shall be the higher price calculated based on the following two standards:

The simple average closing price of the ordinary shares for either the 1, 3, or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.

The simple average closing price of ordinary shares for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.

The basis for the abovementioned establishment of the price of the private offering ordinary shares complies with the current circumstances and the future development of the Company, together with the consideration of the transfer restriction of three years for securities privately offered under the Securities and Exchange Act, shall be reasonable.

The Company intends to propose to the shareholders' meeting to authorize the Board to set the actual issue price that is no less than the establishment basis and scope of percentage resolved by the shareholders' meeting, subject to the then market condition; however, the price shall be no less than the nominal value of the share certificate.

The Board is authorized to determine the actual pricing date subsequently subject to the conditions of specific persons.

(2) The method for selecting the specific persons, necessity, and estimated effect:

Selecting method and purpose: Targets of the private offering of ordinary shares are limited to specific persons stated in Article 43-6 of the Securities and Exchange Act and relevant letters and orders stipulated by the competent authority, and such specific persons are not insiders or related parties of the Company. The places for the private offering shall be limited to strategic investors. The Company seeks opportunities for technical operations or strategic alliances with domestic and foreign major companies.

Necessity: In response to the rapid change and to reinforce our future growing momentum, the Company intends to introduce strategic investors through the issuance of ordinary shares by means of private offering for capital increase in cash to improve

our competitive strength, benefiting the long-term business development and planning of the Company in the future.

Estimated effect to be achieved: After introducing strategic investors, the Company would expand its operating layout in the market through the strategic cooperation and alliance between both parties, which is beneficial for the future operating synergy.

Currently, there is no determined strategic investor.

(3) Necessary reason for the private offering:

Reason to reject public offering: Considering the conditions in the capital market, issue costs, the fundraising timeliness and feasibility of private offering, as well as the restriction on transferring privately offered stocks within three years, it is more likely to ensure and reinforce the close long-term partnership with strategic investors; therefore, the private offering rejects public offering but intends to issue new shares by means of private offering through the capital increase in cash.

Limit on the private placement: Within the limit of 12,000 thousand shares, the private offering shall be carried out at once within one year from the date of resolution made by the shareholders' meeting.

Usage of the fund: Seek opportunities for technical operations or strategic alliances with domestic and foreign major companies.

Estimated effect: Expand its operating layout in the market, which is beneficial for the future operating synergy

2. In principle, the rights and obligations of the ordinary shares issued under the private offering for capital increase in cash shall be the same as the issued ordinary shares of the Company. Apart from the transferees complying with the Article 43-8 of the Securities and Exchange Act, the ordinary shares under the private offering shall not be transferred within three years from the date of delivery; upon three years from the date of delivery for the ordinary shares under the private offering, when fulfilling relevant laws and regulations, the Company may apply with the competent authority for securities regarding the public offering and the listing of stock for trading.
3. For the primary content of the private offering plan of ordinary shares, including the actual number of shares under the private offering, the actual price of the private offering, the selection of places, the base date, issue conditions, items of the plan, fund usage and progress, estimated effects, and other relevant matters, as well as all other matters related to the issue plan, the Company intends to propose to the shareholders' meeting to authorize the Board to adjust, formulate, and arrange based on the market conditions, and authorize the Board to handle amendments due to changes in laws and regulations or requirements of the competent authority, or changes required subject to the evaluation of operations or the objective environment at its full discretion.
4. Apart from the abovementioned scope of authorization, the Company intends to propose to the shareholders' meeting to authorize the Chairman to execute, negotiate, or alter all contracts and documents related to the private offering of ordinary shares, and handle all matters required for the issuance of ordinary shares under the private offering.

Resolution:

VI 、 Election

Proposed by the Board

Reason: The proposal for the election of the 18th Directors and Independent Directors is hereby submitted for election.

Explanation:

- (1) The term of office of the 17th Directors and Independent Directors will expire on 13 June 2022; according to the requirements under the Articles of Association and relevant regulations, the election shall be made at the annual shareholders' meeting of the year.
- (2) According to the Articles of Association, the Company shall have seven to nine Directors (among which three shall be Independent Directors); the shareholders' meeting will elect nine Directors (among which four are Independent Directors), and the candidate nomination system will be adopted. The term of office for the newly elected Directors will be three years, from 9 June 2022 to 8 June 2025, and the term of office of the existing Directors and Independent Directors shall end upon the completion of the election at the annual shareholders' meeting.
- (3) The election shall be subject to the Rules of Procedure for Meeting of the Board of Directors of the Company.
- (4) Hereby submitted for election.

Election results:

VII 、 Other Proposals

Proposed by the Board

Reason: Proposal for the Release of the Non-competition Restriction on Directors and Their Representatives

Explanation:

- (1) According to Article 209 of the Company Act: "A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."

- (2) In response to the considerations regarding the Company's diverse development and business alliance strategy, the Company intends to propose to the shareholders' meeting to agree on the release of the non-competition restriction on Directors and their representatives.

Resolution:

VIII. Extempore Motions

IX. Adjournment

Attachment 1

Dear shareholders,

We would like to extend our appreciation to our shareholders for their long-term support to C Sun. We hereby report to the shareholders' meeting our 2021 business status:

(I) Business Results

Item	2021	2020	Increase (decrease) ratio
Net operating income	5,723,265	4,085,806	40.1%
Operating gross profit	1,941,841	1,547,314	25.5%
Operating expenses	1,201,725	1,016,806	18.2%
Operating net profit	740,116	530,508	39.5%
Non-operating income (expenses)	134,856	75,343	79.0%
Net profit after tax	716,406	475,245	50.7%
Net profit attributable to the parent company	660,294	438,766	50.5%

(II) Summary of Financial Income and Expenses and Profitability:

- Financial Structure:
 - Equity to asset ratio = 41.56%
 - Debt ratio = 58.44%
- Solvency:
 - Current ratio = 152.86%
 - Quick ratio = 113.60%
- Profitability:
 - Return on assets = 9.37%
 - Return on Shareholders' Equity = 23.04%
 - Profit margin = 11.54%
 - Earnings per share (EPS) = 4.35

Under the effects of the China-US trade war and COVID-19, the industry chain and trade ecology experienced significant transitions. Leverage on its solid nature and lean organization build throughout the past 55 years, C Sun strengthens its core technologies through industry-academic cooperation to flexibly and swiftly adapt to the transitions of the macro economy. C Sun and partners of the G2C+ Alliance integrate resources from all parties to jointly create the outstanding performances of new high for revenue and profits during the year.

Looking into 2022, it is hoped that C Sun, together with the core technologies of partners in G2C+, will stabilize and deepen its existing businesses, products, customers, and reinforce the industry-academic cooperation. In line with the localization trend of industries, the Company provide the one-stop-shopping services to satisfy customers' demands and create better services; we duly perform our corporate social responsibilities to create greater values for customers, shareholders, and employees.

Chairman: Morrison Liang

Manager: Morrison Liang

Chief Accountant: Lai, Chiu-Yen

Attachment 2

Audit Committee's Review Report

The Board has prepared and submitted the business report, financial statements (including individual and consolidated financial statements), and the proposal of earning distribution for 2021. The financial statements (including individual and consolidated financial statements) had been duly audited by CPAs Li, Dian-Yi and Chiang, Tsai-Yen from PwC (Taiwan) appointed by the Board of Directors, and they have issued an audit report with an unqualified opinion. The said business report, financial statements, and the proposal of earning distribution had been reviewed by the Audit Committee and we considered that they are in compliance with the Company Act and relevant laws and regulations. Therefore, the Audit Committee's report is hereby prepared in accordance with Article 14-4 and Article 219 of the Company Act. Submitted for your review.

To

2022 shareholders' meeting of the Company

C Sun MFG. Ltd.

Convener of the Audit Committee Chu, Zhi-Yuan

2 March 2022

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR 21000298

To the Board of Directors and Shareholders of C SUN MFG. LTD.

Opinion

We have audited the accompanying consolidated balance sheets of C SUN MFG. 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 Accountants in 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 :

Revenue recognition

Description

Refer to Notes 4(30) and 6(21) of the Group's 2021 consolidated financial statements for accounting policies on revenue recognition and the description of significant accounts – operating revenue, respectively.

The Group is primarily engaged in the manufacture and sale of related manufacturing equipment of printed circuit board and flat panel display. Main revenue recognition is based on customers' confirmation for acceptance. Since the timing of the transfer of risks and rewards of goods ownerships are subject to judgment and the result could affect sales revenue significantly in the consolidated financial statements. Thus, revenue recognition has been identified as a key audit matter.

How our audit addressed the matter

Our audit procedures performed included the following:

1. Assessed the appropriateness of the policy of sales revenue recognition.
2. Assessed and tested the design and operating effectiveness of the key controls over sales revenue recognition.
3. Sampled and tested the sales transactions including checking customer purchase orders and evidences of sales transactions.
4. Performed cut-off test on sales transactions for a specific period of time prior to and after the balance sheet date.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements

of C SUN MFG. LTD. as at and for the years ended December 31, 2021.

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.

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 auditor's 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.

Li, Tien-Yi

Chiang, Tsai-yen

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 2, 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.

C SUN MFG. 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)	\$ 1,060,848	14	\$ 1,621,979	24
1110	Financial assets at fair value through profit or loss - current	6(2)	87,008	1	126,366	2
1120	Current financial assets at fair value through other comprehensive income	6(3)	316,216	4	1,555	-
1150	Notes receivable, net	6(5)	125,482	2	35,213	1
1170	Accounts receivable, net	6(5)	1,961,156	27	1,944,329	29
1180	Accounts receivable - related parties	7	436	-	-	-
1200	Other receivables		18,683	-	11,505	-
130X	Inventories	6(6)	1,151,756	16	953,758	14
1410	Prepayments		74,210	1	81,478	1
1470	Other current assets	8	7,819	-	7,019	-
11XX	Current Assets		<u>4,803,614</u>	<u>65</u>	<u>4,783,202</u>	<u>71</u>
Non-current assets						
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	121,832	2	114,638	2
1535	Non-current financial assets at amortised cost, net	6(4) and 8	270,358	4	-	-
1550	Investments accounted for under equity method	6(7)	1,106,872	15	892,322	13
1600	Property, plant and equipment	6(8) and 8	778,211	11	709,219	10
1755	Right-of-use assets	6(9)	69,218	1	64,558	1
1780	Intangible assets	6(11)	46,376	1	51,373	1
1840	Deferred income tax assets	6(28)	116,209	1	120,294	2
1900	Other non-current assets	6(5)	26,054	-	15,195	-
15XX	Non-current assets		<u>2,535,130</u>	<u>35</u>	<u>1,967,599</u>	<u>29</u>
1XXX	Total assets		<u>\$ 7,338,744</u>	<u>100</u>	<u>\$ 6,750,801</u>	<u>100</u>

(Continued)

C SUN MFG. 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(12)	\$ 694,981	10	\$ 570,600	8
2120	Current financial liabilities at fair value through profit or loss	6(13)	3,399	-	166	-
2130	Current contract liabilities	6(21)	520,329	7	560,006	8
2150	Notes payable		40,504	1	67,232	1
2170	Accounts payable		884,425	12	1,074,758	16
2180	Accounts payable - related parties	7	30,985	-	11,447	-
2200	Other payables	6(14)	774,927	11	615,136	9
2230	Current income tax liabilities		61,106	1	43,216	1
2280	Current lease liabilities		9,992	-	10,428	-
2320	Long-term liabilities, current portion	6(15)	105,250	1	300,000	5
2399	Other current liabilities, others		16,526	-	25,969	-
21XX	Current Liabilities		<u>3,142,424</u>	<u>43</u>	<u>3,278,958</u>	<u>48</u>
	Non-current liabilities					
2540	Long-term borrowings	6(15)	739,750	10	432,000	7
2570	Deferred income tax liabilities	6(28)	371,089	5	330,973	5
2580	Non-current lease liabilities		10,978	-	4,474	-
2600	Other non-current liabilities	6(16)	24,741	-	21,904	-
25XX	Non-current liabilities		<u>1,146,558</u>	<u>15</u>	<u>789,351</u>	<u>12</u>
2XXX	Total Liabilities		<u>4,288,982</u>	<u>58</u>	<u>4,068,309</u>	<u>60</u>
	Equity attributable to owners of parent					
	Share capital	6(17)				
3110	Share capital - common stock		1,521,897	21	1,492,055	22
	Capital surplus	6(18)				
3200	Capital surplus		243,751	3	232,800	3
	Retained earnings	6(19)				
3310	Legal reserve		273,986	4	227,431	3
3320	Special reserve		105,878	2	51,901	1
3350	Unappropriated retained earnings		754,285	10	611,356	9
	Other equity interest	6(20)				
3400	Other equity interest		(29,523)	(1)	(105,878)	(1)
3500	Treasury shares	6(17)	(41,977)	-	-	-
31XX	Equity attributable to owners of the parent		<u>2,828,297</u>	<u>39</u>	<u>2,509,665</u>	<u>37</u>
36XX	Non-controlling interest		<u>221,465</u>	<u>3</u>	<u>172,827</u>	<u>3</u>
3XXX	Total equity		<u>3,049,762</u>	<u>42</u>	<u>2,682,492</u>	<u>40</u>
	Significant contingent liabilities and unrecognized contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	Total liabilities and equity		<u>\$ 7,338,744</u>	<u>100</u>	<u>\$ 6,750,801</u>	<u>100</u>

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

C SUN MFG. 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(21) and 7	\$ 5,723,265	100	\$ 4,085,806	100
5000	Operating costs	6(6)(26)(27) and 7	(3,781,424)	(66)	(2,538,492)	(62)
5900	Net operating margin		<u>1,941,841</u>	<u>34</u>	<u>1,547,314</u>	<u>38</u>
	Operating expenses	6(26)(27)				
6100	Selling expenses		(538,937)	(9)	(466,023)	(12)
6200	General and administrative expenses		(344,191)	(6)	(200,298)	(5)
6300	Research and development expenses		(323,418)	(6)	(258,182)	(6)
6450	Expected credit losses	12(2)	<u>4,821</u>	-	(92,303)	(2)
6000	Total operating expenses		(<u>1,201,725</u>)	(<u>21</u>)	(<u>1,016,806</u>)	(<u>25</u>)
6900	Operating profit		<u>740,116</u>	<u>13</u>	<u>530,508</u>	<u>13</u>
	Non-operating income and expenses					
7100	Interest income	6(22)	22,141	-	25,468	1
7010	Other income	6(23)	44,223	1	51,826	1
7020	Other gains and losses	6(24)	2,790	-	(30,075)	(1)
7050	Finance costs	6(25)	(16,539)	-	(17,507)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(7)	<u>82,241</u>	<u>1</u>	<u>45,631</u>	<u>1</u>
7000	Total non-operating income and expenses		<u>134,856</u>	<u>2</u>	<u>75,343</u>	<u>2</u>
7900	Profit before income tax		874,972	15	605,851	15
7950	Income tax expense	6(28)	(158,566)	(3)	(130,606)	(3)
8200	Profit for the year		<u>\$ 716,406</u>	<u>12</u>	<u>\$ 475,245</u>	<u>12</u>

(Continued)

C SUN MFG. 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 income						
	Components of other comprehensive income that will not be reclassified to profit or loss	6(20)					
8311	Losses on remeasurements of defined benefit plans	6(16)	(\$ 11,585)	-	(\$ 4,444)	-	
8316	Unrealized gains(losses) on investments in equity instruments at fair value through other comprehensive income	6(3)	72,980	1	(99,418)	(2)	
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		24,125	1	9,932	-	
8310	Components of other comprehensive income that will not be reclassified to profit or loss		85,520	2	(93,930)	(2)	
	Components of other comprehensive income that will be reclassified to profit or loss	6(20)					
8361	Financial statements translation differences of foreign operations		2,164	-	24,238	-	
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		1,051	-	8,141	-	
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(28)	(883)	-	(4,345)	-	
8360	Components of other comprehensive income that will be reclassified to profit or loss		2,332	-	28,034	-	
8300	Other comprehensive income (loss) for the year		<u>\$ 87,852</u>	<u>2</u>	<u>(\$ 65,896)</u>	<u>(2)</u>	
8500	Total comprehensive income for the year		<u>\$ 804,258</u>	<u>14</u>	<u>\$ 409,349</u>	<u>10</u>	
	Profit attributable to:						
8610	Owners of the parent		\$ 660,294	11	\$ 438,766	11	
8620	Non-controlling interest		56,112	1	36,479	1	
	Profit for the year		<u>\$ 716,406</u>	<u>12</u>	<u>\$ 475,245</u>	<u>12</u>	
	Comprehensive income attributable to:						
8710	Owners of the parent		\$ 748,656	13	\$ 370,118	9	
8720	Non-controlling interest		55,602	1	39,231	1	
	Total comprehensive income for the year		<u>\$ 804,258</u>	<u>14</u>	<u>\$ 409,349</u>	<u>10</u>	
	Basic earnings per share	6(29)					
9750	Total basic earnings per share		<u>\$</u>	<u>4.35</u>	<u>\$</u>	<u>2.88</u>	
	Diluted earnings per share	6(29)					
9850	Total diluted earnings per share		<u>\$</u>	<u>4.34</u>	<u>\$</u>	<u>2.88</u>	

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

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

		Equity attributable to owners of the parent											
		Retained Earnings					Other equity interest						
		Share capital - common stock	Capital surplus	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	Gains (losses) on remeasurements of defined benefit plan	Treasury shares	Total	Non-controlling interest	Total equity
Notes													
<u>2020</u>													
	Balance at January 1, 2020	\$ 1,492,055	\$ 232,800	\$ 200,300	\$ 51,901	\$ 545,951	(\$ 160,813)	\$ 149,836	\$ 530	\$ -	\$ 2,512,560	\$ 137,760	\$ 2,650,320
	Profit for the year	-	-	-	-	438,766	-	-	-	-	438,766	36,479	475,245
	Other comprehensive (loss) income for the year	6(20)(16)	-	-	-	(4,444)	25,282	(89,486)	-	-	(68,648)	2,752	(65,896)
	Total comprehensive income (loss)		-	-	-	434,322	25,282	(89,486)	-	-	370,118	39,231	409,349
	Distribution of 2019 earnings:	6(19)											
	Legal reserve		-	-	27,131	(27,131)	-	-	-	-	-	-	-
	Cash dividends		-	-	-	(373,013)	-	-	-	(373,013)	-	(373,013)	
	Disposal of equity instruments at fair value through other comprehensive income	6(20)	-	-	-	31,227	(31,227)	-	-	-	-	-	-
	Cash dividends from subsidiaries		-	-	-	-	-	-	-	-	(4,164)	(4,164)	
	Balance at December 31, 2020	\$ 1,492,055	\$ 232,800	\$ 227,431	\$ 51,901	\$ 611,356	(\$ 135,531)	\$ 29,123	\$ 530	\$ -	\$ 2,509,665	\$ 172,827	\$ 2,682,492
<u>2021</u>													
	Balance at January 1, 2021	\$ 1,492,055	\$ 232,800	\$ 227,431	\$ 51,901	\$ 611,356	(\$ 135,531)	\$ 29,123	\$ 530	\$ -	\$ 2,509,665	\$ 172,827	\$ 2,682,492
	Profit for the year		-	-	-	660,294	-	-	-	-	660,294	56,112	716,406
	Other comprehensive (loss) income for the year	6(20)(16)	-	-	-	(11,045)	2,842	96,565	-	-	88,362	(510)	87,852
	Total comprehensive income		-	-	-	649,249	2,842	96,565	-	-	748,656	55,602	804,258
	Distribution of 2020 earnings:	6(19)											
	Legal reserve		-	-	46,555	(46,555)	-	-	-	-	-	-	-
	Special reserve		-	-	-	53,977	(53,977)	-	-	-	-	-	-
	Cash dividends		-	-	-	(373,014)	-	-	-	(373,014)	-	(373,014)	
	Stock dividends		29,842	-	-	(29,842)	-	-	-	-	-	-	-
	Disposal of equity instruments at fair value through other comprehensive income	6(20)	-	-	-	23,052	(23,052)	-	-	-	-	-	-
	Changes in equity of associates accounted for using equity method	6(18)	-	10,951	-	(25,984)	-	-	-	(15,033)	-	(15,033)	
	Cash dividends from subsidiaries		-	-	-	-	-	-	-	-	(3,873)	(3,873)	
	Stock repurchase	6(17)	-	-	-	-	-	-	(41,977)	(41,977)	-	(41,977)	
	Changes in non-controlling interests		-	-	-	-	-	-	-	-	(3,091)	(3,091)	
	Balance at December 31, 2021	\$ 1,521,897	\$ 243,751	\$ 273,986	\$ 105,878	\$ 754,285	(\$ 132,689)	\$ 102,636	\$ 530	(\$ 41,977)	\$ 2,828,297	\$ 221,465	\$ 3,049,762

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

C SUN MFG. 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		\$ 874,972	\$ 605,851
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(26)	77,994	95,199
Amortization	6(26)	5,813	6,282
Expected credit impairment (gain) loss	12(2)	(4,821)	92,303
Net gain on financial assets or liabilities at fair value through profit or loss	6(24)	(1,422)	(9,359)
Interest expense	6(25)	16,539	17,507
Interest income	6(22)	(22,141)	(25,468)
Dividend income	6(23)	(16,097)	(12,507)
Share of profit of associates and joint ventures accounted for using equity method	6(7)	(82,241)	(45,631)
Property, plant, and equipment transferred to expenses		242	100
Loss on disposal of property, plant and equipment, net	6(24)	351	199
Gains on disposals of investments	6(24)	(4,917)	(10,351)
Impairment loss from non – financial assets	6(24)	1,303	1,285
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		-	(82,256)
Proceeds from disposal of Financial assets at fair value through profit or loss		47,916	62,134
Notes receivable		(90,297)	6,766
Accounts receivable		(15,480)	438,832
Accounts receivable-related parties		(543)	(6)
Other receivables		(7,527)	1,310
Inventories		(199,461)	(367,247)
Prepayments		5,986	(24,839)
Other current assets		(2,079)	(1,785)
Changes in operating liabilities			
Contract liabilities		(38,548)	440,763
Notes payable		(26,728)	6,938
Accounts payable		(188,092)	319,173
Accounts payable-related parties		19,570	-
Other payables		158,054	50,281
Other current liabilities		(9,384)	2,110
Accrued pension liabilities		(8,826)	(3,091)
Cash inflow generated from operations		490,136	1,564,493
Dividend received		16,097	12,507
Interest paid		(12,452)	(18,622)
Income tax paid		(105,232)	(104,928)
Net cash flows from operating activities		<u>388,549</u>	<u>1,453,450</u>

(Continued)

C SUN MFG. 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 financial assets at fair value through other comprehensive income		(\$ 301,547)	(\$ 23,015)
Proceeds from disposal of financial assets at fair value through other comprehensive income		1,984	19,774
Proceeds from capital reduction of financial assets at fair value through other comprehensive income		11,798	15,714
Acquisition of financial assets at amortised cost		(270,049)	-
Dividend received from investment accounted for under the equity method	6(7)	58,687	52,776
Increase in investment accounted for under the equity method		(130,630)	(139,087)
Acquisition of property, plant and equipment	6(30)	(139,204)	(18,577)
Proceeds from disposal of property, plant and equipment		5,682	46
Acquisition of intangible assets	6(11)	(1,597)	(2,617)
Refundable deposits (paid) refunded		(10,024)	5,026
Increase in other receivables		-	15,041
Decrease (increase) in other financial assets		842	(337)
Increase in other non-current assets		(1,500)	(6,071)
Interest received		22,404	26,197
Net cash flows used in investing activities		(753,154)	(55,130)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term borrowings		5,543,031	4,625,483
Repayment of short-term borrowings		(5,418,650)	(5,002,843)
Proceeds from long-term borrowings		1,186,000	842,000
Repayment of long-term borrowings		(1,073,000)	(960,000)
Increase in guarantee deposits received		85	247
Cost of repurchase of treasury shares	6(17)	(41,977)	-
Repayment of principal portion of lease liabilities	6(31)	(13,829)	(29,055)
Payment of cash dividends	6(19)	(373,014)	(373,014)
Decrease in non-controlling interests		(3,000)	-
Cash dividends from subsidiaries		(3,873)	(4,164)
Net cash flows used in financing activities		(198,227)	(901,346)
Effect of exchange rate		1,701	19,483
Net (decrease) increase in cash and cash equivalents		(561,131)	516,457
Cash and cash equivalents at beginning of year	6(1)	1,621,979	1,105,522
Cash and cash equivalents at end of year	6(1)	<u>\$ 1,060,848</u>	<u>\$ 1,621,979</u>

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR 21000392

To the Board of Directors and Shareholders of C SUN MFG. LTD.

Opinion

We have audited the accompanying parent company only balance sheets of C SUN MFG. LTD. 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 C SUN MFG. 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 *Auditor's responsibilities for the audit of the parent company only financial statements* section of our report. We are independent of C SUN MFG. LTD. in accordance with the Norm of Professional Ethics for Certified Public Accountants in 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 C SUN MFG. LTD.'s 2021 the parent company only financial statements of the current period. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for C SUN MFG. LTD.'s 2021 the parent company only financial statements of the current period are stated as follows:

Revenue recognition

Description

Refer to Notes 4(29) and 6(19) of the parent company only financial statements for accounting policies on revenue recognition and the description of significant accounts – operating revenue, respectively.

C SUN MFG. LTD. is primarily engaged in the manufacture and sale of related manufacturing equipment of printed circuit board and flat panel display. Main revenue recognition is based on customers' confirmation for acceptance. Since the timing of the transfer of risks and rewards of goods ownerships are subject to judgment and the result could affect sales revenue significantly in the parent company only financial statements. Thus, revenue recognition has been identified as a key audit matter.

How our audit addressed the matter

Our audit procedures performed included the following:

1. Assessed the appropriateness of the policy of sales revenue recognition.
2. Assessed and tested the design and operating effectiveness of the key controls over sales revenue recognition.
3. Sampled and tested the sales transactions including checking customer purchase orders and evidences of sales transactions.
4. Performed cut-off test on sales transactions for a specific period of time prior to and after the balance sheet date.

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 C SUN MFG. LTD.'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 C SUN MFG. LTD. 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 C SUN MFG. LTD. 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 C SUN MFG. LTD.'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 C SUN MFG. LTD.'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 Group 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 C SUN MFG. LTD. to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Li, Tien-Yi

Chiang, Tsai-yen

For and on behalf of PricewaterhouseCoopers, Taiwan

March 2, 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.

C SUN MFG. 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)	\$ 218,938	4	\$ 513,963	9
1110	Financial assets at fair value through profit or loss - current	6(2)	58,383	1	55,878	1
1120	Current financial assets at fair value through other comprehensive income	6(3)	316,216	5	1,555	-
1150	Notes receivable, net	6(4)	5,297	-	3,750	-
1170	Accounts receivable, net	6(4)	868,828	14	992,286	18
1180	Accounts receivable - related parties	6(4) and 7	82,984	1	39,563	1
1200	Other receivables		2,313	-	-	-
1210	Other receivables - related parties	7	14,574	-	7,725	-
130X	Inventories	6(5)	511,992	9	549,992	10
1410	Prepayments		33,090	1	38,600	-
1470	Other current assets		7,431	-	7,493	-
11XX	Current Assets		<u>2,120,046</u>	<u>35</u>	<u>2,210,805</u>	<u>39</u>
Non-current assets						
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	109,887	2	102,018	2
1535	Non-current financial assets at amortised cost		18,224	-	-	-
1550	Investments accounted for under equity method	6(6)	3,139,953	52	2,679,882	48
1600	Property, plant and equipment	6(7) and 8	558,486	9	467,424	9
1755	Right-of-use assets	6(8)	19,382	-	6,054	-
1780	Intangible assets		3,378	-	6,024	-
1840	Deferred income tax assets	6(25)	115,308	2	119,396	2
1900	Other non-current assets		18,672	-	11,862	-
15XX	Non-current assets		<u>3,983,290</u>	<u>65</u>	<u>3,392,660</u>	<u>61</u>
1XXX	Total assets		<u>\$ 6,103,336</u>	<u>100</u>	<u>\$ 5,603,465</u>	<u>100</u>

(Continued)

C SUN MFG. 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(9)	\$ 694,981	11	\$ 570,600	10
2120	Financial liabilities at fair value through profit or loss - current	6(10)	3,399	-	166	-
2130	Current contract liabilities	6(19) and 7	125,076	2	289,944	5
2150	Notes payable		40,504	1	67,224	1
2170	Accounts payable	6(11)	539,746	9	587,262	11
2180	Accounts payable - related parties	7	97,616	2	81,905	2
2200	Other payables	6(12)	452,647	7	355,481	6
2230	Current income tax liabilities		46,508	1	37,551	1
2280	Current lease liabilities		8,908	-	3,231	-
2320	Long-term liabilities, current portion	6(13)	105,250	2	300,000	5
2399	Other current liabilities, others		16,464	-	14,768	-
21XX	Current Liabilities		<u>2,131,099</u>	<u>35</u>	<u>2,308,132</u>	<u>41</u>
Non-current liabilities						
2540	Long-term borrowings	6(13)	739,750	12	432,000	8
2570	Deferred income tax liabilities	6(25)	371,089	6	330,960	6
2580	Non-current lease liabilities		10,502	-	2,868	-
2600	Other non-current liabilities	6(14)	22,599	1	19,840	-
25XX	Non-current liabilities		<u>1,143,940</u>	<u>19</u>	<u>785,668</u>	<u>14</u>
2XXX	Total Liabilities		<u>3,275,039</u>	<u>54</u>	<u>3,093,800</u>	<u>55</u>
Equity						
Share capital		6(15)				
3110	Share capital - common stock		1,521,897	25	1,492,055	27
Capital surplus		6(16)				
3200	Capital surplus		243,751	3	232,800	4
Retained earnings		6(17)				
3310	Legal reserve		273,986	5	227,431	4
3320	Special reserve		105,878	2	51,901	1
3350	Unappropriated retained earnings		754,285	12	611,356	11
Other equity interest		6(18)				
3400	Other equity interest		(29,523)	-	(105,878)	(2)
3500	Treasury shares	6(15)	(41,977)	(1)	-	-
3XXX	Total equity		<u>2,828,297</u>	<u>46</u>	<u>2,509,665</u>	<u>45</u>
Significant contingent liabilities and unrecognized contract commitments		9				
Significant events after the balance sheet date		11				
3X2X	Total liabilities and equity		<u>\$ 6,103,336</u>	<u>100</u>	<u>\$ 5,603,465</u>	<u>100</u>

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

C SUN MFG. 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(19) and 7	\$ 3,381,533	100	\$ 2,497,069	100
5000	Operating costs	6(5)(23)(24) and 7	(2,331,872)	(69)	(1,601,472)	(64)
5900	Net operating margin		1,049,661	31	895,597	36
5910	Unrealized profit from sales		(42,562)	(1)	(14,905)	(1)
5920	Realized profit from sales		16,722	-	14,489	1
5950	Net operating margin		1,023,821	30	895,181	36
	Operating expenses	6(23)(24) and 7				
6100	Selling expenses		(308,829)	(9)	(264,895)	(11)
6200	General and administrative expenses		(235,296)	(7)	(110,780)	(4)
6300	Research and development expenses		(194,874)	(6)	(182,814)	(7)
6450	Expected credit losses	12(2)	19,465	1	(88,905)	(4)
6000	Total operating expenses		(719,534)	(21)	(647,394)	(26)
6900	Operating profit		304,287	9	247,787	10
	Non-operating income and expenses					
7100	Interest income		2,438	-	906	-
7010	Other income	6(20) and 7	31,054	1	46,922	2
7020	Other gains and losses	6(21)	6,792	-	(23,156)	(1)
7050	Finance costs	6(22)	(16,478)	-	(16,709)	(1)
7070	Share of profit of associates and joint ventures accounted for using equity method, net	6(6)	422,103	12	261,030	11
7000	Total non-operating income and expenses		445,909	13	268,993	11
7900	Profit before income tax		750,196	22	516,780	21
7950	Income tax expense	6(25)	(89,902)	(3)	(78,014)	(3)
8200	Profit for the year		\$ 660,294	19	\$ 438,766	18

(Continued)

C SUN MFG. 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	%
Other comprehensive income					
Components of other comprehensive income that will not be reclassified to profit or loss	6(18)				
8311 Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	6(14)	(\$ 11,585)	-	(\$ 4,444)	-
8316 Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	70,213	2	(99,201)	(4)
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		<u>26,892</u>	<u>1</u>	<u>9,715</u>	<u>-</u>
8310 Components of other comprehensive income that will not be reclassified to profit or loss		<u>85,520</u>	<u>3</u>	<u>(93,930)</u>	<u>(4)</u>
Components of other comprehensive income that will be reclassified to profit or loss	6(18)				
8380 Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		3,725	-	29,627	1
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(25)	(883)	-	(4,345)	-
8360 Components of other comprehensive income that will be reclassified to profit or loss		<u>2,842</u>	<u>-</u>	<u>25,282</u>	<u>1</u>
8300 Other comprehensive income (loss) for the year		<u>\$ 88,362</u>	<u>3</u>	<u>(\$ 68,648)</u>	<u>(3)</u>
8500 Total comprehensive income for the year		<u>\$ 748,656</u>	<u>22</u>	<u>\$ 370,118</u>	<u>15</u>
Basic earnings per share	6(26)				
9750 Total basic earnings per share		<u>\$</u>	<u>4.35</u>	<u>\$</u>	<u>2.88</u>
Diluted earnings per share	6(26)				
9850 Total diluted earnings per share		<u>\$</u>	<u>4.34</u>	<u>\$</u>	<u>2.88</u>

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

C SUN MFG. 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				Total equity
		Share capital - common stock	Capital surplus	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	Treasury shares	
<u>2020</u>											
Balance at January 1, 2020		\$1,492,055	\$ 232,800	\$ 200,300	\$ 51,901	\$ 545,951	(\$ 160,813)	\$ 149,836	\$ 530	\$ -	\$2,512,560
Profit for the year		-	-	-	-	438,766	-	-	-	-	438,766
Other comprehensive (loss) income	6(18)	-	-	-	-	(4,444)	25,282	(89,486)	-	-	(68,648)
Total comprehensive (loss) income		-	-	-	-	434,322	25,282	(89,486)	-	-	370,118
Distribution of 2019 earnings:	6(17)										
Legal reserve		-	-	27,131	-	(27,131)	-	-	-	-	-
Cash dividends		-	-	-	-	(373,013)	-	-	-	-	(373,013)
Disposal of equity instruments at fair value through other comprehensive income	6(18)	-	-	-	-	31,227	-	(31,227)	-	-	-
Balance at December 31, 2020		<u>\$1,492,055</u>	<u>\$ 232,800</u>	<u>\$ 227,431</u>	<u>\$ 51,901</u>	<u>\$ 611,356</u>	<u>(\$ 135,531)</u>	<u>\$ 29,123</u>	<u>\$ 530</u>	<u>\$ -</u>	<u>\$2,509,665</u>
<u>2021</u>											
Balance at January 1, 2021		\$1,492,055	\$ 232,800	\$ 227,431	\$ 51,901	\$ 611,356	(\$ 135,531)	\$ 29,123	\$ 530	\$ -	\$2,509,665
Profit for the year		-	-	-	-	660,294	-	-	-	-	660,294
Other comprehensive (loss) income	6(18)	-	-	-	-	(11,045)	2,842	96,565	-	-	88,362
Total comprehensive income		-	-	-	-	649,249	2,842	96,565	-	-	748,656
Distribution of 2020 earnings:	6(17)										
Legal reserve		-	-	46,555	-	(46,555)	-	-	-	-	-
Special reserve		-	-	-	53,977	(53,977)	-	-	-	-	-
Cash dividends		-	-	-	-	(373,014)	-	-	-	-	(373,014)
Stock dividends		29,842	-	-	-	(29,842)	-	-	-	-	-
Disposal of equity instruments at fair value through other comprehensive income	6(18)	-	-	-	-	23,052	-	(23,052)	-	-	-
Changes in equity of associates accounted for using equity method	6(16)	-	10,951	-	-	(25,984)	-	-	-	-	(15,033)
Purchase of treasury share	6(15)	-	-	-	-	-	-	-	-	(41,977)	(41,977)
Balance at December 31, 2021		<u>\$1,521,897</u>	<u>\$ 243,751</u>	<u>\$ 273,986</u>	<u>\$ 105,878</u>	<u>\$ 754,285</u>	<u>(\$ 132,689)</u>	<u>\$ 102,636</u>	<u>\$ 530</u>	<u>(\$ 41,977)</u>	<u>\$2,828,297</u>

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

C SUN MFG. 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 OPERATING ACTIVITIES</u>			
Profit before tax		\$ 750,196	\$ 516,780
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(23)	33,580	32,645
Amortization	6(23)	4,868	5,546
Expected credit impairment loss	12(2)	(19,465)	88,905
Net gain on financial assets or liabilities at fair value through profit or loss	6(21)	1,147	(8,185)
Gain on disposal of investment	6(21)	(4,917)	(10,351)
Interest expense	6(22)	16,478	16,709
Interest income		(2,438)	(906)
Dividend income	6(20)	(16,097)	(12,507)
Profit on investments accounted for under the equity method	6(6)	(422,103)	(261,030)
Property, plant and equipment transferred to expenses		242	100
Unrealized profits from sales		42,562	14,905
Realized profits from sales		(16,722)	(14,489)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		-	(19,638)
Sales of financial assets at fair value through profit or loss		4,498	-
Notes receivable		(1,561)	15,265
Accounts receivable		142,937	569,577
Accounts receivable-related parties		(43,421)	9,698
Other receivables		(2,313)	-
Other receivables-related parties		(6,849)	-
Inventories		38,000	(197,326)
Prepayments		5,510	(28,350)
Other current assets		62	(1,434)
Changes in operating liabilities			
Current contract liabilities		(164,868)	243,820
Notes payable		(26,720)	6,964
Accounts payable		(47,516)	163,131
Accounts payable - related parties		15,711	1,435
Other payables		93,485	(30,697)
Pension liabilities		(8,826)	(8,776)
Other current liabilities		1,696	(1,966)
Cash inflow generated from operations		367,156	1,089,825
Income tax paid		(37,611)	(49,038)
Dividend received		16,097	12,507
Interest paid		(12,390)	(17,824)
Net cash flows from operating activities		<u>333,252</u>	<u>1,035,470</u>

(Continued)

C SUN MFG. 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>			
Acquisition of financial assets at fair value through other comprehensive income		(\$ 301,547)	(\$ 23,015)
Proceeds from disposal of financial assets at fair value through other comprehensive income		1,984	19,774
Proceeds from capital reduction of financial assets at fair value through other comprehensive income		8,685	15,714
Acquisition of financial assets at amortised cost		(18,224)	-
Increase in investment accounted for under the equity method		(130,630)	(139,087)
Dividend received from investment accounted for under the equity method		114,782	258,315
Proceeds from distributing the acquisition of liquidation of subsidiaries		6,185	-
Acquisition of property, plant and equipment	6(27)	(119,310)	(10,749)
Refundable deposits (paid) refunded		(6,382)	2,302
Acquisition of intangible assets		(534)	(1,917)
Other receivables-related parties		-	(4,505)
Increase in other non-current assets		(1,500)	(7,322)
Interest received		2,438	906
Net cash flows (used in) from investing activities		(444,053)	110,416
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings		5,543,031	-
Repayment of short-term borrowings		(5,418,650)	(377,360)
Increase in long-term borrowings		1,186,000	842,000
Repayment of long-term borrowings		(1,073,000)	(960,000)
Payment of cash dividends	6(17)	(373,014)	(373,013)
Repayment of principal portion of lease liabilities	6(28)	(6,614)	(3,821)
Payments to acquire treasury shares	6(15)	(41,977)	-
Net cash flows used in financing activities		(184,224)	(872,194)
Net (decrease) increase in cash and cash equivalents		(295,025)	273,692
Cash and cash equivalents at beginning of year	6(1)	513,963	240,271
Cash and cash equivalents at end of year	6(1)	<u>\$ 218,938</u>	<u>\$ 513,963</u>

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

Attachment 4

The comparison table before and after the amendments to the “Regulations for the Repurchase of Shares to Transfer to Employees” is as follows:

Before Amendments	After Amendments	Reason for the Amendments
<p>Article 7: Regarding the repurchase of shares to transfer to employees, the transfer price is the average price of the actual repurchase prices (the calculation is rounded to NT\$0.1; amounts below NT\$0.5 are rounded up to NT\$0.5 while amounts over NT\$0.5 are rounded up to NT\$1). However, before the transfer, when the number of issued ordinary shares of the Company increases or decreases, adjustments may be made according to the ratio of the increase or decrease in issued shares. Or, according to requirements of the Company Articles of Association, when shares are transferred to employees at a price lower than the average price of the actual repurchase prices, before the transfer, it shall be proposed to the upcoming shareholders’ meeting with shareholders representing more than half of the total issued shares attending, and receive the consent from shareholders representing more the two-thirds of the voting rights, subject to the provision of descriptions of matters stated in Article 10-1 of the “Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies” in the reason for convening the shareholders’ meeting.</p>	<p>Article 7: Regarding the repurchase of shares to transfer to employees, the transfer price is the average price of the actual repurchase prices (the calculation is rounded to NT\$0.1; amounts below NT\$0.5 are rounded up to NT\$0.5 while amounts over NT\$0.5 are rounded up to NT\$1). However, before the transfer, when the number of issued ordinary shares of the Company increases or decreases, adjustments may be made according to the ratio of the increase or decrease in issued shares. Or, according to requirements of the Company Articles of Association, when shares are transferred to employees at a price lower than the average price of the actual repurchase prices, before the transfer, it shall be proposed to the upcoming shareholders’ meeting with shareholders representing more than half of the total issued shares attending, and receive the consent from shareholders representing more the two-thirds of the voting rights, subject to the provision of descriptions of matters stated in Article 10-1 of the “Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies” in the reason for convening the shareholders’ meeting.</p> <p><u>Formula for the adjustment to the transfer price:</u> <u>Transfer price after adjustments = Average price of the actual repurchase prices for shares X (total number of issued ordinary shares upon the declaration of the repurchases of shares/total number of issued ordinary shares before the transfer of repurchased shares to employees)</u></p>	<p>Amended according to the requirements of the competent authority.</p>
<p>Article 13: The Regulations were established on 25 May 2021.</p>	<p>Article 13: The Regulations were established on 25 May 2021. <u>The 1st amendment was made on 5 August 2021.</u></p>	

Attachment 5

The comparison table before and after the amendments to the “Rules of Procedure for Meeting of the Board of Directors” is as follows:

Before Amendments	After Amendments	Reason for the Amendments
<p>Article 12-3: Establish or amend the internal control system according to Article 14-1 of the Securities Exchange Act (the “SEA”).</p>	<p>Article 12-3: Establish or amend the internal control system <u>and carry out the audit on the effectiveness of the internal control system</u> according to Article 14-1 of the Securities Exchange Act (the “SEA”).</p>	<p>Amended according to the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies.”</p>
<p>Last paragraph of Article 12: If an Independent Director is unable to attend in person, he or she shall appoint another Independent Director to attend as his or her proxy. If an Independent Director expresses any objection or reservation about a matter, it shall be recorded in the Board meeting minutes. An Independent Director intending to express an objection or reservation but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.</p>	<p>Last paragraph of Article 12: <u>If the Company has Independent Directors, at least one Independent Director shall attend each meeting in person. In the case of a meeting concerning any matter required to be submitted for a resolution by the Board under paragraph 1, each Independent Director shall attend in person; if an Independent Director is unable to attend in person, he or she shall appoint another Independent Director to attend as his or her proxy.</u> If an Independent Director expresses any objection or reservation about a matter, it shall be recorded in the Board meeting minutes. An Independent Director intending to express an objection or reservation but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.</p>	<p>Amended according to the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies.”</p>
<p>Article 21: The Rules were established on 26 October 2006. The 1st amendment was on 20 March 2008. The 2nd amendment was on 25 March 2010. The 3rd amendment was on 7 March 2012. The 4th amendment was on 18 October 2012. The 5th amendment was on 24 March 2019. The 6th amendment was on 27 February 2020.</p>	<p>Article 21: The Rules were established on 26 October 2006. The 1st amendment was on 20 March 2008. The 2nd amendment was on 25 March 2010. The 3rd amendment was on 7 March 2012. The 4th amendment was on 18 October 2012. The 5th amendment was on 24 March 2019. The 6th amendment was on 27 February 2020. <u>The 7th amendment was on 20 December 2021.</u></p>	<p>Added the date of amendments.</p>

Attachment 6

The comparison table before and after the amendments to the “Articles of Association” is as follows:

Before Amendments	After Amendments	Reason for the Amendments
<p>Article 7: The total capital amount of the Company is NT\$2 billion, divided into 200,000,000 ordinary shares, with a value of NT\$10 per share; the Board is authorized to issue the unissued shares in batches. NT\$100 million in the total capital amount in the previous paragraph shall be reserved for the issuance of conversion shares for employee stock options. The Board is authorized to issue a total of 10,000,000 conversion shares of NT\$10 each in batches.</p> <p>Article 7-1: With consent from two-thirds of the voting rights of attending shareholders at an annual shareholder meeting with the attendance of shareholders holding the majority of the total issued shares, the Company may transfer its shares to employees at an average price lower than the actual prices of share repurchases.</p> <p>Article 7-2: With consent from two-thirds of the voting rights of attending shareholders at an annual shareholder meeting with the attendance of shareholders holding the majority of the total issued shares, the Company may issue employee stock options at a price lower than the closing price of ordinary shares of the Company on the date of issuance.</p>	<p>Article 7: The total capital amount of the Company is NT\$2 billion, divided into 200,000,000 ordinary shares, with a value of NT\$10 per share; the Board is authorized to issue the unissued shares in batches. NT\$100 million in the total capital amount in the previous paragraph shall be reserved for the issuance of conversion shares for employee stock options. The Board is authorized to issue a total of 10,000,000 conversion shares of NT\$10 each in batches.</p> <p>Article 7-1: With consent from two-thirds of the voting rights of attending shareholders at an annual shareholder meeting with the attendance of shareholders holding the majority of the total issued shares, the Company may transfer its shares to employees at an average price lower than the actual prices of share repurchases.</p> <p>Article 7-2: With consent from two-thirds of the voting rights of attending shareholders at an annual shareholder meeting with the attendance of shareholders holding the majority of the total issued shares, the Company may issue employee stock options at a price lower than the closing price of ordinary shares of the Company on the date of issuance.</p> <p><u>Article 7-3: The Company may issue employee stock options with a subscription price that is not subject to the restrictions under Article 53 of the “Regulations Governing the Offering and Issuance of Securities by Securities Issuers” when receiving the consent at an annual shareholders’ meeting attended by shareholders representing over half of the total issued shares from the attending shareholders’ who represent over two-thirds of the voting rights.</u></p>	<p>In compliance with the Company’s operations</p>
<p>Article 12: Shareholders’ meetings are divided into annual shareholders’ meetings and extraordinary shareholders’ meetings: 1.The annual shareholders’ meeting shall be convened by the Board within six months after the end of each fiscal year according to the law. 2.The extraordinary shareholders’ meeting may be convened according to the relevant laws and regulations when necessary.</p>	<p>Article 12: Shareholders’ meetings are divided into annual shareholders’ meetings and extraordinary shareholders’ meetings: 1.The annual shareholders’ meeting shall be convened by the Board within six months after the end of each fiscal year according to the law. 2.The extraordinary shareholders’ meeting may be convened according to the relevant laws and regulations when necessary. <u>Shareholders’ meetings of the Company can be held by means of video conferences or other methods promulgated by the central competent authority. Under the circumstances of calamities, incidents, or force majeure, the central competent authority may promulgate a ruling that authorizes the Company, which has no above provision in its Articles of Association, within a certain period</u></p>	<p>Amended in response to the amendments to the Company Act for flexible operations.</p>

	<p>of time can hold its shareholders' meeting by means of video conferences or other promulgated methods.</p> <p>In case a shareholders' meeting proceeds via video conferences, the shareholders taking part in such video conference shall be deemed to have attended the meeting in person.</p> <p>For the preceding two paragraphs, the Company shall be subject to prescriptions otherwise provided for by the competent authority in charge of securities affairs.</p>	
<p>Article 31: When the Company recorded profits for the year, the Company shall appropriate 1% to 9% of such profits as the remuneration of employees, and the distribution in shares or cash shall be determined by the Board; the distribution targets include employees of subsidiaries that fulfill certain conditions.</p> <p>The Board may determine to appropriate no more than 2.25% of the amount of the above profits of the Company as the remuneration of Directors. Proposal of remuneration of employees and remuneration of Directors shall be reported to the shareholders' meeting.</p> <p>However, when the Company has cumulative losses, the amount for compensation shall be reserved, and the appropriation of remuneration of employees and remuneration of Directors according to the above ratios.</p> <p>Where the Company has any earnings after the final annual account:</p> <ol style="list-style-type: none"> 1. Pay taxation according to the law; 2. Compensate accumulated losses; 3. Appropriate 10% of the remaining earnings as the statutory surplus reserve; however, when the statutory surplus reserve has reached the paid-up capital of the Company, the appropriation is no longer required; 4. Appropriate or revers special surplus reserve from the remaining earnings according to laws and regulations; <p>For any remaining balance, combine it with the accumulated undistributed earnings; the Board shall reserve a portion of such earnings and prepare the proposal of distribution according to the Company's operating status at its discretion and propose to the shareholders' meeting to distribute shareholder's dividends and bonuses according to the dividend policies of the Company set out in Article 33-1.</p>	<p>Article 31: When the Company recorded profits for the year, the Company shall appropriate 1% to 9% of such profits as the remuneration of employees, and the distribution in shares or cash shall be determined by the Board; the distribution targets include employees of subsidiaries that fulfill certain conditions.</p> <p>The Board may determine to appropriate no more than 2.25% of the amount of the above profits of the Company as the remuneration of Directors. Proposal of remuneration of employees and remuneration of Directors shall be reported to the shareholders' meeting.</p> <p>However, when the Company has cumulative losses, the amount for compensation shall be reserved, and the appropriation of remuneration of employees and remuneration of Directors according to the above ratios.</p> <p>Where the Company has any earnings after the final annual account:</p> <ol style="list-style-type: none"> 5. Pay taxation according to the law; 6. Compensate accumulated losses; 7. Appropriate 10% of the remaining earnings as the statutory surplus reserve; however, when the statutory surplus reserve has reached the paid-up capital of the Company, the appropriation is no longer required; 8. Appropriate or revers special surplus reserve from the remaining earnings according to laws and regulations; <p>For any remaining balance, combine it with the accumulated undistributed earnings; the Board shall reserve a portion of such earnings and prepare the proposal of distribution according to the Company's operating status at its discretion and propose to the shareholders' meeting to distribute shareholder's dividends and bonuses according to the dividend policies of the Company set out in Article 33-1.</p> <p><u>When the Company authorizes the Board to distribute the entire or partial dividends and bonuses available for distribution in cash through a resolution and reports to the shareholders' meeting, requirements related to the resolution at the shareholders' meeting in the preceding paragraph shall not apply.</u></p>	<p>In compliance with the Company's operations</p>
<p>Article 35: The Articles were established on 22 March 1978. The 1st amendment was made on 6 April 1978. The 2nd amendment was made on 21 May 1984. The 3rd amendment was made on 16 July 1985. The 4th amendment was made on 13 October 1989.</p>	<p>Article 35: The Articles were established on 22 March 1978. The 1st amendment was made on 6 April 1978. The 2nd amendment was made on 21 May 1984. The 3rd amendment was made on 16 July 1985. The 4th amendment was made on 13 October 1989.</p>	<p>Added the date of amendments</p>

<p>The 5th amendment was made on 16 March 1991. The 6th amendment was made on 30 March 1992. The 7th amendment was made on 11 October 1992. The 8th amendment was made on 20 October 1994. The 9th amendment was made on 11 August 1995. The 10th amendment was made on 24 November 1995. The 11th amendment was made on 29 June 1996. The 12th amendment was made on 25 November 1996. The 13th amendment was made on 21 June 1997. The 14th amendment was made on 30 October 1997. The 15th amendment was made on 9 May 1998. The 16th amendment was made on 8 April 1999. The 17th amendment was made on 26 April 2000. The 18th amendment was made on 26 April 2001. The 19th amendment was made on 21 May 2002. The 20th amendment was made on 6 June 2003. The 21st amendment was made on 15 June 2004. The 22nd amendment was made on 10 June 2005. The 23rd amendment was made on 15 June 2006. The 24th amendment was made on 15 June 20017; however, the amended provisions of Article 33 shall become applicable on the implementation date (1 January 2008) announced by the competent authority. The 25th amendment was made on 19 June 2008. The 26th amendment was made on 19 June 2009. The 27th amendment was made on 17 June 2010. The 28th amendment was made on 16 June 2011. The 29th amendment was made on 25 May 2012. The 30th amendment was made on 14 June 2006. The 31st amendment was made on 8 June 2007. The 32nd amendment was made on 29 May 2008. The 33rd amendment was made on 13 June 2009. The 34th amendment was made on 21 May 2020.</p>	<p>The 5th amendment was made on 16 March 1991. The 6th amendment was made on 30 March 1992. The 7th amendment was made on 11 October 1992. The 8th amendment was made on 20 October 1994. The 9th amendment was made on 11 August 1995. The 10th amendment was made on 24 November 1995. The 11th amendment was made on 29 June 1996. The 12th amendment was made on 25 November 1996. The 13th amendment was made on 21 June 1997. The 14th amendment was made on 30 October 1997. The 15th amendment was made on 9 May 1998. The 16th amendment was made on 8 April 1999. The 17th amendment was made on 26 April 2000. The 18th amendment was made on 26 April 2001. The 19th amendment was made on 21 May 2002. The 20th amendment was made on 6 June 2003. The 21st amendment was made on 15 June 2004. The 22nd amendment was made on 10 June 2005. The 23rd amendment was made on 15 June 2006. The 24th amendment was made on 15 June 20017; however, the amended provisions of Article 33 shall become applicable on the implementation date (1 January 2008) announced by the competent authority. The 25th amendment was made on 19 June 2008. The 26th amendment was made on 19 June 2009. The 27th amendment was made on 17 June 2010. The 28th amendment was made on 16 June 2011. The 29th amendment was made on 25 May 2012. The 30th amendment was made on 14 June 2006. The 31st amendment was made on 8 June 2007. The 32nd amendment was made on 29 May 2008. The 33rd amendment was made on 13 June 2009. The 34th amendment was made on 21 May 2020. <u>The 35th amendment was made on 9 June 2022.</u></p>	
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Attachment 7

The comparison table before and after the amendments to the “Rules of Procedures for Shareholders’ Meeting” is as follows:

Before Amendments	After Amendments	Reason for the Amendments
<p>Article 1: Except for otherwise required by laws and regulations, the procedures of the Company’s shareholders’ meeting shall be subject to the Rules.</p>	<p>Article 1: Except for otherwise required by laws and regulations, the procedures of the Company’s shareholders’ meeting shall be subject to the Rules. <u>Changes to how the Company convenes its shareholders’ meeting shall be resolved by the Board, and shall be made no later than mailing of the shareholders’ meeting notice.</u></p>	<p>Amended in response to the amendments to the Company Act for flexible operations.</p>
<p>Article 2: The Company shall set out the registration time for shareholders and other matters of attention in the meeting notice. The registration time for shareholders in the preceding paragraph shall be at least 30 minutes before the commencement of the meeting; the registration venue shall have clear signs, and sufficient appropriate persons shall be assigned for processing. The attending shareholders (or proxies) <u>shall submit a sign-in card in lieu of signing in.</u></p>	<p>Article 2: The Company shall set out the registration time for shareholders, <u>solicitors and proxies (collectively "shareholders")</u> and other matters of attention in the meeting notice. <u>Where a virtual shareholders meeting is convened, the Company shall include the following particulars in the shareholders’ meeting notice: (i) how shareholders attend the virtual meeting and exercise their rights; (ii) actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to force majeure events; and (iii) the date to which the meeting is postponed or on which the meeting will resume. To convene a virtual shareholders’ meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders’ meeting online shall be specified.</u> The registration time for shareholders in the preceding paragraph shall be at least 30 minutes before the commencement of the meeting; the registration venue shall have clear signs, and sufficient appropriate persons shall be assigned for processing. <u>For virtual shareholders’ meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attending the shareholders’ meeting in person.</u> <u>In the event of a virtual shareholders’ meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.</u> <u>In the event of a virtual shareholders meeting, the Company shall upload the meeting handbook, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.</u> <u>Where a shareholders’ meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.</u> The attending shareholders (or proxies) <u>shall attend shareholders’ meetings based on attendance cards, sign-in cards, or other certificates of attendance. The</u></p>	<p>Amended in response to the amendments to the Company Act for flexible operations.</p>

Before Amendments	After Amendments	Reason for the Amendments
	<u>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.</u>	
<p>Article 2-1: The Company shall record audios and videos throughout the shareholders’ registration process, meeting process, and voting and counting process starting from the registration of shareholders. The audio and video data stated in the previous paragraph shall be preserved for at least one year. However, for litigations initiated by shareholders according to Article 189 of the Company Act, such data shall be preserved until the end of litigations.</p>	<p>Article 2-1: The Company shall record audios and videos throughout the shareholders’ registration process, meeting process, and voting and counting process starting from the registration of shareholders. The audio and video data stated in the previous paragraph shall be preserved for at least one year. However, for litigations initiated by shareholders according to Article 189 of the Company Act, such data shall be preserved until the end of litigations.</p> <p><u>Article 2-2: 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. The restrictions on the place of the meeting shall not apply when the Company convenes a virtual shareholders’ meeting.</u></p>	In compliance with the Company’s operations
<p>Article 3: The attendance at the shareholders’ meeting shall be calculated based on shares. The calculation shall be made by the number of shares regarding the sign-in card submitted by attending shareholders plus the number of shares of those exercising their voting rights in writing or through electronic methods. The chairperson shall call the meeting to order when shareholders representing the majority of the total issued shares had attended the meeting. Where the quorum is not reached after the time of the meeting, the chairperson may announce an extension. When the quorum is not reached after two extensions (20 minutes for the first extension and 10 minutes for the second extension), and there are shareholders representing one-third of the total issued shares attended, tentative resolutions may be made when receiving consent regarding the majority of the attending shareholders’ voting rights according to requirements under Article 175 of the Company Act. During the process of making the tentative resolutions set out in the previous paragraph, when the number of shares represented by the attending shareholders has reached the quorum, the chairperson may formally call the meeting to order and submit the tentative resolutions made to the shareholders’ meeting for voting.</p>	<p>Article 3: The attendance at the shareholders’ meeting shall be calculated based on shares. The calculation shall be made by the number of shares regarding the sign-in card submitted by attending shareholders, <u>and the shares checked in on the virtual meeting platform</u>, plus the number of shares of those exercising their voting rights in writing or through electronic methods. The chairperson shall call the meeting to order when shareholders representing the majority of the total issued shares had attended the meeting. Where the quorum is not reached after the time of the meeting, the chairperson may announce an extension. When the quorum is not reached after two extensions (20 minutes for the first extension and 10 minutes for the second extension), and there are shareholders representing one-third of the total issued shares attended, tentative resolutions may be made when receiving consent regarding the majority of the attending shareholders’ voting rights according to requirements under Article 175 of the Company Act. <u>In the event of a virtual shareholders’ meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.</u> During the process of making the tentative resolutions set out in the previous paragraph, when the number of shares represented by the attending shareholders has reached the quorum, the chairperson may formally call the meeting to order and submit the tentative resolutions made to the shareholders’ meeting for voting.</p>	Amended in response to the amendments to the Company Act for flexible operations.
<p>Article 6: A speech by an attending shareholder shall not exceed three minutes. However, the speech may be extended once for up to three minutes with the permission of the chairperson.</p>	<p>Article 6: A speech by an attending shareholder shall not exceed three minutes. However, the speech may be extended once for up to three minutes with the permission of the chairperson.</p> <p><u>Where a virtual shareholders’ meeting is convened,</u></p>	Amended in response to the amendments to the Company Act for flexible operations.

Before Amendments	After Amendments	Reason for the Amendments
	<p><u>shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chairperson declaring the meeting open until the chairperson declares the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply. As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.</u></p>	
<p>Article 11: Shareholders are entitled to one vote for the possession of each share; however, this shall not apply to restricted shares or shares with no voting right as set out in paragraph 2, Article 179 of the Company Act. When convening the Company’s shareholders’ meeting, shareholders may exercise their voting rights in writing or through electronic methods. When exercising voting rights in writing or through electronic methods, the exercising method shall be set out in the notice of convening the shareholders’ meeting. Shareholders exercising their voting rights in writing or through electronic methods are deemed as attending the shareholders’ meeting in person. However, such shareholders shall be deemed as abstaining from voting for extempore motions and amendments made to the original proposals at the shareholders’ meeting. Shareholders exercising their voting rights in writing or through electronic methods set out in the previous paragraph, their declaration of intention shall be delivered to the Company two days prior to the shareholders’ meeting; when there are repetitive declarations of intention, the first declaration delivered shall prevail. However, this shall not apply to the declaration of intention stating the cancellation of the former declaration of intention.</p> <p>Except for otherwise required by the Company Act and the Company’s Articles of Association, the votes for proposals shall be passed when receiving consent regarding the majority of the shareholders’ voting rights. Upon voting, shareholders shall cast their votes for proposals on a case-by-case basis after the chairperson or the personnel appointed by the chairperson has announced the total number of voting rights of the attending shareholders on a case-by-case basis; the results of shareholders’ consent, opposition, or abstention shall be uploaded to MOPS on the day after the shareholders’ meeting. For proposals of amendment or proposals of substitution for the same proposal, the chairperson shall determine the sequence of votes for the proposals of amendment, proposals of substitution, and the initial proposal. When any of the proposal is</p>	<p>Article 11: Shareholders are entitled to one vote for the possession of each share; however, this shall not apply to restricted shares or shares with no voting right as set out in paragraph 2, Article 179 of the Company Act. When convening the Company’s shareholders’ meeting, shareholders may exercise their voting rights in writing or through electronic methods. When exercising voting rights in writing or through electronic methods, the exercising method shall be set out in the notice of convening the shareholders’ meeting. Shareholders exercising their voting rights in writing or through electronic methods are deemed as attending the shareholders’ meeting in person <u>or online</u>. However, such shareholders shall be deemed as abstaining from voting for extempore motions and amendments made to the original proposals at the shareholders’ meeting. Shareholders exercising their voting rights in writing or through electronic methods set out in the previous paragraph, their declaration of intention shall be delivered to the Company two days prior to the shareholders’ meeting; when there are repetitive declarations of intention, the first declaration delivered shall prevail. However, this shall not apply to the declaration of intention stating the cancellation of the former declaration of intention. <u>If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders’ meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.</u> Except for otherwise required by the Company Act and the Company’s Articles of Association, the votes for proposals shall be passed when receiving consent regarding the majority of the shareholders’ voting rights. Upon voting, shareholders shall cast their votes for proposals on a case-by-case basis after the chairperson or the personnel appointed by the chairperson has announced the total number of voting rights of the attending shareholders on a case-by-case basis; the results of shareholders’ consent, opposition, or abstention shall be uploaded to MOPS on the day after the shareholders’ meeting. For proposals of amendment or proposals of substitution for the same proposal, the chairperson</p>	<p>Amended in response to the amendments to the Company Act for flexible operations.</p>

Before Amendments	After Amendments	Reason for the Amendments
<p>passed, other proposals are deemed as rejected, and the vote is no longer required.</p> <p>Scrutineers and vote-counters for the proposals shall be appointed by the chairperson; however, scrutineers shall act in the nature of shareholders.</p> <p>The vote-counting for votes or elections at the shareholders' meeting shall be performed at a public place within the venue of the shareholders' meeting, and the voting results (including the weights of the statistics) shall be announced after the completion of vote-counting, and records shall be made accordingly.</p>	<p>shall determine the sequence of votes for the proposals of amendment, proposals of substitution, and the initial proposal. When any of the proposal is passed, other proposals are deemed as rejected, and the vote is no longer required.</p> <p>Scrutineers and vote-counters for the proposals shall be appointed by the chairperson; however, scrutineers shall act in the nature of shareholders.</p> <p>The vote-counting for votes or elections at the shareholders' meeting shall be performed at a public place within the venue of the shareholders' meeting, and the voting results (including the weights of the statistics) shall be announced after the completion of vote-counting, and records shall be made accordingly.</p> <p><u>In the event of a virtual shareholders' meeting, votes shall be counted at once after the chairperson announces the voting session ends, and the results of votes and elections shall be announced immediately. When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online. When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</u></p>	
<p>Article 16: The Regulations were established on 11 February 1999.</p> <p>The 1st amendment was made on 26 April 2001.</p> <p>The 2nd amendment was made on 21 May 2002.</p> <p>The 3rd amendment was made on 19 June 2009.</p> <p>The 4th amendment was made on 18 June 2013.</p> <p>The 5th amendment was made on 8 June 2017.</p>	<p>Article 16: The Regulations were established on 11 February 1999.</p> <p>The 1st amendment was made on 26 April 2001.</p> <p>The 2nd amendment was made on 21 May 2002.</p> <p>The 3rd amendment was made on 19 June 2009.</p> <p>The 4th amendment was made on 18 June 2013.</p> <p>The 5th amendment was made on 8 June 2017.</p> <p><u>The 6th amendment was made on 9 June 2022.</u></p>	<p>Added the date of amendments.</p>

Attachment 8

The comparison table before and after the amendments to the “Procedures for the Purchase and Disposal of Assets” is as follows:

Before Amendments	After Amendments	Reason for the Amendments
<p>Article 4: Establishment of Asset Limitation</p> <p>The limitation of investments in properties and securities not for business use</p> <p>The individual limitation of acquisitions of the abovementioned assets by the Company and its subsidiaries is set as follows:</p> <ol style="list-style-type: none"> 1.For property not for business use or its right-of-use asset, the total amount shall not be more than 50% of the net worth or equal to the limitation. 2.The total investments in long-term and short-term securities shall not be more than 100% of the net worth or equal to the limitation. 3.Investments in individual securities shall not be more than 75% of the net worth or equal to the limitation. 	<p>Article 4: Establishment of Asset Limitation</p> <p>The limitation of investments in properties and securities not for business use <u>or its right-of-use assets</u></p> <p>The individual limitation of acquisitions of the abovementioned assets by the Company and its subsidiaries is set as follows:</p> <ol style="list-style-type: none"> 1.For property not for business use or its right-of-use asset, the total amount shall not be more than 50% of the net worth or equal to the limitation. 2.The total investments in long-term and short-term securities shall not be more than 100% of the net worth or equal to the limitation. 3.Investments in individual securities shall not be more than 75% of the net worth or equal to the limitation. 	<p>Expanded the scope of right-of-use assets in accordance with the requirements under IFRS16 Lease.</p>
<p>Article 6: Professional appraisers and their officers, CPAs, attorneys, and securities underwriters that provide the Company with appraisal reports, CPA's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:</p> <ol style="list-style-type: none"> 1.May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since the completion of service of the sentence, since the expiration of the period of a suspended sentence, or since a pardon was received. 2.May not be a related party or de facto related party of any party to the transaction. 3.If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following provisions: <ol style="list-style-type: none"> (1) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence. (2) When <u>auditing</u> a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately 	<p>Article 6: Professional appraisers and their officers, CPAs, attorneys, and securities underwriters that provide the Company with appraisal reports, CPA's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:</p> <ol style="list-style-type: none"> 1.May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the <u>Securities Exchange Act</u>, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since the completion of service of the sentence, since the expiration of the period of a suspended sentence, or since a pardon was received. 2.May not be a related party or de facto related party of any party to the transaction. 3.If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with <u>the self-regulatory rules of the industry associations to which they belong</u> and with the following provisions: <ol style="list-style-type: none"> (1) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence. (2) When <u>conducting</u> a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the 	<ol style="list-style-type: none"> 1.The “Guidelines for the Practices of Opinions Issued by Experts” were amended, and relevant self-regulatory specifications for the issuance of opinions by the companies or staff were introduced. 2.Minor amendments to wording in accordance with the self-regulatory specifications. 3.Amendments to partial wording.

Before Amendments	After Amendments	Reason for the Amendments
<p>specified in the case working papers.</p> <p>(3) They shall undertake an item-by-item evaluation of the <u>completeness, accuracy,</u> and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>(4) They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable <u>and accurate,</u> and that they have complied with applicable laws and regulations.</p>	<p>basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</p> <p>(3) They shall undertake an item-by-item evaluation of the <u>appropriateness</u> and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>(4) They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is <u>appropriate and</u> reasonable, and that they have complied with applicable laws and regulations.</p>	
<p>Article 7: Information Disclosure</p> <p>1.Items to be announced and reported and standards for announcements and reports</p> <p>(1)Acquisition or disposal of property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>(2)Merger, demerger, acquisition, or transfer of shares.</p> <p>(3)Losses from derivatives trading reach the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.</p> <p>(4)Where equipment assets thereof for business use are acquired or disposed of, and furthermore, the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>i.The paid-in capital is less than NT\$10 billion, or the transaction amount reaches NT\$500 million or more.</p> <p>ii.The paid-in capital is NT\$10 billion or more, or the transaction amount reaches NT\$1 billion or more.</p> <p>(5)Acquisition or disposal <u>by the Company</u> in the construction business of properties or right-of-use assets thereof for construction use, and furthermore, the transaction counterparty is not a related party, and the transaction amount reaches NT\$500 million.</p> <p>(6)Where land is acquired under an arrangement of engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of</p>	<p>Article 7: Information Disclosure</p> <p>5.Items to be announced and reported and standards for announcements and reports</p> <p>(1)Acquisition or disposal of property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>(2)Merger, demerger, acquisition, or transfer of shares.</p> <p>(3)Losses from derivatives trading reach the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.</p> <p>(4)Where equipment assets <u>or right-of-use assets</u> thereof for business use are acquired or disposed of, and furthermore, the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>i.The paid-in capital is less than NT\$10 billion, or the transaction amount reaches NT\$500 million or more.</p> <p>ii.The paid-in capital is NT\$10 billion or more, or the transaction amount reaches NT\$1 billion or more.</p> <p>(5)Acquisition or disposal in the construction business of properties or right-of-use assets thereof for construction use, and furthermore, the transaction counterparty is not a related party, and the transaction amount reaches NT\$500 million; <u>among such cases, if the Company has paid-in capital of NT\$10 billion or more, and it is disposing of property from a completed construction</u></p>	<p>Amended according to the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” and relevant laws and regulations.</p>

Before Amendments	After Amendments	Reason for the Amendments
<p>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 reach NT\$500 million.</p> <p>(7)Where an asset transaction other than any of those referred to in the preceding six subparagraphs, 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:</p> <p>i.Trading of government bonds.</p> <p>ii.Where done by professional investors—securities trading on <u>domestic or foreign</u> securities exchanges, or of ordinary corporate bonds or general bank debentures without equity characteristics, 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> <p>iii.Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>(8)The amount of transactions in subparagraph 4 above shall be calculated as follows:</p> <p>i.The amount of any individual transaction.</p> <p>ii.The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.</p> <p>iii.The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the property thereof within the same development project within the preceding year.</p> <p>iv.The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.</p> <p>"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced need not be counted toward the transaction amount.</p> <p>2.Period for Announcement and Report For the acquisition or disposal of assets by the Company that fulfilled the standards in the Article, the announcement or report shall be made within two days from the second day to the date of occurrence.</p> <p>3.Procedures for Announcement and Report (1) The Company shall disclose relevant information on the website designated by the</p>	<p><u>project that it constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT\$1 billion or more.</u></p> <p>(6)Where land is acquired under an arrangement of 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, <u>and furthermore the transaction counterparty is not a related party,</u> and the amount the company expects to invest in the transaction reaches NT\$500 million.</p> <p>(7)Where an asset transaction other than any of those referred to in the preceding six subparagraphs, 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:</p> <p>i.Trading of <u>domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.</u></p> <p>ii.Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of <u>foreign government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes,</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, in accordance with the rules of the Taipei Exchange.</p> <p>iii.Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>(8)The amount of transactions above shall be calculated as follows:</p> <p>i.The amount of any individual transaction.</p> <p>ii.The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.</p> <p>iii.The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of property <u>or its right-of-use assets</u> thereof</p>	

Before Amendments	After Amendments	Reason for the Amendments
<p>Financial Supervisory Commission, Executive Yuan.</p> <p>(2) The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the Company and any subsidiaries that are not domestic companies and enter the information in the prescribed format into the information reporting website designated by <u>the FSC</u> by the 10th day of each month.</p> <p>(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 knowing of such error or omission.</p> <p>(4) 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, where they shall be retained for 5 years except where another act provides otherwise.</p> <p>(5) 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 <u>the FSC</u> within 2 days counting inclusively from the date of occurrence of the event:</p> <p>i. Change, termination, or rescission of a contract signed in regard to the original transaction.</p> <p>ii. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.</p> <p>iii. Change to the originally publicly announced and reported information.</p> <p>4. Announcement Format</p> <p>The announcement method for announcing and reporting relevant information by the Company shall be subject to the announcement and reporting formats required by the Financial Supervisory Commission, Executive Yuan.</p>	<p>within the same development project within the preceding year.</p> <p>iv. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year. "Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced need not be counted toward the transaction amount.</p> <p>2. Period for Announcement and Report</p> <p>For the acquisition or disposal of assets by the Company that fulfilled the standards in the Article, the announcement or report shall be made within two days from the second day to the date of occurrence.</p> <p>3. Procedures for Announcement and Report</p> <p>(1) The Company shall disclose relevant information on the website designated by the Financial Supervisory Commission, Executive Yuan.</p> <p>(2) The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the Company and any subsidiaries that are not domestic <u>public</u> companies and enter the information in the prescribed format into the information reporting website designated by <u>the Financial Supervisory Commission, Executive Yuan</u>, by the 10th day of each month.</p> <p>(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 knowing of such error or omission.</p> <p>(4) 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, where they shall be retained for 5 years except where another act provides otherwise.</p> <p>(5) 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 <u>the Financial Supervisory Commission, Executive Yuan</u>, within 2 days counting inclusively from the date of occurrence of the event:</p> <p>i. Change, termination, or rescission of a contract signed in regard to the original</p>	

Before Amendments	After Amendments	Reason for the Amendments
	<p>transaction.</p> <p>ii.The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.</p> <p>iii.Change to the originally publicly announced and reported information.</p> <p>4. Announcement Format The announcement method for announcing and reporting relevant information by the Company shall be subject to the announcement and reporting formats required by the Financial Supervisory Commission, Executive Yuan.</p>	
<p>Article 8: Procedures for the Acquisition or Disposal of Property, Equipment or Its Right-of-use Assets</p> <p>1.Evaluation and Operating Procedures The acquisition or disposal of property, equipment, or its right-of-use assets by the Company shall be subject to the fixed assets circular procedures under the internal control system of the Company. The calculation of the transaction amount shall be subject to Article 7, 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.</p> <p>2.Procedures for the Determination of Transaction Conditions and Degree of Authority Delegated (1)For the acquisition or disposal of properties, refer to the announced current value appraised value, the actual trading price of nearby properties for determining the transaction conditions and transaction prices; an analysis report shall be made and submitted to the Chairman; when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over NT\$10 million, the transaction shall be proposed to and passed by the Board.</p> <p>(2) The Company shall perform the acquisition or disposal of other fixed assets by way of either price inquiry, price comparison, price negotiation, or tender; when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over NT\$10 million, the transaction shall be proposed to and passed by the Board.</p> <p><u>(3) With respect to the Company's acquisition or disposal of assets that is subject to the approval of the Board under the Company's handling procedures or other laws or regulations, if the 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. In addition, when the Company has its Independent Directors in place, when the acquisition or disposal of assets is proposed to the Board for</u></p>	<p>Article 8: Procedures for the Acquisition or Disposal of Property, Equipment or Its Right-of-use Assets</p> <p>1.Evaluation and Operating Procedures The acquisition or disposal of property, equipment, or its right-of-use assets by the Company shall be subject to the fixed assets circular procedures under the internal control system of the Company. The calculation of the transaction amount shall be subject to Article 7, 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.</p> <p>2.Procedures for the Determination of Transaction Conditions and Degree of Authority Delegated (1) For the acquisition or disposal of properties, refer to the announced current value appraised value, the actual trading price of nearby properties for determining the transaction conditions and transaction prices; an analysis report shall be made and submitted to the Chairman; when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over NT\$10 million, the transaction shall be proposed to and passed by the Board.</p> <p>(2) The Company shall perform the acquisition or disposal of other fixed assets by way of either price inquiry, price comparison, price negotiation, or tender; when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over NT\$10 million, the transaction shall be proposed to and passed by the Board.</p> <p>3. Execution Unit For the acquisition or disposal of property, equipment, or its right-of-use assets by the Company, after being submitted for approval according to the authority in the preceding paragraph, the using department and the</p>	<p>Amended according to the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and relevant laws and regulations.</p>

Before Amendments	After Amendments	Reason for the Amendments
<p><u>discussion according to the requirements, opinions of Independent Directors shall be fully considered; when Independent Directors have any dissenting or qualified opinions, such opinions shall be set out in the minutes of the Board meeting.</u></p> <p>3. Execution Unit For the acquisition or disposal of property, equipment, or its right-of-use assets by the Company, after being submitted for approval according to the authority in the preceding paragraph, the using department and the Administration Department shall be responsible for execution.</p> <p>4. Appraisal Report for the Property or Other Fixed Assets In acquiring or disposing of property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the Company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</p> <p>(1)Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.</p> <p>(2)Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.</p> <p>(3)Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a CPA shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price <u>in accordance with Statements on Auditing Standards No.20 issued by the Accounting Research and Development Foundation (the "ARDF")</u>:</p> <p>i.The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>ii.The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.</p>	<p>Administration Department shall be responsible for execution.</p> <p>4. Appraisal Report for the Property or Other Fixed Assets In acquiring or disposing of property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the Company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</p> <p>(1)Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.</p> <p>(2)Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.</p> <p>(3)Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a CPA shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>i. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>ii. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.</p> <p>(4)No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p>	

Before Amendments	After Amendments	Reason for the Amendments
<p>(4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p>		
<p>Article 9: Procedures for the Acquisition or Disposal of Investments in Securities</p> <p>1. Evaluation and Operating Procedures</p> <p>Purchases and sales of the Company's long-term and short-term securities shall be subject to the fixed assets circular procedures under the internal control system of the Company.</p> <p>The calculation of the transaction amount shall be subject to Article 7, 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.</p> <p>2. Procedures for the Determination of Transaction Conditions and Degree of Authority Delegated</p> <p>(1)</p> <p>i. The responsible unit shall be responsible for determine the transactions of securities in the securities exchanges or OTC markets based on the market development; when the amount is less than 10% (inclusive) of the net worth, the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over 10% of the net worth, the transaction shall be proposed to and passed by the Board.</p> <p>ii. The responsible unit shall be responsible for determine the transactions of bond fund, USD securities with repurchase terms and other principal guarantee securities; when the total amount is less than NT\$100 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the total amount is over NT\$100 million, the transaction shall be proposed to and passed by the Board.</p> <p>(2) For transactions of securities not in the securities exchanges or OTC markets, the Company shall obtain the latest financial statements of the target company certified or reviewed by CPAs as the reference to evaluate the transaction price; considering its net worth per share, profitability, and future development potentials, when the amount is less than 10% (inclusive) of the net worth, the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over 10% of the net worth, the transaction shall be proposed to</p>	<p>Article 9: Procedures for the Acquisition or Disposal of Investments in Securities</p> <p>1. Evaluation and Operating Procedures</p> <p>Purchases and sales of the Company's long-term and short-term securities shall be subject to the fixed assets circular procedures under the internal control system of the Company.</p> <p>The calculation of the transaction amount shall be subject to Article 7, 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.</p> <p>2. Procedures for the Determination of Transaction Conditions and Degree of Authority Delegated</p> <p>(1)</p> <p>i. The responsible unit shall be responsible for determine the transactions of securities in the securities exchanges or OTC markets based on the market development; when the amount is less than 10% (inclusive) of the net worth, the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over 10% of the net worth, the transaction shall be proposed to and passed by the Board.</p> <p>ii. The responsible unit shall be responsible for determine the transactions of bond fund, USD securities with repurchase terms and other principal guarantee securities; when the total amount is less than NT\$100 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the total amount is over NT\$100 million, the transaction shall be proposed to and passed by the Board.</p> <p>(2) For transactions of securities not in the securities exchanges or OTC markets, the Company shall obtain the latest financial statements of the target company certified or reviewed by CPAs as the reference to evaluate the transaction price; considering its net worth per share, profitability, and future development potentials, when the amount is less than 10% (inclusive) of the net worth, the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over 10% of the net worth, the transaction shall be proposed to</p>	<p>Amended according to the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and relevant laws and regulations.</p>

Before Amendments	After Amendments	Reason for the Amendments
<p>and passed by the Board. Meanwhile, an analysis report regarding the unrealized profits or loss of long-term and short-term securities shall be proposed.</p> <p>(3) When the sum of the total amount of (1)-i. and (2) in the preceding paragraph is less than 10% (inclusive) of the net worth, the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently.</p> <p><u>(4) With respect to the Company's acquisition or disposal of assets that is subject to the approval of the Board under the Company's handling procedures or other laws or regulations, if the 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. In addition, when the Company has its Independent Directors in place, when the acquisition or disposal of assets is proposed to the Board for discussion according to the requirements, opinions of Independent Directors shall be fully considered; when Independent Directors have any dissenting or qualified opinions, such opinions shall be set out in the minutes of the Board meeting.</u></p> <p>3. Execution Unit The financial and accounting unit shall be responsible for executing the investments of the Company in long-term and short-term securities after being submitted for approval according to the authority in the preceding paragraph.</p> <p>4. Execution Unit (1) For the acquisition or disposal of securities by the Company, apart from complying with the following circumstances, the Company shall obtain the latest financial statements of the target company reviewed by CPAs as the reference to evaluate the transaction price; when the transaction amount reaches 20% of the Company's paid-up capital or NT\$300 million and above, a CPA shall be engaged to render a specific opinion regarding the reason for the appropriateness of the transaction price; <u>when the CPA requires the adoption of an expert's report, the CPA shall comply with Statements on Auditing Standards No.20 issued by the Accounting Research and Development Foundation.</u></p> <p>(1) Securities acquired through cash contribution in an incorporation by promotion or by public offering.</p> <p>(2) Securities issued at face value 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 issued by an investee company wholly <u>invested</u> by the Company that is carrying out a cash capital increase, with</p>	<p>and passed by the Board. Meanwhile, an analysis report regarding the unrealized profits or loss of long-term and short-term securities shall be proposed.</p> <p>(3) When the sum of the total amount of (1)-i. and (2) in the preceding paragraph is less than 10% (inclusive) of the net worth, the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently.</p> <p>3. Execution Unit The financial and accounting unit shall be responsible for executing the investments of the Company in long-term and short-term securities after being submitted for approval according to the authority in the preceding paragraph.</p> <p>4. Obtain expert opinion (1) For the acquisition or disposal of securities by the Company, apart from complying with the following circumstances, the Company shall obtain the latest financial statements of the target company certified or reviewed by CPAs <u>before the date of occurrence</u> as the reference to evaluate the transaction price; when the transaction amount reaches 20% of the Company's paid-up capital or NT\$300 million and above, a CPA shall be engaged to render a specific opinion regarding the reason for the appropriateness of the transaction price.</p> <p><u>i. Circumstances waived from obtaining the latest financial statements certified or reviewed by the CPAs and opinions of the CPAs regarding the reason for the appropriateness of the transaction price:</u></p> <p>(1) Securities acquired through cash contribution in an incorporation by promotion or by public offering <u>according to the law, with the further requirement that the rights represented by the acquired securities be commensurate with the proportion of capital contributed.</u></p> <p>(2) Securities issued at face value 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 <u>directly or indirectly</u> issued by an investee company wholly invested by the Company that is carrying out a cash capital increase, with the Company as a sponsor of the issue</p> <p>(4) Securities listed and traded on the Taiwan Stock Exchange (TWSE) or on the GreTai Securities Market (GTSM) and emerging stocks, <u>or holding securities issued for the capital increase in cash through mutual subscriptions between the wholly-owned subsidiaries of the</u></p>	

Before Amendments	After Amendments	Reason for the Amendments
<p>the Company as a sponsor of the issue.</p> <p>(4) Securities listed and traded on the Taiwan Stock Exchange (TWSE) or on the GreTai Securities Market (GTSM) and emerging stocks.</p> <p>(5) Government bonds or bonds in repurchase or reverse purchase agreements.</p> <p>(6) <u>Domestic or overseas</u> funds.</p> <p>(7) 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>(8) Securities <u>acquired</u> through the Company’s sponsorship of a cash capital increase by a public company or subscription of domestic corporate bonds, when the securities acquired are not privately placed.</p> <p>(9) 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 <u>the Financial Supervisory Commission's 1 November 2004 Order No. Financial-Supervisory-Securities-IV-09300 05249.</u></p> <p>(10) <u>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.</u></p> <p>(2) When the Company acquired or disposed of assets through the auction procedures by the court, certifying documents issued by the court may be used in lieu of the appraisal report or the CPA’s opinions.</p>	<p><u>Company.</u></p> <p>(5) <u>Domestic</u> government bonds or bonds in repurchase or reverse purchase agreements.</p> <p>(6) <u>Public offering</u> funds.</p> <p>(7) 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>(8) Securities acquired through the Company’s sponsorship of a cash capital increase by a <u>domestic</u> public company or subscription of domestic corporate bonds (<u>including financial bonds</u>), when the securities acquired are not privately placed.</p> <p>(9) 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 <u>the Financial Supervisory Commission's 19 October 2017 Order No. Financial-Supervisory-Securities-IV-1060038414, or subscription to or redemption of a domestic privately placed fund, 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.</u></p> <p>2. <u>Circumstances waived from obtaining the opinions of the CPAs regarding the reason for the appropriateness of the transaction price: According to the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies,” professional investors who have established the securities appraisal model and system for domestic or overseas securities acquired or disposed of, and have adopted appropriate model or statistical method for the estimation of value.</u></p> <p>(2) When the Company acquired or disposed of assets through the auction procedures by the court, certifying documents issued by the court may be used in lieu of the appraisal report or the CPA’s opinions.</p>	
<p>Article 10: 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</p>	<p>Article 10: 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</p>	<p>1. Amended according to the “Regulations Governing the Acquisition and</p>

Before Amendments	After Amendments	Reason for the Amendments
<p>the transaction terms is appraised in accordance with Article 7, if the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of the Article 8. The calculation of the transaction amount shall be subject to Article 7. When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.</p> <p>2. Evaluation and Operating Procedures</p> <p>When the Company intends to acquire or dispose of property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Board and recognized by the Audit Committee:</p> <ol style="list-style-type: none"> (1) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. (2) The reason for choosing the related party as a transaction counterparty. (3) With respect to the acquisition of property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with subparagraphs 1 and 4, paragraph 3, of the Article. (4) The date and price at which the related party originally acquired the property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the related party. (5) Monthly cash flow forecasts for the year commencing from the anticipated month of the signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. (6) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with paragraph 1 of the Article. (7) Restrictive covenants and other important stipulations associated with the transaction. <p>The calculation of the transaction amount shall be subject to Article 7, and "within the preceding year" as used herein refers to the year</p>	<p>of the transaction terms is appraised in accordance with Article 7, if the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of the Article 8. The calculation of the transaction amount shall be subject to Article 7. When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.</p> <p>2. Evaluation and Operating Procedures</p> <p>When the Company intends to acquire or dispose of property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Board and recognized by the Audit Committee:</p> <ol style="list-style-type: none"> (1) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. (2) The reason for choosing the related party as a transaction counterparty. (3) With respect to the acquisition of property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with subparagraphs 1 and 4, paragraph 3, of the Article. (4) The date and price at which the related party originally acquired the property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the related party. (5) Monthly cash flow forecasts for the year commencing from the anticipated month of the signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization. (6) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with paragraph 1 of the Article. (7) Restrictive covenants and other important stipulations associated with the transaction. <p>For the acquisition or disposal of machines and equipment for business purposes, or its</p>	<p>Disposal of Assets by Public Companies" and relevant laws and regulations.</p> <p>2. Expanded the scope of right-of-use assets in response to IFRS16 Lease.</p>

Before Amendments	After Amendments	Reason for the Amendments
<p>preceding the date of occurrence of the current transaction. Items approved by the Board and recognized by the Audit Committee need not be counted toward the transaction amount.</p> <p>For the acquisition or disposal of machines and equipment for business purposes, or its right-of-use asset between the Company and its subsidiaries, when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently.</p> <p>In addition, when the Company has its Independent Directors in place, when the acquisition or disposal of assets is proposed to the Board for discussion according to the requirements in the preceding paragraph, opinions of Independent Directors shall be fully considered; when Independent Directors have any dissenting or qualified opinions, such opinions shall be set out in the minutes of the Board meeting.</p> <p>3. Reasonableness Evaluation of Transaction Costs</p> <p>(1) The Company that acquires property thereof from a related party shall evaluate the reasonableness of the transaction costs by the following means:</p> <p>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.</p> <p>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 transaction counterparties.</p> <p>(2) Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.</p> <p>(3) The Company that acquires property or its right-of-use assets thereof from a related party and appraises the cost of the property or thereof in accordance subparagraphs (1) and (2), paragraph 3 of the Article shall</p>	<p>right-of-use asset between the Company and its subsidiaries, <u>or between the subsidiaries in which the Company directly or indirectly held their 100% issued shares or total capital</u>, when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently.</p> <p>In addition, when the Company has its Independent Directors in place, when the acquisition or disposal of assets is proposed to the Board for discussion according to the requirements in the preceding paragraph, opinions of Independent Directors shall be fully considered; when Independent Directors have any dissenting or qualified opinions, such opinions shall be set out in the minutes of the Board meeting.</p> <p><u>If the Company or a subsidiary thereof that is not a domestic public company will have a transaction set out in paragraph 1 and the transaction amount will reach 10 percent or more of the Company's total assets, the Company shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders' meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between the Company and its or subsidiaries or between its subsidiaries.</u></p> <p>The calculation of the transaction amount in <u>paragraph 1 and the preceding paragraph</u> shall be subject to Article 7, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items approved by the <u>shareholders' meeting and</u> the Board and recognized by the Audit Committee need not be counted toward the transaction amount.</p> <p>3. Reasonableness Evaluation of Transaction Costs</p> <p>(1) The Company that acquires property or <u>its right-of-use assets</u> thereof from a related party shall evaluate the reasonableness of the transaction costs by the following means:</p> <p>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.</p> <p>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</p>	

Before Amendments	After Amendments	Reason for the Amendments
<p>also engage a CPA to check the appraisal and render a specific opinion.</p> <p>(4) When the results of the Company's appraisal conducted in accordance with subparagraphs (1) and (2), paragraph 3 of the Article are uniformly lower than the transaction price, the matter shall be handled in compliance with subparagraph (5), paragraph 3 of the Article. 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:</p> <p>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:</p> <p>(1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.</p> <p>(2) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale practices.</p> <p>(3) Lease 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 leasing practices.</p> <p>ii. Where the Company acquiring property from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of similar</p>	<p>loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.</p> <p>(2) Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.</p> <p>(3) The Company that acquires property or its right-of-use assets thereof from a related party and appraises the cost of the property or <u>its right-of-use assets</u> thereof in accordance subparagraphs (1) and (2), paragraph 3 of the Article shall also engage a CPA to check the appraisal and render a specific opinion.</p> <p>(4) When the results of the Company's appraisal conducted in accordance with subparagraphs (1) and (2), paragraph 3 of the Article are uniformly lower than the transaction price, the matter shall be handled in compliance with subparagraph (5), paragraph 3 of the Article. 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:</p> <p>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:</p> <p>(1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.</p> <p>(2) 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</p>	

Before Amendments	After Amendments	Reason for the Amendments
<p>size by unrelated parties within the preceding year. Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; “within the preceding year” refers to the year preceding the date of occurrence of the acquisition of the property thereof.</p> <p>(5) Where the Company acquires real property or its right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the subparagraphs (1) <u>and (2)</u>, paragraph 3 of the Article are uniformly lower than the transaction price, the following steps shall be taken.</p> <p>i. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Act against the difference between the property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph 1 of the Act shall be set aside pro rata in a proportion consistent with the share of the Company's equity stake in the other company.</p> <p>ii. The Audit Committee shall comply with Article 218 of the Company Act.</p> <p>iii. Actions taken pursuant to items 1 and 2, subparagraph (5), paragraph 3 of the Article shall be reported to a shareholders’ meeting, and the details of the transaction shall be disclosed in the annual report and the investment prospectus.</p> <p>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 at a premium, or they have been disposed of, 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 Financial</p>	<p>area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale practices.</p> <p>(3) Lease 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 leasing practices.</p> <p>ii. Where the Company acquiring property, <u>or obtaining its property right-of-use assets through leasing</u>, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year. Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refer 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 property <u>or its right-of-use assets</u> thereof.</p> <p>(5) Where the Company acquires real property or its right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the subparagraphs (1) <u>to (4), and subparagraph (6)</u>, paragraph 3 of the Article are uniformly lower than the transaction price, the following steps shall be taken.</p> <p>i. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Act against the difference between the property <u>or its right-of-use assets</u> transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph 1 of the Act shall be set aside pro rata in a</p>	

Before Amendments	After Amendments	Reason for the Amendments
<p>Supervisory Commission, Executive Yuan, has given its consent.</p> <p>(6) Where the Company acquires property or its right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with paragraphs 1 and 2 of the Article, and the requirements related to the evaluation of the reasonableness of the transaction cost in subparagraphs (1), (2), and (3), paragraph 3 of the Article do not apply:</p> <p>i. The related party acquired the property or its right-of-use assets thereof through inheritance or as a gift.</p> <p>ii. More than 5 years will have elapsed from the time the related party signed the contract to obtain the property or its right-of-use assets thereof to the signing date for the current transaction.</p> <p>iii. The property or its right-of-use assets is acquired through the signing of a joint development contract with the related party, either on the Company's own land or on rented land.</p> <p>(7) When the Company obtains property or its right-of-use assets thereof from a related party, it shall also comply with subparagraph 5, paragraph 3 of the Article if there is other evidence indicating that the acquisition was not an arm's length transaction.</p>	<p>proportion consistent with the share of the Company's equity stake in the other company.</p> <p>ii. The Audit Committee shall comply with Article 218 of the Company Act.</p> <p>iii. Actions taken pursuant to items 1 and 2, subparagraph (5), paragraph 3 of the Article shall be reported to a shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and the investment prospectus.</p> <p>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 the decline in the market value of the assets it purchased <u>or leased</u> at a premium, or they have been disposed of, <u>or the leasing contract has been terminated</u>, 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 Financial Supervisory Commission, Executive Yuan, has given its consent.</p> <p>(6) Where the Company acquires property or its right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with paragraphs 1 and 2 of the Article, and the requirements related to the evaluation of the reasonableness of the transaction cost in subparagraphs (1), (2), and (3), paragraph 3 of the Article do not apply:</p> <p>i. The related party acquired the property or its right-of-use assets thereof through inheritance or as a gift.</p> <p>ii. More than 5 years will have elapsed from the time the related party signed the contract to obtain the property or its right-of-use assets thereof to the signing date for the current transaction.</p> <p>iii. The property or its right-of-use assets is acquired through the signing of a joint development contract with the related party, <u>or through engaging a related party to build the property</u>, either on the Company's own land or on rented land.</p> <p><u>iv. The property's right-of-use assets for business use are acquired by the Company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.</u></p> <p>(7) When the Company obtains property or its right-of-use assets thereof from a related party, it shall also comply with subparagraph 5, paragraph 3 of the Article</p>	

Before Amendments	After Amendments	Reason for the Amendments
	if there is other evidence indicating that the acquisition was not an arm's length transaction.	
<p>Article 11: Procedures for Acquisition or Disposal of Memberships or Intangible Assets or Its Right-of-use Assets</p> <p>1.Evaluation and Operating Procedures The acquisition or disposal of memberships or intangible assets, or its right-of-use assets by the Company shall be subject to the fixed assets circular procedures under the internal control system of the Company. The calculation of the transaction amount shall be subject to Article 7, 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.</p> <p>2.Procedures for the Determination of Transaction Conditions and Degree of Authority Delegated</p> <p>(1) For the acquisition or disposal of memberships, refer to the fair market price in the market for determining the transaction conditions and transaction prices; an analysis report shall be made and submitted to the Chairman; when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over NT\$10 million, the transaction shall be proposed to and passed by the Board.</p> <p>(2) For the acquisition or disposal of intangible assets or its right-of-use assets, refer to the appraisal report issued by an expert or fair market price in the market for determining the transaction conditions and transaction prices; an analysis report shall be made and submitted to the Chairman; when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over NT\$10 million, the transaction shall be proposed to and passed by the Board.</p> <p><u>(3) With respect to the Company's acquisition or disposal of assets that is subject to the approval of the Board under the Company's handling procedures or other laws or regulations, if the 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. In addition, when the Company has its Independent Directors in place, when the acquisition or disposal of assets is proposed to the Board for discussion according to the requirements,</u></p>	<p>Article 11: Procedures for Acquisition or Disposal of Memberships or Intangible Assets or Its Right-of-use Assets</p> <p>1.Evaluation and Operating Procedures The acquisition or disposal of memberships or intangible assets, or its right-of-use assets by the Company shall be subject to the fixed assets circular procedures under the internal control system of the Company. The calculation of the transaction amount shall be subject to Article 7, 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.</p> <p>2. Procedures for the Determination of Transaction Conditions and Degree of Authority Delegated</p> <p>(1) For the acquisition or disposal of memberships, refer to the fair market price in the market for determining the transaction conditions and transaction prices; an analysis report shall be made and submitted to the Chairman; when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over NT\$10 million, the transaction shall be proposed to and passed by the Board.</p> <p>(2) For the acquisition or disposal of intangible assets or its right-of-use assets, refer to the appraisal report issued by an expert or fair market price in the market for determining the transaction conditions and transaction prices; an analysis report shall be made and submitted to the Chairman; when the amount is less than NT\$10 million (inclusive), the Chairman is authorized to approve the transaction and report to the upcoming Board meeting subsequently; when the amount is over NT\$10 million, the transaction shall be proposed to and passed by the Board.</p> <p>3. Execution Unit For the acquisition or disposal of memberships or intangible assets or its right-of-use assets by the Company, after being submitted for approval according to the authority in the preceding paragraph, the using department and the Administration Department shall be responsible for execution.</p> <p>4. Expert's Appraisal Report for the Memberships or Intangible Asset or Its Right-of-use Assets Where the Company acquires or disposes of memberships or intangible assets or its right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, <u>except in</u></p>	<p>Amended according to laws and regulations and amended partial wording.</p>

Before Amendments	After Amendments	Reason for the Amendments
<p><u>opinions of Independent Directors shall be fully considered; when Independent Directors have any dissenting or qualified opinions, such opinions shall be set out in the minutes of the Board meeting.</u></p> <p>3.Execution Unit For the acquisition or disposal of memberships or intangible assets or its right-of-use assets by the Company, after being submitted for approval according to the authority in the preceding paragraph, the using department and the Administration Department shall be responsible for execution.</p> <p>4.Expert's Appraisal Report for the Memberships or Intangible Asset or Its Right-of-use Assets Where the Company acquires or disposes of memberships or intangible assets or its right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, the Company shall engage a CPA prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; <u>the CPA shall comply with Statements on Auditing Standards No.20 issued by the Accounting Research and Development Foundation.</u></p>	<p><u>transactions with a domestic government agency.</u> the Company shall engage a CPA prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.</p>	
<p>Article 15: Subsidiaries of the Company shall be subject to the following requirements: (Subparagraphs 1 to 4 omitted)</p> <p>5.<u>For the calculation of 10 percent of total assets, 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.</u> <u>In the case of the Company whose shares have no par value or a par value other than NT\$10 for the calculation of transaction amounts of 20 percent of paid-in capital under these Regulations, 10 percent of equity attributable to owners of the parent company shall be substituted.</u></p>	<p>Article 15: Subsidiaries of the Company shall be subject to the following requirements: (Subparagraphs 1 to 4 omitted)</p> <p><u>Article 16: For the calculation of 10 percent of total assets according to the 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.</u> <u>In the case of the Company whose shares have no par value or a par value other than NT\$10 for the calculation of transaction amounts of 20 percent of paid-in capital under these Regulations, 10 percent of equity attributable to owners of the parent company shall be substituted.</u></p>	<p>Moved the current subparagraph 5 under Article 15 to Article 16.</p>
<p>Article <u>16</u>: Penalty When any manager or organizing personnel violates the Procedures, penalties will be imposed according to the requirements of the Company based on the level of the materiality of the violation on the Company's operations.</p>	<p>Article <u>17</u>: Penalty When any manager or organizing personnel violates the Procedures, penalties will be imposed according to the requirements of the Company based on the level of the materiality of the violation on the Company's operations.</p>	<p>Moved the current Article 16 to Article 17.</p>
<p>Article <u>17</u>: After the Procedures are agreed by the majority of the Audit Committee's members and submitted to the Board for resolution, the Procedures shall be implemented after being submitted to and agreed by the shareholders' meeting. Where any Director expressed opposing opinions with records or written declarations, the Company shall <u>also submit the opposing opinions to the supervisors and submit to the shareholders' meeting for discussion</u>; the same shall apply upon any amendment. Furthermore, after the Company has set its Independent Directors, when submitting the Procedures to the Board for discussion according to the requirement in the previous paragraph,</p>	<p>Article <u>18</u>: After the Procedures are agreed by the majority of the Audit Committee's members and submitted to the Board <u>for approval</u>, the Procedures shall be implemented after being submitted to and agreed by the shareholders' meeting; <u>the same shall apply for any amendment</u>. Where any Director expressed opposing opinions with records or written declarations, the Company shall also submit the opposing opinions to <u>the Audit Committee</u>. Furthermore, after the Company has set its Independent Directors, when submitting the Procedures to the Board for discussion according to the requirement in the previous paragraph, Independent Directors' opinions shall be fully</p>	<p>1.Moved the current Article 17 to Article 18. 2.Amended according to the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies."</p>

Before Amendments	After Amendments	Reason for the Amendments
<p>Independent Directors' opinions shall be fully considered, any opposing opinions or qualified opinions of Independent Directors shall be included in the meeting minutes of the Board meeting.</p>	<p>considered, any opposing opinions or qualified opinions of Independent Directors shall be included in the meeting minutes of the Board meeting. <u>If approval of one-half or more of all Audit Committee members as required in the preceding paragraph is not obtained, the Procedures may be implemented if approved by two-thirds or more of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.</u> <u>The terms "all Audit Committee members" in paragraph 3 and "all Directors" in the Procedures shall be counted as the actual number of persons currently holding those positions.</u></p>	
<p>Article <u>18</u>: The Regulations were established on 25 September 1998. The 1st amendment was made on 3 March 1999. (The 2nd time to the 13th time omitted) The 14th amendment was made on 13 June 2019. The 15th amendment was made on 8 July 2021.</p>	<p>Article <u>19</u>: The Regulations were established on 25 September 1998. The 1st amendment was made on 3 March 1999. (The 2nd time to the 13th time omitted) The 14th amendment was made on 13 June 2019. The 15th amendment was made on 8 July 2021. <u>The 16th amendment was made on 9 June 2022.</u></p>	<p>1.Moved the current Article 18 to Article 19. 2.Added the date of amendments.</p>

Attachment 9

The comparison table before and after the amendments to the “Regulations for Endorsement and Guarantee” is as follows:

Before Amendments	After Amendments	Reason for the Amendments
<p>Article 4: The amount of endorsement/guarantee provided by the Company to external parties shall not exceed 50% of its net worth, and the limit of endorsement/guarantee provided to a single enterprise shall not exceed 20% of its net worth; the overall endorsement/guarantee provided to external parties by the Company and its subsidiaries shall be limited to 50% of the net worth, and the limit of endorsement/guarantee provided to a single enterprise shall not exceed 20% of the net worth of the Company and its subsidiaries. Apart from announcing and reporting the previous month's balance of endorsements/guarantees of the Company and its subsidiaries by the 10th day of each month, the Company whose balance of endorsements/guarantees reaches one of the following levels shall announce and report such event and enter the data to the information reporting website designated by the Financial Supervisory Commission within two days commencing immediately from the date of occurrence (the “date of occurrence” in means the date of contract signing, date of payment, dates of Board resolutions, or other dates that can confirm the counterparty and monetary amount of the loan of funds or endorsement/guarantee, whichever date is earlier):</p> <ol style="list-style-type: none"> 1. The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50 percent or more of the public company's net worth as stated in its latest financial statement. 2. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20 percent or more of the public company's net worth as stated in its latest financial statement. 3. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more, and the aggregate amount of all endorsements/guarantees for, carrying value of equity method investment in, and balance of loans to, such enterprise reaches 30 percent or more of the Company's net worth as stated in its latest financial statement. 4. The amount of new endorsements/guarantees made by the Company or its subsidiaries reach NT\$30 million or more, and reaches 5 percent or more of the Company's net worth as stated in its latest financial statement. <p>The Company shall announce and report on</p>	<p>Article 4: <u>The Limitations of Endorsement/Guarantee and Announcement and Reporting</u> The amount of endorsement/guarantee provided by the Company to external parties shall not exceed 50% of <u>the Company's</u> net worth, and the limit of endorsement/guarantee provided to a single enterprise shall not exceed 20% of <u>the Company's</u> net worth; <u>for endorsement/guarantee provided due to business dealings, the individual endorsement/guarantee amount shall not exceed the amount of business dealings between both parties (the “amount of business dealings” refers to the higher of the purchases or sales between both parties in the latest twelve months; however, the highest amount shall not exceed the requirements above);</u> the overall endorsement/guarantee provided to external parties by the Company and its subsidiaries shall be limited to 50% of <u>the Company's</u> net worth, and the limit of endorsement/guarantee provided to a single enterprise shall not exceed 20% of the net worth of the Company and its subsidiaries. <u>The abovementioned net worth shall be based on the latest financial statements certified or reviewed by CPAs.</u> Apart from announcing and reporting the previous month's balance of endorsements/guarantees of the Company and its subsidiaries by the <u>tenth</u> day of each month, the Company whose balance of endorsements/guarantees reaches one of the following levels shall announce and report such event and enter the data to the information reporting website designated by the Financial Supervisory Commission within two days commencing immediately from the date of occurrence (the “date of occurrence” in means the date of contract signing, date of payment, dates of Board resolutions, or other dates that can confirm the counterparty and monetary amount of the loan of funds or endorsement/guarantee, whichever date is earlier):</p> <ol style="list-style-type: none"> 1. The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50 percent or more of the Company's net worth as stated in its latest financial statement. 2. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20 percent or more of the Company's net worth as stated in its latest financial statement. 3. The balance of endorsements/guarantees by 	<p>Specify the limit for endorsement and guarantee for business dealings.</p>

Before Amendments	After Amendments	Reason for the Amendments
<p>behalf of any subsidiary thereof that is not the Company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 4 of the preceding paragraph.</p>	<p>the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more, and the aggregate amount of all endorsements/guarantees for, carrying value of equity method investment in, and balance of loans to, such enterprise reaches 30 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>4. The amount of new endorsements/guarantees made by the Company or its subsidiaries reach NT\$30 million or more, and reaches 5 percent or more of the Company's net worth as stated in its latest financial statement.</p> <p>The Company shall announce and report on behalf of any subsidiary thereof that is not the Company of the Republic of China any matters that such subsidiary is required to announce and report pursuant to subparagraph 4 of the preceding paragraph.</p>	
<p>Article 5: For the endorsement/guarantee of the Company, it shall be submitted to the Board for resolution; however, the Board may authorize the Chairman to decide and perform first, and then, report to the Board for ratification.</p>	<p>Article 5: For the endorsement/guarantee of the Company, <u>it shall be duly evaluated regarding whether it complies with the requirements of the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies” and the Regulations</u>, and it shall be submitted to the Board for resolution; <u>however, for the timeliness</u>, the Board may authorize the Chairman to decide and perform first, and then, report to the Board for ratification.</p>	Amendments to wording.
<p>Article 6: The special seal for endorsement/guarantee shall be the company seal registered with the Ministry of Economic Affairs, and the seal shall be kept by a dedicated person designated by the Chairman under the authorization of the Board; the seal may only be affixed or used for the issuance of notes according to the operating procedures established by the Company.</p>	<p>Article 6: The special seal for endorsement/guarantee shall be the company seal registered with the Ministry of Economic Affairs, <u>and the seal shall be kept by a dedicated person approved by the Board</u>; the seal may only be affixed or used for the issuance of notes according to the operating procedures established by the Company.</p>	Amended according to the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.”
<p>Article 7: After the Regulations are agreed upon by the majority of the Audit Committee’s members and submitted to the Board for resolution, the Regulations shall be implemented after being submitted to and agreed by the shareholders’ meeting; the same shall apply upon any amendment. Where any Director expressed opposing opinions with records or written declarations, the Company shall also submit the opposing opinions to the Audit Committee and submit to the shareholders’ meeting for discussion; the same shall apply upon any amendment.</p> <p>Furthermore, after the Company has set its Independent Directors, when submitting the Regulations to the Board for discussion according to the requirement in the previous paragraph, Independent Directors’ opinions shall be fully considered, and their explicit opinions on agreeing or opposing and the reasons for opposing shall be included in the meeting minutes of the Board meeting.</p>	<p>Article 7: After the Regulations are agreed upon by the majority of the Audit Committee’s members and submitted to the Board for resolution, the Regulations shall be implemented after being submitted to and agreed by the shareholders’ meeting; the same shall apply upon any amendment. Where any Director expressed opposing opinions with records or written declarations, the Company shall also submit the opposing opinions to the Audit Committee and submit to the shareholders’ meeting for discussion; the same shall apply upon any amendment.</p> <p>Furthermore, after the Company has set its Independent Directors, when submitting the Regulations to the Board for discussion according to the requirement in the previous paragraph, Independent Directors’ opinions shall be fully considered, and their explicit opinions on agreeing or opposing and the reasons for opposing shall be included in the meeting minutes of the Board meeting.</p>	Amended according to the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.”

Before Amendments	After Amendments	Reason for the Amendments
	<p><u>If the approval of one-half or more of all Audit Committee members as required in the preceding paragraph is not obtained, the Regulations may be implemented if approved by two-thirds or more of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of directors meeting. The terms "all Audit Committee members" in paragraph 4 and "all Directors" in paragraphs 1 and 2 shall be counted as the actual number of persons currently holding those positions.</u></p>	
<p>Article 9: <u>Notice</u> Matters: 1. When the target for the endorsement/guarantee initially complies with the requirements of the Company and becomes non-compliant, or when the amount of endorsement/guarantee exceeds the limitation set due to the changes in the basis for the limit calculation, the endorsement/guarantee amount to the target or the exceeding part shall <u>be canceled upon the expiry of the contract, or</u> be entirely canceled within a certain period after the financial department established an improvement plan that is approved by the Chairman, reported to the Board, and submitted to the Audit Committee. 2. Where the Company needs to exceed the limits set out in the Operational Procedures for Endorsements/Guarantees to satisfy its business requirements, and where the conditions set out in the Operational Procedures for Endorsements/Guarantees are complied with, it shall obtain approval from the Board and half, or more of the Directors shall act as joint guarantors for any loss that may be caused to the Company by the excess endorsement/guarantee. It shall also amend the Operational Procedures for Endorsements/Guarantees accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the Company shall adopt a plan to discharge the amount in excess within a given time limit. 3. The Audit Office shall regularly audit the Regulations and its execution status each quarter and prepare written records according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"; for any material violation, it shall immediately inform the Audit Committee in writing.</p>	<p>Article 9: <u>Other</u> Matters: When the target for the endorsement/guarantee initially complies with the requirements of the Company and becomes non-compliant, or when the amount of endorsement/guarantee exceeds the limitation set due to the changes in the basis for the limit calculation, the endorsement/guarantee amount to the target or the exceeding part shall be entirely canceled within a certain period after the financial department established an improvement plan that is approved by the Chairman, reported to the Board, and submitted to the Audit Committee. 2. Where the Company needs to exceed the limits set out in the Operational Procedures for Endorsements/Guarantees to satisfy its business requirements, and where the conditions set out in the Operational Procedures for Endorsements/Guarantees are complied with, it shall obtain approval from the Board and a half or more of the Directors shall act as joint guarantors for any loss that may be caused to the Company by the excess endorsement/guarantee. It shall also amend the Operational Procedures for Endorsements/Guarantees accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the Company shall adopt a plan to discharge the amount in excess within a given time limit. 3. The Audit Office shall regularly audit the Regulations and its execution status each quarter and prepare written records according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"; for any material violation, it shall immediately inform the Audit Committee in writing.</p>	<p>Amended according to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."</p>
<p>Article 11: The Regulations were established on 25 September 1997. The 1st amendment was made on 3 March 1999. The 2nd amendment was made on 6 June 2003. The 3rd amendment was made on 15 June 2006. The 4th amendment was made on 15 June 2007.</p>	<p>Article 11: The Regulations were established on 25 September 1997. The 1st amendment was made on 3 March 1999. The 2nd amendment was made on 6 June 2003. The 3rd amendment was made on 15 June 2006. The 4th amendment was made on 15 June 2007.</p>	<p>Added the date of amendments.</p>

Before Amendments	After Amendments	Reason for the Amendments
<p>The 5th amendment was made on 19 June 2009. The 6th amendment was made on 17 June 2010. The 7th amendment was made on 25 May 2012. The 8th amendment was made on 18 June 2013. The 9th amendment was made on 13 June 2019. The 10th amendment was made on 8 July 2021.</p>	<p>The 5th amendment was made on 19 June 2009. The 6th amendment was made on 17 June 2010. The 7th amendment was made on 25 May 2012. The 8th amendment was made on 18 June 2013. The 9th amendment was made on 13 June 2019. The 10th amendment was made on 8 July 2021. <u>The 11th amendment was made on 9 June 2022.</u></p>	

Attachment 10

The comparison table before and after the amendments to the “Procedures for Loans to Others” is as follows:

Before Amendments	After Amendments	Reason for the Amendments
<p>Article 4: Total Loans to Others and Limits to Individual Targets</p> <p>(1)The total loans to others of the Company shall not exceed 40% of the Company’s net worth.</p> <p>(2)For companies or firms with business dealings with the Company, the individual loans shall not exceed the amount of business dealings between both parties during the past year; also, for risk considerations, the amount of loans shall not exceed 50% of the Company’s capital available for loans. The “amount of business dealings” refers to the higher of the operating income and services income due to sales of products or the provision of services or purchases amount and service expenses for regular operating activities.</p> <p>(3)For companies or firms with short-term financing requirements, the individual loans shall not exceed the Company’s capital available for loans.</p>	<p>Article 4: Total Loans to Others and Limits to Individual Targets</p> <p>(1)The total loans to others of the Company shall not exceed 40% of the Company’s net worth.</p> <p>(2)For companies or firms with business dealings with the Company, the individual loans shall not exceed the amount of business dealings between both parties during the past year; also, for risk considerations, the amount of loans shall not exceed 50%20% of the Company’s capital available for loansnet worth. The “amount of business dealings” refers to the higher of the operating income and services income due to sales of products or the provision of services or purchases amount and service expenses for regular operating activities.</p> <p>(3)For companies or firms with short-term financing requirements, the individual loans shall not exceed 50%40% of the Company’s capital availablenet worth for loans.</p>	<p>Specify the limits of loans to others.</p>
<p>Article 10: Extension</p> <p>The Company notifies the borrower before making repayment according to the agreement before the maturity; when necessary, extension and renewal of the agreement may be made after receiving consent from the Directors of the Company.</p>	<p>Article 10: (Deleted)</p>	<p>Amended according to the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.”</p>
<p>Article 16: The Procedures were established on 25 September 1997.</p> <p>The 1st amendment was made on 3 March 1999.</p> <p>The 2nd amendment was made on 2 April 2002.</p> <p>The 3rd amendment was made on 6 June 2003.</p> <p>The 4th amendment was made on 15 June 2006.</p> <p>The 5th amendment was made on 15 June 2007.</p> <p>The 6th amendment was made on 19 June 2009.</p> <p>The 7th amendment was made on 18 June 2013.</p> <p>The 8th amendment was made on 14 June 2016.</p> <p>The 9th amendment was made on 8 June 2017.</p> <p>The 10th amendment was made on 13 June 2019.</p>	<p>Article 16: The Procedures were established on 25 September 1997.</p> <p>The 1st amendment was made on 3 March 1999.</p> <p>The 2nd amendment was made on 2 April 2002.</p> <p>The 3rd amendment was made on 6 June 2003.</p> <p>The 4th amendment was made on 15 June 2006.</p> <p>The 5th amendment was made on 15 June 2007.</p> <p>The 6th amendment was made on 19 June 2009.</p> <p>The 7th amendment was made on 18 June 2013.</p> <p>The 8th amendment was made on 14 June 2016.</p> <p>The 9th amendment was made on 8 June 2017.</p> <p>The 10th amendment was made on 13 June 2019.</p> <p><u>The 11th amendment was made on 9 June 2022.</u></p>	<p>Added the date of amendments.</p>

Attachment 11

The comparison table before and after the amendments to the “Procedures for Engaging in Derivative Transactions” is as follows:

Before Amendments	After Amendments	Reason for the Amendments
<p>Article 5: (Subparagraphs 1 and 2 omitted)</p> <p>3. Method of Regular Evaluation</p> <p>i. Derivatives trading positions held shall be evaluated at least once per week; however, positions for hedge trades required by the business shall be evaluated at least twice per month. Evaluation reports shall be submitted to senior management personnel authorized by the Board.</p> <p>ii. The senior management personnel authorized by the Board shall pay continuous attention to monitoring and controlling derivatives trading risk, periodically evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the Company's permitted scope of tolerance, and periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with these Procedures and relevant requirements.</p> <p>iii. 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; where the Company has Independent Directors, Independent Director shall be present at the meeting and express their opinions.</p>	<p>Article 5: (Subparagraphs 1 and 2 omitted)</p> <p>3. Method of Regular Evaluation</p> <p>i. Derivatives trading positions held shall be evaluated at least once per week; however, positions for hedge trades required by the business shall be evaluated at least twice per month. Evaluation reports shall be submitted to senior management personnel authorized by the Board.</p> <p>ii. The senior management personnel authorized by the Board shall pay continuous attention to monitoring and controlling derivatives trading risk, periodically evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the Company's permitted scope of tolerance, and periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with these Procedures and relevant requirements.</p> <p>iii. 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; where the Company has Independent Directors, Independent Director shall be present at the meeting and express their opinions.</p> <p><u>iv. The Company shall report at the upcoming Board meeting after it authorizes the relevant personnel to handle derivatives trading in accordance with its Procedures for Engaging in Derivatives Trading.</u></p>	<p>Amended according to the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies.”</p>
<p>Article 8: Other Matters</p> <p>After the Procedures are agreed upon by the majority of the Audit Committee’s members and submitted to the Board for resolution, the Procedures shall be implemented after being submitted to and agreed by the shareholders’ meeting; the same shall apply upon any amendment. Where any Director expressed opposing opinions with records or written declarations, the Company shall also submit the information on opposing opinions of Directors to the Audit Committee.</p> <p>Furthermore, after the Company has set its Independent Directors, when submitting the Procedures for the <u>Acquisition and Disposal of Assets</u> to the Board for discussion according to the requirement in the previous paragraph, Independent Directors’ opinions shall be fully considered, any opposing opinions or qualified opinions of Independent Directors shall be included in the meeting minutes of the Board meeting.</p>	<p>Article 8: Other Matters</p> <p>After the Procedures are agreed upon by the majority of the Audit Committee’s members and submitted to the Board for resolution, the Procedures shall be implemented after being submitted to and agreed by the shareholders’ meeting; the same shall apply upon any amendment. Where any Director expressed opposing opinions with records or written declarations, the Company shall also submit the information on opposing opinions of Directors to the Audit Committee.</p> <p>Furthermore, after the Company has set its Independent Directors, when submitting <u>the</u> Procedures to the Board for discussion according to the requirement in the previous paragraph, Independent Directors’ opinions shall be fully considered, any opposing opinions or qualified opinions of Independent Directors shall be included in the meeting minutes of the Board meeting.</p> <p><u>If approval of one-half or more of all Audit Committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by two-thirds or more of all</u></p>	<p>Amended according to the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies.”</p>

Before Amendments	After Amendments	Reason for the Amendments
	<u>Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting. The terms "all Audit Committee members" in the Procedures and "all Directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.</u>	
<p>Article 9: The Regulations were established on 25 September 1998. The 1st amendment was made on 3 March 1999. The 2nd amendment was made on 6 June 2003. The 3rd amendment was made on 15 June 2006. The 4th amendment was made on 15 June 2007. The 5th amendment was made on 19 June 2009. The 6th amendment was made on 18 June 2013. The 7th amendment was made on 13 June 2019. The 8th amendment was made on 8 July 2021.</p>	<p>Article 9: The Regulations were established on 25 September 1998. The 1st amendment was made on 3 March 1999. The 2nd amendment was made on 6 June 2003. The 3rd amendment was made on 15 June 2006. The 4th amendment was made on 15 June 2007. The 5th amendment was made on 19 June 2009. The 6th amendment was made on 18 June 2013. The 7th amendment was made on 13 June 2019. The 8th amendment was made on 8 July 2021. <u>The 9th amendment was made on 9 June 2022.</u></p>	<p>Added the date of amendments.</p>

Attachment 12

C Sun MFG. Ltd. Regulations for the 2022 Restricted Stock Award Offering

Article 1 Purpose

To attract and retain professional talents required by the Company, provide incentives for employees, and improve employees' cohesiveness in the hope of jointly creating the maximum interests of the Company and shareholders, the Company established the Regulations for the Restricted Stock Award Offering of the Company in accordance with relevant requirements under Article 267 of the Company Act and the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" (the "Regulations for Offering and Issuance") promulgated by the Financial Supervisory Commission.

Article 2 Issue Period

Within one year from the date of service of the declaration notice from the competent authority, the Company may offer the RSA at once or in batches; the Chairman is authorized by the Board for determining the actual issue date.

Article 3 Qualification for the Offering

- (I) The RSA shall only be offered to the full-time formal employees of the Company who had assumed office upon the date of offering.
- (II) For the volume of RSA actually granted to and available for employees, the Chairman will, with reference to the year of experience, job rank, work performance, overall contributions, special achievements, or other conditions to be referred to for management, verify and submit it to the Board for approval. However, offering to Directors who are also managerial personnel or employees shall be subject to the consent of the Remuneration Committee.
- (III) The sum of the cumulative number of shares available for subscription with restricted shares issued under paragraph 1, Article 56-1 of the Regulations for Offering and Issuance, together with the total number of cumulative restricted shares, shall not exceed 0.3% of the total issued shares; furthermore, the cumulative number of shares available for subscription with restricted shares issued under paragraph 1, Article 56-1 of the Regulations for Offering and Issuance shall not exceed 1% of the total issued shares.

Article 4 Total Issue Amount

The total issue amount is NT\$12,000,000, with a par value of NT\$10 per share, totaled 1,200,000 shares.

Article 5 Issue Conditions

(I) Issue Price: NT\$0 per share.

(II) Category of the Share Issuance: Ordinary shares of the Company; apart from the stipulation in paragraph (7), its rights and obligations are the same as other issued shares.

(III) Vesting Condition:

The shares shall be fully vested for those who are still providing services at the Company for one year from the date of grant and achieved level A for the performance evaluation during the year of the RSA grant.

(IV) Handling methods for employees fail to fulfill the vesting conditions

1. For voluntarily separation, dismissal, lay off, death resulting from non-occupational disaster, leave without pay, transfer to affiliates, or personal performances failing to reach level A for the evaluation of employees within three years from the offer date, the Company will retrieve the unvested shares from the employees without compensation.

2. Share dividends and cash dividends distributed during the vesting period: The Company distributes such dividends to employees without compensation.

3. Before fulfilling the vesting conditions, the Company will retrieve the restricted stocks without compensation when employees violate the Company's offering regulations and terminate or cancel the proxy authorization of the Company as stated under paragraphs 7 and 8 of the Article.

(V) Upon the occurrence of the following circumstances, the unvested RSA shall be handled according to the following methods (including the handling methods for the succession):

1. For unvested RSA of those who are unable to continue assuming their positions due to physical disabilities resulting from occupational disasters, the Company will retrieve the RSA with no compensation from the effective date of separation.

2. For unvested RSA of those who passed away due to occupational disasters, upon the death of the employees, the unvested restricted shares shall be deemed fully vested. After completing necessary legal procedures and providing relevant certifying documents, the successors may apply for collecting shares or interests disposed of that they shall inherit.

3. Since being offered the RSA, for those who violated the labor contract or working rules, or with material mistakes, or those who provided a written notice to the Company to give up the RSA voluntarily, the Company is entitled to retrieve and cancel the unvested RSA.

(VI) The Company will cancel the RSA it retrieved without compensation.

(VII)Restrictions on the rights of shares before fulfilling the vesting conditions:

- 1.During the vesting period, employees shall not sell, pledge, transfer, offer to others, create rights, or make other disposals for its RSA.
- 2.During the vesting period, the RSA shall be entitled to the share dividends, cash dividends, and share subscription for capital increase in cash.
- 3.After the offering of the RSAs, they shall be immediately trusted; also, before the fulfillment of the vesting conditions, employees may not request the return of the RSA by any reason or means from the trustee.

(VIII)Other Agreements:

During the trusted period of TSA, the Company shall be responsible for (including but not limited to) the negotiation, execution, amendments to, extension, cancelation, and termination of the trust contract, as well as the delivery, utilization, and disposal instructions with the trust institution on employees' behalf.

Article 6 Contract Signing and Confidentiality

Employees who are offered the RSA shall observe the requirements of confidentiality. Apart from the requirements of laws and regulations or the competent authority, employees shall not disclose the volume of shares being offered or other relevant content. For any violation committed by an employee that the Company deem material, the employee shall immediately lose the qualification for receiving such shares for RSA with unfulfilled conditions; the Company shall be entitled to retrieve its shares for cancelation.

Article 7 Other Significant Matters

- (I)The Regulations received the consent from over half of the attending Directors at a Board meeting with over two-thirds of the Directors attended; subsequently, when amendments are required due to amendments to laws and regulations, review requirements of the competent authority, or the changes in the objective environment, the Chairman is authorized to amend the Regulations, and the issuance is subject to the submission to and ratification by the Board.
- (II)Before fulfilling the vesting conditions, the rights to attendance, proposal, speech, vote, and other matters related to shareholders' interests at the shareholders' meeting of the Company shall be exercised by the trust institution engaged on their behalf.
- (III)Unaddressed matters in the Regulations shall be subject to relevant laws and regulations.

Appendix 1

Articles of Association of C Sun MFG. Ltd. (Before Revision)

Chapter 1 General

Article 1: The Company has been established and named “C Sun MFG. Ltd.” in accordance with the provisions related to “company limited” of the Company Act.

Article 2: Scope of business of the Company is as follow:

1. Manufacturing and sales of industrial heating equipment with constant temperature, accessories, and machine parts for electronics, textile, plastic, rubber, printing, chemical engineering, and aerospace.
2. Processing, manufacturing, and trading of UV dryer, plate solarization set, exposure machine, environmental testing equipment, industrial drying oven, IR dryer, convey dryer, precision testing oven, environmental chamber, muffle furnace, electric heating panel, vacuum oven, soldering furnace, vacuum impregnator, thermal cycling testing machine, auto punching pre-heat machine, dust-free room oven, auto exposure equipment, and UV surface cleaning machine.
3. Quotation, tender, and distribution for products related to the above paragraph for domestic or foreign suppliers.
4. E604010 Machinery Installation Construction.
5. CB01990 Other Machinery Manufacturing Not Elsewhere Classified.
6. CE01030 Photographic and Optical Equipment Manufacturing.
7. CB01010 Machinery and Equipment Manufacturing.
8. CC01101 Restrained Telecom Radio Frequency Equipment and Materials Manufacturing.
9. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import.
10. F401010 International Trade.
11. I199990 Other Consultancy.
12. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The headquarter of the Company is in New Taipei City, and the Company may establish foreign or domestic branches and branch institutions such as plants, offices, or contact offices according to the resolutions of the Board meeting when necessary.

Article 4: The Company may provide external guarantees to companies within the same industry and affiliates; however, such guarantees shall be submitted to and passed and agreed by the Board according to the Company's "Regulations for External Endorsement and Guarantee."

Article 5: When the Company becomes a shareholder with limited responsibility due to its investment in another company, the total investment shall be exempted from the restrictions under Article 13 of the Company Act; however, such investments shall be made according to the "Procedures for the Acquisition and Disposal of Assets."

Chapter 2 Shares

Article 7: The total capital amount of the Company is NT\$2 billion, divided into 200,000,000 ordinary shares, with a value of NT\$10 per share; the Board is authorized to issue the unissued shares in batches. NT\$100 million in the total capital amount in the previous paragraph shall be reserved for the issuance of conversion shares for employee stock options. The Board is authorized to issue a total of 10,000,000 conversion shares of NT\$10 each in batches.

Article 7-1: With consent from two-thirds of the voting rights of attending shareholders at an annual shareholder meeting with the attendance of shareholders holding the majority of the total issued shares, the Company may transfer its shares to employees at an average price lower than the actual prices of share repurchases.

Article 7-2: With consent from two-thirds of the voting rights of attending shareholders at an annual shareholder meeting with the attendance of shareholders holding the majority of the total issued shares, the Company may issue employee stock options at a price lower than the closing price of ordinary shares of the Company on the date of issuance.

Article 8: The Company's shares are registered, signed or affixed seal by the Director representing the Company, and issued after being certified according to the law.

The Company is a public issuer; the issuance of shares is exempted from printing the share certificate; the Company registers its shares with centralized securities depository enterprises.

Article 9: Deleted

Article 10: The transfer, succession, gifting, loss, and ruin of share certificates shall be subject to the Company Act and relevant laws and regulations. For replacement or re-issuance of share certificate due to losses or other reasons, the Company may discretionally charge the nominal fees.

Article 11: The alteration of registrations in the member's registrar shall be suspended 60 days prior to the annual shareholders' meeting, 30 days prior to the extraordinary shareholders' meeting, and within 5 days from the base day on which the Company determines to distribute dividends or other benefits.

Chapter 3 Shareholders' Meeting

Article 12: Shareholders' meetings are divided into annual shareholders' meeting and extraordinary shareholders' meeting:

1. The annual shareholders' meeting shall be convened by the Board within six months after the end of each fiscal year according to the law.
2. The extraordinary shareholders' meeting may be convened according to the relevant laws and regulations when necessary.

Article 13: The meeting date, time, venue, and reason for the convening of the annual shareholders' meeting and extraordinary shareholders' meeting shall be made 30 days and 15 days prior to the meeting, respectively.

Article 14: Where a shareholder is unable to attend the shareholders' meeting, the shareholder may provide a proxy that sets out the scope of authorization to engage a proxy for attending the shareholders' meeting or exercise its rights through electronic methods. Regulations of shareholders' engaging a proxy shall be subject to the requirements under Article 177 of the Company and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 15: The Chairman shall be the chairperson of shareholders' meetings. When the Chairman is absent, the Chairman may appoint one Director to act on its behalf. When no appointment is made, one Director shall be elected among the Directors to act on the Chairman's behalf. When a shareholders' meeting is convened by another convener, the convener shall be the chairperson; where there are two conveners or above, one person shall be elected among them to act as the chairperson.

Article 16: Except for otherwise provided by the Company Act, a resolution made at the shareholders' meeting shall receive consent from the majority of the voting rights of attending shareholders at a meeting with the attendance of shareholders holding the majority of the total issued shares.

Article 17: Except for shares with no voting rights stated in Article 179 of the Company Act, shareholders of the Company are entitled to one vote for each share. The exercise of their voting right may be made in writing or through electronic methods.

Article 18: A meeting minutes shall be prepared for the resolutions made at a shareholders' meeting subject to the requirements under Article 183 of the Company Act.

Chapter 4 Directors and the Audit Committee

Article 19: The Company has seven to nine Directors, who shall be elected among the list of candidates at the shareholders' meeting by adopting a candidate nomination system. Their term of office shall be three years and; however, at the expiry of the term and before the time of re-election, their terms for executing their duties may be extended until the newly elected Directors had assumed their posts. When the vacancy of Directors achieved one-third of the seats, the Board shall convene an extraordinary shareholders' meeting for the by-election, and the Directors so elected shall only hold their positions until the expiry of the original term. When the number of Independent Directors is less than the number stated in the Articles due to the dismissal of Independent Directors for other causes, a by-election shall take place at the upcoming shareholders' meeting. When Independent Directors are all dismissed, the Company shall convene an extraordinary meeting for the by-election within 60 days from the date of occurrence. The total number of registered shares held by all Directors of the Company shall be subject to the requirements enacted by the securities management authority.

Article 19-1: According to the requirements under Article 14-2 of the Securities Exchange Act, among the above number of the Company's Directors, there shall be no less than three Independent Directors who account for no less than one-fifth of the number of Directors, and they shall be elected from the list of Independent Director candidate at a shareholders' meeting by adopting the candidate nomination system. The professional qualification, shareholdings, restriction on concurrent positions, nomination and election methods of Independent Directors, and other matters to be observed shall be subject to relevant requirements enacted by the securities management authority.

Article 20: The Board shall comprise of all Directors. The Chairman and the Vice Chairman shall be elected among Directors when receiving the consent from the majority of the Directors attending the Board meeting with over two-thirds of the Directors attending. The Chairman represents the Company externally. Internally, the Chairman is the chairperson of shareholders' meetings and Board meetings; externally, the Chairman represents the Company and executes all affairs of the Company based on the laws and regulations,

Articles, and resolutions made at shareholders' meetings and Board meetings. When the Chairman is unable to execute its duties due to other causes, its proxy shall act on its behalf according to the requirements under Article 208 of the Company Act.

Article 21: Functions of the Board is as follows:

1. Determining the Company's operating policies and monitoring the business execution.
2. Appointment and dismissal of the General Manager, Chief Accountant, and Chief Auditor, and the appointment or dismissal of positions that shall be determined by the Board according to the laws and regulations.
3. Review and discussion on funding and final account.
4. Proposal of earning distribution or loss compensation and capital increase and reduction.
5. Approval for investments or loans to other companies and pledge of assets.
6. Establishment, adjustments, and cancellation of significant organizations and review of significant rules and regulations and significant contracts of the Company.
7. Approval of acquisition, disposal, and pledge of significant properties and real estate.
8. Convening of shareholders' meetings.
9. Determination on matters of discussion handed over by the Chairman and determination on matters proposed by the General Manager.
10. Obligations of being the joint guarantor of borrowings provided by the Company to external parties.
11. Exercise of other functions granted according to laws and regulations and by the shareholders' meeting.

Article 22: Except for otherwise required by the Company Act, resolutions made at a Board meeting shall receive consent from the majority of the Directors attending at a Board meeting with the majority of the Directors attending. When a Director is unable to attend the meeting due to other causes, it shall provide a proxy that sets out the scope of authorization to engage another Director to act on its behalf; however, a Director may only act on one other Director's behalf. The Board meeting shall be convened one to two times every three months and at least four times a year. Directors shall be notified for the convening of a Board meeting seven days prior to the meeting with reasons stated; however, the Board meeting may be convened at any time upon any emergencies. Notice for the convening of a Board meeting may be made in writing or via fax or e-mail.

Article 23: Meeting minutes shall be made for the procedures of Board meetings; the meeting minutes shall be signed or affixed with seal by the chairperson, and the copies of the meeting minutes shall be distributed to Directors within 20 days from the meeting.

Article 24: The remuneration of the Chairman, Directors, and Independent Directors shall be paid regardless of profit or loss recorded by the Company; the amount of such remunerations shall be determined based on their level of participation in the Company's operations and the value of their contributions with reference to the domestic and foreign standards within the industry.

Article 24-1: The Company has established its Audit Committee that comprises all Independent Directors. The number of members, term of office, functions, rules of procedures, and other matters shall be otherwise stated within its Organizational Regulations of Audit Committee according to relevant requirements under the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies

Chapter 5 Managers

Article 25: The Company may resolve to set one CEO and one deputy executive officer to assist the CEO in processing affairs. The CEO coordinates and is responsible for the operations and decision-making of the Company and all affiliates of the Company. The General Manager is the COO of the Company who acts in the nature of a Director and shall be monitored by the Board under the guidance of the Chairman. The General Manager is responsible for executing the overall business and operations within the assigned scope of responsibilities according to the Company's policies and reports to the Board, and the General Manager shall monitor and control the daily business and operations of the Company based on the policies made by the Board under the guidance of the Chairman.

Article 26: The General Manager shall execute duties designated by the Board. The CEO may authorize managers to sign for the management affairs of the Company within their scope of business in writing.

Article 27: Appointment and dismissal of the General Manager, Chief Accountant, and Chief Auditor, and the appointment or dismissal of positions that shall be determined by the Board shall be proposed by the Chairman to the Board and receive consent from the majority of the Director attending the meeting.

Article 28: The accounting period for each fiscal year of the Company is from 1 January to 31 December each year.

Article 29: Appointment and dismissal of the Chief Accountant shall be proposed by the Chairman to the Board and receive consent from the majority of the Director attending the meeting.

Article 30: At the end of each fiscal year, the Board shall prepare the following statements of the Company, submit to the Audit Committee for review 30 days prior to the annual shareholders' meeting, and propose to the shareholders' meeting for ratification.

1. Business report.
2. Financial statements.
3. Proposal of earning distribution or loss compensation.

Article 31: When the Company recorded profits for the year, the Company shall appropriate 1% to 9% of such profits as the remuneration of employees, and the distribution in shares or cash shall be determined by the Board; the distribution targets include employees of subsidiaries that fulfill certain conditions. The Board may determine to appropriate no more than 2.25% of the amount of the above profits of the Company as the remuneration of Directors.

Proposal of remuneration of employees and remuneration of Directors shall be reported to the shareholders' meeting.

However, when the Company has cumulative losses, the amount for compensation shall be reserved, and the appropriation of remuneration of employees and remuneration of Directors according to the above ratios.

Where the Company has any earning after the final annual account:

1. Pay taxation according to the law;
2. Compensate accumulated losses;
3. Appropriate 10% of the remaining earnings as the statutory surplus reserve; however, when the statutory surplus reserve has reached the paid-up capital of the Company, the appropriation is no longer required;
4. Appropriate or revers special surplus reserve from the remaining earning according to laws and regulations;

For any remaining balance, combine it with the accumulated undistributed earnings; the Board shall reserve a portion of such earnings and prepare the proposal of distribution according to the Company's operating status at its discretion and propose to the shareholders' meeting to distribute shareholder's dividend and bonuses according to the dividend policies of the Company set out in Article 33-1.

Article 31-1: Dividend policies:

Considering the environment in which it operates and its growth, in response to the future capital demand and long-term financial planning, and to satisfy the cash demand of shareholders, the cash dividend shall account for no less than 20% of the shareholder's dividend stated in the previous paragraph.

Chapter 7 Appendix

Article 32: According to the requirements under Article 267 of the Company Act, the Company shall reserve 20% to 15% of shares within the total shares initially issued upon the issuance of new shares for employees to subscribe. Shares subscribed by the Company's employees may not be transferred within a certain period according to relevant requirements and restrictions stated in the Company Act.

Article 33: The Articles of Association of the Company shall be established by the Board; other regulations and rules shall be approved by the General Manager based on its authority and propose to the Board for passing.

Article 34: Unaddressed matters in the Articles shall be subject to requirements of the Company and relevant laws and regulations.

Article 35: The Articles were established on 22 March 1978

The 1st amendment was made on 6 April 1978.

The 2nd amendment was made on 21 May 1984

The 3rd amendment was made on 16 July 1985

The 4th amendment was made on 13 October 1989

The 5th amendment was made on 16 March 1991

The 6th amendment was made on 30 March 1992

The 7th amendment was made on 11 October 1992

The 8th amendment was made on 20 October 1994

The 9th amendment was made on 11 August 1995

The 10th amendment was made on 24 November 1995

The 11th amendment was made on 29 June 1996

The 12th amendment was made on 25 November 1996

The 13th amendment was made on 21 June 1997

The 14th amendment was made on 30 October 1997

The 15th amendment was made on 9 May 1998

The 16th amendment was made on 8 April 1999

The 17th amendment was made on 26 April 2000

The 18th amendment was made on 26 April 2001

The 19th amendment was made on 21 May 2002

The 20th amendment was made on 6 June 2003

The 21st amendment was made on 15 June 2004

The 22nd amendment was made on 10 June 2005

The 23rd amendment was made on 15 June 2006

The 24th amendment was made on 15 June 20017; however, the amended provisions of Article 33 shall become applicable on the implementation date (1 January 2008) announced by the competent authority.

The 25th amendment was made on 19 June 2008

The 26th amendment was made on 19 June 2009

The 27th amendment was made on 17 June 2010

The 28th amendment was made on 16 June 2011

The 29th amendment was made on 25 May 2012

The 30th amendment was made on 14 June 2006

The 31st amendment was made on 8 June 2007

The 32nd amendment was made on 29 May 2008

The 33rd amendment was made on 13 June 2009

The 34th amendment was made on 21 May 2020

C Sun MFG. Ltd.

Chairman Morrison Liang

Appendix 2

C Sun MFG. Ltd.

Rules of Procedures for Shareholders' Meeting (Before Revision)

Article 1: Except for otherwise required by laws and regulations, the procedures of the Company's shareholders' meeting shall be subject to the Rules.

Article 2: The Company shall set out the registration time for shareholders and other matters of attention in the meeting notice.

The registration time for shareholders shall be at least 30 minutes before the commencement of the meeting; the registration venue shall have clear signs, and sufficient appropriate persons shall be assigned for processing.

The attending shareholders (or proxies) shall submit a sign-in card in substitution for signing in.

Article 2-1: The Company shall record audios and videos throughout the shareholders' registration process, meeting process, and voting and counting process starting from the registration of shareholders.

The audio and video data stated in the previous paragraph shall be preserved for at least one year. However, for litigations initiated by shareholders according to Article 189 of the Company Act, such data shall be preserved until the end of litigations.

Article 3: The attendance at the shareholders' meeting shall be calculated based on shares. The calculation shall be made by the number of shares regarding the sign-in card submitted by attending shareholders plus the number of shares of those exercising their voting rights in writing or through electronic methods. The chairperson shall call the meeting to order when shareholders representing the majority of the total issued shares had attended the meeting. Where the quorum is not reached after the time of the meeting, the chairperson may announce an extension. When the quorum is not reached after two extensions (20 minutes for the first extension and 10 minutes for the second extension), and there are shareholders representing one-third of total issued shares attended, tentative resolutions may be made when receiving consent regarding the majority of the attending shareholders' voting rights according to requirements under Article 175 of the Company Act. During the process of making the tentative resolutions set out in the previous paragraph, when the number of shares represented by the attending shareholders has reached the quorum, the chairperson may formally call the meeting to order and submit the tentative resolutions made to the shareholders' meeting for voting.

Article 4: The agenda of the shareholders' meetings shall be established by the Board, and the agenda shall be dispatched to attending shareholders or proxies of shareholders; the meeting process shall be carried out according to the agenda.

Attending shareholders who submitted speech slips without speaking shall be deemed as non-spoken. For inconsistency between the content of speech and the descriptions in speech slips, the content of speech shall prevail.

Article 6: A speech by an attending shareholder shall not exceed three minutes. However, the speech may be extended once for up to three minutes with the permission of the chairperson.

Article 7: A shareholder may not speak over two times regarding the same proposal.

Article 8: For an overtime speech or a speech with content beyond the scope of the proposal, the chairperson may forbid the shareholder's speech.

Article 9: When discussing proposals, the chairperson may announce the end of discussions in due course and announce the end of discussions when necessary.

Article 10: When the end or suspension of discussions is announced for a proposal, the chairperson shall propose for a vote.

Article 11: Shareholders are entitled to one vote for the possession of each share; however, this shall not apply to restricted shares or shares with no voting right as set out in paragraph 2, Article 179 of the Company Act.

When convening the Company's shareholders' meeting, shareholders may exercise their voting rights in writing or through electronic methods. When exercising voting rights in writing or through electronic methods, the exercising method shall be set out in the notice of convening the shareholders' meeting. Shareholders exercising their voting rights in writing or through electronic methods are deemed as attending the shareholders' meeting in person. However, such shareholders shall be deemed as abstaining from voting for extempore motions and amendments made to the original proposals at the shareholders' meeting.

Shareholders exercising their voting rights in writing or through electronic methods set out in the previous paragraph, their declaration of intention shall be delivered to the Company two days prior to the shareholders' meeting; when there are repetitive declarations of intention, the first declaration delivered shall prevail. However, this shall not apply to the declaration of intention stating the cancellation of the former declaration of intention.

After exercising their voting rights in writing or through electronic methods, when the shareholders intend to attend the shareholder meeting in person, they shall cancel the declaration of intention for the exercise of their voting rights mentioned in the previous paragraph by using the same method for exercising their voting rights two days prior to the shareholders' meeting. For those canceled after the expiry, the voting rights exercised in writing or through electronic methods shall prevail. For those who exercised their voting rights in writing or through electronic methods and appointed proxies to attend the shareholders' meeting by presenting proxy forms, the voting rights exercised by the attending proxies shall prevail.

Except for otherwise required by the Company Act and the Company's Articles of Association, the votes for proposals shall be passed when receiving consent regarding the majority of the shareholders' voting rights. Upon voting, shareholders shall cast their votes for proposals on a case-by-case basis after the chairperson or the personnel appointed by the chairperson has announced the total number of voting rights of the attending shareholders on a case-by-case basis; the results of shareholders' consent, opposition, or abstention shall be uploaded to MOPS on the day after the shareholders' meeting.

For proposals of amendment or proposals of substitution for the same proposal, the chairperson shall determine the sequence of votes for the proposals of amendment, proposals of substitution, and the initial proposal. When any of the proposal is passed, other proposals are deemed as rejected, and the vote is no longer required. Scrutineers and vote-counters for the proposals shall be appointed by the chairperson; however, scrutineers shall act in the nature of shareholders.

The vote-counting for votes or elections at the shareholders' meeting shall be performed at a public place within the venue of the shareholders' meeting, and the voting results (including the weights of the statistics) shall be announced after the completion of vote-counting, and records shall be made accordingly.

Article 12: During the course of the meeting, the chairperson may announce the break time in due course.

Article 13: When an air-raid alert occurred during the course of the meeting, the meeting shall be immediately suspended for evacuation. The meeting shall continue one hour after the release of the alert.

Article 14: Unaddressed matters in the Rules shall be subject to requirements under the Company Act, relevant laws and regulations, and the Company's Articles of Association.

Article 15: The Rules are implemented after being passed by the shareholders' meeting; the same shall apply upon any amendments.

Article 16: The Regulations were established on 11 February 1999

The 1st amendment was made on 26 April 2001

The 2nd amendment was made on 21 May 2002

The 3rd amendment was made on 19 June 2009

The 4th amendment was made on 18 June 2013

The 5th amendment was made on 8 June 2017

Appendix 3

C Sun MFG. Ltd.

Procedures for Election of Directors

Article 1: Except for otherwise stated in the Articles of Association or relevant laws and regulations, the election of the Company's Directors shall be subject to the Procedures.

Article 2: The election of the Company's Directors shall be conducted at the shareholders' meeting; the Company shall prepare and separate the election votes for Directors and Independent Directors, plus the number of election rights.

Article 2-1: The election of the Company's Independent Directors shall be performed in accordance with the candidate nomination system and procedures in Article 192-1 of the Company Act.

Article 3: The election of the Company's Directors is conducted by way of the single registered cumulative voting method. Each share will have voting rights in numbers equal to the Directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 4: For the election of the Company's Directors and Independent Directors, based on the statistical results of the election votes. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chairperson drawing lots on behalf of any person not in attendance. When a shareholder is concurrently elected as a Director and an Independent Director, it shall determine to assume the position as the Director or Independent Director; when it is verified that the personal data of an elected Director or Independent Director is not compliant or when the election is invalid under relevant legal requirements, a by-election shall be conducted according to relevant laws and regulations.

Article 5: Before the election begins, the chairperson shall appoint a number of persons with shareholder status to perform the respective duties of scrutineers and vote-counters.

Article 6: The ballot boxes shall be prepared by the Company and publicly checked by the scrutineers before voting commences.

Article 7: A voting shareholder shall specify the account name or name and account number of the ID number of the candidate in the "Candidate" column; however, when the candidate is a corporate shareholder, the account name with the full name of the corporate or the

corporate's name and its representative's name shall be specified.

Article 7-1: Independent Directors and non-Independent Directors shall be elected in the same election, but the respective votes shall be separately calculated to determine the elected Independent Directors and non-Independent Directors.

Article 8: A ballot is invalid under any of the following circumstances:

- (1) Votes not cast in ballot boxes.
- (2) Votes not prepared by the Company.
- (3) Empty votes.
- (4) Votes with shareholder candidates specified whose account name or account number are inconsistent with that of the shareholders' register; votes with non-shareholder candidates specified whose names and ID number are inconsistent upon being verified.
- (5) Other words or marks are entered in addition to the account name (name) and account number (ID number) of candidates.
- (6) The writing is unclear and indecipherable.
- (7) Votes with any of the account name (name), account number (ID number) of the candidate, and the number of voting rights specified being altered.
- (8) The account name or name of the candidate specified is the same as the account name of other shareholders, and there is no account number or ID number of the shareholder specified for distinguishing.
- (9) Votes with two or more candidates specified.

Article 9: The voting rights shall be calculated on-site immediately after the end of the poll, and the results of the calculation shall be announced by the chairperson on the site.

Article 9-1: For those who are not compliant with paragraphs 4, Article 26-3 of the Securities and Exchange Act, the elected status shall become invalid.

Article 10: The Company shall issue notifications to the persons elected as Directors.

Article 11: The Procedures were implemented after being approved by the shareholders' meeting; the same shall apply to any amendment.

Article 12: The Procedures were established on 8 April 1999.

The 1st amendment was made on 21 May 2002.

The 2nd amendment was made on 15 June 2007.

The 3rd amendment was made on 18 June 2013.

The 4th amendment was made on 13 June 2019.

Appendix 4

Information of Director and Independent Director Candidates

No.	Candidate Category	Candidate Name	Education	Current Position/Experience	Shareholding (Unit: Share)	Government or Corporate Represented	Whether It Compliance with Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	Whether It Has Been Elected as An Independent Director for Three Times Consecutively/Reason
1	Director	Morrison Liang	Department of Chemical Engineering, National Taiwan University	Current position: CEO, C Sun MFG. Ltd. Chairman, C Sun Technology (Guangzhou) Co., Ltd. Experience: Vice chairman, TPCA Vice chairman, TEEIA Vice chairman, TDUA Supervisor, TJCIT	3,963,215	-	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	-
2	Director	Liang, Mao-Chung	Taipei Municipal Chengyuan High School	Current position: Deputy executive manager, C Sun MFG. Ltd. Chairman, Csun Technology (Guangzhou) Co., Ltd. Experience: Honorary president, Guangzhou Huadu Taiwan Association Vice president, Guangdong Province Association for Promoting Exchanges Across the Taiwan Straits	2,410,045	-	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	-
3	Director	Shen, Xian-He	Bachelor, Department of Electronic Engineering, Chung Yuan Christian University	Current position: Director/general manager, Chem Tec Corporation Co., Ltd. Independent director, Lextar Electronics Corporation Director, Anpec Electronics Corporation Experience: Vice president, Module, Resource and Material Center, AU Optronics Corporation United Microelectronics Corp. Manager of Department of Resource and Material/superintendent, United Microelectronics Corporation	0	-	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	-
4	Director	Chen, Zheng-Xing	Master, Department of Mechanical Engineering, National Sun Yat-sen University	Current position: Director/general manager, Gallant Precision Machining Co., Ltd. Chairman, GPM (Suzhou) Co., Ltd. Chairman, Apex-I International Co., Ltd.	15,301	-	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	-

No.	Candidate Category	Candidate Name	Education	Current Position/Experience	Shareholding (Unit: Share)	Government or Corporate Represented	Whether It Compliance with Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	Whether It Has Been Elected as An Independent Director for Three Times Consecutively/Reason
				Experience: Director of design, Chunghwa Picture Machinery Works Corporation				
5	Director	Yang, Xian-Zeng	Master of Laws, Ehime University, Japan	Current position: Director and CEO, Lianda Takewin International Co., Ltd Experience: Chairman, Microtips Technology Inc. Chairman, Cloudriches Digital Technology Co., Ltd. TPCA Supervisor TPCF Monitor	0	-	<input type="checkbox"/> Yes <input type="checkbox"/> No N/A	-
6	Independent Director	Lin, Ming-Jie	Ph.D., Department of Business Administration, National Chengchi University	Current position: Independent director/Member of the remuneration committee, Chicony Electronics Co., Ltd. Independent director, G.M.I. Technology Inc. Experience: Member of the remuneration committee, Newmax Technology Co., Ltd. Independent director, Kinik Company Director, NCCC Supervisor, TPEx Professor, Department of Business Administration, National Central University	32,343	-	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	No
7	Independent Director	Chu, Zhi-Yuan	Completion of EMBA, Chung Yuan Christian University	Current position: Independent director, Delta Electronics Thailand Director, Digital Projection Experience: Senior vice president and chief finance officer, Delta Electronics Inc. Chief finance officer and chief accountant, Delta Electronics Inc.	0	-	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	No
8	Independent Director	Lin, Shu-Xian	Department of Chemical Engineering, Tamkang University	Current position: Corporate representative/director, Contrel Technology Co., Ltd. Corporate representative/supervisor, Opus Microsystems Inc. Director, Darzhen Venture Corporation Experience: Director, Contrel Technology Co., Ltd. Director, Opus Microsystems Inc. Director, United Construction Development Co., Ltd.	0	-	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	No

No.	Candidate Category	Candidate Name	Education	Current Position/Experience	Shareholding (Unit: Share)	Government or Corporate Represented	Whether It Compliance with Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	Whether It Has Been Elected as An Independent Director for Three Times Consecutively/Reason
				Director, Dayu Optoelectronics Co., Ltd.				
9	Independent Director	Zou, Jia-Jun	Department of Computer Engineering, National Chiao Tung University	Current position: Chairman, Utechzone Co., Ltd. Experience: Director, UTECHZONE GLOBAL CORP. Director, EVERVISION GLOBAL(SAMOA)CO., LTD. Chairman, Kgekaza Co., Ltd. Chairman, ZF Investment Co., Ltd. Executive Director, Utechzone Global Corp (Shanghai) Co., Ltd. Representative Director, Utechzone Co., Ltd. Corporate director representative, Favite Inc.	0	-	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	No

Appendix 5

Effects of the Right Issue on the Company's Operating Performance, Earnings Per Share, and Shareholder's Return on Investment

Item		2022 (Estimated)	
Paid-up capital at the beginning of the period		1,521,896,590	
Share distribution and dividend distribution for the year	Cash dividend per share (NT\$) (Note 1)	3.01416079	
	Number of shares distributed per share for the capital increase from earnings (share) (Note 1)	0.030141607	
	Cash distributed from the capital reserve per share (NT\$)	0	
Changes in business performance	Operating gains	Note applicable (Note 2)	
	Year-on-year increase (decrease) ratio of operating gains		
	Net profit after tax		
	Year-on-year increase (decrease) ratio of net profit after tax		
	Earnings per share		
	Year-on-year increase (decrease) ratio of earnings per share		
Average annual investment return (average annual inverse PE ratio)			
Tentative earnings per share and PE ratio	When adopting the full distribution of cash dividend for the capital increase from earnings	Tentative earnings per share	Note applicable (Note 2)
		Tentative average annual investment return	
	When no capital increase from capital reserve is not organized	Tentative earnings per share	
		Tentative average annual investment return	
	When no capital increase from capital reserve is not organized and adopting the full distribution of cash dividend for the capital increase from earnings	Tentative earnings per share	
		Tentative average annual investment return	

Note 1: To be determined at the 2022 annual shareholders' meeting.

Note 2: According to the requirements under the "Regulations Governing the Publication of Financial Forecasts of Public Companies," the Company is not required to disclose the information on its financial forecasts for 2022.

Appendix 6

C Sun MFG. Ltd.

Statutory Shareholding and Number of Shares Held by Directors

1. According to the requirements under Article 26 of the Securities Exchange Act:

The minimum number of shares held by all Directors of the Company in aggregate shall be 9,131,379 shares.

2. As of the book closure day (11 April 2022) for the shareholders' meeting, the actual number of shares held by all Directors is as follows:

Title	Name	Number of shares held
Chairman	Morrison Liang	3,963,215 4,000,000 (Note)
Director	Liang, Mao-Chung	2,410,045 6,000,000 (Note)
Director	Shen, Xian-He	0
Director	Chen, Zheng-Xing	15,301
Independent Director	Lin, Ming-Jie	32,343
Independent Director	Chu, Ji-Yuan	0
Independent Director	Lin, Shu-Xian	0
Actual number of shares held by all Directors		16,388,561
Number of shares held by all Directors reached the statutory number of shares		

(Note) Number of trust shares with discretion reserved