

CyberTAN Technology Inc.

2022 Annual Meeting of Shareholders

Meeting Handbook

(Translation)

June 24, 2022

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CyberTAN Technology Inc.

2022 Agenda of the Annual Meeting of Shareholders

- I. Call the Meeting to Order
- II. Chairman in Position
- III. Address of the Chairman
- IV. Report Items
- V. Ratification Items
- VI. Discussion Items
- VII. Extempore Motion
- VIII. Adjournment

CyberTAN Technology Inc.

2022 Agenda of the Annual Meeting of Shareholders

Time: June 24, 2022 (Friday), 9.00 am

Place: Hsinchu Science Park, No. 99, Yuanqu 3rd Rd., Baoshan Township, Hsinchu County

I. Address of the Chairman

II. Report Items:

- (1) 2021 Business report.
- (2) 2021 Audit Committee's review report.
- (3) Report on the distribution of remuneration to employees in 2021.
- (4) Report on the distribution of cash dividends from earnings of 2021.

III. Ratification Items:

- (1) Proposal for ratification of 2021 business report and financial statements.
- (2) Proposal for 2021 distribution of earnings.

IV. Discussion Items:

- (1) Amendments to the "Articles of Corporation".
- (2) Amendments to the "Procedures for Acquisition or Disposal of Assets".
- (3) Issuance of new restricted stock awards.
- (4) Approve the suspension of non-competition restrictions on the Directors and their representatives.

V. Extempore Motion

VI. Adjournment

Report Items

Motion 1

Proposal: 2021 business report for approval.

Explanation: For the business report, please refer to the Attachment 1 on Page 7 of the Handbook.

Motion 2

Proposal: 2021 Audit Committee's review report for approval.

Explanation: For the Audit Committee's review report, please refer to Attachment 2 on Page 8~9 of the Handbook.

Motion 3

Proposal: Report on the distribution of remuneration to employees in 2021 for approval.

Explanation: For the distribution of remuneration to employees, please refer to the Attachment 3 on Page 10 of the Handbook.

Motion 4

Proposal: Report on the distribution of cash dividends from earnings of 2021 for approval.

Explanation:

1. This motion is subject to Article 20-1 of the Articles of Incorporation providing that the Board of Directors is authorized to distribute all or part of the distributable dividends and bonuses in the form of cash and report at the shareholders' meeting.
2. The Company resolved at the board meeting held on May 9, 2022 to allocate NTD 16,430,271 from the distributable earnings in 2020 to distribution of shareholders' cash dividends at NTD 0.05/share. The cash dividend issuance is calculated to the integer dollar (values smaller than an integer dollar are truncated), and the total of any odd amount less than one dollar is transferred to the Company's Employee Welfare Committee.
3. In the event that the number of the Company's outstanding shares is affected due to alteration of the Company's capital and the dividend distribution rate to shareholders is changed as a result, the Chairman of the Company is fully authorized to take actions in accordance with the Company Act and relevant laws and regulations.
4. The Chairman is authorized to schedule the ex-dividend and distribution dates and deal with other related matters.

Ratification Items

Motion 1 (Proposed by the Board of Directors)

Proposal: 2021 business report and financial statements for approval.

Explanation: 1. The 2021 financial statements (including separate and consolidated financial statements) of the Company have been audited by the CPAs Min-Chuan Feng and Yung-Chien Hsu of PwC Taiwan, and an independent audit report has been issued. The business report of the Company has been audited by the Audit Committee.

2. For the aforesaid business report, CPA's audit report and financial statements, please refer to Attachment 1 on Page 7 and Attachment 4 on Page 11~33 of the Handbook.

Resolution:

Motion 2 (Proposed by the Board of Directors)

Proposal: 2021 distribution of earnings for approval

Explanation: 1. The proposal for 2021 distribution of earnings of the Company has been adopted by the Board of Directors and reviewed by the Audit Committee.

2. For the 2021 earnings distribution list, please refer to Attachment 5 on Page 34 of the Handbook.

Resolution:

Discussion Items

Motion 1 (Proposed by the Board of Directors)

Proposal: Amendments to the “Articles of Corporation”.

Explanation: The Company Act was amended and promulgated by the President on Dec. 29, 2021, we propose accordingly to amend certain articles within the Company's "Articles of Incorporation ". please refer to Attachment 6 on Page 35~37 of the Handbook.

Resolution:

Motion 2 (Proposed by the Board of Directors)

Proposal: Amendments to the “Procedures for Acquisition or Disposal of Assets”.

Explanation: In response with the Official Letter Jin-Guan-Zheng-Fa-Zi No. 1110380465 from the Financial Supervisory Commission dated January 28, 2022, which published amendments to the Regulations Governing the Acquisition and Disposal of Assets by Public Companies. The Company amend the Procedures for Acquisition or Disposal of Asset, please refer to Attachment 7 on Page 38~43 of the Handbook.

Resolution:

Motion 3 (Proposed by the Board of Directors)

Proposal: Issuance of new restricted stock awards.

Explanation: I. Proposal to issue new restricted employee shares in accordance with Article 267 of the Company Act and the Regulations Governing the Offering and Issuance of Securities by Securities Issuers .

II. Total amount of issuance: A total of 2,000,000 common shares will be issued as new restricted employee shares. Each share will have a par value of NT\$10, and the total amount issued will be NT\$20,000,000. The issuance must be reported to the competent authority within one year after the resolution of the shareholders meeting, and the shares will issued at once or in batches within one year after the competent authority's notice that the report was effective is delivered. The chairperson is authorized by the Board of Directors to set the actual issuance date.

III. Please refer to Attachment 8 on Page 44~45 of the Handbook., employee qualifications, number of shares allotted to employees, necessity of the new restricted employee shares, expendable amount, dilution of the Company's earnings per share, other factors affecting shareholder equity, and restricted rights of new shares

- before employees meet the vesting conditions.
- IV. After the issuance of new restricted employee shares, the shares allotted to employees must be immediately handed over to the Company or a designated institution and held in trust.
 - V. For the current issue of restricted stock awards for employees, the chairperson is authorized to set the actual issuance date and specify other matters. The chairperson is also authorized to make changes in response to law amendments, review requirements of the competent authority, or other matters, and is authorized to handle matters not specify herein at his her discretion.
 - VI. For the current issue of restricted stock awards for employees, the relevant restrictions or matters not provided for shall be subject to applicable laws and regulations and the regulations for issuance established by CyberTAN.

Resolution:

Motion 4(Proposed by the Board of Directors)

Proposal: Approve the suspension of non-competition restrictions on the Directors and their representatives.

Explanation: I. Pursuant 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”.

II. If the director of the Company actually does anything for themselves or on behalf of another person within the scope of the Company's business, it is proposed to release the non-competition restriction on the directors and their representatives at the 2022 annual shareholders' meeting.

III. Please refer to Attachment 9, page 46 of this Handbook for the Status of the suspension of non-competition restrictions on the directors and their representatives.

Resolution:

Extempore Motion

Adjournment

Attachment 1

CyberTAN Technology Inc. Business Report

We sincerely appreciate your great support for CyberTAN Technology over the past year. We hereby provide a report on the 2020 operational outcome and the 2021 future outlook of the Company for your review and consideration:

Financial and Operational Outcomes

In the past year, our operations had remained affected by the COVID-19 pandemic. A shortage of and a limited production capacity for chips required by our products had indirectly led to a delay in the schedule for introduction of new products to customers. Due to these reasons, our operating results in 2021 fell short of our expectations.

The overall operating results are summarized as follows: In 2021, our net operating revenue was NT\$3,946,796 thousand, and our net operating loss was NT\$280,451 thousand. The after-tax net profit was NT\$24,393 thousand, and the earnings per share (EPS) were NT\$0.07. Regarding our financial operations, we have adhered to the principle of stability and planned the long-term and short-term fund usage based on the status of our operations. In 2021, the current ratio was 317%, and the debt ratio was 28%. Such results show that we currently have sufficient working capital, and that our financial structure is sound.

Business, R&D, and Operational Focuses

In terms of the market this year, we expect that the Russia–Ukraine war will continue to worsen along with the impact of COVID-19 on global supply chains, and that the trends of inflation, rising raw material prices and a shortage of chips will become more significant. These factors will make our operations more difficult. As an important part of the internet communication industry, we will continue to invest in and develop new customers and launch new products despite facing enormous operational challenges and pressure. For instance, we will develop new customers and products in relation to WiFi-6e and outdoor AP, focusing on WiFi-7, fixed radio access and low earth orbit satellites. In addition, using our advantages in the group resources and cooperation with investee companies, we will keep introducing internet communication solutions for hardware and software, for indoor and outdoor usage, for homes and businesses, and from Earth to space. We aim to become a supplier of all kinds of network equipment to provide value advantages for customers.

In terms of operational management, last year we completed the integration of the plants in Chongqing and Vietnam, and we have actively expanded the scope of automated manufacturing and smart management. We expect that we can lower our operating costs while also enhancing the effectiveness and competitiveness of manufacturing to deal with the challenges and impact arising from a shortage of raw materials and rising prices.

Faced with serious tests in the future, we will constantly adjust our pace and actively meet the challenges. We will be sharply sensitive to market and customer demands and rely on speed in response to market changes in order to achieve good operating performance and create maximum benefits for our shareholders and employees.

Lastly, we want to thank our shareholders, customers, suppliers and staff members for their long-time support and encouragement to us.

Chairman: Gwong-Yih Lee

Manager: Stanley Wang

Accounting Manager: Sammie Huang

Attachment 2

Audit Committee's Review Report

The 2021 financial statements (including separate and consolidated financial statements) of the Company prepared by the Board of Directors have been audited by the CPAs Yung-Chien Hsu and Min-Chuan Feng of PwC Taiwan, and an independent audit report has been issued. This report has been reviewed by the Audit Committee and no nonconformities were found. We hereby issue the above report in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please approve.

To

CyberTAN Technology Inc.
2022 Annual Meeting of Shareholders

Audit Committee Convener: Ting Hung-Hsun

March 21, 2022

Audit Committee's Review Report

The 2021 financial statements (including separate and consolidated financial statements) of the Company prepared by the Board of Directors and the proposal for distribution of earnings have been reviewed by the Audit Committee and no nonconformities were found. We hereby issue the above report in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please approve.

To

CyberTAN Technology Inc.
2022 Annual Meeting of Shareholders

Audit Committee Convener: Ting Hung-Hsun

May 9, 2022

Attachment 3

CyberTAN Technology Inc. Distribution of remuneration to employees in 2021

The Board of Directors adopted the proposal for distribution of remuneration to employees in 2021 on March 21, 2022. The resolution is described as follows:

1. Total remuneration to employees in 2021: NT\$188,253.
2. The differences from the 2021 annual cost estimates are as follows:
 - (1) The difference between the total amount of employee remuneration distribution in 2021 (NT\$188,253) and the estimated cost of 887,233 in 2021 is a decrease of NT\$698,980.
 - (2) The differences between the actual distribution amount and the estimated figure were recognized as the profit or loss in 2022.
3. The full amount of 2021 remuneration of employees of the Company are distributed in cash.

Attachment 4

Independent Auditors' Report Financial Review No.21004870(2022)

To CyberTAN Technology Inc.:

Audit opinion

We have audited the standalone balance sheet of CyberTAN Technology Inc. (hereinafter referred to as the “CyberTAN”) as at December 31, 2021 and 2020, the parent company only statement of comprehensive income, parent company only statement of changes in equity, and parent company only cash flow statement for the periods January 1 to December 31, 2021 and 2020, and the accompanying footnotes (including summary of major accounting policies).

In our opinion, based on our audit results and other independent auditors' report (please refer to the other matter section), all material disclosures of the parent company only financial statements mentioned above were prepared in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers, and presented a fair view of the parent company only financial position of CyberTAN as at December 31, 2021 and 2020, and business performance and cash flow for the periods January 1 to December 31, 2021 and 2020.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statement by Certified Public Accountants and Generally Accepted Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. The personnel of the CPA Firm subject to the independence requirement have acted independently from the business operations of CyberTAN in accordance with the Code of Ethics for Professional Accountants of the Republic of China and with other responsibilities of the Code of Ethics performed. According to our audits and other independent auditors' report, we believe to have obtained sufficient and appropriate audit evidence in order to be used as the basis for the opinion.

Key audit matters

The “key audit matters” means that the independent auditor has used their professional judgment as the basis to audit the most important matters on the 2021 parent company only financial statements of CyberTAN. These matters were addressed in the content of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on those matters.

The key audit matters of the 2021 parent company only financial statements of CyberTAN are described as follows:

Evaluation of allowance for inventory valuation loss

Item Description

Regarding the accounting policies for the inventory valuation, please refer to Note

4(12) to the parent company only financial report; for the uncertainty to accounting estimates and assumptions, please refer to Note 5(2) to the parent company only financial report; for description of inventory accounting titles, please refer to Note 6(5) to the parent company only financial report. The balances of valuation loss regarding the inventory and allowance for inventory on December 31, 2021 were NTD 106,118 thousand and NTD 898 thousand, respectively.

CyberTAN mainly involves in the sale of communication products manufactured by the subsidiaries. The risk caused by loss on inventory devaluation or the obsolescence of inventory may be higher due to the short life cycle and severe market competition. Inventory is evaluated by CyberTAN and its subsidiaries on the basis of the cost and net realizable value, whichever is lower. The aforementioned loss of allowance for inventory valuation was mainly due to the inventory measured at the cost and net realizable value, whichever is lower, and identification of obsolescent or damaged inventory items. Because the large inventory amount and enormous items of CyberTAN and its subsidiaries as well as the objective judgments of the management concerned during the identification of obsolescent or damaged inventory belong to the field to be determined during the audit, we listed the evaluation for the loss of allowance for inventory valuation of CyberTAN and its subsidiaries as one of the important matters in the audit.

Responsive Audit Procedures

The responsive procedures executed by us for specific aspects specified in the preceding key audit matters are as follows:

1. Adopted the acquired allowance policy for inventory devaluation of CyberTAN and its subsidiaries during the comparative period of financial statements and evaluated the reasonableness of the allowance policy.
2. Acquired the net realizable value statement of inventory cost, randomly checked related supporting documents and recalculated its accuracy, validated the appropriateness regarding the logic of inventory aging report system used for evaluation, conducted spot check for individual inventory number to confirm the degree of inventory closeout and information and evaluated the basis of net realizable value estimated by the management and its reasonableness.
3. Checked related information acquired during inventory taking process and inquired the management and personnel related to inventory to confirm conditions of obsolescent, remaining, older, out-of-fashion or damaged inventory neglected in the inventory details.

Evaluation for the loss of accounts receivable

Item Description

Regarding the accounting policies for the loss evaluation of accounts receivable, please refer to Note 4(9) to the parent company only financial report; for the uncertainty to accounting estimates and assumptions regarding the loss evaluation of accounts receivable, please refer to Note 5(2) to the parent company only financial report; for description of accounts receivable accounting titles, please refer to Note 6(4) to the parent company only financial report. The balances of accounts receivable (including the related party) and its allowance loss on December 31, 2021 were NTD 1,046,654 thousand and NTD 7,356 thousand, respectively.

CyberTAN regularly assess if there is objective evidence implicating the impairment of individual accounts receivable and the assessment method includes the consideration of overdue ages of accounts receivable, customer's financial status, historical trading record and subsequent collections. The Group also calculates loss ratio based on past aging data statement and considers expected credit losses of industrial forward-looking evaluation to estimate the amount of loss allowance to be recognized. Because the estimation process involves the objective judgment of the management toward the preceding impairment evidence, the factor impacting the recognized amount of loss allowance tends to have high uncertainty, causing significant impact on the recoverable amount of accounts receivable. Therefore, we consider CyberTAN's evaluation for the impairment loss of accounts receivable as one of the important matters in the audit.

Responsive Audit Procedures

The responsive procedures executed by us for specific aspects specified in the preceding key audit matters are as follows:

1. Understand and evaluate the reasonableness of the allowance policy and procedure regarding the allowance loss of accounts receivables.
2. Acquire the aging data statement the management used to evaluate the expected credit loss ratio of accounts receivable, confirm its data source logic is consistently adopted and test relevant forms to confirm the correctness of its aging data.
3. Evaluate the reasonableness of the estimation used by the management to evaluate the expected credit loss ratio of accounts receivable and acquire related supporting documents, including forward-looking adjustment, disputable accounts, status of lasting aging, subsequent collection status, financial status impacting the customer and signs suggesting the customer is unable to pay as scheduled.

Other matters – Audit related to other CPAs

For the companies invested under equity method in the aforementioned parent company only financial statements of CyberTAN, we have not audited the financial statements which was prepared based on different financial report structure, instead other CPAs did. Therefore, our opinions expressed on the amount listed in said parent company only financial statements of such companies and related information disclosed in Note 13 were based on the other independent auditor's report. The balances of the invested company under the equity method as of December 31, 2021 and 2020 were NTD 232,149 thousand and NTD 225,691 thousand, respectively. The comprehensive income recognized under the equity method for the said companies were NTD 11,890 thousand and NTD (14,900) thousand on January 1 to December 31, 2021 and 2020, respectively.

Responsibilities of Management and the Governance Unit with Governance of the Parent Company Only Financial Statements

The management is responsible for preparing the appropriate parent company only financial statements in accordance with Regulations Governing the Preparation of Financial Report by Securities Issuers. Additionally, it is responsible for maintaining the internal control mechanism that is related to and necessary for the preparation of the parent company only financial statements. As a result, it can ensure material misstatement due to fraud or error is not pertained in the parent company only financial statements.

In preparing the parent company only financial statements, the management is also responsible for assessing the ability of CyberTAN to continue as a going concern, disclosing,

as applicable, matters related to ongoing concerns and using the going concern basis of accounting unless management either intends to liquidate the CyberTAN or to cease operations, or there is a lack of any option except for liquidation or suspension.

The governance unit (including the audit committee) of CyberTAN is responsible for supervising the financial reporting process.

Independent 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 will always detect a material misstatement when it exists. Misstatement can arise from fraud or error. If fraud or errors are considered materials, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the parent company only financial statements.

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

1. Identify and assess the risk of material misstatement of the parent company only financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidence in order to be used as the basis for the 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. We acquire necessary understanding of the internal control mechanism that is related to the audit to design appropriate audit process for the situation at the time. The purpose of the knowledge is not expressing opinions to the effectiveness of the internal control mechanism of CyberTAN.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management level.
4. Based on the acquired audit evidence, we decide whether the going concern accounting basis adopted by the management is suitable, whether events that might affect the going concern capacity of CyberTAN exist, and whether there is major uncertainty. A conclusion will be made afterwards. 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 inappropriate, to modify our opinion. Our conclusion is based on the audit evidence acquired as of the date of the audit report. However, future events or conditions may cause the CyberTAN to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements (including relevant notes), and whether the parent company only financial statements represent the underlying transactions and events in a manner that

achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence on the financial information of individual companies within the CyberTAN in order to express an opinion on the parent company only financial statements. The independent auditor is responsible for guiding, supervising, and implementing the individual audit of CyberTAN, and also for forming an audit opinion for the parent company only financial statements.

We communicate with the governance units 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 in charge of governance with a statement that we have complied with the Code of Ethics for Professional Accountants of the Republic of China 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, (including related safeguards).

The independent auditor has used the communications with the governing unit as the basis to determine the key audit matters to be performed on the 2021 parent company only financial statements of CyberTAN. We clearly state all above matters in the audit report, unless the law prohibits us to publicly disclose certain matters, or under rare circumstances we decide not to include certain matters in the audit report since we can reasonably expect the resulting negative impact is greater than the public interest they bring.

PricewaterhouseCoopers Taiwan
FENG-MIN CHUAN

CPA

HSU-YUNG CHIEN

Former Securities and Futures Bureau, Financial
Supervisory Commission of Executive Yuan

Approval Reference No.: Jin-Guan-Zheng-Liu-Zi No.
0960038033

Former Securities and Futures Commission, Ministry of
Finance

Approval Reference No.: (84)Taiwan-Finance-Securities(6)
No. 13377

March 21, 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.

CyberTAN Technology Inc.
Parent Company Only Balance Sheet
December 31, 2020 and 2021

Unit: NTD thousand

Assets	Notes	December 31, 2021		December 31, 2020		
		Amount	%	Amount	%	
Current assets						
1100	Cash and Cash Equivalents	6(1)	\$ 1,500,773	21	\$ 1,262,921	17
1136	Financial assets measured at amortized cost – current	6(3)	1,190,200	17	1,342,200	18
1170	Accounts receivable, net	6(4)	721,213	10	683,703	9
1180	Accounts receivable – the related party, net	6(4) and 7	318,085	5	646,110	9
1210	Other receivables- the related party	7	204,955	3	44,118	1
1220	Income tax assets in the current period		11,591	-	-	-
130X	Inventory	6(5)	105,220	2	28,108	-
1479	Other current assets – others		9,503	-	5,307	-
11XX	Total current assets		<u>4,061,540</u>	<u>58</u>	<u>4,012,467</u>	<u>54</u>
Non-current assets						
1517	Financial assets measured at fair value through profit or loss – non-current	6(2)	-	-	1,667	-
1535	Financial assets measured at amortized cost -non-current	6(3) and 8	20,636	-	20,636	-
1550	Investment at equity method	6(6)	1,858,169	26	2,216,952	30
1600	Property, plant and equipment	6(7) and 7	611,160	9	631,018	9
1755	Right-of-use assets	6(8) and 7	243,558	4	260,214	3
1780	Intangible assets		-	-	126	-
1840	Deferred income tax assets	6(24)	27,159	-	38,125	1
1990	Other non-current assets – others	6(11)	203,255	3	202,782	3
15XX	Total non-current assets		<u>2,963,937</u>	<u>42</u>	<u>3,371,520</u>	<u>46</u>
1XXX	Total assets		<u>\$ 7,025,477</u>	<u>100</u>	<u>\$ 7,383,987</u>	<u>100</u>

(To be continued)

CyberTAN Technology Inc.
Parent Company Only Balance Sheet
December 31, 2020 and 2021

Unit: NTD thousand

Liabilities and equity	Notes	December 31, 2021		December 31, 2020		
		Amount	%	Amount	%	
Current liabilities						
2100	Short-term loans	6(10)	\$ 570,450	8	\$ 688,413	10
2130	Contract liabilities – current	6(17)	33,384	1	53,483	1
2170	Accounts payable		481,135	7	612,340	8
2180	Accounts payable – the related party	7	74,007	1	83,715	1
2200	Other payables		85,888	1	69,014	1
2220	Other payables – the related party	7	5,078	-	11,095	-
2230	Income tax liabilities in the current period		8,301	-	24,695	1
2250	Liability reserve – current	6(12)	5,101	-	19,978	-
2280	Lease liabilities – current		16,989	-	16,579	-
2365	Refund liabilities – current		2,151	-	1,861	-
2399	Other current liabilities -others		31,053	-	92,941	1
21XX	Total current liabilities		<u>1,313,537</u>	<u>18</u>	<u>1,674,114</u>	<u>23</u>
Non-current liabilities						
2550	Liability reserve – non-current	6(12)	9,367	-	17,153	-
2570	Deferred income tax liabilities	6(24)	15,770	-	47,125	1
2580	Lease liabilities – non-current		233,534	4	248,610	3
2600	Other non-current liabilities		6,990	-	3,223	-
25XX	Total non-current liabilities		<u>265,661</u>	<u>4</u>	<u>316,111</u>	<u>4</u>
2XXX	Total liabilities		<u>1,579,198</u>	<u>22</u>	<u>1,990,225</u>	<u>27</u>
Equity						
	Capital stock	6(13)				
3110	Common stock		3,286,054	47	3,286,054	45
	Capital reserves	6(14)				
3200	Capital reserves		572,050	8	578,131	8
	Retained earnings	6(15)				
3310	Legal reserve		821,042	12	816,159	11
3320	Special reserve		187,892	3	126,502	2
3350	Undistributed earnings		701,395	10	774,807	10
	Other equity	6(16)				
3400	Other equity		(122,154)	(2)	(187,891)	(3)
3XXX	Total equity		<u>5,446,279</u>	<u>78</u>	<u>5,393,762</u>	<u>73</u>
	Major Contingent Liabilities and Commitments Made Under Unrecognized Contracts Significant Subsequent Events	9				
3X2X	Total liabilities and equity	11	<u>\$ 7,025,477</u>	<u>100</u>	<u>\$ 7,383,987</u>	<u>100</u>

Please refer to the notes of the parent company only financial statements, which constitute a part of the parent company only financial report.

CyberTAN Technology Inc.
Parent Company Only Statement of Comprehensive Income
January 1 to December 31, 2020 and 2021

Unit: NTD thousand
(Except the unit of earnings per share is NTD)

Item	Notes	2021		2020		
		Amount	%	Amount	%	
4000	Operating revenue	6(17) and 7	\$ 3,927,997	100	\$ 4,820,615	100
5000	Operating cost	6(5)(22)				
		(23) and 7	(3,714,988)	(95)	(4,351,680)	(90)
5900	Operating gross profit		213,009	5	468,935	10
	Operating expense	6(22)				
		(23) and 7				
6100	Selling expenses		(11,707)	-	(18,733)	(1)
6200	Administrative expenses		(58,394)	(2)	(57,311)	(1)
6300	R&D expenses		(249,469)	(6)	(253,203)	(5)
6450	Expected credit impairment losses	12(2)	(1,526)	-	(849)	-
6000	Total operating expenses		(318,044)	(8)	(330,096)	(7)
6900	Operating profits		(105,035)	(3)	138,839	3
	Non-operating revenue and expenses					
7100	Interest revenue	6(18)	9,198	-	12,278	-
7010	Other revenue	6(19) and 7	75,481	2	90,324	2
7020	Other gains and losses	6(20)	302,501	8	(36,920)	(1)
7050	Financial Costs	6(21)	(7,861)	-	(9,718)	-
7070	Share of profit or loss of subsidiaries, affiliated companies and joint ventures recognized under the equity method	6(6)	(272,956)	(7)	(180,435)	(3)
7000	Total non-operating income and expense		106,363	3	(124,471)	(2)
7900	Net profit before tax		1,328	-	14,368	1
7950	Income tax benefits (expenses)	6(24)	23,065	1	9,207	-
8200	Current net profit		\$ 24,393	1	\$ 23,575	1
	Other comprehensive income					
	Items not reclassified to profit or loss					
8311	Remeasurement of defined benefit plan	6(11)	\$ 499	-	\$ 4,367	-
8316	Unrealized valuation gains and loss from equity instrument investments measured at fair value through other comprehensive income	6(2)(16)	(407)	-	(9,964)	-
8330	Share of other comprehensive income of subsidiaries, affiliated companies and joint ventures recognized under the equity method – items not reclassified to profit or loss	6(6)	77,193	2	(20,592)	(1)
8349	Income tax related to items not reclassified	6(24)	(100)	-	(873)	-
8310	Total of items not reclassified to profit or loss		77,185	2	(27,062)	(1)
	Items may be reclassified to profit or loss subsequently					
8361	Exchange difference in the financial statement translation of the foreign operation	6(16)	8,251	-	(9,318)	-
8380	Share of other comprehensive income of subsidiaries, affiliated companies and joint ventures recognized under the equity method – items may be reclassified to profit or loss	6(16)	(290)	-	(1,617)	-
8399	Income tax related to items may be reclassified	6(16)(24)	(1,650)	-	1,864	-
8360	Total of items may be reclassified to profit or loss subsequently		6,311	-	(9,071)	-
8300	After-tax income of other comprehensive losses for the year		\$ 83,496	2	(\$ 36,133)	(1)
8500	Total comprehensive income (losses) for the year		\$ 107,889	3	(\$ 12,558)	-
	Basic earnings per share					
9750	Total basic earnings per share	6(25)	\$ 0.07		\$ 0.07	
	Diluted earnings per share					
9850	Total diluted earnings per share	6(25)	\$ 0.07		\$ 0.07	

Please refer to the notes of the parent company only financial statements, which constitute a part of the parent company only financial report.

CyberTAN Technology Inc.
Parent Company Only Statement of Changes in Equity
January 1 to December 31, 2020 and 2021

Unit: NTD thousand

	Notes	Retained earnings				Other equity		Total	
		Common stock	Capital reserves	Legal reserve	Special reserve	Undistributed earnings	Exchange difference in the financial statement translation of the foreign operation		Unrealized profit or loss of financial assets measured at fair value through other comprehensive income
<u>2020</u>									
Balance at January 1, 2020		\$ 3,286,054	\$ 578,131	\$ 809,235	\$ 68,007	\$ 840,686	(\$ 116,208)	(\$ 10,294)	\$ 5,455,611
Current net profit		-	-	-	-	23,575	-	-	23,575
Other comprehensive income for the year	6(16)	-	-	-	-	(3,008)	(9,071)	(24,054)	(36,133)
Total comprehensive income for the year		-	-	-	-	20,567	(9,071)	(24,054)	(12,558)
Appropriation and allocation of earnings in 2019:	6(15)								
Allocated legal reserve		-	-	6,924	-	(6,924)	-	-	-
Allocated special reserve		-	-	-	58,495	(58,495)	-	-	-
Allocation of cash dividends		-	-	-	-	(49,291)	-	-	(49,291)
Recognized changes in the subsidiary	6(16)	-	-	-	-	27,948	-	(27,948)	-
Changes of affiliated companies and joint ventures under equity method	6(16)	-	-	-	-	316	-	(316)	-
Balance at December 31, 2020		\$ 3,286,054	\$ 578,131	\$ 816,159	\$ 126,502	\$ 774,807	(\$ 125,279)	(\$ 62,612)	\$ 5,393,762
<u>2021</u>									
Balance at January 1, 2021		\$ 3,286,054	\$ 578,131	\$ 816,159	\$ 126,502	\$ 774,807	(\$ 125,279)	(\$ 62,612)	\$ 5,393,762
Current net profit		-	-	-	-	24,393	-	-	24,393
Other comprehensive income for the year	6(16)	-	-	-	-	2,475	6,311	74,710	83,496
Total comprehensive income for the year		-	-	-	-	26,868	6,311	74,710	107,889
Appropriation and allocation of earnings in 2019:	6(15)								
Allocated legal reserve		-	-	4,883	-	(4,883)	-	-	-
Allocated special reserve		-	-	-	61,390	(61,390)	-	-	-
Allocation of cash dividends		-	-	-	-	(49,291)	-	-	(49,291)
Disposal of equity instrument measured at fair value through other comprehensive income	6(16)	-	-	-	-	24,746	-	(24,746)	-
Disposal of Investment at equity method	6(14)(16)	-	(6,081)	-	-	(9,462)	-	9,462	(6,081)
Balance at December 31, 2021		\$ 3,286,054	\$ 572,050	\$ 821,042	\$ 187,892	\$ 701,395	(\$ 118,968)	(\$ 3,186)	\$ 5,446,279

Please refer to the notes of the parent company only financial statements, which constitute a part of the parent company only financial report.

CyberTAN Technology Inc.
Parent Company Only Statement of Cash Flow
January 1 to December 31, 2020 and 2021

Unit: NTD thousand

Notes	January 1 to December 31, 2021	January 1 to December 31, 2020
<u>Cash flow from operating activities</u>		
Net profit before tax in the current period	\$ 14,368	\$ 14,368
Adjustment items		
Income/expenses items without impact on cash flow		
Depreciation expenses	6(7)(8)(22) 46,001	46,001
Miscellaneous expenses – depreciation expenses	6(7)(8)(20) 17,977	17,977
Interest expenses	6(21) 7,861	9,718
Miscellaneous expenses – interest expenses	6(20) 2,473	2,555
Interest revenue	6(18) (9,198)	(12,278)
Amortization expenses	6(22) 126	1,226
Expected credit impairment losses	12(2) (1,526)	849
Dividend revenue	6(2)(19) (408)	(9,814)
Share of losses of from subsidiaries, affiliated companies and joint ventures recognized under the equity method	6(6) 272,956	180,435
Gain on disposal of Investment at equity method	6(20) (330,596)	-
Gains on disposal of property, plant and equipment	6(20) -	(625)
Changes of assets/liabilities related to operating activities		
Net changes of assets/liabilities related to operating activities		
Accounts receivable	(35,983)	593,441
Accounts receivable – the related party	328,025	(448,019)
Other receivables- the related party	(160,837)	113,792
Inventory	(77,112)	67,089
Other current assets – others	(4,361)	8,872
Other non-current assets	26	(67)
Net changes of liabilities related to operating activities		
Contract liabilities – current	(20,099)	15,002
Accounts payable	(131,205)	138,329
Accounts payable – the related party	(9,708)	(272,975)
Other payables	17,058	(27,507)
Other payables – the related party	(6,017)	(8,211)
Refund liabilities – current	290	(7,639)
Liability reserve	(22,663)	(5,717)
Other current liabilities -others	(61,888)	(87,845)
Cash inflow from operations	(176,849)	328,957
Returned (paid) income tax	(27,059)	36,794
Net cash inflow (outflow) from operating activities	(203,908)	365,751
<u>Cash flow from investing activities</u>		
Refunds from liquidation of financial assets measured at fair value through profit or loss	1,260	-
Disposal of investment under equity method	6(6) 490,062	-
Refunds from decapitalization of the invested company under the equity method	6(6) 5,000	6,000-
Acquisition of property, plant, and equipment	6(7) (25,392)	(14,482)
Disposal of property, plant, and equipment proceeds	-	886
Dividends received	408	9,814
Collection of cash dividend distributed by affiliated companies recognized under the equity method	6(6) 434	-
Disposal (Acquisition) of financial assets measured at amortized cost	152,000	(133,700)
Interest received	9,362	11,496
Net cash inflow (outflow) from investing activities	632,594	(119,986)
<u>Cash flow from financing activities</u>		

Please refer to the notes of the parent company only financial statements, which constitute a part of the parent company only financial report.

CyberTAN Technology Inc.
Parent Company Only Statement of Cash Flow
January 1 to December 31, 2020 and 2021

Unit: NTD thousand

	<u>Notes</u>	<u>January 1 to December 31, 2021</u>	<u>January 1 to December 31, 2020</u>
Increase in short-term loans		-	295,835
Decrease in short-term loans		(117,963)	-
Decrease in guarantee deposits		3,767	(929)
Repayment of lease principal		(16,829)	(16,494)
Allocation of cash dividends	6(15)	(49,291)	(49,291)
Interest paid		(10,518)	(11,738)
Net cash inflow (outflow)from financing activities		(190,834)	217,383
Increase in cash and cash equivalents in the current period		237,852	463,148
Balance of cash and cash equivalents, beginning		<u>1,262,921</u>	<u>799,773</u>
Balance of cash and cash equivalents, ending		<u>\$ 1,500,773</u>	<u>\$ 1,262,921</u>

Please refer to the notes of the parent company only financial statements, which constitute a part of the parent company only financial report.

Independent Auditors' Report
(111)Cai-Shen-Bao-Zi No.21004935

To CyberTAN Technology Inc.:

Audit opinion

We have audited the consolidated balance sheet of CyberTAN Technology Inc. and the subsidiaries (hereinafter referred to as the “CyberTAN Group”) as of December 31, 2021 and 2020 and the consolidated statement of comprehensive income, consolidated statement of changes in equity, consolidated statement of cash flows, and the notes to the consolidated financial statements. (including the summary of the material accounting policies) for periods of January 1 to December 31, 2021 and 2020.

In our opinion, the major issues of said consolidated financial statements prove to have been duly worked out in accordance with and Regulations Governing the Preparation of Financial Report by Securities Issuers, International Financial Reporting Standards (IFRS), Regulations and IAS, Interpretations and Interpretation Gazettes recognized and effective upon promulgation by the Financial Supervisory Commission, presenting fairly the consolidated financial position of CyberTAN Group thereof as of December 31, 2021 and, 2020 and the consolidated results of financial performance and consolidated cash flow for the periods starting from January 1 till December 31, 2021 and 2020.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statement by Certified Public Accountants and the Generally Accepted Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. The personnel of the CPA Firm subject to the independence requirement have acted independently from the business operations of CyberTAN Group in accordance with the Code of Ethics for Professional Accountants of the Republic of China and with other responsibilities of the Code of Ethics performed. According to our audits and other independent auditors' report, we believe to have obtained sufficient and appropriate audit evidence in order to be used as the basis for the opinion.

Key audit matters

The “key audit matters” means that the independent auditor has used their professional judgment as the basis to audit the most important matters on the 2021 consolidated financial statements of CyberTAN Group. These matters were addressed in the content of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on those matters.

The key audit matters of the 2021 consolidated financial statements of CyberTAN Group are described as follows:

Evaluation of allowance for inventory valuation loss

Item Description

Regarding the accounting policies for the inventory valuation, please refer to Note 4(13) to the consolidated financial report; for the uncertainty to accounting estimates and assumptions, please refer to Note 5(2) to the consolidated financial report; for description of

inventory accounting titles, please refer to Note 6(5) to the consolidated financial report. The balances of valuation loss regarding the inventory and allowance for inventory on December 31, 2021 were NTD 601,648 thousand and NTD 56,427 thousand, respectively.

CyberTAN Group involves in the manufacturing and sale of communication products. The risk caused by loss on inventory devaluation or the obsolescence of inventory may be higher due to the short life cycle and severe market competition. Inventory is evaluated by CyberTAN Group on the basis of the cost and net realizable value, whichever is lower. The aforementioned loss of allowance for inventory valuation was mainly due to the inventory measured at the cost and net realizable value, whichever is lower, and identification of obsolescent or damaged inventory items. Because the large inventory amount and enormous items of CyberTAN Group as well as the objective judgments of the management concerned during the identification of obsolescent or damaged inventory belong to the field to be determined during the audit, we listed the evaluation for the loss of allowance for inventory valuation of CyberTAN Group as one of the important matters in the audit.

Responsive Audit Procedures

The responsive procedures executed by us for specific aspects specified in the preceding key audit matters are as follows:

1. Adopted the acquired allowance policy for inventory devaluation of CyberTAN Group during the comparative period of financial statements and evaluated the reasonableness of the allowance policy.
2. Acquired the net realizable value statement of inventory cost, randomly checked related supporting documents and recalculated its accuracy, validated the appropriateness regarding the logic of inventory aging report system used for evaluation, conducted spot check for individual inventory number to confirm the degree of inventory closeout and information and evaluated the basis of net realizable value estimated by the management and its reasonableness.
3. Checked related information acquired during inventory taking process and inquired the management and personnel related to inventory to confirm conditions of obsolescent, remaining, older, out-of-fashion or damaged inventory neglected in the inventory details.

Evaluation for the loss of accounts receivable

Item Description

Regarding the accounting policies for the loss evaluation of accounts receivable, please refer to Note 4(9) to the consolidated financial report; for the uncertainty to accounting estimates and assumptions regarding the loss evaluation of accounts receivable, please refer to Note 5(2) to the consolidated financial report; for description of accounts receivable accounting titles, please refer to Note 6(4) to the consolidated financial report. The balances of accounts receivable (including the related party) and its allowance loss on December 31, 2021 were NTD 1,052,966 thousand and NTD 7,356 thousand, respectively.

CyberTAN Group regularly assess if there is objective evidence implicating the impairment of individual accounts receivable and the assessment method includes the consideration of overdue ages of accounts receivable, customer's financial status, historical trading record and subsequent collections. The Group also calculates loss ratio based on past aging data statement and considers expected credit losses of industrial forward-looking evaluation to estimate the amount of loss allowance to be recognized. Because the estimation process involves the objective judgment of the management toward the preceding impairment

evidence, the factor impacting the recognized amount of loss allowance tends to have high uncertainty, causing significant impact on the recoverable amount of accounts receivable. Therefore, we consider CyberTAN Group's evaluation for the impairment loss of accounts receivable as one of the important matters in the audit.

Responsive Audit Procedures

The responsive procedures executed by us for specific aspects specified in the preceding key audit matters are as follows:

1. Understand and evaluate the reasonableness of the allowance policy and procedure regarding the allowance loss of accounts receivables.
2. Acquire the aging data statement the management used to evaluate the expected credit loss ratio of accounts receivable, confirm its data source logic is consistently adopted and test relevant forms to confirm the correctness of its aging data.
3. Evaluate the reasonableness of the estimation used by the management to evaluate the expected credit loss ratio of accounts receivable and acquire related supporting documents, including forward-looking adjustment, disputable accounts, status of lasting aging, subsequent collection status, financial status impacting the customer and signs suggesting the customer is unable to pay as scheduled.

Other matters – Audit related to other CPAs

For the part of subsidiaries and companies invested under equity method in the aforementioned consolidated financial statements of CyberTAN Group, we have not audited the financial statements which was prepared based on different financial report structure, instead other CPAs did. Therefore, our opinions expressed on the amount listed in said financial statements of such companies and related information disclosed in Note 13 were based on the other independent auditor's report. The total assets (including investment under the equity method) of the companies was NTD 636,645 thousand and NTD 449,931 thousand on December 31, 2021 and 2020, accounting for 8% and 6% of the total consolidated assets, respectively. The operating revenue from January 1 to December 31, 2021 and 2020 was NTD 0 and NTD 0, accounting for 0% and 0% of the total net consolidated operating revenue.

Other matters – Parent company only financial statement

CyberTAN Group had duly worked out the 2021 and 2020 parent company only financial statement for which we, the Undersigned Certified Public Accountant, have duly worked out standard type, Audit Report with unqualified (unreserved) opinion for reference.

Responsibilities of Management and the Governance Unit with Governance of the Consolidated Financial Statements

The responsibility of the management is to have the consolidated financial statements presented fairly, in all material respects, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, IFRS, IAS, IFRIC and SIC endorsed by the Financial Supervisory Commission. Also, to maintain the necessary internal controls related to the consolidated financial statements to ensure that the consolidated financial statements are free of any material misstatement arising from fraud or error.

In preparing the consolidated financial statements, the management is also responsible for assessing the ability of CyberTAN Group to continue as a going concern, disclosing, as applicable, matters related to ongoing concerns and using the going concern basis of accounting unless management either intends to liquidate the CyberTAN Group or to cease

operations, or there is a lack of any option except for liquidation or suspension.

The governance unit (including the audit committee) of CyberTAN Group is responsible for supervising the financial reporting process.

Independent 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. 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 will always detect a material misstatement when it exists. Misstatement can arise from fraud or error. If fraud or errors are considered materials, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

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

1. Identify and assess the risk of material misstatement of the consolidated financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidence in order to be used as the basis for the 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. We acquire necessary understanding of the internal control mechanism that is related to the audit to design appropriate audit process for the situation at the time. The purpose of the knowledge is not expressing opinions to the effectiveness of the internal control mechanism of the CyberTAN Group.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management level.
4. Based on the acquired audit evidence, we decide whether the going concern accounting basis adopted by the management is suitable, whether events that might affect the going concern capacity of CyberTAN Group exist, and whether there is major uncertainty. A conclusion will be made afterwards. 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 inappropriate, to modify our opinion. Our conclusion is based on the audit evidence acquired as of the date of the audit report. However, future events or conditions may cause the CyberTAN Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements (including relevant notes), and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence on the financial information of individual companies within the Group in order to express an opinion on the consolidated financial statements. The independent auditor is responsible for guiding, supervising, and implementing the audit of the Group, and also for forming an opinion on the audit of the Group.

We communicate with the governance units 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 in charge of governance with a statement that we have complied with the Code of Ethics for Professional Accountants of the Republic of China 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).

The independent auditor has used the communications with the governing unit as the basis to determine the key audit matters to be performed on the 2021 consolidated financial statements of CyberTAN Group. We clearly state all above matters in the audit report, unless the law prohibits us to publicly disclose certain matters, or under rare circumstances we decide not to include certain matters in the audit report since we can reasonably expect the resulting negative impact is greater than the public interest they bring.

PricewaterhouseCoopers Taiwan
FENG-MIN CHUAN

CPA

HSU-YUNG CHIEN

Former Securities and Futures Bureau, Financial
Supervisory Commission of Executive Yuan

Approval Reference No.: Jin-Guan-Zheng-Liu-Zi No.
0960038033

Former Securities and Futures Commission, Ministry of
Finance

Approval Reference No.: (84)-Tai-Cai-Zheng-(Liu) No.
13377

March 21, 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 report of independent accountants 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.

CyberTAN Technology Inc. and the subsidiaries
Consolidated Balance Sheet
December 31, 2021 and 2020

Unit: NTD thousand

Assets	Notes	December 31, 2021		December 31, 2020		
		Amount	%	Amount	%	
Current assets						
1100	Cash and Cash Equivalents	6(1)	\$ 2,170,325	29	\$ 1,884,022	24
1136	Financial assets measured at amortized cost – current	6(3) and 8				
			1,190,634	16	1,403,222	18
1170	Accounts receivable, net	6(4)	723,967	10	697,221	9
1180	Accounts receivable – the related party, net	6(4) and 7	321,643	4	640,681	8
1200	Other accounts receivable	7	10,070	-	32,541	-
1220	Income tax assets in the current period		11,591	-	255	-
130X	Inventory	6(5)	545,221	7	519,382	6
1470	Other current assets		6,486	-	6,723	-
11XX	Total current assets		<u>4,979,937</u>	<u>66</u>	<u>5,184,047</u>	<u>65</u>
Non-current assets						
1517	Financial assets measured at fair value through profit or loss – non-current	6(2)	71,932	1	38,311	-
1535	Financial assets measured at amortized cost -non-current	6(3) and 8	21,070	-	21,073	-
1550	Investment at equity method	6(6)	964,044	13	1,219,126	15
1600	Property, plant and equipment	6(7)	723,350	10	716,167	9
1755	Right-of-use assets	6(8) and 7	562,772	7	577,785	7
1780	Intangible assets		14,715	-	15,363	-
1840	Deferred income tax assets	6(24)	35,407	-	47,198	1
1900	Other non-current assets	6(11)	212,619	3	205,273	3
15XX	Total non-current assets		<u>2,605,909</u>	<u>34</u>	<u>2,840,296</u>	<u>35</u>
1XXX	Total assets		<u>\$ 7,585,846</u>	<u>100</u>	<u>\$ 8,024,343</u>	<u>100</u>

(To be continued)

CyberTAN Technology Inc. and the subsidiaries
Consolidated Balance Sheet
December 31, 2021 and 2020

Unit: NTD thousand

Liabilities and equity	Notes	December 31, 2021		December 31, 2020		
		Amount	%	Amount	%	
Current liabilities						
2100	Short-term loans	6(10)	\$ 570,450	8	\$ 688,413	9
2130	Contract liabilities – current	6(17)	34,060	-	53,483	1
2170	Accounts payable		612,323	8	827,598	10
2180	Accounts payable – the related party	7	46,674	1	66,428	1
2200	Other payables		194,086	3	161,145	2
2220	Other payables – the related party	7	11,927	-	22,359	-
2230	Income tax liabilities in the current period		9,270	-	28,761	-
2250	Liability reserve – current	6(12)	5,101	-	19,978	-
2280	Lease liabilities – current	7	48,060	1	47,153	1
2365	Refund liabilities – current		2,151	-	1,861	-
2399	Other current liabilities -others		35,699	-	96,956	1
21XX	Total current liabilities		<u>1,569,801</u>	<u>21</u>	<u>2,014,135</u>	<u>25</u>
Non-current liabilities						
2550	Liability reserve – non-current	6(12)	9,367	-	17,153	-
2570	Deferred income tax liabilities	6(24)	16,205	-	49,938	1
2580	Lease liabilities – non-current	7	536,307	7	544,923	7
2600	Other non-current liabilities		7,887	-	4,432	-
25XX	Total non-current liabilities		<u>569,766</u>	<u>7</u>	<u>616,446</u>	<u>8</u>
2XXX	Total liabilities		<u>2,139,567</u>	<u>28</u>	<u>2,630,581</u>	<u>33</u>
Equity attributable to parent company shareholders						
	Capital stock	6(13)				
3110	Common stock		3,286,054	43	3,286,054	41
	Capital reserves	6(14)				
3200	Capital reserves		572,050	8	578,131	7
	Retained earnings	6(15)				
3310	Legal reserve		821,042	11	816,159	10
3320	Special reserve		187,892	3	126,502	2
3350	Undistributed earnings		701,395	9	774,807	10
	Other equity	6(16)				
3400	Other equity		(122,154)	(2)	(187,891)	(3)
31XX	Total equity attributable to parent company shareholders		<u>5,446,279</u>	<u>72</u>	<u>5,393,762</u>	<u>67</u>
3XXX	Total equity		<u>5,446,279</u>	<u>72</u>	<u>5,393,762</u>	<u>67</u>
	Major Contingent Liabilities and Commitments Made Under Unrecognized Contracts	9				
	Significant Subsequent Events	11				
3X2X	Total liabilities and equity		<u>\$ 7,585,846</u>	<u>100</u>	<u>\$ 8,024,343</u>	<u>100</u>

Please refer to the notes of the consolidated financial statements, which constitute a part of the consolidated financial report.

CyberTAN Technology Inc. and the subsidiaries
Consolidated statement of comprehensive income
January 1 to December 31, 2021 and 2020

Unit: NTD thousand
(Except the unit of earnings per share is NTD)

	Item	Notes	2021		2020	
			Amount	%	Amount	%
4000	Operating revenue	6(17) and 7	\$ 3,946,796	100	\$ 4,834,151	100
5000	Operating cost	6(5)(22) (23) and 7	(3,837,535)	(97)	(4,462,416)	(92)
5950	Net operating gross profit		<u>109,261</u>	<u>3</u>	<u>371,735</u>	<u>8</u>
	Operating expense	6(22) (23) and 7				
6100	Selling expenses		(49,618)	(1)	(56,000)	(1)
6200	Administrative expenses		(74,381)	(2)	(68,349)	(1)
6300	R&D expenses		(267,239)	(7)	(272,019)	(6)
6450	Expected credit impairment profits (losses)	12(2)	1,526	-	(849)	-
6000	Total operating expenses		<u>(389,712)</u>	<u>(10)</u>	<u>(397,217)</u>	<u>(8)</u>
6900	Operating losses		<u>(280,451)</u>	<u>(7)</u>	<u>(25,482)</u>	<u>-</u>
	Non-operating revenue and expenses					
7100	Interest revenue	6(18)	19,635	1	30,161	1
7010	Other revenue	6(19) and 7	82,765	2	109,340	2
7020	Other gains and losses	6(20)	314,776	8	(46,118)	(1)
7050	Financial Costs	6(21) and 7	(21,987)	(1)	(24,701)	(1)
7060	The share of the profit or loss of affiliated companies, joint ventures recognized under the equity method	6(6)	(107,127)	(3)	(24,376)	-
7000	Total non-operating income and expense		<u>288,062</u>	<u>7</u>	<u>44,306</u>	<u>1</u>
7900	Net profit before tax		<u>7,611</u>	<u>-</u>	<u>18,824</u>	<u>1</u>
7950	Income tax benefits	6(24)	16,782	1	4,751	-
8200	Current net profit		<u>\$ 24,393</u>	<u>1</u>	<u>\$ 23,575</u>	<u>1</u>

(To be continued)

CyberTAN Technology Inc. and the subsidiaries
Consolidated statement of comprehensive income
January 1 to December 31, 2021 and 2020

Unit: NTD thousand
(Except the unit of earnings per share is NTD)

	Item	Notes	2021		2020	
			Amount	%	Amount	%
	Other comprehensive income					
	Items not reclassified to profit or loss					
8311	Remeasurement of defined benefit plan	6(11)	\$ 499	-	\$ 4,367	-
8316	Unrealized valuation gains and loss from equity instrument investments measured at fair value through other comprehensive income	6(2)(16)	51,091	1	(3,207)	-
8320	The share of other comprehensive income of affiliated companies, joint ventures recognized under the equity method – items not reclassified to profit or loss	6(6)	23,316	1	(31,434)	(1)
8349	Income tax related to items not reclassified	6(24)	<u>2,279</u>	-	<u>3,212</u>	-
8310	Total of items not reclassified to profit or loss		<u>77,185</u>	<u>2</u>	<u>(27,062)</u>	<u>(1)</u>
	Items may be reclassified to profit or loss subsequently					
8361	Exchange difference in the financial statement translation of the foreign operation	6(16)	8,251	-	(9,318)	-
8370	The share of other comprehensive income of affiliated companies, joint ventures recognized under the equity method – items may be reclassified to profit or loss	6(6)(16)	(290)	-	(1,617)	-
8399	Income tax related to items may be reclassified	6(16) (24)	<u>(1,650)</u>	-	<u>1,864</u>	-
8360	Total of items may be reclassified to profit or loss subsequently		<u>6,311</u>	-	<u>(9,071)</u>	-
8300	Other comprehensive income (net amount)					
			<u>\$ 83,496</u>	<u>2</u>	<u>(\$ 36,133)</u>	<u>(1)</u>
8500	Total comprehensive income for the year					
			<u>\$ 107,889</u>	<u>3</u>	<u>(\$ 12,558)</u>	<u>-</u>
	Net profit attributable to:					
8610	Parent company shareholders		<u>\$ 24,393</u>	<u>1</u>	<u>\$ 23,575</u>	<u>1</u>
	The total comprehensive income attributable to:					
8710	Parent company shareholders		<u>\$ 107,889</u>	<u>3</u>	<u>(\$ 12,558)</u>	<u>-</u>
	Basic earnings (loss) per share					
9750	Total basic earnings (loss) per share	6(25)	<u>\$ 0.07</u>	<u>\$ 0.07</u>		
	Diluted earnings (loss) per share					
9850	Total diluted earnings (loss) per share	6(25)	<u>\$ 0.07</u>	<u>\$ 0.07</u>		

Please refer to the notes of the consolidated financial statements, which constitute a part of the consolidated financial report.

CyberTAN Technology Inc. and the subsidiaries
Consolidated Statement of Changes in Shareholders' Equity
January 1 to December 31, 2021 and 2020

Unit: NTD thousand

		Equity attributable to parent company shareholders							
		Retained earnings				Other equity			
Notes	Common stock	Capital reserves – stock premium	Legal reserve	Special reserve	Undistributed earnings	Exchange difference in the financial statement translation of the foreign operation	Unrealized profit or loss of financial assets measured at fair value through other comprehensive income	Total	
<u>2020</u>									
	Balance at January 1, 2020	\$ 3,286,054	\$ 578,131	\$ 809,235	\$ 68,007	\$ 840,686	(\$ 116,208)	(\$ 10,294)	\$ 5,455,611
	Current net loss	-	-	-	-	23,575	-	-	23,575
	Other comprehensive income for the year	-	-	-	-	(3,008)	(9,071)	(24,054)	(36,133)
	Total comprehensive income for the year	-	-	-	-	20,567	(9,071)	(24,054)	(12,558)
	Appropriation and allocation of earnings in 2019								
	Allocated legal reserve	-	-	6,924	-	(6,924)	-	-	-
	Allocated special reserve	-	-	-	58,495	(58,495)	-	-	-
	Allocation of cash dividends	-	-	-	-	(49,291)	-	-	(49,291)
	Disposal of equity instrument measured at fair value through other comprehensive income	-	-	-	-	27,948	-	(27,948)	-
	Changes of affiliated companies and joint ventures under equity method	-	-	-	-	316	-	(316)	-
	Balance at December 31, 2020	<u>\$ 3,286,054</u>	<u>\$ 578,131</u>	<u>\$ 816,159</u>	<u>\$ 126,502</u>	<u>\$ 774,807</u>	<u>(\$ 125,279)</u>	<u>(\$ 62,612)</u>	<u>\$ 5,393,762</u>
<u>2021</u>									
	Balance at January 1, 2021	\$ 3,286,054	\$ 578,131	\$ 816,159	\$ 126,502	\$ 774,807	(\$ 125,279)	(\$ 62,612)	\$ 5,393,762
	Current net loss	-	-	-	-	24,393	-	-	24,393
	Other comprehensive income for the year	-	-	-	-	2,475	6,311	74,710	83,496
	Total comprehensive income for the year	-	-	-	-	26,868	6,311	74,710	107,889
	Appropriation and allocation of earnings in 2020								
	Allocated legal reserve	-	-	4,883	-	(4,883)	-	-	-
	Allocated special reserve	-	-	-	61,390	(61,390)	-	-	-
	Allocation of cash dividends	-	-	-	-	(49,291)	-	-	(49,291)
	Disposal of equity instrument measured at fair value through other comprehensive income	-	-	-	-	24,746	-	(24,746)	-
	Disposal of Investment at equity method	-	(6,081)	-	-	(9,462)	-	9,462	(6,081)
	Balance at December 31, 2021	<u>\$ 3,286,054</u>	<u>\$ 572,050</u>	<u>\$ 821,042</u>	<u>\$ 187,892</u>	<u>\$ 701,395</u>	<u>(\$ 118,968)</u>	<u>(\$ 3,186)</u>	<u>\$ 5,446,279</u>

Please refer to the notes of the consolidated financial statements, which constitute a part of the consolidated financial report.

CyberTAN Technology Inc. and the subsidiaries
Consolidated statement of cash flow
January 1 to December 31, 2021 and 2020

Unit: NTD thousand

	Notes	January 1 to December 31, 2021	January 1 to December 31, 2020
<u>Cash flow from operating activities</u>			
Net profit before tax in the current period		\$ 7,611	\$ 18,824
Adjustment items			
Income/expenses items			
Depreciation expenses	6(22)	97,646	94,199
Miscellaneous expenses – depreciation expenses	6(20)	21,075	17,977
Amortization expenses	6(22)	648	1,226
Expected credit impairment (gains) losses	12(2)	(1,526)	849
Interest expenses	6(21)	21,987	24,701
Miscellaneous expenses – interest expenses	6(20)	2,473	2,555
Interest revenue	6(18)	(19,635)	(30,161)
Dividend revenue	6(2)(19)	(408)	(9,814)
Share of profit or loss from affiliated companies under the equity method	6(6)	107,127	24,376
Gain on disposal of Investment at equity method	6(6)(20)	(330,596)	-
Gains on disposal of property, plant and equipment	6(20)	(332)	(1,699)
Property, plant, and equipment recognized as expenses		-	398
Changes of assets/liabilities related to operating activities			
Net changes of assets/liabilities related to operating activities			
Accounts receivable (including the related party)		293,818	145,173
Inventory		(25,839)	123,417
Other accounts receivable		22,556	(16,250)
Other current assets		237	208
Other non-current assets		(5,853)	(78)
Net changes of liabilities related to operating activities			
Contract liabilities – current		(19,423)	15,002
Accounts payable (including the related party)		(235,029)	(31,145)
Other payables (including the related party)		22,509	(40,027)
Refund liabilities – current		290	(7,639)
Liability reserve		(22,663)	(5,717)
Advance on rent		(439)	(1,290)
Cash (outflow) inflow from operations		(63,766)	325,085
(Paid) returned income tax		(35,664)	26,079
Net cash (outflow) inflow from operating activities		(99,430)	351,164
<u>Cash flow from investing activities</u>			
Disposal of financial assets proceeds measured at fair value through profit or loss	6(2)	\$ 15,090	\$ 28,845
Refunds from liquidation of financial assets measured at fair value through profit or loss	12(3)	1,260	-
Acquisition of financial assets measured at amortized cost		-	(133,285)
Disposal of financial assets measured at amortized cost		212,488	-
Disposal of investment under equity method	6(6)	490,062	-
Refunds from decapitalization of affiliated companies under the equity method	6(6)	5,000	6,000
Acquisition of property, plant, and equipment	6(7)	(64,477)	(49,861)
Disposal of property, plant, and equipment proceeds		365	3,153
Increase in refundable deposit		(994)	(483)
Interest received		19,805	29,366
Dividends received		408	9,814
Cash dividend distributed by affiliated companies recognized under the equity method	6(6)	434	-
Net cash inflow (outflow) from investing activities		679,441	(106,451)
<u>Cash flow from financing activities</u>			

Please refer to the notes of the consolidated financial statements, which constitute a part of the consolidated financial report.

CyberTAN Technology Inc. and the subsidiaries
Consolidated statement of cash flow
January 1 to December 31, 2021 and 2020

Unit: NTD thousand

	<u>Notes</u>	<u>January 1 to December 31, 2021</u>	<u>January 1 to December 31, 2020</u>
Increase in short-term loans		-	295,835
Decrease in short-term loans		(117,963)	-
Increase (decrease) in guarantee deposits		3,455	(2,421)
Repayment of lease principal	6(27)	(46,705)	(43,561)
Allocation of cash dividends	6(15)	(49,291)	(49,291)
Interest paid		(24,645)	(26,721)
Decrease in other current liabilities		(60,818)	(45,534)
Net cash (outflow) inflow from financing activities		(295,967)	128,307
Foreign exchange rate effect		2,259	1,788
Increase in cash and cash equivalents in the current period		286,303	374,808
Balance of cash and cash equivalents, beginning		1,884,022	1,509,214
Balance of cash and cash equivalents, ending		<u>\$ 2,170,325</u>	<u>\$ 1,884,022</u>

Please refer to the notes of the consolidated financial statements, which constitute a part of the consolidated financial report.

Attachment 5

CyberTAN Technology Inc. 2021 Earnings Distribution List

Unit: NTD

2021 current net profit	\$24,392,754	
Add:Other comprehensive income for the year	2,475,573	
Add:Disposal of equity instrument measured at fair value through other comprehensive income	24,746,474	
Less:Disposal of investment under equity method	(9,461,742)	
Total of the current net profit plus items other than the current net profit		\$42,153,059
Less:Allocated legal reserve (10%)		(4,215,306)
Add: Reversal of special surplus reserve according		65,737,665
Earnings in 2021 available for distribution		103,675,418
Add:Unappropriated retained earnings at the beginning of period		659,242,766
Accumulated distributable earnings up to the end of 2020		762,918,184
Distribution items:		
Cash dividends (NTD 0.05 per share) (note)		(16,430,271)
Undistributed earnings – end of period		\$746,487,913

Note:In accordance with Article 20-1 of the Articles of Incorporation, the Board of Directors is authorized to distribute all or part of the distributable dividends and bonuses in the form of cash and report this at the shareholders' meeting.

Chairman: Gwong-Yih Lee

Manager: Stanley Wang

Accounting Manager: Sammie Huang

Attachment 6

CyberTAN Technology Inc.

Comparison Table of the Articles of Corporation before and after Amendment

Provisions After Amendment	Current Provision	Description of the Amendment
<p>Article 5 The total capital of CyberTAN shall be NT\$<u>5</u> billion, divided into <u>500</u> million shares at NT\$10 per share. The Board of Directors shall be authorized to issue unissued shares in tranches. An amount of NT\$140 million shall be reserved from the total capital under the preceding paragraph for the issuance of employees' stock warrants in a total of 14 million shares, which may be issued in tranches subject to a resolution of the Board of Directors. Where CyberTAN may repurchase its shares in accordance with the law, the Board of Directors may be authorized to issue the shares in tranches.</p> <p><u>CyberTAN may, subject to approval by at least two-thirds of the voting rights of the shareholders attending a shareholders' meeting with the attendance of shareholders representing a majority of the total outstanding shares, assign treasury stocks to employees at a price lower than the actual average price of the repurchased shares or issue employees' stock warrants at a subscription price lower than the closing price on the date of their issuance.</u></p>	<p>Article 5 The total capital of CyberTAN shall be NT\$<u>3.630</u> billion, divided into <u>363</u> million shares at NT\$10 per share. The Board of Directors shall be authorized to issue unissued shares in tranches. An amount of NT\$140 million shall be reserved from the total capital under the preceding paragraph for the issuance of employees' stock warrants in a total of 14 million shares, which may be issued in tranches subject to a resolution of the Board of Directors. Where CyberTAN may repurchase its shares in accordance with the law, the Board of Directors may be authorized to issue the shares in tranches.</p>	<p>Added due to practical needs.</p>
<p>Article 5-1 The recipients of repurchased shares assigned by CyberTAN to employees, the recipients of employees' stock warrants issued, the subscribers of new shares issued from capital increase and reserved for subscription by employees, and the recipients of restricted stock awards issued to employees <u>may</u> include the employees of any controlled or subordinate company who have met certain requirements. The Board of Directors</p>	<p>Article 5-1 The recipients of repurchased shares assigned by CyberTAN to employees, the recipients of employees' stock warrants issued, the subscribers of new shares issued from capital increase and reserved for subscription by employees, and the recipients of restricted stock awards issued to employees include the employees of any controlled or subordinate company who have met certain requirements. The Board of Directors shall be</p>	<p>Added due to practical needs.</p>

Provisions After Amendment	Current Provision	Description of the Amendment
shall be authorized to determine such requirements and the method of assignment or issuance.	authorized to determine such requirements and the method of assignment or issuance.	
<p>Article 9 Shareholders' meetings may convene in regular sessions or special sessions. Regular sessions are usually convened once a year within six months after the end of each fiscal year. Special sessions may be convened whenever necessary. <u>CyberTAN may convene a shareholders' meeting via video conference or in any other method published by the central competent authority. Where the competent securities authority has otherwise provided for the required criteria, procedures and other requirements for convening a shareholders' meeting via video conference, such provisions shall prevail.</u></p>	<p>Article 9 Shareholders' meetings may convene in regular sessions or special sessions. Regular sessions are usually convened once a year within six months after the end of each fiscal year. Special sessions may be convened whenever necessary.</p>	<p>In accordance with Order Hua-Zong-Yi-Jing-Zi No. 11000115851, dated December 29, 2021, from the President of the Republic of China.</p>
<p>Article 17 CyberTAN may appoint one <u>or a number of persons to the positions of Chief Executive Officer and President, respectively.</u> Their appointment, discharge and remuneration shall be subject to Article 29 of the Company Act.</p>	<p>Article 17 CyberTAN may appoint one President. Their appointment, discharge and remuneration shall be subject to Article 29 of the Company Act.</p>	<p>Added due to practical needs.</p>
<p>Article 20 Where CyberTAN has a profit in a year, it shall allocate 7% to 9% thereof as the remuneration for employees, which shall be distributed in shares or cash subject to a resolution of the Board of Directors. The recipients of such remuneration <u>may</u> include the employees of any controlled or subordinate company who have met certain requirements. The Board of Directors shall be authorized to determine such requirements and the method of distribution. Any proposal for distribution of the remuneration for employees shall be submitted in a report to a shareholders' meeting.</p>	<p>Article 20 Where CyberTAN has a profit in a year, it shall allocate 7% to 9% thereof as the remuneration for employees, which shall be distributed in shares or cash subject to a resolution of the Board of Directors. The recipients of such remuneration include the employees of any controlled or subordinate company who have met certain requirements. The Board of Directors shall be authorized to determine such requirements and the method of distribution. Any proposal for distribution of the remuneration for employees shall be submitted in a report to a shareholders' meeting.</p>	<p>Added due to practical needs.</p>

Provisions After Amendment	Current Provision	Description of the Amendment
(Omitted).	(Omitted).	
<p>Article 20-1 Paragraphs 1 and 2 (omitted). CyberTAN is currently at the growth stage. Its policy for distribution of bonuses to shareholders must be based on the current and future investment environment, funding needs, domestic and international competition, capital budget and other factors, and must take into account shareholders' interests and CyberTAN's long-term financial plan. Bonuses to shareholders shall be allocated from the accumulated distributable earnings and shall be no less than 15% of the distributable earnings of the current year. <u>No distribution is required if the distributable earnings of the current year are less than 3% of the paid-in capital.</u> Cash dividends shall account for no less than 10% of the bonuses to shareholders.</p>	<p>Article 20-1 Paragraphs 1 and 2 (omitted). CyberTAN is currently at the growth stage. Its policy for distribution of bonuses to shareholders must be based on the current and future investment environment, funding needs, domestic and international competition, capital budget and other factors, and must take into account shareholders' interests and CyberTAN's long-term financial plan. Bonuses to shareholders shall be allocated from the accumulated distributable earnings and shall be no less than 15% of the distributable earnings of the current year. Cash dividends shall account for no less than 10% of the bonuses to shareholders.</p>	<p>Added due to practical needs.</p>
<p>Article 22 The Articles of Incorporation were stipulated on May 13, 1998. (Omitted). The 22nd amendment was on June 21, 2019. <u>The 23rd amendment was on June 24, 2022.</u></p>	<p>Article 22 The Articles of Incorporation were stipulated on May 13, 1998. (Omitted). The 22nd amendment was on June 21, 2019.</p>	<p>To add the date of amendment</p>

Attachment 7

CyberTAN Technology Inc.

Comparison Table of the Procedures for Acquisition or Disposal of Assets before and after Amendment

Provisions After Amendment	Current Provision	Description of the Amendment
<p>Article 6 Appraisal Report or Opinion I.(Omitted). II.When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall <u>comply with the self-disciplinary rules of its own industrial association</u> and the following :</p> <p>(I)(Omitted). (II)When <u>executing</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 specified in the case working papers. (III)They shall undertake an item-by-item evaluation of the appropriateness 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. (IV)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 reasonable</u>, and that they have complied with applicable laws and regulations. III.(Omitted).</p>	<p>Article 6 Appraisal Report or Opinion I.(Omitted). II.When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall and the following :</p> <p>(I)(Omitted). (II)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 specified in the case working papers. (III)They shall undertake an item-by-item evaluation of the <u>comprehensiveness, 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. (IV)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. III.(Omitted).</p>	<p>Amendments based on the revised regulations announced by FSC on JAN. 28. 2022 (No.110380465)</p>
<p>Article 7 Procedures for the Acquisition or</p>	<p>Article 7 Procedures for the Acquisition or</p>	<p>Amendments based on the</p>

Provisions After Amendment	Current Provision	Description of the Amendment
<p>Disposition of Real Property, Equipment or Right-of-use Assets thereof</p> <p>I.Assessment procedures: (Omitted).</p> <p>II.Operating procedures:</p> <p>(I)If the transaction amount for any acquisition or disposition of real property, equipment, or right-of-use assets thereof by CyberTAN, except where the counterparty is a domestic government agency, where CyberTAN has contracted others for building on land owned or leased by it, or where CyberTAN acquires or disposes of equipment or right-of-use assets thereof used for operating purposes, equals or exceeds 20% of CyberTAN’s paid-in capital or NT\$300 million, CyberTAN shall obtain an appraisal report issued by a professional appraiser prior to the date of occurrence, subject to the following requirements:</p> <p>1.~2. (Omitted).</p> <p>3. If any of the following circumstances applies to the result of appraisal from any professional appraiser, except where all the results of appraisal for the acquisition of assets are higher than the transaction amount or where all the results of appraisal for the disposition of assets are lower than the transaction amount, a CPA shall be engaged to perform an evaluation and issue a specific opinion regarding the reason for such a difference and the fairness of the transaction price:</p>	<p>Disposition of Real Property, Equipment or Right-of-use Assets thereof</p> <p>I.Assessment procedures: (Omitted).</p> <p>II.Operating procedures:</p> <p>(I)If the transaction amount for any acquisition or disposition of real property, equipment, or right-of-use assets thereof by CyberTAN, except where the counterparty is a domestic government agency, where CyberTAN has contracted others for building on land owned or leased by it, or where CyberTAN acquires or disposes of equipment or right-of-use assets thereof used for operating purposes, equals or exceeds 20% of CyberTAN’s paid-in capital or NT\$300 million, CyberTAN shall obtain an appraisal report issued by a professional appraiser prior to the date of occurrence, subject to the following requirements:</p> <p>1.~2. (Omitted).</p> <p>3.If any of the following circumstances applies to the result of appraisal from any professional appraiser, except where all the results of appraisal for the acquisition of assets are higher than the transaction amount or where all the results of appraisal for the disposition of assets are lower than the transaction amount, a CPA shall be engaged to perform an evaluation <u>in accordance with the Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation (hereinafter the “ARDF”)</u> and issue a specific opinion regarding the reason for such a difference and the fairness of the transaction price:</p>	<p>revised regulations announced by FSC on JAN. 28. 2022 (No.110380465)</p>

Provisions After Amendment	Current Provision	Description of the Amendment
<p>(1)The difference between the result of appraisal and the transaction amount equals or exceeds 20% of the transaction amount.</p> <p>(2)The difference between the results of appraisals from two or more professional appraisers equals or exceeds 10% of the transaction amount.</p> <p>4.The period between the date of issuance of a report by any professional appraiser and the date of conclusion of contract shall be no longer than three months, provided that an opinion may be issued by the original professional appraiser where the announced current value for the same period is applicable and where the period does not exceed six months.</p> <p>(II)(Omitted).</p> <p>(III)Procedures for determination of transaction terms and authorized limits (Omitted).</p>	<p>(1)The difference between the result of appraisal and the transaction amount equals or exceeds 20% of the transaction amount.</p> <p>(2)The difference between the results of appraisals from two or more professional appraisers equals or exceeds 10% of the transaction amount.</p> <p>4.The period between the date of issuance of a report by any professional appraiser and the date of conclusion of contract shall be no longer than three months, provided that an opinion may be issued by the original professional appraiser where the announced current value for the same period is applicable and where the period does not exceed six months.</p> <p>(II)(Omitted).</p> <p>(III)Procedures for determination of transaction terms and authorized limits (Omitted).</p>	
<p>Article 8 Procedures for the Acquisition or Disposition of Securities</p> <p>I. I.Assessment procedures:</p> <p>(I)For any acquisition or disposition of securities by CyberTAN, the most recent financial statements of the target company which have been audited and certified or reviewed by a CPA shall be used as reference for evaluation of the transaction price prior to the date of occurrence.</p> <p>(II)Where the amount of any transaction equals or exceeds 20% of CyberTAN’s paid-in capital or NT\$300 million, CyberTAN shall engage a CPA prior to the date of occurrence to issue an opinion regarding the reasonableness of</p>	<p>Article 8 Procedures for the Acquisition or Disposition of Securities</p> <p>I.Assessment procedures:</p> <p>(I)For any acquisition or disposition of securities by CyberTAN, the most recent financial statements of the target company which have been audited and certified or reviewed by a CPA shall be used as reference for evaluation of the transaction price prior to the date of occurrence.</p> <p>(II)Where the amount of any transaction equals or exceeds 20% of CyberTAN’s paid-in capital or NT\$300 million, CyberTAN shall engage a CPA prior to the date of occurrence to issue an opinion regarding the reasonableness of</p>	<p>Amendments based on the revised regulations announced by FSC on JAN. 28. 2022 (No.110380465)</p>

Provisions After Amendment	Current Provision	Description of the Amendment
<p>the transaction price. The aforesaid requirement does not apply where any securities have open quoted prices of an active market or where any regulations of the FSC have provided otherwise. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).</p> <p>II.-III. (Omitted).</p>	<p>the transaction price. <u>If the CPA needs to use an expert's report, such use shall be in accordance with the Statement of Auditing Standards No. 20 published by the ARDE.</u> The aforesaid requirement does not apply where any securities have open quoted prices of an active market or where any regulations of the FSC have provided otherwise. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).</p> <p>II.-III. (Omitted).</p>	
<p>Article 10 Procedures for Transactions with Related Parties I. Assessment and operating procedures: (Omitted). II. Procedures for determination of authorized limits: (I) (Omitted). (II) <u>When the Company or its non-public domestic subsidiary engages in any transaction described in Paragraph 1, if the transaction amount reaches 10 percent or more of the public company's total assets, the Company shall submit all documents described in Subparagraph (I) to the shareholders' meeting for approval before signing the transaction contract or make payment. However, such restriction shall not be applicable to transactions between the Company, its subsidiary or between subsidiaries.</u> (III) The calculation of the transaction amounts referred to in the preceding two paragraphs</p>	<p>Article 10 Procedures for Transactions with Related Parties I. Assessment and operating procedures: (Omitted). II. Procedures for determination of authorized limits: (I) (Omitted). (II) The calculation of the transaction amounts referred to in the preceding paragraphs shall be</p>	<p>Amendments based on the revised regulations announced by FSC on JAN. 28. 2022 (No.110380465)</p>

Provisions After Amendment	Current Provision	Description of the Amendment
<p>shall be made in accordance with Subparagraph (VII) of Paragraph II of Article 13, and the term “within the preceding year” described refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the <u>shareholders’ meeting</u>, Audit Committee and the board of directors need not be counted toward the transaction amount.</p> <p>(IV)The acquisition or disposition of any assets other than those under Subparagraph (I) from or to a related party shall be subject to the preceding three Articles.</p> <p>III.Assessment of the reasonableness of transaction costs: (Omitted).</p>	<p>made in accordance with Subparagraph (VII) of Paragraph II of Article 13, and the term “within the preceding year” described refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the Audit Committee and the board of directors need not be counted toward the transaction amount.</p> <p>(III)The acquisition or disposition of any assets other than those under Subparagraph (I) from or to a related party shall be subject to the preceding three Articles.</p> <p>III.Assessment of the reasonableness of transaction costs: (Omitted).</p>	
<p>Article 13 Procedures for the Public Disclosure of Information I.Deadline for public disclosure and submission: (Omitted). II.Information requiring submission for public disclosure and criteria for submission therefor: (I)~(V) (Omitted). (VI)Any transaction of assets other than those under the preceding five subparagraphs, any disposition of debt by a financial institution or any investment in Mainland China, where the transaction amount equals or exceeds 20% of CyberTAN’s paid-in capital or NT\$300 million, except for any of the following circumstances: 1.Trading of domestic government bonds <u>or foreign government bonds of credit rating not inferior to the authority rating of or nation.</u> 2.Trading of bonds with conditions for repurchase or resale, or subscription or</p>	<p>Article 13 Procedures for the Public Disclosure of Information I.Deadline for public disclosure and submission: (Omitted). II.Information requiring submission for public disclosure and criteria for submission therefor (I)~(V) (Omitted). (VI)Any transaction of assets other than those under the preceding five subparagraphs, any disposition of debt by a financial institution or any investment in Mainland China, where the transaction amount equals or exceeds 20% of CyberTAN’s paid-in capital or NT\$300 million, except for any of the following circumstances: 1.Trading of domestic government bonds. 2.Trading of bonds with conditions for repurchase or resale, or subscription or</p>	<p>Amendments based on the revised regulations announced by FSC on JAN. 28, 2022 (No.110380465)</p>

Provisions After Amendment	Current Provision	Description of the Amendment
<p>repurchase of money market funds issued by any domestic securities investment trust enterprise. (VII) (Omitted). III.Procedures for submission for public disclosure;(Omitted).</p>	<p>repurchase of money market funds issued by any domestic securities investment trust enterprise. (VII) (Omitted). III.Procedures for submission for public disclosure</p>	

Attachment 8

CyberTAN Technology Inc. Matters Related to the Issuance of New Restricted Employee Shares

- I. Total amount of issue: For the current issue of restricted stock awards for employees, 2,000,000 common shares will be issued at a par value of NT\$10 per share in a total amount of NT\$20,000,000.
- II. Criteria for issue:
 - (I) Price at issue: The current issue consists of bonus shares issued at a price of NT\$0 per share.
 - (II) Type of shares issued: New common shares of CyberTAN.
 - (III) Criteria for vesting:

Where an employee, after having been offered restricted stock awards (i.e. on the record date for capital increase), remains in service at the end of any of the following periods, the percentage of shares that may meet the vesting criteria for the respective period is as follows:

 1. 1 year: 40% of the shares received may be vested.
 2. 2 years: 30% of the shares received may be vested.
 3. 3 years: 30% of the shares received may be vested.
 - (IV) Treatment in the event where an employee has not met the vesting criteria or where inheritance has occurred: The restricted stock awards offered to an employee who has not met the vesting criteria will be recovered without compensation and cancelled by CyberTAN as legally required. The treatment in the event where inheritance has occurred shall be subject to the Regulations Governing the Issue of Restricted Stock Awards for Employees.
- III. Employee eligibility and the number of shares offerable:
 - (I) An employee eligible to be offered restricted stock awards shall be a full-time employee of CyberTAN who is already in service on the date of offering of the restricted stock awards.
 - (II) The actual number of shares offerable to an employee as restricted stock awards will be based on his/her position, length of service, job grade, job performance, overall contribution and potential for future development and contribution, and other factors, while taking into account the operational needs and the business development strategy of CyberTAN. The foregoing number of shares shall be determined by the Chairman and then submitted to the Board of Directors for approval. In the case of an employee serving as a manager or a director who is an employee, prior approval from the Remuneration Committee is required.
 - (III) In accordance with Paragraph 1, Article 56-1 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, the sum of the

cumulative number of shares purchasable offered to a single stock option holder for employees' stock warrants issued and the cumulative number of shares acquired by the stock option holder as restricted stock awards for employees may not exceed 0.3% of the total outstanding shares of CyberTAN. The total of the foregoing sum plus the cumulative number of shares purchasable offered to a single stock option holder for employees' stock warrants issued pursuant to Paragraph 1, Article 56-1 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers may not exceed 1% of the total outstanding shares of CyberTAN.

- IV. Reasons necessary for the current issue of restricted stock awards for employees: CyberTAN intends to attract and retain professionals needed by it, motivate its employees and enhance the cohesiveness and belongingness of its employees to create maximum benefits for it and its shareholders.
- V. Expensable amounts, their dilution of the earnings per share of CyberTAN, and other events affecting shareholders' equity:
 - (I) Expensable amounts: CyberTAN shall measure the fair value of shares on the date of offering (date of issue) and recognize the relevant expenses by year during the vesting period. For 2022, the issue of a maximum of 2,000,000 shares as restricted stock awards for employees, with each share issued as a bonus, has been proposed to the annual shareholders' meeting for a resolution. If the vesting conditions have been fully met, the expensable amount is estimated to be approximately NT\$44,600 thousand (temporarily estimated, on a pro forma basis, at NT\$22.3, the closing price on April 27, 2022). Based on the vesting criteria, the expensable amounts temporarily estimated for 2022 (a 3-month estimate), 2023, 2024 and 2025 (a 9-month estimate) are NT\$7,248 thousand, NT\$24,530 thousand, NT\$9,477 thousand and NT\$3,345 thousand, respectively.
 - (II) Dilution of the earnings per share, and other events affecting shareholders' equity: Based on the 328,605,418 outstanding shares of CyberTAN, the likely amounts of decrease in the expensed earnings per share for 2022 to 2025 are temporarily estimated to be NT\$0.02, NT\$0.07, NT\$0.03 and NT\$0.01, respectively. Their dilution of the earnings per share of CyberTAN is limited, and they have no material effect on shareholders' equity.
- VI. Restrictions on an employee who has not met the vesting criteria after having been offered new shares: For the current issue of restricted stock awards for employees, the relevant restrictions or matters not provided for shall be subject to applicable laws and regulations and the regulations for issuance established by CyberTAN.

Attachment 9

CyberTAN Technology Inc. List of Directors (Including Independent Directors) and Concurrent Positions in Other Companies

Candidate type	Candidate name	Concurrent Positions in Other Companies
Director	Gwong-Yih Lee	Independent Director of Hauman Technologies Corp. Director of Translink Capital Director UNITX, Lab. Director of Creative Technology Ltd. Director of UNITX, Lab. Director of ITRI International Inc. Director of FOOTPRINTKU INC.
Independent Director	Ting Hung-Hsun	Independent Director / Member of the Compensation Committee of the Audit Committee, M-POWER INFORMATION CO., LTD

Appendix 1

CyberTAN Technology Inc.

June 24, 2020

Rules of Procedure for Shareholders' Meetings

- Article 1 Except as otherwise specified by laws and regulations, the shareholders' meeting of CyberTAN Technology Inc. (hereinafter referred to as CyberTan) shall be held in accordance with the Rules of Procedure for Shareholders' Meetings.
- Article 2 Except as otherwise specified by laws and regulations, the Company's shareholders' meetings shall be convened by the Board of Directors.
- Article 3 The venue for a shareholders' meeting shall be the premises of the Company or a place easily accessible to shareholders and suitable for convention of shareholders' meetings. The meeting may begin no earlier than 9 am and no later than 3 pm.
- Article 4 The Chairman shall preside over the shareholders' meeting.
In case the Chairman is on leave or cannot be present for whatever reasons, he/she shall designate one of the directors to act on his/her behalf; in the absence of such designation, the directors shall elect from among themselves an acting chairman.
Where a shareholders' meeting is convened by another authorized convener other than the Board of Directors, such meeting shall be chaired by that convener. In the event that there are two or more conveners, one shall be elected from among themselves to chair the meeting.
- Article 5 All the shareholders of the Company shall attend the shareholders' meeting personally. Any shareholder who cannot attend the shareholders' meeting in person shall use the letter of attorney issued by the Company and specify the scope of authorization for appointing a proxy to attend the meeting.
Except for trust enterprises or stock agencies approved by the competent authority, when a person acts as the proxy for two or more shareholders, the number of voting powers represented by him/her shall not exceed 3% of the total number of the issued voting shares. Otherwise, the portion of excessive voting power shall not be counted. One shareholder shall only issue one letter of attorney and appoint one proxy. The letter of attorney shall be delivered to the Company no later than five days prior to the shareholders' meeting date. In case any letter of attorney is delivered repeatedly, the first one delivered to the Company shall prevail. However, this is not applicable if the previous authorization has been declared for revocation.
- Article 6 Shareholders or proxies shall carry out the sign-in procedure to attend a shareholders' meeting. This procedure can be replaced with the sign-in card. The quantity of shares represented by the shareholders attending

the meeting shall be based on the sign-in cards handed in plus the votes representing the shares cast by electronic means.

Article 7 The presence at a shareholders' meeting shall be duly calculated based on the number of shares.

Article 8 The Chairman shall call the meeting to order when the time schedule is due and the shareholders present at the meeting constitute a majority of the aggregate number of issued shares. The Chairman may announce a postponement of the meeting if the shareholders present at the meeting do not constitute a quorum. No more than two postponements shall be announced, and the time of such postponements shall not aggregately exceed one hour.

Where the shareholders present at the meeting do not constitute a quorum after two postponements but represent one third or more of the aggregate number of issued shares, the shareholders may reach a tentative resolution with the votes constituting a majority of the total votes of the shareholders present at the meeting. When, after the tentative resolution has been made according to the aforesaid procedure, the attending shareholders constitute a majority of the total number of issued shares prior to conclusion of the meeting, the Chairman may resubmit the tentative resolution to the shareholders' meeting for adoption pursuant to Article 174 of the Company Act.

Article 9 Shareholders are entitled to one voting right per share except for those without any voting rights granted according to Article 179 of the Company Act.

Where the shareholders may be the government or institutions, more than one representative may be assigned to attend the meeting, but the voting right of such representative shall be exercised and calculated based on the actual number of shares held by him/her.

In case there are two or more representatives as mentioned in the preceding paragraph, the voting right shall be exercised commonly by the representatives.

Article 10 The Company may appoint the retained attorney(s), certified public accountant(s) or relevant personnel to participate in a shareholders' meeting.

The personnel administering the shareholders' meeting shall wear ID badges or badges.

Article 11 Shareholders' meetings of the Company must be recorded in video or audio, and kept for at least one (1) year.

Article 12 The agenda of the shareholders' meeting shall be set by the Board of Directors and the meeting shall proceed in the order set in the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provision set forth under the preceding paragraph is applicable, mutatis mutandis, to a shareholders' meeting that is convened by a convener other than the Board of Directors.

The Chairman may not announce the adjournment until a resolution is reached with regard to the agenda (including impromptu motions) arranged in accordance with the preceding two paragraphs. Where the Chairman has announced the adjournment without justifiable reasons, the shareholders present at the meeting and representing a majority of the voting rights may elect a chairman to continue the meeting.

After the meeting is adjourned, shareholders cannot elect another chairman or seek another venue for continuation of the meeting.

Article 13 Before making a speech, the attending shareholders or proxies must fill out and submit the speech memo stating the purpose of the speech, the shareholder account number or attendance card number, and the account name for the Chairman to determine the order of speakers.

The attending shareholders or proxies who have submitted a speech memo but do not speak shall be deemed to have not spoken. In case the contents of the speech delivered are irrelevant with the contents in the speech memo, the former shall prevail.

When a shareholder has the floor, all other shareholders shall not interfere unless at the consent of the Chairman or the shareholder who holds the floor. Any unrestrained action shall be discouraged by the Chairman.

Article 14 (Deleted)

Article 15 Except where approved by the Chairman, a shareholder or proxy may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes.

If the shareholder's speech violates the rules or exceeds the scope of discussion, the Chairman may terminate the speech.

Article 16 Where a judicial person is appointed as a proxy to attend a shareholders' meeting, it may appoint only one representative to the meeting.

Where a corporate shareholder appoints two (2) or more representatives to a shareholders' meeting, only one representative may express opinions on the same motion.

Article 17 After a shareholder present at the meeting completes the speech, the Chairman may respond either in person or through a relevant person designated.

Article 18 The Chairman may announce to stop of discussion on an issue and put it to voting when finding the issue is ready for balloting.

Article 19 The ballot monitoring and counting staff for a voting or election process shall be appointed by the Chairman. A monitor shall be appointed only out of shareholders.

The voting result shall be made known on-site immediately and recorded in writing.

Article 20 When a meeting is in progress, the Chairman may announce a break based on time considerations.

Article 21 Except as otherwise specified in the Company Act and the Company's Articles of Incorporation, the decision of an issue shall be resolved by a majority vote in the meeting that is attended by shareholders who represent a majority of the total issued shares.

Article 22 Where a proposal is put forward together with its amendment or alternative, the Chairman shall decide the order of voting along with the initial issue. In the event that one of the proposals is satisfactorily adopted, other proposals are deemed to have been rejected and no voting is needed any more.

Article 23 The Chairman may instruct the marshals or security guards to maintain the order of the meeting. The marshals or security guards at the meeting venue assisting with maintenance of order shall wear armbands marked "Marshal."

Article 24 The matters that are not specified in the Rules shall be subject to the Company Act, the Articles of Incorporation of the Company.

Article 25 These Rules shall come into enforcement upon adoption at the shareholders' meeting.

Appendix 2

CyberTAN Technology Inc.

Articles of Incorporation(before amendment)

Chapter 1 General Provisions

Article 1: The Company is incorporated in accordance with the Company Act and titled 建漢科技股份有限公司 or CyberTAN Technology Inc. in English.

Article 2: The Company's business services are as follows:

1. CC01060 Wired Communication Equipment and Apparatus Manufacturing.
2. CC01080 Electronics Components Manufacturing.
3. CC01101 Restrained Telecom Radio Frequency Equipments and Materials Manufacturing (radio transceiver only).
4. F401021 Restrained Telecom Radio Frequency Equipments and Materials Import (radio transceiver only).
5. CC01110 Computer and Peripheral Equipment Manufacturing.
6. CC01120 Data Storage Media Manufacturing and Duplicating.
7. CC01070 Telecommunication Equipment and Apparatus Manufacturing.
8. F401010 International Trade.
9. I301010 Software Design Services.

Research, development, production, manufacturing and sale of the following products:

- (1) Broadband Internet router/gateway
- (2) Virtual private network
- (3) Firewall
- (4) Layer 3/Layer 4 switch
- (5) Wired high-end broadband network security router
- (6) Wireless high-end broadband network security router
- (7) Network service matching platform

Article 2-1: External investment of the Company is not subject to Article 13 of the Company Act.

Article 3: The Company has its headquarters located in the Hsinchu Science Park and, if necessary, branches can be established domestically or overseas subject to the approval of the competent authority and resolution at the Board of Directors meeting.

Article 4: The Company may make external endorsement and guarantees for business needs.

Chapter 2 Shares

Article 5: The Company has total capital of NT\$3.630 billion equally divided into 363 million shares at NT\$10 per share. The Board of Directors is

authorized to issue the shares that have not been issued in tranches. An amount equal to NT\$140 million of the total capital referred to in the preceding paragraph is reserved for issuance of ESOs in a total of 14 million shares. They may be issued in tranches subject to the resolution at the Board of Directors meeting. In the event the Company may repurchase its shares in accordance with laws, the Board of Directors shall be authorized for issuance in tranches.

Article 5-1: The employees to whom repurchased shares of the Company are transferred, the employees to whom ESOs are issued, the employees for whom new shares are issued and reserved for subscription to increase the capital in cash, and the employees to whom new restricted employee shares are issued, including the required conditions to be met by the employees of any controlled or affiliate companies and the transfer or distribution methods, shall be established by the Board of Directors under authorization.

Article 6: The Company's stock affairs are processed in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" and other relevant laws and regulations.

Article 7: The stocks of the Company are registered. They shall be signed by or affixed with the stamps of the directors as the representatives of the Company. The stocks may be issued only after being authenticated in accordance with relevant laws. Shares of the Company may be issued without printing physical stock certificates. In this case, the Company shall register with a centralized securities depository enterprise.

Article 8: Any share transfer shall be suspended within 60 days prior to a regular shareholders' meeting, or within 30 days prior to a special shareholders' meeting, or within 5 days prior to the dividend or bonus announcement day or the day on which other benefits are released.

Chapter 3 Shareholders' Meeting

Article 9: Shareholders' meetings may convene in regular sessions or special sessions. Regular sessions are usually convened once a year within six months after the end of each fiscal year. Special sessions may be convened whenever necessary.

Article 10: Where any shareholder cannot attend the shareholders' meeting in person, such shareholder may use the letter of attorney issued by the Company and indicate the scope of authorization for appointment of a proxy to attend the meeting. In addition to Article 177 of the Company Act, shareholders using proxies for attendance at a shareholders' meeting shall follow the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 11: Shareholders are entitled to one voting right for per share except those who are under restriction or do not have voting rights as specified in the Company Act.

Article 11-1: Shareholders' meetings are convened by the Board of Directors, and the Chairman shall preside over the meeting. Where the Chairman is absent, Article 208 of the Company Act shall apply. Where a shareholders' meeting is convened by another authorized convener other than the Board of Directors, the meeting shall be chaired by that convener. In the event that there are two or more authorized conveners, one shall be elected from among themselves to chair the meeting.

Article 12: Resolutions at a shareholders' meeting shall, unless otherwise specified in the Company Act, be adopted by a majority vote of the shareholders present at the meeting and representing more than one-half of the total number of voting shares.

Article 12-1: All the resolutions of the shareholders' meeting shall be recorded in the minutes, signed by or affixed with the stamp of the Chairman. The minutes shall be released to all the shareholders within 20 days after the meeting. The preparation and distribution of the minutes may be carried out electronically. The minutes may be uploaded to the MOPS in lieu of the distribution referred to in the preceding paragraph. The matters to be recorded in the minutes and their retention period shall be subject to Article 183 of the Company Act.

Chapter 4 Board of Directors and Audit Committee

Article 13: The Company shall have 5 to 9 directors and at least 3 of them independent directors who shall constitute at least one-fifth of the total seats of directors. The nomination of candidates system shall be used for the election of directors, and the directors shall be appointed at the shareholders' meeting from the list of the candidates. The directors shall have a service term of three years and may renew their term of office through reelection.

The Company has established the Audit Committee comprised of all independent directors.

The total number of inscribed stocks held aggregately by all the directors is subject to the regulations of the authority in charge of securities exchange.

The Company shall take out liability insurance for the directors against their legal compensation responsibility within the scope of their duties.

Article 13-1: In case election of new directors cannot be effected in time after expiration of the term of office of existing directors, this term of office may be extended until the new directors elected have assumed their office as directors. However, the competent authority may order,

ex officio, the company to conduct the re-election of supervisors within a given time limit. If election of new supervisors is still not effected, the existing supervisors shall be discharged, ipso facto, upon expiry of the time limit specified by the competent authority.

- Article 13-2: Where the number of vacancies in the Board of Directors reaches one third of the director positions, the Board of Directors shall, within 60 days, hold a special shareholders' meeting to elect succeeding directors to fill the vacancies.
- Article 14: The Board of Directors is comprised of directors. It shall elect a chairman from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and may also elect in the same manner a vice chairman depending on the business needs. The Chairman shall represent the company externally. The Board of Directors may set up audit, nomination, remuneration or other functional committees.
- Article 15: In the absence of the Chairman or the Chairman is unable to perform its duties for whatever reasons, Article 208 of the Company shall apply to the appointment of the proxy for the Chairman.
- Article 15-1: Discussion of issues at the Board of Directors meeting must be documented in the minutes signed by or affixed with the stamp of the Chairman. They shall be distributed to the board directors within 20 days after the meeting. The essentials and results of the meeting should be recorded in the minutes. The minutes, attendance register and proxies should be retained in the Company.
- Article 15-2: The director who is not in the position to attend a Board of Directors meeting may issue a letter of attorney and appoint another director to attend the meeting. Each director may only accept the appointment of one director.
- Article 15-3: The Board of Directors meeting shall be convened with reasons, and a meeting notice shall be sent to each director seven days in advance. However, a Board of Directors meeting may be held at any time in case of emergency. The meeting notice may be sent by email or fax.
- Article 16: The Board of Directors is authorized to decide the level of remuneration to directors based on their individual involvement in and contribution to the operation of the Company and with reference to the peer level.

Chapter 5 Managerial Officer

- Article 17: The Company may set up one general manager. The appointment, discharge and remuneration of the general manager shall be subject to Article 29 of the Company Act.

Chapter 6 Accounting Policy

Article 18: The Company's Board of Directors shall compile the following accounting books at the end of the fiscal year and submit them to the annual shareholders' meeting for ratification.

1. Business Report.
2. Financial Statements.
3. Proposal for Earnings Distribution or Loss Off-setting.

Article 19: Deleted

Article 20: 7%–9% of the annual earnings of the Company, if any, shall be set aside as the remuneration to employees. The Board of Directors shall decide whether such remuneration to the employees is distributed in shares or in cash. The employees to whom remuneration may be distributed include those of the controlled or affiliate companies who meet specific conditions. The Board of Directors is authorized to define these conditions and the distribution methods. Distribution of remuneration to the employees shall be reported to the shareholders' meeting.

However, earnings must first be used to offset cumulative losses, if any, before being distributed to the employees and directors as their remuneration at the percentage mentioned above.

Article 20-1: If the Company has profit at the year's final accounting, it shall first be used to pay the income tax and make up any cumulative losses in accordance with laws, and 10% of the balance shall be appropriated as legal reserve, unless the existing legal reserve reaches the amount of the Company's paid-in capital. The rest of the balance shall be used for provision/reversal of special reserves pursuant to laws. The residual balance, if any, shall be added to cumulative undistributed earnings. The Board of Directors shall draft a motion for allocation of the residual balance plus the undistributed earnings, and submit the same to the shareholders' meeting to resolve whether shareholder bonus shall be distributed.

The Company authorizes the Board of Directors to make a resolution with respect to payment of all or part of the distributable dividends, bonuses, capital reserves or legal reserves in cash by a majority vote at a meeting attended by over two-thirds of the directors and report such payment to the shareholders' meeting without being subject to the resolution of the shareholders' meeting referred to in the preceding paragraph.

The Company is now in the growth stage. As such, the dividend distribution policy shall be conditioned by the investment environment, capital needs, domestic and international competition, and capital budgeting of the Company at present moment and in the future. Shareholders' interests and long-term financial planning of the

Company shall also be considered. The cumulative distributable earnings for shareholders' dividends shall be appropriated at no less than 15% of the distributable earnings in the current year. The dividends in cash shall not be less than 10% of the dividends for the shareholders.

Chapter 7 Supplementary Provisions

Article 21: Matters that are not specified in the Articles of Incorporation are subject to the Company Act.

Article 22: The Articles of Incorporation were stipulated on May 13, 1998.

The 1st amendment was on November 18, 1998.

The 2nd amendment was on September 15, 1999.

The 3rd amendment was on June 10, 2000.

The 4th amendment was on December 6, 2000.

The 5th amendment was on February 21, 2001.

The 6th amendment was on May 31, 2001.

The 7th amendment was on May 21, 2002.

The 8th amendment was on May 16, 2003.

The 9th amendment was on May 12, 2004.

The 10th amendment was on June 14, 2005.

The 11th amendment was on January 20, 2006.

The 12th amendment was on June 15, 2006.

The 13th amendment was on June 15, 2007.

The 14th amendment was on June 13, 2008.

The 15th amendment was on June 16, 2009.

The 16th amendment was on June 25, 2010.

The 17th amendment was on June 18, 2012.

The 18th amendment was on June 19, 2013.

The 19th amendment was on June 27, 2014.

The 20th amendment was on June 22, 2015.

The 21st amendment was on June 27, 2016.

The 22nd amendment was on June 21, 2019.

CyberTAN Technology Inc.
Chairman: Gwong-Yih Lee

附錄三

CyberTAN Technology Inc.

Procedures for the Acquisition or Disposition of Assets (before amendment)

June 21, 2019

Article 1: Purposes

This Procedures has been established for the purposes of creating a system of regulations governing the acquisition and disposition of assets by CyberTAN, ensuring appropriate assessment and approval thereof, implementing information transparency, and ensuring compliance with applicable laws and regulations.

Article 2: Legal Basis

This Procedures has been established in accordance with Article 36-1 of the Securities and Exchange Act (hereinafter the “SEA”) and the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” promulgated by the Financial Supervisory Commission (hereinafter the “FSC”).

Article 3: Scope of Assets

- I. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in funds, depositary receipts, call (put) warrants, beneficiary securities and asset-backed securities.
- II. Real property (including land, houses, buildings and investment property) and equipment.
- III. Membership certificates.
- IV. Intangible assets including patent rights, copyrights, trademark rights and franchise rights.
- V. Right-of-use assets.
- VI. Derivatives.
- VII. Assets acquired or disposed of in association with mergers, divisions, acquisitions, or assignment of shares in accordance with the law.
- VIII. Other material assets.

Article 4: Definitions

- I. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts or swap contracts whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, price or rate index, credit rating, credit index or any other variable, any portfolio of the aforesaid contracts, or hybrid contracts or structured products embedding derivatives. “Forward contracts” do not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts and long-term purchase (sales) contracts.
- II. Assets acquired or disposed of in association with mergers, divisions, acquisitions or assignment of shares in accordance with the law: Assets acquired or disposed of through mergers, divisions or acquisitions in accordance with the

- Business Mergers and Acquisitions Act, the Financial Holding Company Act, the Financial Institutions Merger Act or other laws, or new shares issued in accordance with Article 156-3 of the Company Act for the acquisition of shares assigned from another company (hereinafter “assignment of shares”).
- III. Related party or subsidiary: As defined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
 - IV. Professional appraiser: A real property appraiser or any other person authorized by law to engage in the appraisal of real property or equipment.
 - V. Date of occurrence: The date of contract signing, date of payment, date of order trading, date of transfer, date of board resolution or any other date upon which the counterparty and amount of a transaction can be confirmed, whichever is earlier, except any investment requiring approval from the competent authority, for which the earlier of the aforesaid dates or the date of receipt of approval from the competent authority shall apply.
 - VI. Investments in Mainland China: Investments in Mainland China made in accordance with the Regulations Governing the Approval of Investment or Technical Cooperation in Mainland China promulgated by the Investment Commission, Ministry of Economic Affairs.
 - VII. “Most recent financial statements” shall mean the financial statements which have been published and have been audited and certified or reviewed by a certified public accountant (CPA) in accordance with the law prior to any acquisition or disposition of assets by CyberTAN.
 - VIII. “10% of total assets” shall be calculated by CyberTAN based on the amount of total assets as stated in the most recent parent-only or individual financial report in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 5: The total investments by CyberTAN and its subsidiaries in real property and right-of-use assets not used for operating purposes and in securities shall be limited as follows

- I. Limit on investments by CyberTAN:
 - 1. The investments in real property and right-of-use assets not used for operating purposes shall not exceed 20% of the net value of CyberTAN.
 - 2. The total investments in securities shall not exceed 60% of the net value of CyberTAN. The total investments in individual securities shall not exceed 40% of the net value of CyberTAN.
- II. Limit on investments by subsidiaries:
 - 1. The investments in real property and right-of-use assets not used for operating purposes shall not exceed 20% of the net value of the parent company.
 - 2. The total investments in securities shall not exceed 60% of the net value of the parent company. The total investments in individual securities shall not exceed 30% of the net value of the parent company.

The total investments in securities shall be calculated based on the original investment costs.

Article 6: Appraisal Report or Opinion

- I. Any professional appraiser and its agents from whom CyberTAN obtains an appraisal report, or any CPA, attorney, or securities underwriter from whom CyberTAN obtains an opinion shall meet the following requirements:

- (I) The person has not been subject to any final sentence of imprisonment of at least one year for violation of the SEA, the Company Act, the Banking Act, 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 any occupational crime, except where a period of three or more years has elapsed since completion of the sentence, expiration of suspended sentence, or a pardon of the person. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
 - (II) The person is not a related or de facto related party of any counterparty.
 - (III) Where CyberTAN is required to obtain appraisal reports from two or more professional appraisers, no two of the professional appraisers or their agents shall be related or de facto related parties.
- II. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall and the following :
- (I) Prior to accepting a case, the person must prudently assess his/her own professional competence, practical experience and independence.
 - (II) When auditing a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.
 - (III) They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
 - (IV) They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.
- III. Where CyberTAN has acquired or disposed of assets under Articles 7, 8, 9 and 10 through court auction procedures, any document of certification issued by the court may be used as a substitute for an appraisal report or CPA's opinion.

Article 7: Procedures for the Acquisition or Disposition of Real Property, Equipment or Right-of-use Assets thereof

I. Assessment procedures:

The department responsible for assets shall prepare a feasibility assessment report regarding assessment of the acquisition or disposition of real property, equipment, or right-of-use assets thereof by CyberTAN. Such acquisition or disposition may be allowed only after the report has been countersigned by the managing department and approved in accordance with the authority of approval by CyberTAN.

II. Operating procedures:

- (I) If the transaction amount for any acquisition or disposition of real property, equipment, or right-of-use assets thereof by CyberTAN, except where the counterparty is a domestic government agency, where CyberTAN has contracted others for building on land owned or leased by it, or where CyberTAN acquires or disposes of equipment or right-of-use assets

thereof used for operating purposes, equals or exceeds 20% of CyberTAN's paid-in capital or NT\$300 million, CyberTAN shall obtain an appraisal report issued by a professional appraiser prior to the date of occurrence, subject to the following requirements:

1. Where it is necessary, due to special reasons, to use an exclusive, specific or special price as a basis of reference for the price of any transaction, the transaction shall be submitted to the Board of Directors and approved by a resolution thereof in advance. The same requirement shall also apply to any subsequent change in the terms of the transaction.
 2. Any transaction amount equaling or exceeding NT\$1 billion requires appraisals from two or more professional appraisers.
 3. If any of the following circumstances applies to the result of appraisal from any professional appraiser, except where all the results of appraisal for the acquisition of assets are higher than the transaction amount or where all the results of appraisal for the disposition of assets are lower than the transaction amount, a CPA shall be engaged to perform an evaluation in accordance with the Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation (hereinafter the "ARDF") and issue a specific opinion regarding the reason for such a difference and the fairness of the transaction price:
 - (1) The difference between the result of appraisal and the transaction amount equals or exceeds 20% of the transaction amount.
 - (2) The difference between the results of appraisals from two or more professional appraisers equals or exceeds 10% of the transaction amount.
 4. The period between the date of issuance of a report by any professional appraiser and the date of conclusion of contract shall be no longer than three months, provided that an opinion may be issued by the original professional appraiser where the announced current value for the same period is applicable and where the period does not exceed six months.
- (II) Any assets acquired shall be registered, managed and used in accordance with the "Regulations Governing the Management of Real Property, Plant and Equipment" of CyberTAN.
- III. Procedures for determination of transaction terms and authorized limits
- (I) Method and basis of reference for determination of price: For the acquisition or disposition of real property, equipment or right-of-use assets thereof, the requesting department shall submit for approval a report describing the reasons, the announced current value used as the basis of reference, and the actual transaction price of neighboring real property. The price shall only be determined following a price consultation, price negotiation or open tender.
 - (II) Level of authorization
 1. The department responsible for the acquisition or disposition of real property, equipment, or right-of-use assets thereof shall be authorized to approve any transaction whose amount is less than NT\$300 million. Any transaction whose amount equals or exceeds NT\$300 million requires prior approval from the Board of Directors.
 2. Where the assets acquired or disposed of are equipment or right-of-use assets thereof used for operating purposes and where the

counterparty is not a related party, the above said amount limit shall be increased to NT\$500 million.

3. Where it is necessary to meet business needs and ensure timeliness in concluding a sales contract with the counterparty to any transaction, such a contract may be concluded in advance upon approval from the Chairman and may be submitted to the next meeting of the Board of Directors for ratification after the transaction occurs.
4. If a resolution or ratification by or a report to a shareholders' meeting is required for any acquisition or disposition of assets in accordance with the Company Act or other applicable laws, such a requirement shall be followed.

Article 8: Procedures for the Acquisition or Disposition of Securities

I. Assessment procedures:

- (I) For any acquisition or disposition of securities by CyberTAN, the most recent financial statements of the target company which have been audited and certified or reviewed by a CPA shall be used as reference for evaluation of the transaction price prior to the date of occurrence.
- (II) Where the amount of any transaction equals or exceeds 20% of CyberTAN's paid-in capital or NT\$300 million, CyberTAN shall engage a CPA prior to the date of occurrence to issue an opinion regarding the reasonableness of the transaction price. If the CPA needs to use an expert's report, such use shall be in accordance with the Statement of Auditing Standards No. 20 published by the ARDF. The aforesaid requirement does not apply where any securities have open quoted prices of an active market or where any regulations of the FSC have provided otherwise. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).

II. Operating procedures:

- (I) Assessment, transaction, settlement and preparation of statements (book entry): To be conducted by the relevant responsible department.
- (II) Depository: All securities acquired by CyberTAN shall be deposited with the Financial Division or kept in a safe.
- (III) Evaluation: In accordance with the relevant statements of accounting standards, the Financial Division shall collect related information and send it to the accounting department for subsequent regular evaluations.

III. Procedures for determination of transaction terms and authorized limits:

- (I) For government bonds, corporate bonds, financial bonds, securities representing interest in funds, and asset-backed securities under Paragraph I, Article 3 hereof, the chief financial officer shall be authorized to approve any transaction whose amount is less than 20% of CyberTAN's paid-in capital. Any transaction whose amount equals or exceeds 20% of CyberTAN's paid-in capital requires prior approval from the Board of Directors.
- (II) For stocks, depository receipts, call (put) warrants and beneficiary securities under Paragraph I, Article 3 hereof, the relevant responsible department shall be authorized to approve any transaction whose amount is less than 5% of CyberTAN's paid-in capital. Any transaction whose amount equals or exceeds 5% of CyberTAN's paid-in capital requires prior approval from the Board of Directors.

Article 9: Procedures for the Acquisition or Disposition of Intangible Assets or Right-of-use Assets thereof

I. Assessment procedures:

The requesting department shall prepare a feasibility assessment report regarding assessment of any acquisition or disposition of intangible assets or right-of-use assets thereof by CyberTAN and shall submit the report to the department of intellectual property rights.

II. Operating procedures:

Except where the counterparty is a domestic government agency, if the transaction amount for any acquisition or disposition of intangible assets or right-of-use assets thereof equals or exceeds 20% of CyberTAN's paid-in capital or NT\$300 million, CyberTAN shall engage a professional appraiser to issue an appraisal report and shall, prior to the date of occurrence, engage a CPA to issue an opinion regarding the reasonableness of the transaction price.

III. Procedures for determination of transaction terms and authorized limits

(I) Method and basis of reference for determination of price: The requesting department shall submit the market trading price of the same category of intangible assets or right-of-use assets thereof. In the absence of any market trading price, reference shall be made to the report issued by a professional appraiser.

(II) Level of authorization

1. The relevant responsible department shall be authorized to approve any transaction whose amount is less than NT\$300 million. Any transaction whose amount equals or exceeds NT\$300 million requires prior approval from the Board of Directors. If it is necessary to fulfill business needs and ensure timeliness, any such transaction may be approved in advance by the Chairman and may be submitted to the next meeting of the Board of Directors for ratification.
2. If a resolution or ratification by or a report to a shareholders' meeting is required for any acquisition or disposition of intangible assets or right-of-use assets thereof in accordance with the Company Act or other applicable laws, such a requirement shall be followed.

Article 9-1: Calculation of Transaction Amount

The calculation of any transaction amount under Articles 7, 8 and 9 shall be in accordance with Subparagraph (VII), Paragraph II, Article 13, and "within one year" as referred therein shall mean the year preceding the date of occurrence of any transaction. Any amount for which an appraisal report from a professional appraiser or an opinion from a CPA has been obtained in accordance herewith may be excluded from such calculation.

Article 10: Procedures for Transactions with Related Parties

I. Assessment and operating procedures:

(I) The assessment and operating procedures for the acquisition or disposition of assets by CyberTAN from or to any related party shall be subject to Article 7, 8 or 9, depending on the nature of assets. Where the amount of any transaction equals or exceeds 10% of CyberTAN's total assets, an appraisal report from a professional appraiser or an opinion from a CPA shall be obtained in accordance with Article 7, 8 or 9.

(II) If any assets acquired or disposed of by CyberTAN from or to a related party are real property or right-of-use assets thereof or are assets other

than real property or right-of-use assets thereof and whose transaction amount equals or exceeds 20% of CyberTAN's paid-in capital, 10% of CyberTAN's total assets or NT\$300 million, except for trading of domestic government bonds or bonds with conditions for repurchase or resale, or subscription or repurchase of money market funds issued by any domestic securities investment trust enterprise, CyberTAN shall assess and prepare the information that is required to be submitted to the Audit Committee and the Board of Directors for approval under Subparagraph (I), Paragraph II of this Article.

- (III) The calculation of any transaction amount under the preceding two subparagraphs shall be in accordance with Subparagraph (VII), Paragraph II, Article 13, and "within one year" as referred therein shall mean the year preceding the date of occurrence of any transaction. Any amount for which an appraisal report from a professional appraiser or an opinion from a CPA has been obtained or which has been submitted to the Audit Committee and the Board of Directors for approval in accordance herewith may be excluded from such calculation.
- (IV) In determining whether any counterparty is a related party, consideration shall be given not only regarding the legal form but also to the de facto relationship.

II. Procedures for determination of authorized limits:

- (I) For any acquisition or disposition of real property or right-of-use assets thereof from a related party or any acquisition or disposition of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount equals or exceeds 20% of CyberTAN's paid-in capital, 10% of CyberTAN's total assets or NT\$300 million, no transaction contract shall be concluded and no payment shall be made until after the following information is submitted to the Audit Committee and the Board of Directors for approval. Where the amount of any transaction for the acquisition or disposition of equipment or right-of-use assets thereof used for operating purposes or the right-of-use assets of real property used for operating purposes, by CyberTAN or any subsidiary or between subsidiaries whose outstanding stock or total capital is wholly held by CyberTAN directly or indirectly, is less than 10% of CyberTAN's paid-in capital, the transaction may be approved in advance by the Chairman and may be submitted to the most recent meeting of the Board of Directors for ratification:
 - 1. The purpose, necessity and expected benefit of the acquisition or disposal of assets.
 - 2. The reason for selecting the related party as a counterparty.
 - 3. Information relevant to assessment of the reasonableness of the expected transaction terms for the acquisition or disposition of real property or right-of-use assets thereof from or to the related party in accordance with Subparagraphs (I), (II), (III), (IV) and (VI), Paragraph III of this Article.
 - 4. The original date and price of acquisition by the related party, the counterparty and his/her relationship with CyberTAN and the related party.

5. Monthly cash balance forecasts for the year beginning from the expected month of conclusion of contract, with an evaluation of the necessity of the transaction and the reasonableness of the use of funds.
 6. An appraisal report from a professional appraiser or an opinion from a CPA obtained in accordance with Paragraph I of this Article.
 7. Restrictive covenants and other important terms agreed for the transaction.
- (II) The calculation of the transaction amounts referred to in the preceding paragraphs shall be made in accordance with Subparagraph (VII) of Paragraph II of Article 13, and the term “within the preceding year” described refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the Audit Committee and the board of directors need not be counted toward the transaction amount.
 - (III) The acquisition or disposition of any assets other than those under Subparagraph (I) from or to a related party shall be subject to the preceding three Articles.
- III. Assessment of the reasonableness of transaction costs
- (I) For any acquisition or disposition of real property or right-of-use assets thereof by CyberTAN from or to a related party, an assessment of the reasonableness of the transaction costs shall be conducted with the following methods:
 1. The transaction price of the related party plus the interest on necessary funds and the costs legally required to be borne by the buyer. The costs of the “interest on necessary funds” shall be calculated based on the weighted average interest rate of loans during the year of purchase of assets by CyberTAN, provided that such an interest rate does not exceed the highest interest rate of loans to non-financial companies announced by the Ministry of Finance. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
 2. The total loan value of the target property assessed by a financial institution where the related party has previously taken out a mortgage on the target property for loans, provided that the actual cumulative amount of loans from the financial institution for the target property equals or exceeds 70% of the assessed total loan value and that the loan period has exceeded one year, except in the event that the financial institution is a related party to any of the transaction parties. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.
 - (II) Where the land and buildings of the same target property are purchased or leased jointly, the transaction costs for the land and buildings respectively may be assessed with any of the methods under the preceding subparagraph.
 - (III) CyberTAN shall assess the costs of any real property or right-of-use assets thereof acquired from a related party in accordance with

Subparagraphs (I) and (II), Paragraph III of this Article and shall engage a CPA to conduct a review and issue a specific opinion.

(IV) If the results of assessment in accordance with Subparagraphs (I) and (II), Paragraph III of this Article for any real property or right-of-use assets thereof acquired by CyberTAN from a related party are all lower than the transaction price, Subparagraph (V), Paragraph III of this Article shall apply, except where any of the following circumstances exists and objective evidence has been submitted and specific opinions regarding reasonableness have been obtained from a professional real property appraiser and a CPA: However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:

1. The related party has acquired undeveloped land or leased land for building purposes and may submit evidence proving the fulfillment of one of the following conditions:

(1) The sum of the costs for undeveloped land assessed with the method under Subparagraph (I), (II) or (III), Paragraph III of this Article and the related party's construction costs plus reasonable construction profits for buildings exceeds the actual transaction price. "Reasonable construction profits" shall mean the average gross operating margin of the related party's construction department for the most recent three years or the gross margin of the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower. 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.

(2) Transactions by unrelated parties within one year concerning other floors, or neighboring areas of the same target building or land, involve similar area sizes and transaction terms that are assessed as comparable, based on the reasonable price differences for floors or areas in accordance with the standard practices in real property sales or lease.

2. CyberTAN has provided evidence proving that the transaction terms of any real property purchased from or any right-of-use assets of real property leased from the related party are comparable with those of other transactions by unrelated parties within one year in neighboring areas involving similar area sizes. The aforesaid transactions "in neighboring areas" shall, in principle, mean those in the same or an adjacent block within 500 meters of the transaction property or those with similar announced current value. "Similar area sizes" shall mean where the area sizes in other transactions by unrelated parties are no less than 50% of that of the transaction property. "Within one year" shall mean the year preceding the date of occurrence of any acquisition of real property or right-of-use assets. Completed transactions involving neighboring or closely valued parcels of land in the preceding

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

- (V) If the results of assessment in accordance with Subparagraphs (I) and (II), Paragraph III of this Article for any real property or right-of-use assets thereof acquired by CyberTAN from a related party are all lower than the transaction price, the following actions shall be taken. If CyberTAN and any public company that has adopted the equity method for valuation of investments from CyberTAN have set aside special reserves as required by the aforesaid provisions, the special reserves may only be used where the depreciation losses of assets purchased or leased at a premium price have been recognized, where such assets have been disposed of, where the lease has been terminated, where adequate compensation or restitution has been made, or where other evidence has confirmed a lack of unreasonableness, subject to approval from the FSC. A public company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.
1. CyberTAN shall set aside a special reserve in accordance with Paragraph 1, Article 41 of the SEA against the difference between the transaction price and the assessed costs of any real property or right-of-use assets thereof and shall not distribute the special reserve or transfer it to increase capital for dividends. Where any investor has adopted the equity method for valuation of investments from CyberTAN is a public company, it shall also set aside a special reserve in accordance with Paragraph 1, Article 41 of the SEA against the amount set aside by CyberTAN in proportion to its shareholding. Where a public company uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph of the Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the other company.
 2. Independent directors who are members of the Audit Committee shall be subject to Article 218 of the Company Act.
 3. A report describing the actions taken under Items 1 and 2, Subparagraph (V), Paragraph III of this Article shall be submitted to a shareholders' meeting, and the details of any transaction shall be disclosed in the annual report and any prospectus.
- (VI) In the event of any of the following circumstances, it shall suffice for CyberTAN to acquire any real property or right-of-use assets thereof from a related party only in accordance with the assessment and

operating procedures under Paragraph II of this Article without applying the provisions for assessment of the reasonableness of transaction costs under Subparagraphs (I), (II) and (III), Paragraph III of this Article:

1. The related party has acquired the real property or right-of-use assets thereof through inheritance or gifting.
 2. The period between the date of conclusion of contract for the current transaction and the time when the related party concluded a contract to acquire the real property or right-of-use assets thereof has exceeded five years.
 3. The real property has been acquired through the conclusion of a joint development contract with the related party or through contracting the related party to build the real property on land owned or leased by CyberTAN.
 4. CyberTAN, any subsidiary or any subsidiary whose outstanding stock or total capital is wholly held by CyberTAN directly or indirectly has indirectly acquired right-of-use assets of real property used for operating purposes.
- (VII) Any acquisition of real property or right-of-use assets thereof by CyberTAN from a related party shall be subject to Subparagraph (V), Paragraph III of this Article if there is other evidence indicating that the transaction for such acquisition does not conform to regular business practices.

Article 11: Procedures for Transactions Concerning the Acquisition or Disposition of Derivatives: Such transactions shall be in accordance with the “Procedures Governing Transactions of Derivatives” of CyberTAN.

Article 12: Procedures for Mergers, Divisions, Acquisitions or Assignment of Shares

I. Assessment and operating procedures

- (I) For any merger, division, acquisition or assignment of shares by CyberTAN, an attorney, CPA or securities underwriter should be invited to jointly discuss and develop an expected schedule for legal procedures and form an ad hoc group for implementation in accordance with legal procedures. Prior to the convening of any meeting of the Board of Directors for a resolution, the CPA, attorney or securities underwriter should be invited to issue an opinion regarding the reasonableness of the share exchange ratio, acquisition price or cash or other property distributable to shareholders and submit the opinion to the Board of Directors for discussion and approval. An opinion from the aforesaid expert is not necessary in the event of a merger of CyberTAN with any subsidiary whose outstanding stock or total capital is wholly held by CyberTAN or a merger between subsidiaries whose respective outstanding stock or total capital is wholly held by CyberTAN. A public company that conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the board of directors to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for deliberation and passage. However, the requirement of obtaining an aforesaid opinion on reasonableness issued by an expert

may be exempted in the case of a merger by a public company of a subsidiary in which it directly or indirectly holds 100% of the issued shares or authorized capital, and in the case of a merger between subsidiaries in which the public company directly or indirectly holds 100 percent of the respective subsidiaries' issued shares or authorized capital.

- (II) Prior to the convening of any shareholders' meeting, CyberTAN shall prepare a public document to shareholders describing important agreed terms and related information with respect to any merger, division or acquisition and shall deliver the document, together with any expert opinion under Subparagraph (I), Paragraph I of this Article and a notice of the shareholders' meeting, to shareholders for their reference regarding whether to approve the merger, division or acquisition, except where it is not required to convene a shareholders' meeting for a resolution of any merger, division or acquisition in accordance with other laws. Where any of the companies participating in any merger, division or acquisition has failed to convene a shareholders' meeting due to lack of quorum, insufficient voting rights or other legal restrictions, or where such a proposal has been rejected by a shareholders' meeting, the companies participating in the merger, division or acquisition shall immediately give a public explanation of the reasons, the follow-up measures to be taken, and the expected date of convening a shareholders' meeting. Provided, where a provision of another act exempts a company from convening a shareholders meeting to approve the merger, demerger, or acquisition, this restriction shall not apply. Where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the companies participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

II. Important notice

- (I) Date of board of directors meeting: Companies participating in any merger, division or acquisition shall convene board of directors meetings and shareholders' meetings on the same day for a resolution of matters related to the merger, division or acquisition, unless other laws provide otherwise or prior approval has been obtained from the FSC for any special reason. Companies participating in any assignment of shares shall convene board of directors meetings on the same day, unless other laws provide otherwise or prior approval has been obtained from the FSC for any special reason. A company participating in a transfer of shares shall call a board of directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.
- (II) Agreement on prior non-disclosure: All parties participating in or privy to the plan for any merger, division, acquisition or assignment of shares by a company shall issue a written non-disclosure agreement to refrain from publicly disclosing any information of the plan prior to the publication of such information and to refrain from trading, in their own name or under the name of another person, the stock and other equity securities of any company related to the plan for the merger, division, acquisition or assignment of shares.
- (III) Principles of change in the share exchange ratio or acquisition price: For

participation in any merger, division, acquisition or assignment of shares, the share exchange ratio or acquisition price shall, in principle, not be subject to any arbitrary change, unless the contract provides for the conditions for change and such conditions have been publicly disclosed. The share exchange ratio or acquisition price may be subject to change under any of the following conditions:

1. Capital increase in cash, issuance of convertible corporate bonds, distribution of bonus shares, or issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants and other equity securities.
2. Any action affecting the financial operations of a company, such as the disposition of any material assets of the company.
3. Any event affecting the shareholders' equity or the price of securities of a company, such as any major disaster or any major technological change.
4. Any adjustment where any of the companies participating in the merger, division, acquisition or assignment of shares legally repurchases any treasury stock.
5. Any increase or decrease in the number of entities or companies participating in the merger, division, acquisition or assignment of shares.
6. The contract provides for other conditions for change, and such conditions have been publicly disclosed.

(IV) Required contractual information: Any contract between the companies participating in any merger, division, acquisition or assignment of shares shall be in accordance with Article 317-1 of the Company Act and Article 22 of the Business Mergers and Acquisitions Act and shall include the following information:

1. Provisions governing breach of contract.
2. Principles governing any equity securities issued by or any treasury stock repurchased by a company prior to its dissolution via merger or its division.
3. The amount of treasury stock any participating company may legally repurchase after the record date of calculation of the share exchange ratio, and the principles governing such treasury stock.
4. Provisions governing any increase or decrease in the number of participating entities or companies.
5. Expected schedule for implementation of the plan and the expected date of completion.
6. Procedures in the case where the plan has not been completed as scheduled, including the expected date of convening a shareholders' meeting as required by law.

(V) Change in the number of companies participating in a merger, division, acquisition, or assignment of shares: If, after the public disclosure of information of any merger, division, acquisition or assignment of shares, any of the companies participating therein intends to engage in any merger, division, acquisition or assignment of shares with another company, all procedures or legal acts that have been completed for the original merger, division, acquisition or assignment of shares shall be carried out again by all the participating companies, unless any participating company is not required to convene any shareholders' meeting for a new resolution in the case where the number of participating companies has decreased and a

shareholders' meeting has adopted a resolution authorizing its board of directors to make change.

- (VI) Where any of the companies participating in any merger, division, acquisition or assignment of shares is not a public company, CyberTAN shall conclude an agreement with the company, subject to the relevant provisions.
- (VII) Any public company or any company whose stock is traded at a securities firm and which has participated in any merger, division, acquisition or assignment of shares shall prepare a full record of the following information in writing and retain it for five years for auditing purposes.
 - 1. Basic personnel information: Including the title, name and national ID number (or passport number, in the case of a foreign national) of each person participating in the plan or implementation of the plan of any merger, division, acquisition or assignment of shares prior to the public disclosure of information thereof.
 - 2. Dates of important events: Including the dates of signing of any letter of intent or memorandum of understanding, engagement of any financial or legal advisor, conclusion of any contract and convening of any board of directors meeting.
 - 3. Important documents and minutes: Including the plan of any merger, division, acquisition, or assignment of shares, any letter of intent or memorandum of understanding, any important contract and the minutes of any board of directors meeting.
- (VIII) Any public company or any company whose stock is traded at a securities firm and which has participated in any merger, division, acquisition or assignment of shares shall, within two days from the date of adoption of a resolution by its board of directors, submit the information under Subparagraphs 1 and 2 of the preceding paragraph in a required format via an Internet-based information system to the FSC for reference.

Article 13: Procedures for the Public Disclosure of Information

- I. Deadline for public disclosure and submission

Where any acquisition or disposition of assets by CyberTAN involves any information requiring public disclosure under Paragraph II of this Article and where the transaction amount has met the criteria for submission for public disclosure, CyberTAN shall submit the relevant information to a website designated by the FSC for public disclosure within two days from the date of occurrence.
- II. Information requiring submission for public disclosure and criteria for submission therefor
 - (I) Any acquisition or disposition of real property or right-of-use assets thereof from or to a related party, or any acquisition or disposition of assets other than real property or right-of-use assets thereof where the transaction amount equals or exceeds 20% of CyberTAN's paid-in capital, 10% of CyberTAN's total assets or NT\$300 million, except for trading of domestic government bonds or bonds with conditions for repurchase or resale, or subscription or repurchase of money market funds issued by any domestic securities investment trust enterprise. 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.

- (II) Merger, division, acquisition or assignment of shares.
 - (III) Losses from any transaction of derivatives equal or exceed the maximum total or individual amount of contractual losses allowed by the relevant procedures.
 - (IV) Any acquisition or disposition of equipment or right-of-use assets thereof used for operating purposes, where the counterparty is not a related party and the transaction amount equals or exceeds NT\$500 million.
 - (V) Any acquisition of real property through contracting others to build on land owned or leased by CyberTAN, or the division of housing units or sales payment or separate sales following joint construction, where the counterparty is not a related party and the transaction amount expected from CyberTAN equals or exceeds NT\$500 million.
 - (VI) Any transaction of assets other than those under the preceding five subparagraphs, any disposition of debt by a financial institution or any investment in Mainland China, where the transaction amount equals or exceeds 20% of CyberTAN's paid-in capital or NT\$300 million, except for any of the following circumstances:
 - 1. Trading of domestic government bonds.
 - 2. Trading of bonds with conditions for repurchase or resale, or subscription or repurchase of money market funds issued by any domestic securities investment trust enterprise.
 - (VII) The above said transaction amount shall be calculated as follows, where "within one year" shall mean the year preceding the date of occurrence of any transaction, excluding any amount that has been publicly disclosed as required:
 - 1. The amount of each transaction.
 - 2. The cumulative amount of transactions for the acquisition or disposition of property of the same nature from or to the same counterparty within one year.
 - 3. The cumulative amount for the acquisition or disposition (cumulative amount for acquisition or disposition respectively) of real property or right-of-use assets thereof under the same development project within one year.
 - 4. The cumulative amount for the acquisition or disposition (cumulative amount for acquisition or disposition respectively) of the same securities within one year.
- III. Procedures for submission for public disclosure
- (I) CyberTAN shall submit the relevant information to a website designated by the FSC for public disclosure.
 - (II) CyberTAN shall, on a monthly basis, enter information regarding the status of transactions of derivatives as of the end of the preceding month by CyberTAN and any subsidiary that is not a domestic public company into an information submission website designated by the FSC in a required format by the 10th day of each month.
 - (III) If the information required to be publicly disclosed by CyberTAN contains any error or omission requiring correction after its disclosure, CyberTAN shall submit the information for public disclosure again within two days from the date of knowledge of such error or omission.
 - (IV) Contracts, meeting minutes, entry books, appraisal reports and opinions from CPAs, attorneys or securities underwriters relating to any acquisition or disposition of assets by CyberTAN shall be kept at

CyberTAN and retained for at least five years, unless other laws provide otherwise.

- (V) Where any of the following circumstances applies to any transaction submitted by CyberTAN for public disclosure as required, CyberTAN shall submit the relevant information to a website designated by the FSC for public disclosure within two days from the date of occurrence:
1. Change, termination or cancellation of the contract concluded for the original transaction.
 2. Merger, division, acquisition or assignment of shares has not been completed by the expected date in the contract.
 3. Change in the original information submitted for public disclosure.

Article 14: A subsidiary of CyberTAN shall be subject to the following requirements:

- I. A subsidiary shall establish and implement its “Procedures for the Acquisition or Disposition of Assets” in accordance with the relevant provisions of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”. A subsidiary that is not a public company shall obtain approval from its board of directors for the establishment or any amendment of such procedures. A subsidiary that is a public company shall establish such procedures in accordance with the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”.
- II. Where any acquisition or disposition of assets by a subsidiary that is not a public company has met the criteria for submission for public disclosure under Article 13 of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”, CyberTAN shall submit all information required to be publicly disclosed on behalf of the subsidiary.
- III. The “paid-in capital” or “total assets” as referred to in the criteria for submission for public disclosure by a subsidiary shall mean the paid-in capital or total assets of CyberTAN.

Article 15: Penalties

Where any employee of CyberTAN responsible for the acquisition or disposition of assets has violated this Procedures, such violation shall be reported for review on a regular basis in accordance with CyberTAN’s personnel management regulations and employee handbook, with penalties imposed on the employee in accordance with the severity of such violation.

Article 16: Implementation and Amendments

- I. The “Procedures for the Acquisition or Disposition of Assets” of CyberTAN or any amendment thereof shall be approved by the Audit Committee and the Board of Directors, and shall be implemented after it has been submitted to and approved by a shareholders’ meeting. Where the “Procedures for the Acquisition or Disposition of Assets” has been submitted to the Board of Directors for discussion, the opinions of independent directors shall be fully considered. If any independent director has given an opinion of objection or reservation, such an opinion shall be recorded in the minutes of the Board of Directors meeting. Where the position of independent director has been created in accordance with the provisions of the Act, when the procedures for the acquisition and disposal of assets are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director’s opinions. If an independent director objects to or

expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

- II. If approval from the Audit Committee is required by this Procedures or other laws for any acquisition or disposition of assets by CyberTAN, such approval shall be given by at least half of all members of the Audit Committee. In the case of failure to obtain approval from at least half of all members of the Audit Committee, approval may be given by at least two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting. If the approval of one-half or more of all audit committee members as required in the preceding paragraph is not obtained, the Operational Procedures may be implemented if approved by two-thirds or more of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.
- III. "All members of the Audit Committee" and "all directors" shall mean those who are actually in office.

Article 17: Supplementary Provisions

Matters not provided for in this Procedures shall be subject to applicable laws and the relevant regulations of CyberTAN.

Appendix 4

CyberTAN Technology Inc. **Shareholding Information of Directors**

1. As of April 26, 2022, the book closure starting date, total shares issued are 328,605,418 common shares, and the minimum shareholding of all the directors pursuant to Article 26 of Securities and Exchange Act shall be 13,144,216 shares.
2. As more than one half of the Company's directors are independent directors, and the Company has established the Audit Committee, the minimum shareholding requirements for directors and supervisors do not apply.

Date: April 26, 2022

Title	Shareholder Account Title	Number of Shares Held
Chairman	Foxconn Technology Co., Ltd : Gwong-Yih Lee	10,035,348 shares
Director	Foxconn Technology Co., Ltd : Hank Hsieh	10,035,348 shares
Director	Roger Wu (note)	400,000 shares
Independent Director	Ting Hung-Hsun	0 shares
Independent Director	Judy Y.C. Chang	0 shares
Independent Director	Lin Shih-Mei	0 shares
Independent Director	Lin Ying-Shan	0 shares
Total director shareholdings		10,435,348 shares

Note: Director Roger Wu resigned on May 7, 2022.