

CyberTAN Technology Inc.

2023 Annual Meeting of Shareholders

Meeting Handbook

(Translation)

June 27, 2023

Disclaimer: This is translation of the handbook for the annual shareholders' meeting of CyberTAN and is intended solely for reference. CyberTAN hereby disclaims any and all liabilities whatsoever for the translation. In event of discrepancies, the Chinese version shall prevail.

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CyberTAN Technology Inc.

2023 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.

2023 Agenda of the Annual Meeting of Shareholders

Time: June 27, 2023 (Tuesday), 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) 2022 Business report.
- (2) 2022 Audit Committee's review report.
- (3) Report 2022 no appropriations of earnings in cash dividends.

III. Ratification Items:

- (1) Proposal for ratification of 2022 business report and financial statements.
- (2) Proposal for 2022 Deficit Compensation.

IV. Discussion Items:

- (1) Amendments to the "Rules of Procedure for Shareholders' Meetings".
- (2) Approve the suspension of non-competition restrictions on the Directors and their representatives.

V. Extempore Motion

VI. Adjournment

Report Items

Motion 1

Proposal: 2022 business report for approval.

Explanation: For the business report, please refer to the Attachment 1 on Page 6 of the Handbook.

Motion 2

Proposal: 2022 Audit Committee's review report for approval.

Explanation: For the Audit Committee's review report, please refer to Attachment 2 on Page 7~8 of the Handbook.

Motion 3

Proposal: Report 2022 no appropriations of earnings in cash dividends.

Explanation: 1.Pursuant to Article 20-1 of the Articles of Corporation, 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. No distribution is required if the distributable earnings of the current year are less than 3% of the paid-in capital.
2.CyberTAN's 2022 year is a net loss after tax. In order to consider the future operating conditions and working capital needs, the accumulated surplus in 2022 is planned to be fully retained and not distributed.

Ratification Items

Motion 1 (Proposed by the Board of Directors)

Proposal: Proposal for ratification of 2022 business report and financial statements.

Explanation: 1. The 2022 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 6 and Attachment 3 on Page 9~33 of the Handbook.

Resolution:

Motion 2 (Proposed by the Board of Directors)

Proposal: Proposal for 2022 Deficit Compensation.

Explanation: CyberTAN's net loss after tax for the 2022 fiscal year was NT\$366,673,742. and the accumulated distributable surplus by the end of 2022 was NT\$353,724,738, For the 2022 deficit compensation list, please refer to Attachment 4 on Page 34 of the Handbook.

Resolution:

Discussion Items

Motion 1 (Proposed by the Board of Directors)

Proposal: Amendments to the "Rules of Procedure for Shareholders' Meetings".

Explanation: Ref. No. Tai-Cheng-Chih-Li-Tzu-11100042501 from the Taiwan Stock Exchange Corporation dated March 8, 2022, Sample Template for Co., Ltd. Rules of Procedure for Shareholders Meetings. The Company amend Rules of Procedure for Shareholders' Meetings, please refer to Attachment 5 on Page 35~42 of the Handbook.

Resolution:

Motion 2 (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 2023 annual shareholders' meeting.

III. Please refer to Attachment 6, page 43 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 2022 operational outcome and the 2023 future outlook of the Company for your review and consideration:

Financial and Operational Outcomes

In 2022, the Company made adjustments in each aspect, including product positioning and development; build-up of a talent pool for software R&D; efficiency enhancement of manufacturing; and restructuring of the Company's internal policies, procedures and platforms. The results of improvement continue to be seen.

The overall operating results are summarized as follows: In 2022, our net revenue was NT\$5,753,342 thousand; our net operating loss was NT\$212,921 thousand. The net loss after tax was NT\$366,674 thousand, and the loss per share after tax was NT\$1.12. Regarding our financial operations, we have adhered to the principle of stability and have planned long- and short-term fund usage based on the status of our operations. In 2022, the current ratio was 264%, and the debt ratio was 33%. Such results show that we currently have sufficient working capital and that our financial structure is sound.

Business, R&D, and Operational Focuses

The Company deems 2023 a year of laying a robust foundation and will continue to make internal adjustments and enhance R&D power. Regarding R&D, new products such as PON, 5G CPE, Switch and cloud solution network management for small and medium-sized enterprises will continually be launched to the market starting from the second quarter. Regarding business, CyberTAN will seek more possibilities to cooperate with current customers and will extend to the market of enterprise appliances. Regarding manufacturing, our factories will gradually introduce intelligent manufacturing and connect AI big data via e-system so as to achieve better efficiency and quality in manufacturing. In response to subsequent capacity needs, we will seek suitable land in Vietnam to carry out our factory expansion plan. Our ESG project will be initiated in 2023, for which relevant task forces have been established and work items have been fully developed in order to show our ability and ambition to service international customers.

The Company will still face multiple challenges this year, including risks from geopolitics, global inflation, sluggish economy and other issues, all of which have imposed material impacts on countries and business operations around the world. Although external challenges are massive, we find that governments in every country continue to increase investments in network infrastructure. Meanwhile, appliances and needs related to network technology continually expand and extend. With the rise of satellite communication and 5G/6G mobile networks, artificial intelligence and cloud computing are also growing increasingly popular. In addition, the Internet of vehicles and Internet of things mark the trend towards an Internet of everything. All of these will bring business opportunities to the Company.

In 2023, the management will make more efforts to deliver outstanding operating performance to reward our investors. Lastly, we want to thank our shareholders, customers, suppliers and all employees for their long-time support and encouragement.

Chairman: Gwong-Yih Lee

Manager: Gwong-Yih Lee

Accounting Manager: Even Huang

Attachment 2

Audit Committee's Review Report

The 2022 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.
2023 Annual Meeting of Shareholders

Audit Committee Convener: Ting Hung-Hsun

March 15, 2023

Audit Committee's Review Report

The 2022 financial statements (including separate and consolidated financial statements) of the Company prepared by the Board of Directors and the proposal for deficit compensation. 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.
2023 Annual Meeting of Shareholders

Audit Committee Convener: Ting Hung-Hsun

May 5, 2023

Attachment 3

Independent Auditors' Report
Financial Review No.22004899(2023)

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, 2022 and 2021, 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, 2022 and 2021, 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, 2022 and 2021, and business performance and cash flow for the periods January 1 to December 31, 2022 and 2021.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statement by Certified Public Accountants and 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 2022 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 2022 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(4) to the parent company only financial report. The balances of valuation loss regarding the inventory and allowance for inventory on December 31, 2022 were NTD 104,528 thousand and NTD 2,866 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(3) to the parent company only financial report. The balances of accounts receivable (including the related party) and its

allowance loss on December 31, 2022 were NTD 1,994,852 thousand and NTD 19,642 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, 2022 and 2021 were NTD 18,444 thousand and NTD 232,149 thousand, respectively. The comprehensive income recognized under the equity method for the said companies were NTD (17,728) thousand and NTD 11,890 thousand on January 1 to December 31, 2022 and 2021, 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 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 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 2022 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 No.: (84)Taiwan-Finance-Securities(6) No.
13377

March 15, 2023

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, 2022 and 2021

Unit: NTD thousand

Assets	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current assets						
1100	Cash and Cash Equivalents	6(1)	\$ 712,594	10	\$ 1,500,773	21
1136	Financial assets measured at amortized cost – current	6(2)	550,000	8	1,190,200	17
1170	Accounts receivable, net	6(3)	1,322,241	19	721,213	10
1180	Accounts receivable – the related party, net	6(3) and 7	652,969	9	318,085	5
1210	Other receivables- the related party	7	946,450	14	204,955	3
1220	Income tax assets in the current period		12,416	-	11,591	-
130X	Inventory	6(4)	101,662	1	105,220	2
1479	Other current assets – others		14,593	-	9,503	-
11XX	Total current assets		<u>4,312,925</u>	<u>61</u>	<u>4,061,540</u>	<u>58</u>
Non-current assets						
1535	Financial assets measured at amortized cost -non-current	6(2) and 8	22,504	-	20,636	-
1550	Investment at equity method	6(5)	1,606,377	23	1,858,169	26
1600	Property, plant and equipment	6(6) and 7	601,458	9	611,160	9
1755	Right-of-use assets	6(7) and 7	227,264	3	243,558	4
1780	Intangible assets		1,739	-	-	-
1840	Deferred income tax assets	6(25)	63,003	1	27,159	-
1990	Other non-current assets – others	6(9)	209,021	3	203,255	3
15XX	Total non-current assets		<u>2,731,366</u>	<u>39</u>	<u>2,963,937</u>	<u>42</u>
1XXX	Total assets		<u>\$ 7,044,291</u>	<u>100</u>	<u>\$ 7,025,477</u>	<u>100</u>

(To be continued)

CyberTAN Technology Inc.
Parent Company Only Balance Sheet
December 31, 2022 and 2021

Unit: NTD thousand

Liabilities and equity	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current liabilities						
2100	Short-term loans	6(10)	\$ 449,955	7	\$ 570,450	8
2130	Contract liabilities – current	6(18)	54,820	1	33,384	1
2170	Accounts payable		1,001,387	14	481,135	7
2180	Accounts payable – the related party	7	19,541	-	74,007	1
2200	Other payables		103,277	2	85,888	1
2220	Other payables – the related party	7	3,356	-	5,078	-
2230	Income tax liabilities in the current period		-	-	8,301	-
2250	Liability reserve – current	6(13)	9,367	-	5,101	-
2280	Lease liabilities – current		17,889	-	16,989	-
2365	Refund liabilities – current		4,645	-	2,151	-
2399	Other current liabilities -others		75,865	1	31,053	-
21XX	Total current liabilities		<u>1,740,102</u>	<u>25</u>	<u>1,313,537</u>	<u>18</u>
Non-current liabilities						
2550	Liability reserve – non-current	6(13)	9,144	-	9,367	-
2570	Deferred income tax liabilities	6(25)	5,573	-	15,770	-
2580	Lease liabilities – non-current		218,034	3	233,534	4
2600	Other non-current liabilities		6,571	-	6,990	-
25XX	Total non-current liabilities		<u>239,322</u>	<u>3</u>	<u>265,661</u>	<u>4</u>
2XXX	Total liabilities		<u>1,979,424</u>	<u>28</u>	<u>1,579,198</u>	<u>22</u>
Equity						
Capital stock						
3110	Common stock	6(14)	3,302,154	47	3,286,054	47
Capital reserves						
3200	Capital reserves	6(15)	620,772	9	572,050	8
Retained earnings						
3310	Legal reserve	6(16)	825,257	12	821,042	12
3320	Special reserve		122,154	2	187,892	3
3350	Undistributed earnings		393,963	5	701,395	10
Other equity						
3400	Other equity	6(17)	(199,433)	(3)	(122,154)	(2)
3XXX	Total equity		<u>5,064,867</u>	<u>72</u>	<u>5,446,279</u>	<u>78</u>
Major Contingent Liabilities and Commitments Made Under Unrecognized Contracts Significant Subsequent Events						
3X2X	Total liabilities and equity		<u>\$ 7,044,291</u>	<u>100</u>	<u>\$ 7,025,477</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, 2022 and 2021

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

Item	Notes	2022		2021	
		Amount	%	Amount	%
4000 Operating revenue	6(18) and 7	\$ 5,737,047	100	\$ 3,927,997	100
5000 Operating cost	6(4)(23) (24) and 7	(5,543,955)	(97)	(3,714,988)	(95)
5900 Operating gross profit		<u>193,092</u>	<u>3</u>	<u>213,009</u>	<u>5</u>
Operating expense	6(23) (24) and 7				
6100 Selling expenses		(14,364)	-	(11,707)	-
6200 Administrative expenses		(86,723)	(2)	(58,394)	(2)
6300 R&D expenses		(249,355)	(4)	(249,469)	(6)
6450 Expected credit impairment losses	12(2)	(12,286)	-	(1,526)	-
6000 Total operating expenses		<u>(362,728)</u>	<u>(6)</u>	<u>(318,044)</u>	<u>(8)</u>
6900 Operating profits		<u>169,636</u>	<u>(3)</u>	<u>105,035</u>	<u>(3)</u>
Non-operating revenue and expenses					
7100 Interest revenue	6(19)	10,998	-	9,198	-
7010 Other revenue	6(20) and 7	75,108	1	75,481	2
7020 Other gains and losses	6(21)	18,220	1	302,501	8
7050 Financial Costs	6(22) and 7	(23,891)	-	(7,861)	-
7070 Share of profit or loss of subsidiaries, affiliated companies and joint ventures recognized under the equity method	6(5)	(339,198)	(6)	(272,956)	(7)
7000 Total non-operating income and expense		<u>(258,763)</u>	<u>(4)</u>	<u>106,363</u>	<u>3</u>
7900 Net (Loss)profit before tax		<u>(428,399)</u>	<u>(7)</u>	<u>1,328</u>	<u>-</u>
7950 Income tax benefits	6(25)	61,725	1	23,065	1
8200 Current net (Loss)profit		<u>(\$ 366,674)</u>	<u>(6)</u>	<u>\$ 24,393</u>	<u>1</u>
Other comprehensive income					
Items not reclassified to profit or loss					
8311 Remeasurement of defined benefit plan	6(11)	\$ 5,438	-	\$ 499	-
8316 Unrealized valuation gains and loss from equity instrument investments measured at fair value through other comprehensive income	6(17)	-	-	(407)	-
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(5)	(69,487)	(1)	77,193	2
8349 Income tax related to items not reclassified	6(25)	<u>(1,088)</u>	<u>-</u>	<u>(100)</u>	<u>-</u>
8310 Total of items not reclassified to profit or loss		<u>(65,137)</u>	<u>(1)</u>	<u>77,185</u>	<u>2</u>
Items may be reclassified to profit or loss subsequently					
8361 Exchange difference in the financial statement translation of the foreign operation	6(17)	32,671	-	8,251	-
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(17)	12,912	-	(290)	-
8399 Income tax related to items may be reclassified	6(17) (25)	<u>(6,535)</u>	<u>-</u>	<u>(1,650)</u>	<u>-</u>
8360 Total of items may be reclassified to profit or loss subsequently		<u>39,048</u>	<u>-</u>	<u>6,311</u>	<u>-</u>
8300 After-tax income of other comprehensive loss for the year		<u>(\$ 26,089)</u>	<u>(1)</u>	<u>\$ 83,496</u>	<u>2</u>
8500 Total comprehensive income (loss) for the year		<u>(\$ 392,763)</u>	<u>(7)</u>	<u>\$ 107,889</u>	<u>3</u>
Basic earnings per share					
9750 Total basic earnings per share	6(26)	<u>(\$ 1.12)</u>		<u>\$ 0.07</u>	
Diluted earnings per share					
9850 Total diluted earnings per share	6(26)	<u>(\$ 1.12)</u>		<u>\$ 0.07</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 Changes in Equity
January 1 to December 31, 2022 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	Unearned compensation	
<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(17)	-	-	-	-	2,475	6,331	74,710	-	83,496
Total comprehensive income for the year		-	-	-	-	26,868	6,331	74,710	-	107,889
Appropriation and allocation of earnings in 2020	6(16)									
Legal reserve		-	-	4,883	-	(4,883)	-	-	-	-
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(17)	-	-	-	-	24,746	-	(24,746)	-	-
Disposal of Investment at equity method	6(15)(17)	-	(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>(\$ 3,168)</u>	<u>\$ -</u>	<u>\$ 5,446,279</u>
<u>2022</u>										
Balance at January 1, 2022		\$ 3,286,054	\$ 572,050	\$ 821,042	\$ 187,892	\$ 701,395	(\$ 118,968)	(\$ 3,186)	\$ -	\$ 5,446,279
Current net profit (loss)		-	-	-	-	(366,674)	-	-	-	(366,674)
Other comprehensive income for the year	6(17)	-	-	-	-	12,425	39,048	(77,562)	-	(26,089)
Total comprehensive income for the year		-	-	-	-	(354,249)	39,048	(77,562)	-	(392,763)
Appropriations of 2021 earnings	6(16)									
Legal reserve		-	-	4,215	-	(4,215)	-	-	-	-
Reversal of special reserve		-	-	-	(65,738)	65,738	-	-	-	-
Allocation of cash dividends		-	-	-	-	(16,430)	-	-	-	(16,430)
Disposal of equity instrument measured at fair value through other comprehensive income	6(17)	-	-	-	-	1,856	-	(1,856)	-	-
Issuance of employee restricted shares	6(12)(14)(15)	16,100	28,392	-	-	-	-	-	(44,492)	-
Compensation cost of share-based payments	6(17)	-	-	-	-	-	-	-	7,451	7,451
Recognition of change in equity of associates not in proportion to the Company's ownership	6(6)(15)	-	20,459	-	-	-	-	-	-	20,459
Disposal of Investment at equity method	6(15)(17)	-	(129)	-	-	(132)	-	132	-	(129)
Balance at December 31, 2022		<u>\$ 3,302,154</u>	<u>\$ 620,772</u>	<u>\$ 825,257</u>	<u>\$ 122,154</u>	<u>\$ 393,963</u>	<u>(\$ 79,920)</u>	<u>(\$ 82,472)</u>	<u>(\$ 37,041)</u>	<u>\$ 5,064,867</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, 2022 and 2021

Unit: NTD thousand

	Notes	January 1 to December 31, 2022	January 1 to December 31, 2021
<u>Cash flow from operating activities</u>			
Net profit (loss) before tax in the current period		(\$ 428,399)	\$ 1,328
Adjustment items			
Income/expenses items without impact on cash flow			
Depreciation expenses	6(23)	45,295	43,534
Miscellaneous expenses – depreciation expenses	6(21)	20,533	21,075
Amortization expenses	6(23)	1,950	126
Expected credit impairment losses	12(2)	12,286	(1,526)
Interest expenses	6(22)	23,891	7,861
Miscellaneous expenses – interest expenses	6(21)	2,334	2,473
Interest revenue	6(19)	(10,998)	(9,198)
Dividend revenue	6(2)(20)	-	(408)
Transactions of share-based payments	6(12)	7,451	-
Share of losses of from subsidiaries, affiliated companies and joint ventures recognized under the equity method	6(5)	339,198	272,956
Gains on disposal of investments under equity method	6(21)	(4,039)	(330,596)
Changes of assets/liabilities related to operating activities			
Net changes of assets/liabilities related to operating activities			
Accounts receivable		(613,314)	(35,983)
Accounts receivable – the related party		(334,884)	328,025
Other receivables- the related party		(741,495)	(160,837)
Inventory		3,558	(77,112)
Other current assets – others		(5,124)	(4,361)
Other non-current assets		(327)	26
Net changes of liabilities related to operating activities			
Contract liabilities – current		21,436	(20,099)
Accounts payable		520,252	(131,205)
Accounts payable – the related party		(54,466)	(9,708)
Other payables		12,217	17,058
Other payables – the related party		(1,722)	(6,017)
Refund liabilities – current		2,494	290
Liability reserve		4,043	(22,663)
Other current liabilities -others		44,812	(61,888)
Cash inflow from operations		(1,133,018)	(176,849)
Paid income tax		(1,064)	(27,059)
Net cash outflow from operating activities		(1,134,082)	(203,908)
<u>Cash flow from investing activities</u>			
Return of capital from financial assets measured at fair value through other comprehensive income		-	1,260
Disposal of financial assets measured at amortized cost - current		638,332	152,000
Disposal of investment price under equity method	6(5)	6,125	490,062
Acquisition of investments accounted for using equity method	6(5)	(95,511)	-
Refunds from decapitalization of the invested company under the equity method	6(5)	-	5,000
Allocation of cash dividends from affiliated companies under the equity method	6(5)	2,445	434
Acquisition of property, plant, and equipment	6(6)	(38,233)	(25,932)
Disposal of property, plant, and equipment proceeds		1,594	-
Purchase of intangible assets		(3,689)	-
Dividends received		-	408
Interest received		11,030	9,362

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, 2022 and 2021

Unit: NTD thousand

	<u>Notes</u>	<u>January 1 to December 31, 2022</u>	<u>January 1 to December 31, 2021</u>
Net cash inflow (outflow) from investing activities		522,093	632,594
<u>Cash flow from financing activities</u>			
Decrease in short-term loans		(120,495)	(117,963)
Decrease (Increase) in guarantee deposits		(419)	3,767
Repayment of lease principal	6(27)	(17,793)	(16,829)
Allocation of cash dividends	6(16)	(16,430)	(49,291)
Interest paid		(21,053)	(10,518)
Net cash outflow from financing activities		(176,190)	(190,834)
(Decrease) Increase in cash and cash equivalents in the current period		(788,179)	237,852
Balance of cash and cash equivalents, beginning		1,500,773	1,262,921
Balance of cash and cash equivalents, ending		<u>\$ 712,594</u>	<u>\$ 1,500,773</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

(112)Cai-Shen-Bao-Zi No.22005158

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, 2022 and 2021 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, 2022 and 2021.

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, 2022 and, 2021 and the consolidated results of financial performance and consolidated cash flow for the periods starting from January 1 till December 31, 2022 and 2021.

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 2022 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 2022 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 the inventories and allowance for inventory valuation losses on December 31, 2022 were NTD 1,222,306 thousand and NTD 73,974 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 lower of cost and net realisable. The aforementioned loss of allowance for inventory valuation was mainly due to the inventory measured at the lower of cost or net realizable value, and identification of obsolescent or damaged inventory items. Because the large inventory amount and enormous items of CyberTAN Group as well as the subjective 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. Acquired allowance policy for inventory devaluation of CyberTAN Group, compare it with the policy consistently used during the financial statement period and evaluate the reasonableness of the provision 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 the inventory count 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 impairment of accounts receivable

Item Description

Regarding the accounting policies for the impairment assessment of accounts receivable, please refer to Note 4(10) to the consolidated financial report; for the accounting estimates and assumptions regarding the impairment assessment 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, 2022 were NTD 1,997,085 thousand and NTD 19,642 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 subjective 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

The financial statements of certain subsidiaries and certain equity-method investees included in the 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 18,444 thousand and NTD 636,645 thousand on December 31, 2022 and 2021, accounting for 0% and 8% of the total consolidated assets, respectively. The operating revenue from January 1 to December 31, 2022 and 2021 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 prepared the 2022 and 2021 parent company only financial statement for which, we have issued standard type, Audit Report with unqualified (unreserved) opinion for reference.

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

The responsibility of the management is to prepare a fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IFRS, IAS, IFRIC Interpretations, SIC Interpretations endorsed and published 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.

Auditors' Responsibilities for the Audit of 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 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 auditing standards of the Republic of China, we exercise professional judgment and 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 2022 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 15, 2023

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, 2022 and 2021

Unit: NTD thousand

Assets	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current assets						
1100	Cash and Cash Equivalents	6(1)	\$ 1,355,849	18	\$ 2,170,325	29
1136	Financial assets measured at amortized cost – current	6(3)	550,441	7	1,190,634	16
1170	Accounts receivable, net	6(4)	1,324,474	18	723,967	10
1180	Accounts receivable – the related party, net	6(4) and 7	652,969	9	321,643	4
1200	Other accounts receivable	7	50,804	1	10,070	-
1220	Income tax assets in the current period		14,777	-	11,591	-
130X	Inventory	6(5)	1,148,332	15	545,221	7
1470	Other current assets		9,273	-	6,486	-
11XX	Total current assets		<u>5,106,919</u>	<u>68</u>	<u>4,979,937</u>	<u>66</u>
Non-current assets						
1517	Financial assets measured at fair value through profit or loss – non-current	6(2)	18,235	-	71,932	1
1535	Financial assets measured at amortized cost -non-current	6(3) and 8	22,504	-	21,070	-
1550	Investment at equity method	6(6)	965,229	13	964,044	13
1600	Property, plant and equipment	6(7)	807,507	11	723,350	10
1755	Right-of-use assets	6(8) and 7	296,273	4	562,772	7
1780	Intangible assets		18,068	-	14,715	-
1840	Deferred income tax assets	6(27)	64,320	1	35,407	-
1900	Other non-current assets	6(11)	212,159	3	212,619	3
15XX	Total non-current assets		<u>2,404,295</u>	<u>32</u>	<u>2,605,909</u>	<u>34</u>
1XXX	Total assets		<u>\$ 7,511,214</u>	<u>100</u>	<u>\$ 7,585,846</u>	<u>100</u>

(To be continued)

CyberTAN Technology Inc. and the subsidiaries
Consolidated Balance Sheet
December 31, 2022 and 2021

Unit: NTD thousand

Liabilities and equity	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current liabilities						
2100	Short-term loans	6(12)	\$ 449,955	6	\$ 570,450	8
2130	Contract liabilities – current	6(20)	57,990	1	34,060	-
2170	Accounts payable		1,038,097	14	612,323	8
2180	Accounts payable – the related party	7	22,797	-	46,674	1
2200	Other payables		194,218	3	194,086	3
2220	Other payables – the related party	7	18,007	-	11,927	-
2230	Income tax liabilities in the current period		10,531	-	9,270	-
2250	Liability reserve – current	6(15)	9,367	-	5,101	-
2280	Lease liabilities – current	7	55,287	1	48,060	1
2365	Refund liabilities – current		4,645	-	2,151	-
2399	Other current liabilities -others		75,865	1	35,699	-
21XX	Total current liabilities		<u>1,936,759</u>	<u>26</u>	<u>1,569,801</u>	<u>21</u>
Non-current liabilities						
2550	Liability reserve – non-current	6(15)	9,144	-	9,367	-
2570	Deferred income tax liabilities	6(27)	5,573	-	16,205	-
2580	Lease liabilities – non-current	7	488,301	7	536,307	7
2600	Other non-current liabilities	7	6,570	-	7,887	-
25XX	Total non-current liabilities		<u>509,588</u>	<u>7</u>	<u>569,766</u>	<u>7</u>
2XXX	Total liabilities		<u>2,446,347</u>	<u>33</u>	<u>2,139,567</u>	<u>28</u>
Equity attributable to parent company shareholders						
	Capital stock	6(16)				
3110	Common stock		3,302,154	44	3,286,054	43
	Capital reserves	6(17)				
3200	Capital reserves		620,772	8	572,050	8
	Retained earnings	6(18)				
3310	Legal reserve		825,257	11	821,042	11
3320	Special reserve		122,154	2	187,892	3
3350	Undistributed earnings		393,963	5	701,395	9
	Other equity	6(19)				
3400	Other equity		(199,433)	(3)	(122,154)	(2)
31XX	Total equity attributable to parent company shareholders		<u>5,064,867</u>	<u>67</u>	<u>5,446,279</u>	<u>72</u>
3XXX	Total equity		<u>5,064,867</u>	<u>67</u>	<u>5,446,279</u>	<u>72</u>
	Major Contingent Liabilities and Commitments Made Under Unrecognized Contracts	9				
	Significant Subsequent Events	11				
3X2X	Total liabilities and equity		<u>\$ 7,511,214</u>	<u>100</u>	<u>\$ 7,585,846</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, 2022 and 2021

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

Item	Notes	2022		2021	
		Amount	%	Amount	%
4000 Operating revenue	6(20) and 7	\$ 5,753,342	100	\$ 3,946,796	100
5000 Operating cost	6(5)(25) (26) and 7	(5,466,483)	(95)	(3,837,535)	(97)
5950 Net operating gross profit		<u>286,859</u>	<u>5</u>	<u>109,261</u>	<u>3</u>
Operating expense	6(25) (26) and 7				
6100 Selling expenses		(50,599)	(1)	(49,618)	(1)
6200 Administrative expenses		(161,246)	(3)	(74,381)	(2)
6300 R&D expenses		(275,649)	(5)	(267,239)	(7)
6450 Expected credit impairment (losses) profits	12(2)	(12,286)	-	1,526	-
6000 Total operating expenses		<u>(499,780)</u>	<u>(9)</u>	<u>(389,712)</u>	<u>(10)</u>
6900 Operating losses		<u>(212,921)</u>	<u>(4)</u>	<u>(280,451)</u>	<u>(7)</u>
Non-operating revenue and expenses					
7100 Interest revenue	6(21)	21,761	1	19,635	1
7010 Other revenue	6(22) and 7	93,375	2	82,765	2
7020 Other gains and losses	6(23)	(162,238)	(3)	314,776	8
7050 Financial Costs	6(24) and 7	(37,453)	(1)	(21,987)	(1)
7060 The share of the profit or loss of affiliated companies, joint ventures recognized under the equity method	6(6)	(109,162)	(2)	(107,127)	(3)
7000 Total non-operating income and expense		<u>(193,717)</u>	<u>(3)</u>	<u>288,062</u>	<u>7</u>
7900 Net (loss) profit before tax		<u>(406,638)</u>	<u>(7)</u>	<u>7,611</u>	<u>-</u>
7950 Income tax benefits	6(27)	39,964	1	16,782	1
8200 Current net profit		<u><u>(\$ 366,674)</u></u>	<u><u>(6)</u></u>	<u><u>\$ 24,393</u></u>	<u><u>1</u></u>

(To be continued)

CyberTAN Technology Inc. and the subsidiaries
Consolidated statement of comprehensive income
January 1 to December 31, 2022 and 2021

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

Item	Notes	2022		2021		
		Amount	%	Amount	%	
Other comprehensive income						
Items not reclassified to profit or loss						
8311	Remeasurement of defined benefit plan	6(13)	\$ 5,438	-	\$ 499	-
8316	Unrealized valuation gains and loss from equity instrument investments measured at fair value through other comprehensive income	6(2)(19)	(56,046)	(1)	51,091	1
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) (19)	(13,875)	-	23,316	1
8349	Income tax related to items not reclassified	6(19) (27)	(654)	-	2,279	-
8310	Total of items not reclassified to profit or loss		(65,137)	(1)	77,185	2
Items may be reclassified to profit or loss subsequently						
8361	Exchange difference in the financial statement translation of the foreign operation	6(19)	32,671	-	8,251	-
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)(19)	12,912	-	(290)	-
8399	Income tax related to items may be reclassified	6(19) (27)	(6,535)	-	(1,650)	-
8360	Total of items may be reclassified to profit or loss subsequently		39,048	-	6,311	-
8300	Other comprehensive income (net amount)		<u>(\$ 26,089)</u>	<u>(1)</u>	<u>\$ 83,496</u>	<u>2</u>
8500	Total comprehensive income for the year		<u>(\$ 392,763)</u>	<u>(7)</u>	<u>\$ 107,889</u>	<u>3</u>
Net profit attributable to:						
8610	Parent company shareholders		<u>(\$ 366,674)</u>	<u>(6)</u>	<u>\$ 24,393</u>	<u>1</u>
The total comprehensive income attributable to:						
8710	Parent company shareholders		<u>(\$ 392,763)</u>	<u>(7)</u>	<u>\$ 107,889</u>	<u>3</u>
Basic earnings (loss) per share						
9750	Total basic earnings (loss) per share	6(28)	<u>(\$ 1.12)</u>		<u>\$ 0.07</u>	
Diluted earnings (loss) per share						
9850	Total diluted earnings (loss) per share	6(28)	<u>(\$ 1.12)</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, 2022 and 2021

Unit: NTD thousand

	Notes	Equity attributable to parent company shareholders								Total
		Retained earnings					Other equity			
		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	Unearned compensation	
<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(19)	-	-	-	-	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	6(18)									
Legal reserve		-	-	4,883	-	(4,883)	-	-	-	-
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(2)(19)	-	-	-	-	24,746	-	(24,746)	-	-
Disposal of Investment at equity method	6(16)(19)	-	(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>\$ -</u>	<u>\$ 5,446,279</u>
<u>2022</u>										
Balance at January 1, 2022		<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>\$ -</u>	<u>\$ 5,446,279</u>
Current net loss		-	-	-	-	(366,674)	-	-	-	(366,674)
Other comprehensive income for the year	6(19)	-	-	-	-	12,425	39,048	(77,562)	-	(26,089)
Total comprehensive income for the year		-	-	-	-	(354,249)	39,048	(77,562)	-	(392,763)
Appropriation and allocation of earnings in 2021	6(18)									
Legal reserve		-	-	4,215	-	(4,215)	-	-	-	-
Special reserve		-	-	-	(65,738)	65,738	-	-	-	-
Allocation of cash dividends		-	-	-	-	(16,430)	-	-	-	(16,430)
Disposal of equity instrument measured at fair value through other comprehensive income	6(2)(19)	-	-	-	-	1,856	-	(1,856)	-	-
Issuance of employee restricted shares	6(14)(17)	16,100	28,392	-	-	-	-	-	(44,492)	-
Compensation cost of share-based payments	6(14)(19)	-	-	-	-	-	-	-	7,451	7,451
Recognition of change in equity of associates in proportion to the Company's ownership	6(6)(17)	-	20,459	-	-	-	-	-	-	20,459
Disposal of Investment at equity method	6(17)(19)	-	(129)	-	-	(132)	-	132	-	(129)
Balance at December 31, 2022		<u>\$ 3,302,154</u>	<u>\$ 620,772</u>	<u>\$ 825,257</u>	<u>\$ 122,154</u>	<u>\$ 393,963</u>	<u>(\$ 79,920)</u>	<u>(\$ 82,472)</u>	<u>(\$ 37,041)</u>	<u>\$ 5,064,867</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, 2022 and 2021

Unit: NTD thousand

	Notes	January 1 to December 31, 2022	January 1 to December 31, 2021
<u>Cash flow from operating activities</u>			
Net (loss)profit before tax in the current period		(\$ 406,638)	\$ 7,611
Adjustment items			
Income/expenses items			
Depreciation expenses	6(25)	97,710	97,646
Miscellaneous expenses – depreciation expenses	6(23)	20,533	21,075
Amortization expenses	6(25)	648	648
Expected credit impairment losses (gains)	12(2)	12,286	(1,526)
Interest revenue	6(21)	(21,761)	(19,635)
Interest expenses	6(24)	37,453	21,987
Miscellaneous expenses – interest expenses	6(23)	2,334	2,473
Dividend revenue	6(2)(22)	(10,095)	(408)
Share of profit or loss from affiliated companies under the equity method	6(6)	109,162	107,127
Gain on disposal of Investment at equity method	6(6)(23)	(4,039)	(330,596)
Gains on disposal of property, plant and equipment	6(23)	(5,748)	(332)
Share-based payment of remuneration costs	6(14)	7,451	-
Impairment loss on right-of-use assets	6(10)(23)	218,302	-
Changes of assets/liabilities related to operating activities			
Net changes of assets/liabilities related to operating activities			
Accounts receivable (including the related party)		(944,119)	293,818
Inventory		(603,111)	(25,839)
Other accounts receivable		(40,767)	22,556
Other current assets		(2,787)	237
Other non-current assets		(328)	(5,853)
Net changes of liabilities related to operating activities			
Contract liabilities – current		23,930	(19,423)
Accounts payable (including the related party)		401,897	(235,029)
Other payables (including the related party)		688	22,509
Refund liabilities – current		2,494	290
Liability reserve		4,043	(22,663)
Advance on rent		(1,087)	(439)
Other current liabilities		41,253	(60,818)
Cash outflow from operations		(1,061,994)	(124,584)
Paid income tax		(6,038)	(35,664)
Net cash outflow from operating activities		(1,068,032)	(160,248)
<u>Cash flow from investing activities</u>			
Disposal of financial assets proceeds measured at fair value through profit or loss	6(2)	\$ 1,892	\$ 15,090
Refunds from liquidation of financial assets measured at fair value through profit or loss	12(3)	-	1,260
Disposal of financial assets measured at amortized cost		638,332	212,488
Disposal of investment under equity method	6(6)	6,125	490,062
Acquisition of investments accounted for using the equity method	6(6)	(95,511)	-
Refunds from decapitalization of affiliated companies under the equity method	6(6)	-	5,000
Acquisition of property, plant, and equipment	6(7)	(132,869)	(64,477)
Disposal of property, plant, and equipment proceeds		8,890	365
Decrease (Increase) in refundable deposit		6,227	(994)
Acquisition of intangible assets		(3,689)	-
Interest received		21,794	19,805
Dividends received	6(2)(22)	10,095	408

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, 2022 and 2021

Unit: NTD thousand

	<u>Notes</u>	<u>January 1 to December 31, 2022</u>	<u>January 1 to December 31, 2021</u>
Cash dividend distributed by affiliated companies recognized under the equity method	6(6)	2,445	434
Net cash inflow from investing activities		<u>463,731</u>	<u>679,441</u>
<u>Cash flow from financing activities</u>			
Decrease in short-term loans		(120,495)	(117,963)
(Decrease) increase in guarantee deposits		(1,317)	3,455
Repayment of lease principal	6(30)	(51,324)	(46,705)
Allocation of cash dividends	6(18)	(16,430)	(49,291)
Interest paid		(34,263)	(24,645)
Net cash outflow from financing activities		<u>(223,829)</u>	<u>(235,149)</u>
Foreign exchange rate effect		13,654	2,259
(Decrease) increase in cash and cash equivalents in the current period		<u>(814,476)</u>	<u>286,303</u>
Balance of cash and cash equivalents, beginning		2,170,325	1,884,022
Balance of cash and cash equivalents, ending		<u>\$ 1,355,849</u>	<u>\$ 2,170,325</u>

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

Attachment 4

CyberTAN Technology Inc. 2022 Deficit Compensation Statement

Unit: NTD

2022 current net profit	(\$366,673,742)	
Add:Other comprehensive income for the year	12,424,941	
Add:Disposal of equity instrument measured at fair value through other comprehensive income	1,855,905	
Less:Disposal of investment under equity method	(131,713)	
Total of the current net profit plus items other than the current net profit		(\$352,524,609)
Less:Allocated legal reserve (10%) special surplus reserve according		0 (40,238,566)
Earnings in 2022 available for distribution		(392,763,175)
Unappropriated retained earnings at the beginning of period		746,487,913
Accumulated distributable earnings up to the end of 2022		353,724,738
Distribution items:		
Cash dividends (NTD 0 per share) (note)		0
Undistributed earnings – end of period		\$353,724,738

Chairman: Gwong-Yih Lee

Manager: Gwong-Yih Lee

Accounting Manager: Even Huang

Attachment 5

CyberTAN Technology Inc.

Comparison Table of the Amended Rules of Procedure for Shareholders' Meetings

Amended Articles	Current Articles	Description of the Amendment
<p>Article 2 Except as otherwise provided by the Company Act, the Company's shareholders' meetings shall be convened by the Board of Directors. <u>Changes to how the Company convenes its shareholders' meetings shall be resolved by the Board of Directors no later than the mailing of the meeting notice.</u> <u>The Company shall specify in the meeting notice the time and the place for accepting shareholders, solicitors, proxies (collectively the "Shareholders") to check in along with other matters for attention.</u> <u>The time for accepting shareholders to check in as described in the preceding paragraph shall be at least 30 minutes prior to the time when the meeting commences; the place for accepting the check-in procedure shall be clearly marked, and a sufficient number of suitable personnel shall be assigned to handle relevant matters; for a virtual shareholders' meeting, shareholders shall check in on the virtual shareholders' meeting platform 30 minutes prior to the time when the meeting commences, and those who complete the check-in procedure shall be deemed attending the shareholders' meeting in person.</u> <u>In the event of a virtual shareholders' meeting, the Company shall upload the agenda handbook, annual report and other relevant materials to the virtual shareholders' meeting platform 30 minutes prior to the time when the meeting commences and keep them disclosed until the conclusion of the</u></p>	<p>Article 2 Except as otherwise provided by the Company Act, the Company's shareholders' meetings shall be convened by the Board of Directors.</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders' Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>

Amended Articles	Current Articles	Description of the Amendment
<u>meeting.</u>		
<p>Article 3 The venue for the Company’s shareholders’ meetings shall be the place of business of the Company or a place easily accessible to shareholders and suitable for convention of the shareholders’ meetings. The meeting shall not commence earlier than 9 AM or later than 3 PM.</p> <p><u>The restrictions on the meeting place in the preceding paragraph shall not apply when the Company convenes a virtual shareholders’ meeting.</u></p>	<p>Article 3 The venue for the Company’s shareholders’ meetings shall be the place of business of the Company or a place easily accessible to shareholders and suitable for convention of the shareholders’ meetings. The meeting shall not commence earlier than 9 AM or later than 3 PM.</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders’ Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>
<p>Article 6 Shareholders or proxies shall carry out the sign-in procedure to attend a shareholders’ meeting. The procedure is conducted via the sign-in card. The number of shares represented by the shareholders attending the meeting shall be based on the sign-in cards handed in <u>and the shares checked in on the virtual meeting platform plus</u> the votes representing the shares cast <u>in writing or</u> by electronic means.</p>	<p>Article 6 Shareholders or proxies shall carry out the sign-in procedure to attend a shareholders’ meeting. The procedure is conducted via the sign-in card. The number 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.</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders’ Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>
<p>Article 7 Presence <u>and voting</u> at the Company’s shareholders’ meetings shall be calculated based on the number of shares.</p>	<p>Article 7 The presence at the Company’s shareholders’ meetings shall be calculated based on the number of shares.</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders’ Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>
<p>Article 8 The chairperson shall immediately declare the meeting open when the scheduled time is due and the attending shareholders represent a</p>	<p>Article 8 The chairperson shall immediately declare the meeting open when the scheduled time is due and the attending shareholders represent a</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders’</p>

Amended Articles	Current Articles	Description of the Amendment
<p>majority of the total number of outstanding shares. The chairperson may announce a postponement of the meeting if the shares present at the meeting do not constitute a quorum. No more than two postponements are allowed, and the total postponed time of such postponements shall not exceed one hour.</p> <p>Where the attending shareholders still represent less than <u>one-third of the total number of outstanding shares after two postponements, the chairperson may declare that the meeting is failed to be convened. In the event of a virtual shareholders' meeting, the Company shall also declare that the meeting is failed to be convened on the virtual shareholders' meeting platform.</u></p> <p>However, <u>if</u> the attending shareholders represent one-third or more of the total number of outstanding shares, a tentative resolution may be adopted by a majority vote of the attending shareholders, <u>and a notice of such tentative resolution and re-convention of a shareholders' meeting within one month shall be given to each shareholder. In the event of a virtual shareholders' meeting, shareholders who intend to attend the meeting online shall re-register with the Company.</u></p> <p>After the tentative resolution is adopted according to the procedure in the preceding paragraph, if the attending shareholders constitute a majority of the total number of outstanding shares prior to conclusion of the meeting, the chairperson may resubmit the tentative resolution to the <u>shareholders' meeting for resolution pursuant to Article 174 of the Company Act.</u></p>	<p>majority of the total number of outstanding shares. The chairperson may announce a postponement of the meeting if the shares present at the meeting do not constitute a quorum. No more than two postponements are allowed, and the total postponed time of such postponements shall not exceed one hour.</p> <p>Where the shares present at the meeting do not constitute a <u>quorum</u> after two postponements but the attending shareholders represent one-third or more of the total number of outstanding shares, a tentative resolution may be adopted by a majority vote of the attending shareholders. After the tentative resolution is adopted according to the procedure in the preceding paragraph, if the attending shareholders constitute a majority of the total number of outstanding shares prior to conclusion of the meeting, the chairperson may resubmit the tentative resolution to the <u>general</u> meeting for resolution pursuant to Article 174 of the Company Act.</p>	<p>Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>
Article 9	Article 9	Amended in reference

Amended Articles	Current Articles	Description of the Amendment
<p>Each share held by the Company’s shareholders is entitled to one voting right except for those whose rights are <u>restricted and</u> those which shall have no voting rights pursuant to <u>Paragraph 2, Article 179 of the Company Act.</u></p>	<p>Each share held by the Company’s shareholders is entitled to one voting right except for those which shall have no voting rights pursuant to Article 179 of the Company Act. <u>Where a shareholder is a government or an entity, its representative is not limited to one person, but the voting right of the shareholder shall be exercised and calculated based on the number of shares held by it.</u> <u>In case there are two or more representatives as described in the preceding paragraph, the voting right shall be jointly exercised by the representatives.</u></p>	<p>to the Sample Template of the Rules of Procedure for Shareholders’ Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>
<p>Article 11 The Company shall make audiovisual recording of the whole proceedings of shareholders’ meetings and retain the same for at least one year. <u>If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until conclusion of the lawsuit.</u> <u>In the event of a virtual shareholders’ meeting, the Company shall record and retain shareholders’ registration, enrollment, check-in, questions raised, votes cast and results of votes counted by the Company, and make audiovisual recording of the whole proceedings of the virtual meeting and provide it to the party appointed to handle virtual meeting matters in order to have it properly retained during the life of the Company.</u></p>	<p>Article 11 The Company shall make audiovisual recording of the whole proceedings of shareholders’ meetings and retain the same for at least one year.</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders’ Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>
<p>Article 14 <u>In the event of a virtual shareholders’ meeting, before the chairperson declares the meeting adjourned, if the virtual meeting platform or participation in the meeting online has been obstructed due to natural disasters, accidents</u></p>	<p>Article 14 (deleted)</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders’ Meetings for Companies Limited by Shares as revised</p>

Amended Articles	Current Articles	Description of the Amendment
<p><u>or other force majeure events for more than 30 minutes, the meeting shall be postponed to or resumed on another date within 5 days, and Article 182 of the Company Act shall not apply.</u></p> <p><u>For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the original shareholders' meeting online may not participate in the postponed or resumed meeting.</u></p> <p><u>For a meeting to be postponed or resumed pursuant to the first paragraph, the number of shares present and voting rights and rights of election exercised by the shareholders, who have registered to participate in the original shareholders' meeting online and have completed the check-in procedure but do not attend the postponed or resumed meeting, shall be counted in the total number of shares, number of voting rights and number of rights of election represented at the postponed or resumed meeting.</u></p> <p><u>During a postponed or resumed meeting held pursuant to the first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results or list of elected directors have been announced.</u></p> <p><u>When the Company convenes a hybrid shareholders' meeting and the virtual meeting cannot continue as described in first paragraph, if the total number of shares present at the meeting, after deducting those shares represented by the shareholders attending the shareholders' meeting online, still meets the quorum for convening a shareholders' meeting, the shareholders' meeting shall continue</u></p>		<p>by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>

Amended Articles	Current Articles	Description of the Amendment
<p><u>without postponing or resuming the same pursuant to the first paragraph.</u> <u>For a meeting to continue as described in the preceding paragraph, the shares represented by the shareholders participating in the shareholders' meeting online shall be counted in the total number of shares represented by the shareholders present at the meeting; provided, however, that those shareholders shall be deemed waiving voting rights on all proposals in the meeting agenda of that shareholders' meeting.</u></p>		
<p>Article 15 Unless approved by the chairperson, a shareholder or a proxy may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If a shareholder's speech violates the provision in the preceding paragraph or is beyond the scope of the subject, the chairperson may prevent the shareholder from speaking. <u>In the event of a virtual shareholders' meeting, shareholders participating in the meeting online may raise questions in writing on the virtual shareholders' meeting platform from the time the chairperson declares the meeting open until the time the chairperson declares the meeting adjourned. No more than two questions are allowed on the same proposal. Each question is limited to no more than 200 words. Paragraphs 1 and 2, Article 13 and Paragraph 2, Article 16 shall not apply.</u></p>	<p>Article 15 Unless approved by the chairperson, a shareholder or a proxy may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If a shareholder's speech violates the provision in the preceding paragraph or is beyond the scope of the subject, the chairperson may prevent the shareholder from speaking.</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders' Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>
<p>Article 16 <u>Where a shareholder is a government or an entity, its representative is not limited to one person.</u> Where an entity is appointed as a proxy to attend a</p>	<p>Article 16 Where an entity is appointed as a proxy to attend a shareholders' meeting, it may appoint only one representative to the meeting. Where a corporate shareholder</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders' Meetings for</p>

Amended Articles	Current Articles	Description of the Amendment
<p>shareholders' meeting, it may appoint only one representative to the meeting. Where a corporate shareholder appoints two or more representatives to a shareholders' meeting, only one representative may speak on the same proposal.</p>	<p>appoints two or more representatives to a shareholders' meeting, only one representative may speak on the same proposal.</p>	<p>Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>
<p>Article 20 When a meeting is in progress, the chairperson may consider the time and announce a break. <u>If a force majeure event occurs, the chairperson may decide that the meeting is temporarily suspended and announce another time to resume the meeting depending on the circumstances.</u> <u>Before the scheduled agenda (including extempore motions) is concluded, if the meeting venue is no longer available for continued use, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.</u> <u>A resolution may be adopted at a shareholders' meeting to postpone or resume the meeting within 5 days in accordance with Article 182 of the Company Act.</u></p>	<p>Article 20 When a meeting is in progress, the chairperson may consider the time and announce a break.</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders' Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>
<p>Article 22 Where a proposal has an amendment or an alternative, the chairperson shall decide the order of voting along with the original proposal. In the event that one of the proposal together with its amendment/alternative is adopted, the others are deemed to be rejected without further voting. <u>When the Company convenes a virtual shareholders' meeting, shareholders participating in the meeting online shall cast votes on proposals and elections on the virtual meeting platform after the chairperson declares the meeting open and complete the same before</u></p>	<p>Article 22 Where a proposal has an amendment or an alternative, the chairperson shall decide the order of voting along with the original proposal. In the event that one of the proposal together with its amendment/alternative is adopted, the others are deemed to be rejected without further voting.</p>	<p>Amended in reference to the Sample Template of the Rules of Procedure for Shareholders' Meetings for Companies Limited by Shares as revised by the official letter Tai-Cheng-Chih-Li-Zi No. 11100042501 issued by the Taiwan Stock Exchange on March 8, 2022</p>

Amended Articles	Current Articles	Description of the Amendment
<p><u>the chairperson declares that the voting session ends. Shareholders who cast votes beyond the time limit shall be deemed waiving voting rights.</u></p> <p><u>In the event of a virtual shareholders' meeting, votes shall be counted at once after the chairperson declares that the voting session ends, and results of votes and elections shall be announced and disclosed on the virtual shareholders' meeting platform.</u></p>		

Attachment 6

CyberTAN Technology Inc. List of Directors Concurrent Positions in Other Companies

Candidate type	Candidate name	Concurrent Positions in Other Companies
Director	Gwong-Yih Lee	Representative of the corporate director of MICROELECTRONICS TECHNOLOGY INC.
Director	Hank Hsieh	I Representative of the corporate director of MICROELECTRONICS TECHNOLOGY INC.

Appendix 1

CyberTAN Technology Inc.

June 24, 2020

Rules of Procedure for Shareholders' Meetings **(before amendment)**

- 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**

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: CyberTAN'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: CyberTAN 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: CyberTAN may make external endorsement and guarantees for business needs.

Chapter 2 Shares

Article 5: The total capital of CyberTAN shall be NT\$5 billion, divided into 500 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.

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.

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 may 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 assignment or issuance.

Article 6: CyberTAN'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.

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.

- 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: CyberTAN 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.

CyberTAN 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.

CyberTAN 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: CyberTAN may appoint one or a number of persons to the positions of Chief Executive Officer and President, respectively. Their appointment, discharge and remuneration shall be subject to Article 29 of the Company Act.

Chapter 6 Accounting Policy

Article 18: CyberTAN'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: 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 may 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.

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.

CyberTAN 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.

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. No distribution is required if the distributable earnings of the current year are less than 3% of the paid-in capital. Cash dividends shall account for no less than 10% of the bonuses to 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.
The 23rd amendment was on June 24, 2022.

CyberTAN Technology Inc.
Chairman: Gwong-Yih Lee

Appendix 3

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

1. As of April 29, 2023, the book closure starting date, total shares issued are 330,215,418 common shares, and the minimum shareholding of all the directors pursuant to Article 26 of Securities and Exchange Act shall be 13,208,616 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 29, 2023

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
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		10,035,348 shares