WISTRON CORPORATION 2022 ANNUAL GENERAL SHAREHOLDERS' MEETING MINUTES

Time:9:00a.m., June 17, 2022Venue:Chang Yung-Fa Foundation International Convention Center
(No. 11, Zhongshan S. Rd., Zhongzheng Dist., Taipei City, Taiwan, R.O.C.)

Total outstanding shares of Wistron Corporation: 2,844,333,050 shares. (Excluding no voting right shares of the Company Act 58,919,000 shares).

Total shares represented by shareholders present in person or by proxy: 1,613,074,802 shares

Percentage of outstanding shares held by shareholders present in person or by proxy: 56.71%

Directors present:	Simon Lin, Chairman, Chairman of the Board of Directors
	Robert Hwang, Vice Chairman,
	Jack Chen, Independent Director (Chair of Audit Committee)
	S.J. Paul Chien, Independent Director
	Christopher Chang, Independent Director
	Sam Lee, Independent Director
	Peipei Yu, Independent Director

Chairman: Simon Lin

Recorder: Steven Wang

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

Chairman's Address (omitted)

I. Report Items

- 1. Report the business of 2021. (Please refer to Attachment 1)
- 2. Audit Committee's Review Report. (Please refer to Attachment 2)
- 3. Report the compensation for employees and directors of 2021. (Please refer to Meeting Agenda)

II. Ratification Items and Discussion Items

ITEM 1: Ratification of the Business Report and Financial Statements of 2021

<u>Proposal</u>: Submission (by the BOD) of the Company's 2021 business report and financial statements for ratification.

Explanatory Notes:

- 1. The Company's business report and financial statements for the year 2021 (Attachment 1: including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flows), which have all been approved by Audit Committee and Board of Directors via resolution. (Please refer to Attachment 1)
- 2. Submission for ratification.

Resolution:

Voting results: Shares present at the time of voting: 1,613,073,802

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,216,671,721 (including 1,103,678,229 shares through e-voting)	75.43	2,227,481 (including 2,227,481 shares through e-voting)	0.13	0	0	394,174,600 (including 378,425,595 shares through e-voting)	

RESOLVED, that the above proposal be and hereby was approved as proposed.

ITEM 2: Ratification of the proposal for distribution of 2021 profits

Proposal: Submission (by the BOD) of the proposal for 2021 earnings distribution for ratification.

Explanatory Notes:

- The unappropriated retained earnings at the beginning of 2021 is NT\$3,783,822,840, after deducting the remeasurements of defined benefit obligation of NT\$81,478,397 and the changes in ownership interests in subsidiaries of NT\$130,624, then adding up the disposal of investments in equity instruments designated at fair value through other comprehensive income of NT\$117,225,305 and the share-based payment transaction NT\$528,000 and 2021 net profit of NT\$10,468,029,912 and set aside legal reserve of NT\$1,050,417,420 and special reserve of NT\$1,944,126,417, therefore the total amount of retained earnings available for distribution is NT\$11,293,453,199. The dividends and bonus proposed to be distributed to the shareholders shall be NT\$6,257,862,710 in cash (NT\$2.2 per share).
- 2. After the adoption of the resolution at the Shareholders' Meeting, the power with respect to setting the ex-dividend date and other relevant matters is reserved for the Chairman.
- 3. In the event that, before the ex-dividend date, the proposed earnings distribution plan is affected due to revisions to relevant laws or regulations, or upon the request of the competent authorities, or a change to the Company's common shares (i.e. repurchasing the Company's shares for transfer or cancellation, unsecured convertible bonds converting into common shares, capital increase by cash and capital increase by issuance of GDR, cancellation of part of Employee Restricted Stock Awards etc.), which results in changes in shareholders' allotment of cash dividend, it is proposed that the Chairman is authorized to duly adjust dividend payout rates.
- 4. Please refer to Attachment 3 for the Profit Appropriation Statement for 2021.
- 5. Submission for ratification.

Resolution:

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,221,314,991 (including 1,108,321,499 shares through e-voting)	75.71	1,218,878 (including 1,218,878 shares through e-voting)	0.08	0	0	390,539,933 (including 374,790,928 shares through e-voting)	24.21

Voting results: Shares present at the time of voting: 1,613,073,802

RESOLVED, that the above proposal be and hereby was approved as proposed.

- ITEM 3: Discussion of the issuance of new common shares for cash to sponsor the issuance of GDR and/or the issuance of new common shares for cash through public offering and/or the issuance of new common shares for cash through private placement and/or the issuance of new common shares for cash to sponsor the issuance of GDR through private placement.
- Proposal: Submission (by the BOD) of a proposal to approve the issuance of new common shares to sponsor the issuance of GDR, the issuance of new common shares through public offering, the issuance of new common shares through private placement and/or the issuance of new common shares to sponsor the issuance of GDR through private placement of up to 250 million common shares for capital increase in order to purchase overseas materials, or increase working capital, or repay bank loans or other needs for its future development and competitiveness enhancement.

Explanatory Notes:

1. Fund raising purpose and size:

For the purpose of fulfilling the funding needs of the Company to purchase overseas materials, or increase working capital, or repay bank loans or other needs for its future development and competitiveness enhancement, it is proposed to authorize the Board of Directors to issue up to 250 million common shares, depending on the market conditions and the Company's need, to choose appropriate timing and fund raising methods in accordance with the applicable laws and regulations, according to the following fund raising method and handling principles.

- 2. Fund raising methods and handling principles:
 - (1) Issuance of new common shares for cash to sponsor issuance of GDR
 - A. In accordance with the existing provisions of the "Disciplinary Rules for Securities Underwriters Assisting Issuing Company in the Offering and Issuance of Securities issued by the Taiwan Securities Association," the issue price of the new common shares for cash capital increase for the issuance of GDR may not be lower than the closing price of the Company's common shares on the Taiwan Stock Exchange or 90% of the average closing price of the common shares of the Company in one, three, or five business days prior to the pricing date after adjustment for any distribution of stock and cash dividends or capital teduction. In case of any changes to the relevant domestic laws, the pricing method shall be adjusted accordingly. In view of the severe short-term fluctuations in domestic market price, it is proposed to authorize the Chair to determine the final issue price, within the scope of the said requirement under the Disciplinary Rules, after negotiation with the lead underwriter depending on international capital markets, domestic market price and the overall book building situations, to improve the subscription of international investors, so the pricing method should be reasonable.
 - B. Upon the limit of 250 million common shares for the issuance of GDR through the issuance of new common shares by capital increase, the original shareholders' equity will be diluted by a maximum of 8.61%. The implementation of the fundraising plan will enhance the Company's competitiveness and benefit the shareholders; the determination of the issue price of the GDRs will be based on the fair trading price of common shares formed in the

domestic market. Existing shareholders may still be able to purchase common stock in domestic stock market at the price closing to the issue price of GDR without bearing the exchange risks and liquidity risks, and may take into account their interests.

- C. Except for 10% to 15% of new common shares shall be allocated for the employees' subscription in accordance with applicable law, it is proposed for the shareholders meeting to approve that the rights to the remaining 85% to 90% of the issuance shall be waived by the shareholders and shall be offered to the public under Article 28-1 of Securities and Exchange Act as the underlying shares of GDR to be sold. It is proposed to authorize the Chairman, depending on the market needs, to allot the new common shares not subscribed by employees of the Company as underlying shares of GDR.
- (2) Issuance of new common shares for cash in public offering
 - A. The par value of the new common shares to be issued per share is NT\$10. It is proposed to authorize the Chairman of the Company to coordinate with the underwriter(s) of the public offering to determine the actual issue price in accordance with the Taiwan Securities Association's Self-regulatory Rules Governing the Provision of Advisory Services by Underwriter Members to Issuing Companies for Offering and Issuing Securities and the market conditions and the issue price shall be reported to, and accepted by the regulatory authority before issuance.
 - B. It is proposed to authorize the Board to choose either of the following methods to sell the new shares in the public offering through the underwriter(s):
 - a. Except for 10% to 15% of the new shares must be offered to employees in accordance with Article 267, Paragraph I of the Company Act, it is proposed for the shareholders meeting to approve the pre-emptive rights to subscribe to the remaining shares to be waived by the shareholders in accordance with Article 28-1 of the Securities and Exchange Act and such remaining shares will be offered to the public via book building. It is proposed that any new common shares not subscribed by employees of the Company will be sold to the person(s) designated by the Chairman of the Company at the issue price.
 - b. Except for 10% to 15% of the new shares must be offered to employees in accordance with Article 267, Paragraph I of the Company Act, it is proposed that 10% of the new shares to be sold to the public through the underwriter(s) in accordance with Article 28-1, Paragraph 2 of the Securities and Exchange Act and the remaining shares will be subscribed to by the existing shareholders of the Company in accordance with their shareholding. It is proposed that any new common shares not subscribed by employees and shareholders of the Company will be sold to the person(s) designated by the Chairman of the Company at the issue price.
- (3) Issuance of new common shares for cash in private placement and/or issuance of new common shares for cash to sponsor issuance of GDR in private placement

A. The basis and rationale to determine the private placement price:

- a. The common stock price per share shall be set at no less than 85% of the reference price. The reference price is set as the higher of the following two basis prices:
 - (i) The simple average closing price of the common shares of the Company for either the one, three, or five business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.

- (ii) The simple average closing price of the common shares of the Company for the thirty business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.
- b. The pricing date, actual reference price, theoretical price, and actual issuance price are proposed to be authorized to the Board of Directors to determine within the range approved by the shareholders meeting, after taking into consideration the market status, objective conditions, and qualification of specific parties. Considering that the Securities and Exchange Act has set the restrictions on transfers of the privately placed securities for three full years, the price determination above shall be reasonable.
- B. The method to determine specific parties:

The strategic investors have the priority to be considered as specific parties for private placement if they may being qualified for the rules in Article 43-6, Securities and Exchange Act and other letters from government authorities and should also have direct or indirect benefit to the Company, and can recognize the Company's operating strategy. The company currently has not arranged the specific parties. It is proposed to authorize the Company's Board of Directors to determine the specific parties for private placement.

- C. The necessity of private placement:
 - a. The Company plans to invite strategic investors and strengthen competitiveness through private placement. Because of the restrictions on transfers for three full years, it is better to maintain a long-term relationship with strategic partners by such security issuance of private placement. And also considering the effectiveness and feasibility to raise capital, the Company proposes to raise capital through private placement, rather than public offering.
 - b. The amount of the private placement: up to 250 million common shares.
 - c. The use of proceeds and projected benefits of private placement: The Company plans to do private placement at one time or several times (no more than 3 times) based on market conditions and specific parties. The capital raised will be used to purchase overseas materials, or increase working capital, or repay bank borrowings or other needs for its future development. The private placement will expand the scale of operations and invite strategic investors and will strengthen our competitiveness, upgrade operating efficiency, and reinforce financial structure, which can benefit shareholders' equity.
- 3. Use of proceeds, schedule and projected benefit:

The Company plans to use the fund raising from capital increase to purchase overseas materials, or increase working capital, or repay bank borrowings or other needs for its future development. The fund raising plan will strengthen our competitiveness, upgrade operating efficiency, and reinforce financial structure, which can benefit shareholders' equity.

4. It is proposed to authorize the Board of Directors to determine, proceed or revise the issuance plan of new common shares to be issued to sponsor the GDR and the new common shares to be issued in public offering, new common shares in private placement and/or new common shares to sponsor issuance of GDR in private placement, including issue price, shares, terms and conditions, plan items, amount, record date, projected progresses and benefits, and any other item related to the issuance plan, based on market conditions. It is also proposed to authorize the Board of Directors to revise the issuance plan based on operation evaluation, environment changes or if receiving instructions from governmental authorities.

- 5. The new common shares to be issued to sponsor issuance of GDR, the new common shares to be issued in public offering, the new common shares in private placement and/or the new common shares to sponsor issuance of GDR in private placement will be issued in scripless form. However the new common shares in private placement and the new common shares to sponsor issuance of GDR are subject to the selling restrictions within three years after the delivery date under Article 43-8 of the Securities and Exchange Act, the new common shares to be issued to sponsor the GDR and the new common shares to be issued in public offering, new common shares in private placement and new common shares to sponsor issuance of GDR in private placement and new common shares to sponsor issuance of GDR in private placement and new common shares to sponsor issuance of GDR in private placement will have the same rights and obligations as the Company's existing issued and outstanding common shares.
- 6. It is proposed to authorize the Chairman or the Chairman's designee, on behalf of the Company, to handle all matters relating to, and sign all agreements and documents in connection with, issuance of new common shares to sponsor issuance of GDR and/or issuance of new common shares in public offering and/or issuance of new common shares in private placement and/or issuance of new common shares to sponsor issuance of GDR in private placement.
- 7. The Board is authorized to handle all matters which are not addressed herein in accordance with the applicable laws and regulations.
- 8. Please discuss.

Resolution:

Voting results: Shares present at the time of voting: 1,613,073,802

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,080,499,675 (including 1,035,399,892 shares through e-voting)		44,611,633 (including 44,580,106 shares through e-voting)	2.77	0	0	487,962,494 (including 404,351,307 shares through e-voting)	30.25

RESOLVED, that the above proposal be and hereby was approved as proposed.

ITEM 4: Discussion of amendments to the "Articles of Incorporation"

Proposal: Submission (by the BOD) of a proposal to amend certain parts of the Company's "Articles of Incorporation."

Explanatory Notes:

- 1. In order to comply with the regulations update, it is proposed to make amendments to the "Articles of Incorporation."
- 2. Please discuss.

Items	Original Version	Amended Version	Reason
Article 8	The shareholders' meetings of the	The shareholders' meetings of the	In order to
	Company are divided into ordinary	Company are divided into ordinary	comply with the
	shareholders' meetings and	shareholders' meetings and	regulations
	extraordinary shareholders'	extraordinary shareholders'	update.
	meetings. The ordinary	meetings. The ordinary	
	shareholders' meeting will be duly	shareholders' meeting will be duly	
	convened within six months	convened within six months	
	following the close of each fiscal	following the close of each fiscal	
	year in accordance with laws and	year in accordance with laws and	
	regulations. Extraordinary	regulations. Extraordinary	
	shareholders' meetings may be	shareholders' meetings may be	
	convened when necessary in	convened when necessary in	
	accordance with laws and	accordance with laws and	
	regulations.	regulations.	
		The shareholders' meeting can be	
		held by means of visual	
		communication network or other	
		methods promulgated by the central	
		competent authority.	
		In case a shareholders' meeting is	
		proceeded via visual	
		communication network, the	
		shareholders taking part in such a	
		visual communication meeting	
		shall be deemed to have attended	
A (: 1 00		the meeting in person.	
Article 20	The 22 rd amon days at most 1		Correspondence
	The 23^{rd} amendment was made on Univ 20, 2021	The 23 rd amendment was made on	to the amendment date.
	July 20, 2021.		amendment date.
	July 20, 2021.	July 20, 2021. The 24 th amendment was made on June 17, 2022.	amendme

Resolution:

Voting results: Shares present at the time of voting: 1,613,073,802

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,162,698,280 (including 1,049,704,788 shares through e-voting)	72.08	28,743,335 (including 28,743,335 shares through e-voting)	1.78	0	0	421,632,187 (including 405,883,182 shares through e-voting)	26.14

RESOLVED, that the above proposal be and hereby was approved as proposed.

ITEM 5: Discussion of amendments to the "Rules and Procedures of Shareholders' Meeting"

Proposal: Submission (by the BOD) of a proposal to amend certain parts of the Company's "Rules and Procedures of Shareholders' Meeting."

Explanatory Notes:

- 1. In order to comply with the regulations update, it is proposed to make amendments to the "Rules and Procedures of Shareholders' Meeting." Please refer to Attachment 4 for the comparison between the original and the amendments.
- 2. Please discuss.

Resolution:

Voting results: Shares present at the time of voting: 1,613,073,802

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,162,622,216 (including 1,049,628,724 shares through e-voting)	72.07	28,791,972 (including 28,791,972 shares through e-voting)	1.79	0	0	421,659,614 (including 405,910,609 shares through e-voting)	26.14

RESOLVED, that the above proposal be and hereby was approved as proposed.

ITEM 6: Discussion of amendments to the "Procedures of Asset Acquisition and Disposal"

<u>Proposal</u>: Submission (by the BOD) of a proposal to amend certain parts of the Company's "Procedures of Asset Acquisition and Disposal."

Explanatory Notes:

- 1. In order to comply with the regulations update and the operational needs, it is proposed to make amendments to the "Procedures of Asset Acquisition and Disposal." Please refer to Attachment 5 for the comparison between the original and the amendments.
- 2. Please discuss.

Resolution:

Voting results: Shares present at the time of voting: 1,613,073,802

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
1,191,836,117 (including 1,078,842,625 shares through e-voting)	73.89	1,146,066 (including 1,146,066 shares through e-voting)	0.07	0	0	420,091,619 (including 404,342,614 shares through e-voting)	26.04

RESOLVED, that the above proposal be and hereby was approved as proposed.

III. Extemporary Motion: None.

IV. Meeting Adjourned: 10:13 a.m., June 17, 2022.

Wistron Corporation Business Report

In the year of 2021, the globe is still learning to strive against the COVID and try to coexist with the corona virus. The epidemic brings dramatic changes to the enterprises and the individuals all around the world, impacting the lifestyles and work patterns, which reflect the demand and supply in the market unceasingly. The severe situation of insufficient supply of key components and unsmooth transportation remains the same. Under all these challenges, Wistron still manage to maintain businesses growth in several sectors, e.g. laptops, display products, keyboard modules, and enterprise products. With the rising awareness of environmental sustainability, the green energy renewable product line also accomplishes a brilliant performance.

Hereby, I would like to briefly summarize Wistron's 2021 business results, business plan for 2022, and the company's future development strategy.

2021 Financial and Operation Results

Wistron's annual consolidated revenue of 2021 reached NT\$862.1 billion, with growth rate of 2%. Gross profit margin was 5.9%, consolidated operating profit was NT\$16.375 billion, consolidated pre-tax profit was NT\$19.234 billion, with the consolidated operating profit rate of 1.9%. Net profit after tax attributable to owners of parent was NT\$10.468 billion, with EPS NT\$3.76. In 2021 among our product lines, laptops, display, smart devices and enterprise products enjoyed growth, while the rest of the main product lines either remained at the same level or experienced a decline.

Sustainable Development and CSR

For three consecutive years (5th to 7th round), Wistron has been recognized by the top 5% of corporate governance evaluations. In 2011, we won the Best Employer Award in Asia, awarded by HR Asia, rating A of MSCI ESG, and rating A- "Leadership level" of Climate Change Rating by CDP Carbon Disclosure Project, and also selected into "FTSE4Good Taiwan Sustainability Index". In addition, Wistron actively participates in the international evaluation of Dow Jones Sustainability Index (DJSI), and won S&P Global Bronze Class and S&P Global Industry Mover in the Computers & Peripherals and Office Electronics industry sector.

2022 Business and Operation Focus

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Since the restructuring in 2019, the operating model of the three business entities (Wistron Technology, Wistron Intelligence, and New Business) has been developed stably and firmly, which is reflected in agile efficiency and diversified operations. Along with the concept of sustainability, this year we will focus on five major business directions, described as follows:

(1) Global Strategy Optimization

In response to the rapid changes of customer demand and environmental situation, we strategically integrate multi-location resources and local advantages of global sites to optimize cost and efficiency management. Vietnam site has completed construction and put into production, Mexico site has begun the expansion, expected to be completed this year. India and Malaysia plant maintains normal operations despite the impact of the epidemic.

(2) Proactively Develop New Technologies and Products

In recent years, we invested in high-speed graphics chip accelerator cards and servers, expected to achieve rapid and significant growth with the trend of artificial intelligence. In the bullish situation of Internet of Vehicles (IoV) and new energy vehicles, we also actively investing in the automotive electronic modules and display markets. Wistron has obtained patent rights in many major economies around the world, and was selected as one of the top 100 innovative institutions in the world by Clarivate Analytics for the first time.

(3) New Business Investment and Development

Keeping eyes on the new-generation business models and innovative enterprise value, our new business focus on industries such as enterprise online learning, smart medical care, 5G+AI applications and SaaS platform for manufacturing industry. We pay attention to talent cultivation and team learning, introduce digital management, continue to optimize platform services and user experience value, and provide differentiated services and present value innovation.

(4) Reinforce Digital Transformation

Over the years, we have actively introduced digital technology and artificial intelligence into daily operations, in order to optimize all aspects of internal systems. Now we are more committed for digital transformation implementation of all sites to achieve globally consistency and synchrony in operation management. The Kunshan plant, which mainly manufacture digital AloT Devices (smart Internet of Things devices), was selected as the WEF World Economic Forum Lighthouse

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Factory. This honor represents a key milestone in promoting digital transformation with cuttingedge technology.

(5) Enhancing ESG Visibility and Competitiveness

Taking environmental protection, social integration, corporate governance and innovative value (ESGI) as the four major topics of sustainable development, we gradually establish a complete and differentiated sustainable development strategy, and formulate short, medium and long-term action plans for various indicators and goals. Through regular review of implementation results, we could deepen sustainable management actions and implement the commitment to sustainable development.

Outlook for the Future

With the vision of "innovative and sustainable", Wistron officially initiates the third decade and enters the next stage. Looking forward to accelerating the global deployment, strengthening R&D of new technologies, reinforce digital transformation and introducing AI capability, we are committed to implementing the company's four core values: **customer focus, integrity, innovation and** sustainability. We will integrate internal resources and external partners cooperation, develop new business models, and continue to pursue profitable growth.

Thanks to all shareholders for all your support and encouragement to Wistron over the years. The management team and all employees of Wistron will continue to work hard to create maximum value for the company and shareholders.

Chairman: Simon Lin

President: Jeff Lin and David Shen

Controller: Stone Shih

Independent Auditors' Report

To the Board of Directors of Wistron Corporation: **Opinion**

We have audited the parent company only financial statements of Wistron Corporation ("the Company"), which comprise the balance sheets as of December 31, 2021 and 2020, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2021 and 2020, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audit of the parent company only financial statements in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants, and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

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

1. Provision of sales return and allowance (current refund liability)

Please refer to Note 4(r) "Revenue from contracts with customers" for accounting policy, and Note 6(u) for the relevant disclosures for revenue recognition to the financial statements.

Description of the key audit matter

The Company is a listed company influencing the public interest, and its financial performance is highly expected by the investors. Therefore, the revenue recognition has been identified as a key audit matter.

How the matter was addressed in our audit

Our principal audit procedures included testing the Company's controls surrounding the revenue recognition and cash collection for key manual and system based controls, tracing general ledger to sales systems and reconciling the differences; understanding the types of revenue, contract provisions and transaction terms to evaluate the accuracy of the timing of revenue recognition; and assessing the appropriateness in applying accounting policies to revenue recognition process.

2. Inventory valuation

Please refer to Note 4(g) "Inventory" for accounting policy, Note 5(a) for accounting assumption and estimation uncertainty of inventory and Note 6(g) for the disclosure of the valuation of inventory to the financial statements.

Description of the key audit matter

Inventories are stated at the lower of cost or net realizable value. The rapid development of technology and the advance of new electronic products can have a significant impact on market demand, which may lead to product obsolescence that will affect the cost of inventory to be higher than its net realizable value. Consequently, the valuation of inventories has been identified as another key audit matter.

How the matter was addressed in our audit

In relation to the key audit matter above, our audit procedures included the examining the inventory aging report, analyzing the variation in inventories, and evaluating the selling price used for the Company's inventory valuation and the changes on fair values of the inventories subsequently; selecting samples to assess the reasonableness of the net realizable values by comparing them to the original documents; as well as considering the adequacy of the Company's disclosure in this area.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- 1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- 5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Ya-Ling Chen and Chia-Chien Tang.

KPMG

Taipei, Taiwan (Republic of China) March 16, 2022

Notes to Readers

The accompanying parent company only financial statements are intended only to present the financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and parent company only financial statements, the Chinese version shall prevail.

Parent Company Only Balance Sheets

December 31, 2021 and 2020

(Expressed in Thousands of New Taiwan Dollars)

		Decembe	December 31, 2021		December 31, 2020	0			Decemb	December 31, 2021		December 31, 2020	120
	Assets	Amount	1	% Amount		0/0		Liabilities and Equity	Amount	1	%	Amount	%
	Current assets:						0	Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	S 3,46	3,463,976	1 3,9	3,907,196	-	2100	Short-term loans (notes 6(m)(aa))	\$ 83,1	83,144,342	22	67,173,137	20
1110	Current financial assets at fair value through profit or loss (note 6(b))		9,004	- 2	227,834		2120	Current financial liabilities at fair value through profit or loss (note 6(b))		28,058		8,577	r
1136	Current financial assets at amortized cost, net (note 6(c))	1,40	1,404,046			-	2130	Current contract liabilities (note 6(u))	2,2	2,283,411	1	1,735,880	-
1170	Note and trade receivables, net (notes 6(e)(u))	57,03	57,038,198	15 51,5	51,569,866	16 2	2170	Note and trade payables	38,2	38,241,635	10	40,633,266	12
1180	Trade receivable-related parties (notes 6(e)(u) and 7)	167,08	167,085,792	14 130,6	30,624,237	10 2	2180	Trade payable-related parties (note 7)	118,0	118,092,833	31	89,464,575	27
1210	Other receivables-related parties (notes 6(f) and 7)	3,01	3,013,206	1 3,5	3,526,025	1	2220	Other payables-related parties (note 7)	20	813,516		953,995	ī
1220	Current tax assets	11	122,509		19,967	-	2280	Current lease liabilities (notes 6(n)(aa))		291,158		193,487	÷.
130X	Inventorics (note 6(g))	32,36	32,368,017	9 24,8	24,867,124	1	2322	Current portion of long-term loans (notes 6(m)(aa))	1	1,218,360			×.
1460	Non-current assets classified as held for sale (note 6(h))			- 12,0	12,018,229	4	2365	Current refund liability (note 6(u))	10,4	10,434,341	с	9,560,522	3
1470	Other current assets (notes 6(f)))	5.31	5,310,758	1 4,1	4,192,805	-1	2399	Other current liabilities	20,3	20,311,358	S	22,697,262	-
	Total current assets	269,815,506		71 230,9	230,953,283	20		Total current liabilities	274.8	274,859,012	72	232,420,701	2
	Non-current assets:						~	Von-current liabilities:					
1517	Non-current financial assets at fair value through other comprehensive		0.000	-	107 66	CI	2540	Long-term loans (notes 6(m)(aa))	23.2	23,237,238	9	20,332,308	9
	Income (note o(d))	0.4			4, /201		2570	Deferred tax liabilities (note 6(g))	2,8	2,833,385	-	2,721,023	-
1550	Equity-accounted investees (note 6(h))	92,17		24 80,0	80,060,468	54	2580	Non-current lease liabilities (notes 6(n)(aa))	1	1,274,736		285,193	ī
1600	Property, plant and equipment (notes 6(i) and 7)	6,40	6,495,454	2 6,1	6,184,970	2	2600	Other non-current liabilities (notes 6(p)(aa))	1	1.290,844		1.636.651	-
1755	Right-of-use assets (note 6(j))	1,85	1,854,421	1 4	481,232			Total non-current liabilities	28.0	28,636,203	1	24,975,175	~
1780	Intangible assets (note 6(k))	38	882,987	. 8	813,574			Total liabilities	303 2	303 495 215	1 8	257 395 876	78
1840	Deferred tax assets (note 6(q))	5,02	5,036,971	1 5,2	5,256,727	6	ι. Η	Equity (notes 6(d)(r)(s)) :			1		1
1900	Other non-current assets (notes 6(l) and 8)	5	579,081	4	477,798	ۍ ار	3110	Ordinary shares	29.(29,032,521	80	28,406,121	6
	Total non-current assets	111.596.647		29 98.0	98,008,370	8	3200	Capital surplus	28,8	28,834,524	8	25,760,011	8
						5	3300	Retained earnings	31,(31,098,687	80	26,853,167	8
						с С	3400	Other equity	(6)	(9,441,535)	(3)	(7,846,263)	(3)
						ŝ	3500	Treasury shares	(1.6	(1.607,259)	-	(1,607,259)	•
								Total equity	77.	77,916,938	21	71,565,777	33
	Total assets	\$ 381,412,153	2,153 1	100 328,961,653		100	F	Total liabilities and equity	\$ 381,	381,412,153	<u>8</u>	328,961,653	00

Parent Company Only Statements of Comprehensive Income

For the years ended December 31, 2021 and 2020

(Expressed in Thousands of New Taiwan Dollars, except for earnings per common share)

			2021		2020	
			Amount	%	Amount	%
4000	Net revenues (notes 6(u) and 7)	S	670,440,580	100	687.686.152	100
5000	Cost of sales (notes $6(g)(i)(j)(k)(n)(p)(s)(w)$, 7 and 12)		650,976,729	97	666,864,786	97
5900	Gross profit	_	19,463,851	3	20,821,366	3
5910	Realized (unrealized) profit from sales		192,083	-	(146,080)	
5950	Net gross profit		19,655,934	3	20,675,286	3
6000	Operating expenses (notes $6(c)(f)(i)(j)(k)(n)(p)(s)(w)$, 7 and 12):					
6100	Selling		3,300,880	-	2,915,782	-
6200	Administrative		3,455,148	1	2,527,625	-
6300	Research and development		14,671.035	2	13,564,223	2
0500	Total operating expenses		21,427,063	3	19,007,630	2
6900	Operating income		(1,771,129)	-	1,667,656	1
7000	Non-operating income and expenses (notes 6(h)(l)(n)(o)(v)(x), 7 and 12):					
7100	Interest income		74,049	-	81,898	-
7010	Other income		224,836	-	118,941	-
7020	Other gains and losses		257,314	-	23,097	-
7020	Finance costs		(970,365)	-	(1,270,967)	-
7070	Recognized share of subsidiaries, associates and joint ventures accounted for					
7070	equity method		12,948,376	2	8,041,587	1
	Total non-operating income and expenses		12,534,210	2	6,994,556	1
7900	Profit before tax		10,763,081	2	8,662,212	2
7950	Less: Income tax expenses (benefit) (note 6(q))		295,051	-	(19,550)	
8200	Net profit		10,468,030	2	8,681,762	2
8300	Other comprehensive income (notes 6(h)(p)(q)(r)(x))					
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	Losses on remeasurements of defined benefit plans		(109,843)	-	(250,843)	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair					
	value through other comprehensive income		(232,514)	-	(121,421)	-
8330	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	;	649,709		69,763	-
8349	Less: Income tax related to components of other comprehensive income that will		13,592		(2,345)	
	not be reclassified to profit or loss	-	293,760	<u> </u>	(300,156)	
8360	Components of other comprehensive income (loss) that will be reclassified to	-	295,760	<u> </u>	(300,130)	
	profit or loss					
8361	Exchange differences on translation of foreign financial statements		(2,094,753)	(1)	(3,878,882)	(1)
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		(118,726)	-	320,170	-
8399	Less: Income tax related to components of other comprehensive income that will					
	be reclassified to profit or loss	-		-		
		2	(2,213,479)	Sec. Sec.	(3,558,712)	(1)
	Other comprehensive income		(1,919,719)	(1)	(3,858,868)	(1)
8500	Total comprehensive income	\$_	8,548,311		4,822,894	
	Earnings per share (in dollars) (note 6(t))	1000				
9750	Basic earnings per share	S_	3.76		3.10	
9850	Diluted earnings per share	S	3.64		3.03	

See accompanying notes to parent company only financial statements.

Statements of Changes in Equity

For the years ended December 31, 2021 and 2020

(Expressed in Thousands of New Taiwan Dollars)

	Share capital			Retained carnings	arnings			Other equity	quity			
×	Ordinary	Capital	, and Trecentive	Special	Unappropriated retained	E E	Exchange 1 differences on translation of foreign financial estatements	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Deferred compensation arising from issuance of restricted larves	Total	Treasury shares	Total equity
Balance at January 1. 2020	\$ 28.406.121	872	8.470.524	4,128,234	11,799,957	24,398,715	(2,952,181)	943)	-	(3.536.124)		73.950,584
Net profit				I	8,681,762	8.681.762	•		.			8,681,762
Other comprehensive income					(208,765)	(208.765)	(3.573,602)	(76,501)		(3.650.103)		(3,858,868)
Total comprehensive income				,	8,472,997	8,472,997	(3,573,602)	(76,501)		(3,650,103)	,	4,822,894
Appropriation and distribution of retained earnings:												
Legal reserve		,	680,077		(680,077)	,	,	,	,		•	×
Special reserve	•	•	•	(592,110)	592,110	•	r.		•		ı	
Cash dividends	2	1		,	(5,681,224)	(5,681,224)	1	x	,		,	(5,681,224)
Changes in equity of associates and joint ventures accounted for using												
equity method	,	(27,576)		,	6,872	6,872	ı			,	,	(20,704)
Purchase of treasury shares	ï	•	•		,		ł		•	ı.	(1,607,259)	(1,607,259)
Changes in ownership interests in subsidiaries		(15,028)			(4,487)	(4,487)	i			•	•	(19,515)
Share-based payment transactions	,	1,118,242					,		(999,742)	(999,742)	•	118,500
Disposal of investments in equity instruments designated at fair value												
through other comprehensive income		ł	•		(339,706)	(339,706)		339,706		339,706	,	,
Others		2,501										2,501
Balance at December 31, 2020	28,406,121	25,760,011	9,150,601	3,536,124	14,166,442	26,853,167	(6,525,783)	(320,738)	(999,742)	(7,846,263)	(1,607,259)	71,565,777
Net profit	•	•			10,468,030	10,468,030			•	•	¢	10,468,030
Other comprehensive income	•	•			(81,478)	(81,478)	(2,216,978)	378,737		(1,838,241)		(1,919,719)
Total comprehensive income		,			10,386,552	10.386.552	(2.216.978)	378,737		(1,838,241)		8,548,311
Appropriation and distribution of retained earnings:												
Legal reserve			813,568		(813,568)		·	51		•	i	r
Special reserve		1	•	3,310,397	(3,310,397)	•	1		,	•	•	•
Cash dividends		ł	•		(6,258,655)	(6.258,655)	•	E		8	i	(6,258,655)
Changes in equity of associates and joint ventures accounted for using												
equity method	•	349,390	•				ć				ï	349,390
Changes in ownership interests in subsidiaries	ł	(13,657)	•		(130)	(130)	,		,		•	(13,787)
Partial disposal of the investment in the subsidiary	ï	3,354,164	•				11,335	4	,	11,339	•	3,365,503
Share-based payments transactions	626,400	(626,400)			528	528	•		348,855	348,855		349,383
Disposal of investments in equity instruments designated at fair value												
through other comprehensive income	e	c	6		117,225	117,225	•	(117,225)		(117,225)	•	
Others		11,016		4		•						11,016
Balance at December 31, 2021	S 29,032,521	28,834,524	9,964,169	6,846,521	14,287,997	31,098,687	(8,731,426)	(59,222)	(650,887)	(9,441,535)	(1,607,259)	77,916,938

Parent Company Only Statements of Cash Flows For the years ended December 31, 2021 and 2020

(Expressed in Thousands of New Taiwan Dollars)

Profit before its 5 10,273.081 8,662.212 Adjustments Composition profit 1,031,497 652,187 Adjustments Composition expense 275,504 241,840 Repreted credit loss 218,246 (122,216) Depresention expense 114,8453 (13,8453) Depresention expense 1 3,077 Case on disposed of movements 1,654 3,495 Other investment loss (gams) 1,654 3,495 Descense (increase) in male supernear inclusin loss and guarantee deposits (12,217,037) (12,217,037) Changes in operning assets and liabilities: (12,217,037) (13,219,997) (13,219,997) Changes in operning assets and liabilities: (12,217,031) (13,212,997) (13,227,910) Changes in operning assets		2021	2020
Adjustments to reconcile profit 101,107 92,156 92,156 Depreted credit loss 23,156 32,156 32,156 Depreted credit loss 23,156 32,156 32,156 Depreted credit loss 21,256 32,156 32,156 Depreted credit loss 21,256 32,156 32,156 Depreted credit loss 21,256 32,156 32,257 Depreted credit loss 21,257 (6,0,1537) (6,0,1537) Compensation cost arising from haus hand payments (12,457,370) (6,0,1537) (7,198) Property, plant and equipment realisatified ar opense - 3,307 (12,257) <td>Cash flows used in operating activities: Profit before tax</td> <td>\$10,763,081</td> <td>8,662,212</td>	Cash flows used in operating activities: Profit before tax	\$10,763,081	8,662,212
Depresition exponse 1,031,497 552,167 Autorization exponse 23,504 32,504 Net loss (gain) on financial asset on tabilities at fair value through profit or loss 218,246 (122,216) Division in some 201,353 118,306 (122,216) Division in some 348,353 118,500 083,476) 083,020 Compension cost arising from shore-based payments 348,353 118,500 083,476) 083,020 Compension cost arising from shore-based payments 348,453 118,500 13,007 Property, plant and equipment relassified a expenses - - 4,003 Compension cost arising from shore-based payments 16,54 32,007 10,027 Conse and plant of its cost arising from lones and guarantee deposits 16,307 10,027 10,025 Conse and friction loss arising assets and and guarantee deposits 10,037 10,025 Conse in expension in table receivables (5,468,273) 17,346,740 27,702,673 Decrease (increase) in table receivables related parties (12,027,201) 10,0250 27,702,673 Decrease (increa	Adjustments:		
Amortization expense 275,567 244,800 Despected Craft locs 23,156 122,107 Process (increase) 273,055 142,009 Interest income (74,049) (61,855) Despect income (74,049) (61,855) Despect income (74,049) (61,855) Despect income (74,049) (61,855) Despect income (74,049) (61,855) Compression income (74,049) (61,855) Despect income (74,049) (61,855) Compression income (74,049) (61,855) Compression income (74,049) (61,457) Other income (74,049) (61,457) Other income (74,049) (61,457) Other income (74,049) (74,049) Other income (74,049) (7		1 031 497	652 197
Expected cerdit loss 23,136			
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	Cash and cash equivalents at end of year	»3,463,976	3,907,196

See accompanying notes to parent company only financial statements.

Independent Auditors' Report

To the Board of Directors of Wistron Corporation: **Opinion**

We have audited the consolidated financial statements of Wistron Corporation and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of December 31, 2021 and 2020, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2021 and 2020, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context 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 these matters.

1. Income recognition

Please refer to Note $4(\mathbf{r})$ "Revenue from contracts with customers" for accounting policy, and Note 6(z) for the relevant disclosures for revenue recognition to the financial statements.

Description of key audit matter

The Group is a listed company influencing the public interest, and it's financial performance is highly expected by the investors. Therefore, the revenue recognition has been identified as a key audit matter.

How the matter was addressed in our audit

Our principal audit procedures included testing the Group's controls surrounding the revenue recognition and cash collection for key manual and system based controls, tracing general ledger to sales systems and reconciling the differences; understanding the types of revenue, contract provisions and transaction terms to evaluate the accuracy of the timing of revenue recognition; and assessing the appropriateness in applying accounting policies to revenue recognition process.

2. Inventory valuation

Please refer to Note 4(h) "Inventory" for accounting policy, Note 5 for accounting assumption and estimation uncertainty of inventory and Note 6(g) for the disclosure of the valuation of inventory to the consolidated financial statements.

Description of key audit matter

Inventories are stated at the lower of cost or realizable value. The rapid development of technology and the advance of new electronic products can have a significant impact on market demand, which may lead to product obsolescence that will affect the cost of inventory to be higher than its net realizable value. Consequently, the valuation of inventories has been identified as another key audit matter.

How the matter was addressed in our audit

In relation to the key audit matter above, our audit procedures included the examining the inventory aging report, analyzing the variation in inventories, and evaluating the selling price used for the Company's inventory valuation and the changes on fair values of the inventories subsequently; selecting samples to assess the reasonableness of the net realizable values by comparing them to the original documents; as well as considering the adequacy of the Company's disclosure in this area.

Other Matter

Wistron Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2021 and 2020, on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- 1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- 3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- 5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Ya-Ling Chen and Chia-Chien Tang.

KPMG

Taipei, Taiwan (Republic of China) March 16, 2022

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

Consolidated Balance Sheets

(Expressed in Thousands of New Taiwan Dollars) December 31, 2021 and 2020

And matrix there are the special fibratic field of the art design of the design of the field of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the art design of the field of the field of the field of the field of the field of the field of the fie	%		05 24	- 10	36 1	41 27	- [5	34 -	51 8	- 16		13	58 11	89 73		83 1	08 5	61 1	13	- 50	77 7	66 80		21 7	11 6	67 6	63) (2)	- 65	11 11	02 3	79 20	
And matrix there are the special fibratic field of the art design of the design of the field of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the field of the art design of the design of the art design of the field of the field of the field of the field of the field of the field of the fie	Amount %		1.02,040,20	23,00	4,040,4	113,854,54	836,3	30,7	33,662,8	1,674,3	e	9,560,5	47,976,4	313,699,4		4,991,7	20,332,3	2.963.6	1,122.9	1.786.2	31,196.8	344,896,3		28,406,1	25,760,0	26,853,1	(7,846,2	(1,607,2	71,565,7	12,360,3	83,926,0	State Street Str
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $			56	,	-	34		1	•		•	сі	~	74		cı.	ŝ	•	•	·	-	81		9	9	9		۰İ	16	[]	19	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Amount		140,899,659	28,954	5,656,399	167,293,973	1,010,591	79,504		1,684,637	1,218,360	10,918,128	36,793,154	365,583,359		9,436,448	23,237,238	3,053,770	1,991,385	1,510,827	39,229,668	404,813,027		29,032,521	28,834,524	31,098,687	(9,441,535)	(1,607,259)	77,916,938	14,567,841	92,484,779	
Asset Asset Anometication $T_{\rm eff}$ T			s										ļ	I														1		1		
Assts Assts <t< td=""><td></td><td>Current liabilities:</td><td>Short-term loans (notes 6(q)(af))</td><td>Current financial liabilities at fair value through profit or loss (note 6(b))</td><td>Current contract liabilities (note 6(z))</td><td>Notes and trade payables</td><td>Trade payables-related parties (note 7)</td><td>Other payables-related parties (note 7)</td><td>Liabilities related to non-current assets classified as held for sale (note 6(k))</td><td>Current lease liabilities (notes 6(s)(af) and 7)</td><td>Current portion of long-term loans (notes 6(q)(at))</td><td>Current refund liability (note 6(z))</td><td>Other current liabilities (note 6(ab))</td><td>Total current liabilities</td><td>Non-current liabilities:</td><td>Bonds payable (notes 6(r)(af))</td><td>Long-term loans (notes 6(q)(af))</td><td>Deferred tax liabilities (note 6(v))</td><td>Non-current lease liabilities (notes 6(s)(af) and 7)</td><td>Other non-current liabilities (notes 6(u)(af))</td><td>Total non-current liabilities</td><td>Total liabilities</td><td>Equity attributable to owners of parent (notes 6(d)(w)(x)):</td><td>Ordinary shares</td><td>Capital surplus</td><td>Retained earnings</td><td>Other equity</td><td>Treasury shares</td><td>Total equity attributable to owners of parent</td><td>Non-controlling interests (notes 6(l)(w))</td><td>Total equity</td><td></td></t<>		Current liabilities:	Short-term loans (notes 6(q)(af))	Current financial liabilities at fair value through profit or loss (note 6(b))	Current contract liabilities (note 6(z))	Notes and trade payables	Trade payables-related parties (note 7)	Other payables-related parties (note 7)	Liabilities related to non-current assets classified as held for sale (note 6(k))	Current lease liabilities (notes 6(s)(af) and 7)	Current portion of long-term loans (notes 6(q)(at))	Current refund liability (note 6(z))	Other current liabilities (note 6(ab))	Total current liabilities	Non-current liabilities:	Bonds payable (notes 6(r)(af))	Long-term loans (notes 6(q)(af))	Deferred tax liabilities (note 6(v))	Non-current lease liabilities (notes 6(s)(af) and 7)	Other non-current liabilities (notes 6(u)(af))	Total non-current liabilities	Total liabilities	Equity attributable to owners of parent (notes 6(d)(w)(x)):	Ordinary shares	Capital surplus	Retained earnings	Other equity	Treasury shares	Total equity attributable to owners of parent	Non-controlling interests (notes 6(l)(w))	Total equity	
Asset Asset Asset Asset Asset Asset Asset Asset Current assets Cash and cash equivalents (core 6(a)) Cash and cash equivalents (core 6(b)) 5 7(1:54:24) 1 4(05):66 Current financial assets at fair value through profit or less (note 6(b)) 1.2068:449 3 14:06:566 Current financial assets at fair value through profit or less (note 6(b)) 1.3389 - 14:06:566 Current financial assets at fair value through profit or less (note 6(b)) 1.61,731 2 1:27:226,803 Other receivables-related parties (notes 6(c) and 7) 1.366 - 1:4.06:566 - Other receivables- net (notes 6(c)) 1.3389 - 1:4.06:566 - - Other receivables- net (note 6(b)) 1.3389 - 1:4.06:566 - - - Other rement asset olassified as held for sat, and (note 6(k)) 0 - - - - - - - - - - - - - - - - - - - <td< td=""><td>1.81</td><td></td><td></td><td>3 2120</td><td>- 2130</td><td></td><td>- 2180</td><td>- 2220</td><td>- 2260</td><td></td><td>11 2322</td><td>3 2365</td><td></td><td></td><td></td><td>2530</td><td>1 2540</td><td>2 2570</td><td>9 2580</td><td>1 2600</td><td></td><td>c1</td><td>-1</td><td></td><td>3200</td><td>3300</td><td>3400</td><td>3500</td><td></td><td>36XX</td><td>ī</td><td></td></td<>	1.81			3 2120	- 2130		- 2180	- 2220	- 2260		11 2322	3 2365				2530	1 2540	2 2570	9 2580	1 2600		c1	-1		3200	3300	3400	3500		36XX	ī	
Assets Assets Masset Massets Massets <thmmassets< th=""> <thmmassets< th=""> <thm< td=""><td></td><td></td><td>66,203,801</td><td>14,063,636</td><td>,</td><td>127,226,803</td><td>306,155</td><td>14,657</td><td>1,440,522</td><td>95,053,647</td><td>45,681,090</td><td>11,970,036</td><td>1</td><td></td><td>74,754</td><td></td><td>5,776,152</td><td>7,024,318</td><td>36,572,342</td><td>5,608,766</td><td>1,104,234</td><td>6,120,998</td><td>4,580,534</td><td>66,862,098</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thm<></thmmassets<></thmmassets<>			66,203,801	14,063,636	,	127,226,803	306,155	14,657	1,440,522	95,053,647	45,681,090	11,970,036	1		74,754		5,776,152	7,024,318	36,572,342	5,608,766	1,104,234	6,120,998	4,580,534	66,862,098								
Assets Assets Assets Current assets \$ 70,153,241 Current framcial assets at fair value through profit or less (note 6(b)) \$ 70,153,241 Current framcial assets at fair value through profit or less (note 6(b)) \$ 70,153,241 Current framcial assets at fair value through profit or less (note 6(c)) \$ 12,085,449 Current framcial assets at fair value through profit or less (note 6(c)) \$ 13,037 Other receivables-related parties (notes 6(c) and 7) \$ 13,361 Other receivables-related parties (notes 6(c) and 7) \$ 13,361 Other receivables-related parties (notes 6(c) and 7) \$ 13,361 Other receivables-related parties (notes 6(0) and 8) \$ 16,107,134 Non-current assets oness of (Ng) and 8) \$ 14,803,749 Total current assets oness of (Ng) and 8) \$ 16,13,471 Non-current assets \$ 16,107,134 Non-current assets \$ 16,1374 Right-of-case asset (notes 6(p)) \$ 16,13749 Right-of-case asset (notes 6(p)) \$ 13,1374 Pro-current assets \$ 14,233,749 Pro-current assets \$ 14,233,749 Pro-current assets \$ 14,233,749 Pro-cur	1.1		4	3		32	,			33	,	~ [85				-	c1	6	1		-	-	15							1	
Assets Current assets: Current financial assets at fair value through profit or less (note 6(b)) Current financial assets at fair value through profit or less (note 6(b)) Current financial assets at fair value through profit or less (note 6(b)) Note and hado receivables, and (notes 6(e)) and 7) Other receivables, and (notes 6(e)) and 7) Current tax assets Invertions (note 6(a)) Non-current assets (notes 6(f)) and 7) Current tax assets (notes 6(f)) and 7) Other current assets (notes 6(f)) and 8) Total current assets Non-current assets Non-current assets Non-current assets Non-current assets Non-current assets Non-current assets (notes 6(f)) Property, plant and equipment (notes 6(f)) and 3) Property, plant and equipment (notes 6(f)) Property, plant and equipment (notes 6(f)) Property (notes 6(f)) Property (notes 6(f)) Proper	Amount		70,154,241	12,085,449	1,404,046	161,012,134	153,371	13,689	754,750	161,378,122		14,830,749			584,803		6,613,497	7,107,549	42,209,556	6,858,206	1,730,173	6,181,969	4,225,502	75,511,255								
ð - ×	1		69									1	1										1								1	1
	Assets	Current assets:	Cash and cash equivalents (note 5(a))	Current financial assets at fair value through profit or loss (note 6(b))	Current financial assets at amortized cost, net (note 6(c))	Note and trade receivables, net (notes $6(e)(z)$)	Trade receivables-related parties (notes 6(e)(z) and 7)	Other receivables-related parties (notes 6(f) and 7)	Current tax assets	Inventories (note 6(g))	Non-current assets classified as held for sale, net (note $\delta(k)$)	Other current assets (notes 6(f)(p) and 8)	Total current assets	Non-current assets:	Non-current financial assets at fair value through profit or loss (note 6(b))	Non-current financial assets at fair value through other comprehensive income (note	6(d))	Equity-accounted investees (note 6(h))	Property, plant and equipment (notes 6(i)(m) and 7)	Right-of-use assets (notes $\delta(i)(n)$ and 7)	Intangible assets (notes 6(i)(o))	Deferred tax assets (note 6(v))	Other non-current assets (notes 6(p)(u) and 8)	Total non-current assets								
			100	1110	1136	0/11	1180	1210	1220	130X	1460	1470			1510	1517		1550	1600	1755	1780	1840	0061									

Consolidated Statement of Comprehensive Income

For the years ended December 31, 2021 and 2020

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

4000					
4000		Amount	%	Amount	%
	Net revenues (notes 6(z) and 7)	\$ 862,082,848	100	845,011,844	100
5000	Cost of sales (notes $6(g)(m)(n)(o)(s)(u)(x)(ab)$, 7 and 12)	810,948,132	94	798,958,664	95
5900	Gross profit	51,134,716	6	46,053,180	5
	Operating expenses (notes $6(e)(f)(m)(n)(o)(s)(u)(x)(ab)$, 7 and 12):				
6100	Selling	9,467,427	1	8,866,295	1
6200	Administrative	4,531,156	1	3,666,552	-
6300	Research and development	20,761,495	2	19,049,271	2
	Total operating expenses	34,760,078	4	31,582,118	3
6900	Operating income	16,374,638	2	14,471,062	2
7000	Non-operating income and expenses (notes 6(h)(k)(r)(s)(t)(aa) and 7):				
7100	Interest income	1,306,757	-	1,888,042	-
7010	Other income	499,624	- 1	210,312	-
7020	Other gains and losses	2,816,161	-	2,177,004	-
7050	Finance costs	(1,880,091)	-	(2,348,171)	-
7060	Shares of associates and joint ventures accounted for equity method	117,188		447,126	
	Total non-operating income and expenses	2,859,639		2,374,313	-
7900	Profit before tax	19,234,277	2	16,845,375	2
7950	Less: Income tax expenses (note 6(v))	4,506,466	-	3,937,479	
8200	Net profit	14,727,811	2	12,907,896	2
8300	Other comprehensive income (notes 6(h)(u)(v))				
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss:				
8311	Losses on remeasurements of defined benefit plans	(92,369)	-	(260,057)	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other				
	comprehensive income	414,501	-	(48,126)	-
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity				
	method, components of other comprehensive income that will not be reclassified to profit or loss	(11,071)	7	(2,664)	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to			(0.000)	
	profit or loss	19,225	<u> </u>	(8,282)	
		291,836		(302,565)	
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss:			(2 (00 *22)	
8361	Exchange differences on translation of foreign financial statements	(2,241,595)	(1)	(3,698,533)	-
8370	Shares of other comprehensive income of associates and joint ventures accounted for using equity	(68,547)		(5,513)	
	method, components of other comprehensive income that will be reclassified to profit or loss	(08,547)		(3,313)	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	011055	(2,310,142)	(1)	(3,704,046)	-
	Total other comprehensive income, net of tax	(2,018,306)	(1)	(4,006,611)	-
8500	Total comprehensive income	\$ 12,709,505	1	8,901,285	2
8300	Net profit attributable to (notes 6(1)(w)):		<u> </u>		
8610	Owners of parent	\$ 10,468,030	1	8,681,762	1
8620	Non-controlling interests	4,259,781	î	4,226,134	1
8620	Non-controlling interests	\$ 14,727,811		12,907,896	2
	Comprehensive income attributable to (notes 6(l)(w)):				
8710	Owners of parent	\$ 8,548,311	1	4,822,894	1
8710	Non-controlling interests	4,161,194		4,078,391	1
0720	ron-controlling interests	\$ 12,709,505	1	8,901,285	2
	Earnings per share (in dollars)(note 6(y))		<u> </u>		
9750	Basic earnings per share	\$ 3.76		3.10	
9750 9850	Diluted earnings per share	\$ 3.64		3.03	
2020	Difficu carmings per shall c				

Consolidated Statement of Changes in Equity

For the years ended December 31, 2021 and 2020 (Expressed in Thousands of New Taiwan Dollars)

Equity attributable to owners of parent

			H	401,002 001 014	-	8,901,285			100 109 37	(+77,100,0)	(20.704)	(1 607 250)	(10 515)	(CTC*21)	000.011		2.501	11.66	1∞		1	4 12,109,505			(6,258,655)	VOL UT	065,645	2 265 502	CUC, CUC, C	100,740			5) (1.953,655)	
		Non- controlling	interests	1 276 124	(147,743	4,078,391			C S	•						,		(1.668.579)	12,360,302	4,259,781	(98,587	4,101,194										•	(1.953.655)	+0'/00'+1
		Total equity attributable to owners of	parent	480.006.57	(3.858,868)	4,822,894			1000 107 37	(477,100,0)	(20.704)			(010,011	000.011		2.501	•	71,565,777	10,468,030	(1,919,719)	8.248,511	•	,	(6,258,655)	000 010	045,946	(12,/8/)	CUC, CUC, C	100,240		11,016		
		Treasury	shares								,	1050 209 17	(and and a		•		,		(1,607,259)	•	•										•	×	1020 207 11	607*/00/11
			Total	(121,055,5)	(3.650,103)	(3.650,103)		,		•	,		6	VENE 0007	(741,442)	339.706			(7,846,263)		(1,838,241)	(1,838,241)	,	,	¢			- 11 220	220 012	040,040	(117,225)	•	1202 111 11	(ccc'1++'/)
ž	N	Deferred compensation arising from issuance of restricted	shares											CALL DOWN	(241,444)				(999,742)					,	e.				210 055	000,040			1/20 000	(100'000)
Cilia Other and	viner equity	Unrealized gains (losses) from financial assets measured at c fair value a through other comprehensive	income	(586,586)	(76.501)	(76.501)				•	,					339 706		•	(320,738)		378,737	318,131			c		,	,	4		(117,225)		1000 027	(777'60)
ID OWIGIN OF DAIL		Exchange f lifferences on translation of foreign c	statements	(2,952,181)	(3.573.602)	(3,573,602)		•			,				•				(6,525,783)	•	(2,216,978)	(2,216,978)	,	,	ı.		•	-	000,11	c	r	,	1201 102 07	(07+*10/*0)
y attitutious			Total	24, 598, 715	(208.765)	8,472,997		•	100 107 37	(+77,180,C)	6.872	1.050	101 101	(10++)	,	(339 706)	-	,	26,853,167	10,468,030	(81,478)	10,386,552		,	(6,258,655)		-	(130)	002	070	117,225		10/00/10	100'060'10
unha radau	rnings	Unappropriated retained	1.	156,661,11	(208,765)	8,472,997		(110,000)		(+77,180,C)	6.872		104 01	(10++)		(305 955)	-		14,166,442	10,468,030	(81,478)	10,386,552	(813.568)	(3,310,397)	(6,258,655)			(051)	. 200	070	117,225		1 100 000	14610741
Destination	Ketained earnings	C	reserve	4,128,234		.		1011 0027	(011,286)	•	,			•	•			,	3.536,124					3,310,397			•			1		,	101/	175'0+0'0
		Legal	reserve	8,470,524		.	200 Mar	0.00,077	•	ı	,			•	•				9,150,601	1		•	813.568		ı		,	•	•	ı.		,		601'+06'6
	1	Capital	surplus	24,681,872				·			(27 576)	101010	1000 217	(970'01)	1,118,242		2 501		25.760.011					,	,		349,390	(/ < 9. 51)	5,504,104	(004,020)		11,016	100 00	120,004,024
1.1.	Share capital	Ordinary	shares	\$ 28,406,121					•	,	,			•					28,406,121	•			,	,			,	ł	-	070,400		,		175750167 5
				Balance at January 1, 2020	Net profit Other comprehensive income	Total comprehensive income	Appropriation and distribution of retained earnings:	Legal reserve	Special reserve	Cash dividends	Changes in equity or associates and joint ventures accounted for neine equity method	Durchase of transmission of the state		Changes in ownership interests in subsidiaries	Share-based payment transactions	Disposal of investments in equity instruments designated at fair value through other comprehensive income	others	Changes in non-controlling interacts	Balance at December 31, 2020	Net profit	Other comprehensive income	Total comprehensive income	Appropriation and distribution of retained earnings:	Special reserve	Cash dividends	Changes in equity of associates and joint ventures	accounted for using equity method	Changes in ownership interests in subsidiaries	Disposal of part of the equity of the subsidiary company	Share-based payment transactions	at fair value through other comprehensive income	Others	Changes in non-controlling interests	Balance at December 31, 2021

Consolidated Statement of Cash Flows

For the years ended December 31, 2021 and 2020

(Expressed in Thousands of New Taiwan Dollars)

	2021	2020
Cash flows used in operating activities: Profit before tax	\$19,234,277	16,845,375
Adjustments: Adjustments to reconcile profit		
Depreciation expense Amortization expense	8,866,390 358,719	9,736,831 323,032
Expected credit losses (gains of reversal) Net losses (gains) on financial assets or liabilities at fair value through profit or loss	(22,057) 1,322,249	6,610 (815,798)
Interest expenses Interest income	1,880,091 (1,306,757)	2,348,171 (1,888,042)
Dividend income	(253,965) 353,496	(127,355) 118,726
Compensation cost arising from share-based payments Shares of profit of associates and joint ventures accounted for using equity method	(117,188)	(447,126)
Gains on disposal of property, plant and equipment Property, plant and equipment reclassified as expenses	(661,743) 70,191	(40,266) 19,317
Other non-current assets reclassified as expenses Gains on disposal of investments	7,374 (2,294,821)	13,107 (4,652)
Impairment loss on non-financial assets Other investment losses	760,735 89,411	- 391
Lease modification gains	(2,741) (229)	(4,577) (2,755)
Other income Amortization of bank arrangement fees	16,937	16,425
Total adjustments to reconcile profit Changes in operating assets and liabilities:	9,066,092	9,252,039
Changes in operating assets: Decrease (increase) in note and trade receivables	(34,916,877)	1,704,598
Decrease in trade receivables-related parties Decrease (increase) in other receivables-related parties	152,733	116,518 (10,871)
Increase in inventories	(68,003,436) (3,028,196)	(32,799,201) (960,157)
Increase in other current assets Total changes in operating assets	(105,795,167)	(31,949,113)
Changes in operating liabilities: Increase in current contract liabilities	1,615,963	1,611,302
Increase (decrease) in note and trade payables Increase (decrease) in trade payables-related parties	54,692,305 195,092	(12,369,107) (37,676)
Increase in other payables-related parties Increase in current refund liability	48,949 1,357,606	5,853 3,382,943
Increase in other current liabilities	2,586,424 (142,452)	7,034,095 (180,021)
Decrease in other non-current liabilities Total changes in operating liabilities	60,353,887	(552,611)
Net changes in operating assets and liabilities Total adjustments	$\frac{(45,441,280)}{(36,375,188)}$	(32,501,724) (23,249,685)
Cash used in operations Interest received	(17,140,911) 1,644,851	(6,404,310) 2,082,619
Dividends received Interest paid	652,654 (2,049,224)	474,400 (2,708,726)
Income taxes paid Net cash used in operating activities	(4,643,279) (21,535,909)	(4,126,630) (10,682,647)
Cash flows used in investing activities:	(935,663)	(343,133)
Acquisition of financial assets at fair value through other comprehensive income Proceeds from disposal of financial assets at fair value through other comprehensive income	450,432	12,772
Return of financial assets at fair value through other comprehensive income Acquisition of financial assets at amortized cost	57,890 (1,404,046)	16,701
Acquisition of financial assets at fair value through profit or loss Proceeds from disposal of financial assets at fair value through profit or loss	(18,409,564) 18,457,904	(32,190,666) 18,645,590
Proceeds from capital reduction of investments accounted for using equity method Addition to equity-accounted investees	(313,743)	30,789 (487,849)
Proceeds from disposal of equity-accounted investees Net cash flow from acquisition of subsidiaries	15,508 (2,108,639)	(37,248)
Proceeds from disposal of subsidiaries	1,505,919 (10,496,324)	(9,838,227)
Acquisition of property, plant and equipment Proceeds from disposal of property, plant and equipment	674,881	1,223,765
Increase in receipts in advance due to disposal of assets Increase in refundable deposits	(332,538)	12,899,819 (57,984)
Increase in intangible assets Net cash inflows from business combination	(683,971) 181,351	(470,795) 567,013
Decrease in other financial assets Increase in other non-current assets	63,538 (3,320,335)	(6,236,523)
Net cash flows used in investing activities Cash flows generated from financing activitics:	(16,597,400)	(16,265,976)
Increase in short-term loans	645,122,074 (603,585,094)	870,314,450 (815,924,974)
Repayments of short-term loans Proceeds from issuing bonds	4,442,325	4,991,500 28,658,993
Increase in long-term loans Repayments of long-term loans	28,208,148 (23,501,491)	(25,781,843)
Decrease in guarantee deposits received Repayments of lease liabilities	(289,750) (1,111,490)	(327,383) (1,687,779)
Cash dividends paid Payments to acquire treasury shares	(6,258,127)	(5,681,224) (1,607,259)
Disposal of ownership interests in subsidiaries (without losing control) Change in non-controlling interests	4,028,293 (2,473,198)	(1,934,175)
Others Net cash flows generated from financing activities	<u>11,016</u> 44 592 706	<u>2,501</u> 51,022,807
Effect of exchange rate changes on cash and cash equivalents	(2,508,957)	(1,940,057)
Net decrease (increase) in cash and cash equivalents Cash and cash equivalents at beginning of year	3,950,440 66,203,801	22,134,127 47,411,947
Cash and cash equivalents at end of year Components of cash and cash equivalents:	\$ 70,154,241	69,546,074
Cash and cash equivalents reported in the statement of financial position Non-current assets or disposal groups classified as held for sale	\$ 70,154,241	66,203,801 3,342,273
Cash and cash equivalents at end of year	\$ 70,154,241	69,546,074

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2021 Business Report, Financial Statements, and proposal for allocation of profits. The CPA firm of KPMG was retained to audit Wistron's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and profit allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee of Wistron Corporation. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, I hereby submit this report.

Wistron Corporation

Convener of the Audit Committee

Fall

March 16, 2022

Wistron Corporation

		Unit: NT\$
Unappropriated retained earnings at the beginning of the year		3,783,822,840
Plus (Less):		
Remeasurements of defined benefit obligation	(81,478,397)	
Changes in ownership interests in subsidiaries	(130,624)	
Disposal of investments in equity instruments designated at fair value through other comprehensive income	117,225,305	
Share-based payment transaction	528,000	
Net Profit of 2021	10,468,029,912	
Legal Reserve	(1,050,417,420)	
Special Reserve	(1,944,126,417)	
Retained Earnings Available for Distribution		11,293,453,199
Distribution Items:		
Stock Dividends to Common Shareholders	0	
Cash Dividends to Common Shareholders	(6,257,862,710)	(6,257,862,710)
Unappropriated Retained Earnings		5,035,590,489

Profit Appropriation Statement for 2021

Note 1: Stock dividend: NT\$0.

Note 2: Cash dividend: NT\$2.2 per share, and the cash dividend is rounded down to the nearest NT dollar; the amount rounded off will be credited to other income of Wistron.

Chairman: Simon Lin

President: Jeff Lin and David Shen

Controller: Stone Shih

Items	Original Version	Amended Version	Reason
Article 2	The Company shall be set forth	The Company shall be set forth	To comply with
	in the meeting notice the	in the meeting notice the	the Regulation
	shareholder sign-in time,	shareholder sign-in time,	update.
	location of the meeting and	location of the meeting and	
	other precautions.	other precautions.	
	The shareholder sign-in time	The shareholder sign-in time	
	should be at least thirty minutes	should be at least thirty minutes	
	prior to the start of the meeting;	prior to the start of the meeting;	
	the reception post should be	the reception post should be	
	clearly marked and adequately	clearly marked and adequately	
	qualified personnel sent to	qualified personnel sent to	
	handle the sign-in.	handle the sign-in. <u>Shareholders</u>	
	Shareholders attending the	attending the Meeting via video	
	Meeting shall sign in. The sign-	conferencing should report on	
	in procedure is performed by	the video conferencing platform	
	submitting an attendance card.	thirty minutes prior to the	
	The number of shares	commencement of the Meeting.	
	represented by attending	On completion of reporting a	
	shareholders shall be calculated	shareholder will be deemed as	
	in accordance with the	in attendance.	
	attendance card submitted by	Shareholders attending the	
	shareholders. The shares of	Meeting shall sign in. The sign-	
	shareholders exercising voting	in procedure is performed by	
	rights in written form or by	submitting an attendance card.	
	electronic means shall also be	The number of shares	
	included.	represented by attending	
	Shareholders or their proxies	shareholders shall be calculated	
	(hereinafter referred to as	in accordance with the	
	"shareholders") with an	attendance card submitted by	
	attendance card shall be	shareholders or by the number	
	allowed to attend the Meeting;	of shares reported on the video	
	registered proxy solicitors shall	conferencing platform. The	
	also bring identification	shares of shareholders	
	documents for verification.	exercising voting rights in	
		written form or by electronic	
		means shall also be included.	
		Shareholders or their proxies	
		(hereinafter referred to as	
		"shareholders") with an	

Comparison between Original and Amendments to "Rules and Procedures of Shareholders' Meeting"

Items	Original Version	Amended Version	Reason
Article 2		attendance card shall be	To comply with
		allowed to attend the Meeting;	the Regulation
		registered proxy solicitors shall	update.
		also bring identification	
		documents for verification.	
		If the Shareholders' Meeting is	
		convened by video conference,	
		shareholders and solicitors who	
		wish to attend via video shall	
		register with Wistron two days	
		prior to the Meeting.	
		If the Shareholders' Meeting is	
		convened by video conference,	
		Wistron shall prepare electronic	
		versions of the shareholders'	
		meeting agenda, the annual	
		report, and other supplemental	
		meeting materials and upload	
		them to the video conferencing	
		platform. Such materials shall	
		remain disclosed until the end	
		of the Meeting.	
Article 4	The Meeting shall be held at the	The Meeting shall be held at the	To comply with
	domicile of Wistron or at any	domicile of Wistron or at any	the Regulation
	other appropriate place that is	other appropriate place that is	update.
	convenient for the presence of	convenient for the presence of	
	shareholders. The time to start	shareholders. The time to start	
	the Meeting shall not be earlier	the Meeting shall not be earlier	
	than 9:00 a.m. or later than 3:00	than 9:00 a.m. or later than 3:00	
	p.m.	p.m.	
		When the Company convenes	
		the Meeting via video	
		conferencing, the previous	
		paragraph with regards to	
		meeting location does not	
		<u>apply.</u>	
Article 7	The Company shall record the	The Company shall record the	To comply with
	proceedings of the Meeting	proceedings of the Meeting	the Regulation
	entirely in audio or video from	entirely in audio or video from	update.
	the shareholders' sign-in	the shareholders' sign-in	
	through the meeting discussions	through the meeting discussions	
	and the vote counting process;	and the vote counting process;	
	this recording shall be	this recording shall be	

Items	Original Version	Amended Version	Reason
Article 7	continuous and uninterrupted	continuous and uninterrupted	To comply with
	and the Company shall retain	and the Company shall retain	the Regulation
	the recording for at least one	the recording for at least one	update.
	year. However, if a shareholder	year. However, if a shareholder	
	lawsuit has been instituted in	lawsuit has been instituted in	
	accordance with Article 189 of	accordance with Article 189 of	
	the Company Act, the	the Company Act, the	
	proceedings of the meeting	proceedings of the meeting	
	shall be preserved by the	shall be preserved by the	
	Company until the legal	Company until the legal	
	proceedings of the lawsuit have	proceedings of the lawsuit have	
	been concluded.	been concluded.	
		If the Shareholders' Meeting is	
		convened by video conference,	
		the Company shall keep records	
		of all shareholder registration,	
		reporting, questions proposed,	
		voting and ballot totals.	
		In addition, continuous video	
		and audio recordings of the	
		video conference shall be made,	
		stored for the duration of	
		Wistron's operations, and shall	
		be given to the video	
		conferencing organizer for	
		safekeeping.	
		If the Shareholders' Meeting is	
		convened by video conference,	
		the Company shall record the	
		background operation interface	
		of the video conferencing	
		platform.	
Article 11	A shareholder shall not speak	A shareholder shall not speak	To comply with
	more than two times for one	more than two times for one	the Regulation
	motion, unless he has obtained	motion, unless he has obtained	update.
	the prior consent from the	the prior consent from the	
	Chairman, and each speech	Chairman, and each speech	
	shall not exceed 5 minutes. If a	shall not exceed 5 minutes. If a	
	shareholder violates the above	shareholder violates the above	
	provisions or his speech	provisions or his speech	
	exceeds the scope of the	exceeds the scope of the	
	motion, the Chairman may	motion, the Chairman may	
	prevent him from continuing.	prevent him from continuing.	
		If the Shareholders' Meeting is	

Items	Original Version	Amended Version	Reason
Article 11		convened by video conference,	To comply with
		shareholders attending via a	the Regulation
		video link may, after the	update.
		Chairman announces the	
		commencement of the Meeting	
		and before the Meeting is	
		adjourned, submit questions in	
		text format via the video	
		conference platform. No more	
		than two questions may be	
		submitted for each discussion	
		item. Each question should be	
		limited to 200 words. The	
		regulations in Paragraph 1 do	
		not apply.	
		If the question referred to in the	
		previous paragraph is not in	
		violation of any regulations or	
		is not beyond the scope of the	
		discussion item, the question	
		should be disclosed to the	
		public on the video	
		conferencing platform.	
Article 16			To comply with
	After a shareholder has	After a shareholder has	the Regulation
	exercised voting rights by	exercised voting rights by	update.
	correspondence or electronic	correspondence or electronic	
	means, in the event the	means, in the event the	
	shareholder intends to attend	shareholder intends to attend	
	the shareholders meeting in	the shareholders meeting in	
	person, a written declaration of	person or via video	
	intent to retract the voting rights	conferencing, a written	
	already exercised under the	declaration of intent to retract	
	preceding paragraph shall be	the voting rights already	
	made known to this	exercised under the preceding	
	Corporation, by the same means	paragraph shall be made known	
	by which the voting rights were	to this Corporation, by the same	
	exercised, before 2 business	means by which the voting	
	days before the date of the	rights were exercised, before 2	
	shareholders meeting. If the	business days before the date of	
	notice of retraction is submitted	the shareholders meeting. If the	
	after that time, the voting rights	notice of retraction is submitted	
	already exercised by	after that time, the voting rights	
	correspondence or electronic	already exercised by	

Items	Original Version	Amended Version	Reason
Article 16	means shall prevail. When a	correspondence or electronic	To comply with
	shareholder has exercised	means shall prevail. When a	the Regulation
	voting rights both by	shareholder has exercised	update.
	correspondence or electronic	voting rights both by	
	means and by appointing a	correspondence or electronic	
	proxy to attend a shareholders	means and by appointing a	
	meeting, the voting rights	proxy to attend a shareholders	
	exercised by the proxy in the	meeting, the voting rights	
	meeting shall prevail.	exercised by the proxy in the	
	Except otherwise specified in	meeting shall prevail.	
	the Company Act or the	Except otherwise specified in	
	Articles of Incorporation of the	the Company Act or the	
	Company, a resolution shall be	Articles of Incorporation of the	
	adopted by a majority of the	Company, a resolution shall be	
	votes represented by the	adopted by a majority of the	
	shareholders present at the	votes represented by the	
	Meeting. At the time of a vote,	shareholders present at the	
	the chairman or a person	Meeting. At the time of a vote,	
	designated by the chairman	the chairman or a person	
	shall first announce the total	designated by the chairman	
	number of voting rights	shall first announce the total	
	represented by the attending	number of voting rights	
	shareholders, followed by a poll	represented by the attending	
	of the shareholders.	shareholders, followed by a poll	
		of the shareholders.	
		If the Shareholders' Meeting is	
		convened by video conference,	
		after the Chairman announces	
		the end of a poll, the votes shall	
		be counted, followed by the	
		declaration of poll and/or	
		election results.	
		When the Company adopts	
		video conferencing as an aid to	
		the holding of a Shareholders'	
		Meeting, shareholders and	
		solicitors who have already	
		registered to attend via a video	
		link, in accordance with Article	
		2, but that then wish to attend in	
		person, shall cancel their	
		registration two days prior to	
		the Meeting. Anyone who fails	
		to do so will be seen as	

Items	Original Version	Amended Version	Reason
Article 16		attending via video link.	To comply with
		Shareholders exercising voting	the Regulation
		rights in written form or by	update.
		electronic means without	
		revoking their expression of	
		intent and who attend the	
		Meeting via a video link may	
		not, with the exception of	
		extraordinary motions, re-	
		exercise voting rights on any	
		discussion item or amend votes	
		on any original discussion item.	
Article 19	In case of incident of force	In case of incident of force	Only modified
	majeure, the Chairman may	majeure, the Chairman may	the words used
	decide to temporarily suspend	decide to temporarily suspend	in the Chinese
	the Meeting and announce,	the Meeting and announce,	version, and the
	depending on the situation,	depending on the situation,	English version
	when the Meeting will be	when the Meeting will be	has not been
	resumed, or may, by resolution	resumed, or may, by resolution	changed.
	of shareholders present at the	of shareholders present at the	
	Meeting, resume the Meeting	Meeting, resume the Meeting	
	within five days without further	within five days without further	
	notice or public announcement.	notice or public announcement.	
Article 20	(Newly added)	If the Shareholders' Meeting is	To comply with
		convened by video conference,	the Regulation
		the Company shall compile in	update.
		both printed and electronic	
		format a statistical statement of	
		the number of shares obtained	
		by solicitors through	
		solicitation and the number of	
		shares represented by proxies,	
		and shall make an express	
		disclosure of the same on the	
		video conferencing platform	
		until the end of the Meeting.	
		When the Shareholders'	
		Meeting is held via video	
		conference, the Chairman and	
		the meeting minutes recorder	
		shall be in the same place. The	
		chairman shall announce the	
		address of the meeting location	

Items	Original Version	Amended Version	Reason
Article 20		at the time of the Meeting, and	To comply with
		disclose the number of shares	the Regulation
		represented by the shareholders	update.
		present on the video conference	
		platform. The same applies if	
		the number of shares	
		represented by the shareholders	
		present is also counted during	
		the Meeting.	
		If the Shareholders' Meeting is	
		convened by video conference,	
		the Company shall immediately	
		disclose the voting results and	
		election results of each	
		resolution on the video	
		conference platform of the	
		Shareholders' Meeting in	
		accordance with regulations,	
		and shall continue to disclose	
		such information for at least	
		fifteen minutes after the	
		Chairman announces the	
		adjournment of the Meeting.	
		If the Shareholders' Meeting is	
		convened by video conference,	
		the meeting minutes recorder	
		shall record the start and end	
		time of the Meeting, the method	
		by which the Meeting is	
		convened, and the names of the	
		Chairman and the recorder, in	
		addition to matters to be	
		recorded in accordance with the	
		regulations.	
Article 21			Correspondenc
Article 20	The 4 th amendment was made on	The 4 th amendment was made on	e to the
	July 20, 2021.	July 20, 2021.	amendment
		The 5 th amendment was made on	date.
		<u>June 17, 2022.</u>	

Attachment 5

Comparison between Original and Amendments to "Procedures of Asset Acquisition and Disposal"

Items	Original Version	Amended Version	Reason
Article 3			To comply with
	9. Over-the-counter venue:	9. Over-the-counter venue:	the Regulation
	"Domestic OTC venue" refers	"Domestic OTC venue" refers to a	update.
	to a venue for OTC trading	venue for OTC trading provided	
	provided by a securities firm in	by a securities firm in accordance	
	accordance with the	with the Regulations Governing	
	Regulations Governing	Securities Trading on the Taipei	
	Securities Trading on the	Exchange; "foreign OTC venue"	
	Taipei Exchange; "foreign	refers to a venue at a financial	
	OTC venue" refers to a venue	institution that is regulated by the	
	at a financial institution that is	foreign competent authority and	
	regulated by the foreign	that is permitted to conduct	
	competent authority and that is	securities business.	
	permitted to conduct securities	10. Professional appraisers and their	
	business.	officers, accountants, attorneys	
		and security underwriters that	
		provide the Company with	
		appraisal reports or opinion	
		papers shall meet the following	
		requirements:	
		(1) Has not been sentenced to a	
		term of imprisonment of one	
		year or more for violations of	
		the Securities and Exchange	
		Act, the Company Act, the	
		Insurance Act, the Financial	
		Holding Company Act or the	
		Business Entity Accounting	
		Act, or for committing fraud,	
		breach of trust,	
		misappropriation, or forgery.	
		or offenses related to their	
		profession. However, this	
		provision does not apply if at	
		least 3 years have passed	
		since the completion of the	
		sentence, expiration of the	
		probation period for a	
		suspended sentence, or	

Items	Original Version	Amended Version	Reason
Article 3		receipt of a pardon.	To comply with
		(2) Is not a related party or de	the Regulation
		facto related party of any	update.
		party to the transaction.	
		(3) If the Company is required to	
		obtain appraisal reports from	
		two or more professional	
		appraisers, the professional	
		appraisers or appraisal officers	
		for each of the reports may	
		not be related parties or de	
		facto related parties of each	
		other.	
		When issuing an appraisal report	
		or opinion paper, the personnel	
		referred to in the preceding	
		paragraph shall comply with the	
		following:	
		(1) Prior to accepting a case to	
	provide an appraisal report or		
	opinion paper, they shall		
	prudently assess their own		
		professional capabilities,	
		practical experience, and	
		independence.	
		(2) When writing an appraisal	
		report or opinion paper, they	
		shall plan and implement	
		suitable working procedures	
		in order to formulate a	
		conclusion and use said	
		conclusion as the basis for	
		issuing the report or opinion	
		paper. The working	
		procedures, data collected,	
		and conclusion shall be fully	
		and accurately specified in	
		the working papers of the	
		report or opinion paper.	
		(3) They shall undertake an	
		item-by-item evaluation of	
		the suitability and	
		appropriateness of the data	
		sources, parameters and	

Items	Original Version	Amended Version	Reason
Article 3		information used in writing	To comply with
		the appraisal report or	the Regulation
		opinion paper.	update.
		(4) They shall issue a statement	
		attesting to the professional	
		competence and	
		independence of all	
		personnel who helped	
		prepare the appraisal report	
		or opinion paper, and that the	
		information used in the	
		report/book has been	
		evaluated to be suitable and	
		appropriate and complies	
		with applicable laws and	
		regulations.	
Article 5			To comply with
Alucie J	2. Amount and Level of License	2. Amount and Level of License	the Company's
			operational needs.
	In-charge department of the Company shall decide within	In-charge department of the Company shall decide within its	operational needs.
	its authority on the acquisition	authority on the acquisition and	
	and disposition of assets in the	disposition of assets in the	
	following situations, provided,	following situations, provided,	
	however, that matters governed	however, that matters governed by	
	by Article 185 of the Company	Article 185 of the Company Law	
	Law shall be approved at the	shall be approved at the	
	shareholders' meeting in	shareholders' meeting in advance:	
	advance:	(1)Unless otherwise provided	
	(1)Unless otherwise provided below, the acquisition or	below, the acquisition or disposition of securities shall be	
	disposition of securities shall	approved by the Board of	
	be approved by the Board of	Directors before its execution:	
	Directors before its	(a)The chairman of the board is	
	execution:	authorized by the Board of	
	(a) The chairman of the	Directors to decide and	
	board is authorized by	execute a project if the	
	the Board of Directors to	amount is less not more than	
	decide and execute a project if the amount is	NT\$300 million, the	
	not more than NT\$300	executed project will be	
	million, the executed	reported to the Board of	
	project will be reported	Directors thereafter.	
	to the Board of Directors	(b)For the acquisition or	
	thereafter.	disposition of securities	
	(b) For the acquisition or	purchased and sold on the	
	disposition of securities	±	
	purchased and sold on	centralized exchange market	

Items	Original Version	Amended Version	Reason
Article 5	the centralized exchange	or OTC exchange, the	To comply with
	market or OTC	chairman of the board is	the Company's
	exchange, the chairman	authorized by the Board of	operational needs.
	of the board is authorized	Directors to decide and	1
	by the Board of Directors	execute a project that amount	
	to decide and execute a	is not more than NT\$300	
	project that amount is not	million, the executed project	
	more than NT\$300	1 0	
	million, the executed	will be reported to the Board	
	project will be reported to the Board of Directors	of Directors thereafter.	
	thereafter. However, for	However, for related party	
	related party transactions	transactions subject to the	
	subject to the Article 12	Article 12 of these	
	of these procedures, the	procedures, the provisions of	
	provisions of Article 12	Article 12 shall prevail.	
	shall prevail.	(be)Short-term idle funds	
	(c) Short-term idle funds	invested in short-term	
	invested in short-term	securities such as domestic	
	securities such as		
	domestic government	government bonds, domestic	
	bonds, domestic bond	bond funds, financial bonds,	
	funds, financial bonds,	american government bond	
	american government	or foreign bonds with a credit	
	bond and oversea bond	rating not lower than the	
	fund with good credit	sovereign rating of the ROC.	
	rating, domestic money	and oversea bond fund with	
	market funds, whereby the Director of	good credit rating, domestic	
	Finance/the finance	money market funds,	
	manager is authorized to	whereby the <u>Executive</u>	
	execute for each single	Director and Director of	
	transaction or the daily	Finance/the finance manager	
	total amount not	C	
	exceeding NT\$1 billion;	is authorized to execute for	
	the approval of vice	each single transaction or the	
	president of finance/CFO	daily total amount not	
	is required for amounts	exceeding NT\$1 billion; the	
	between NT\$ 1 and 2	approval of vice president of	
	billion; and the approval	finance/CFO is required for	
	of the chairman of the	amounts between NT\$ 1 and	
	board is required for	2 billion; and the approval of	
	amount exceeding NT\$ 2	the chairman of the board is	
	billion.	required for amount	
	(2)The acquisition or	exceeding NT\$ 2 billion.	
	disposition of real estate or right of use assets shall be	•	
	right-of-use assets shall be approved by the Board of	(2)The acquisition or disposition of real estate or right-of-use assets	
	Directors before its	shall be approved by the Board	
	execution, except that the	of Directors before its	
	enceanon, encopt unit the		

Items	Original Version	Amended Version	Reason
Article 5	chairman of the board is	execution, except that the	To comply with
	authorized by the Board of	chairman of the board is	the Company's
	Directors to execute a	authorized by the Board of	operational needs.
	project that is not more than	Directors to execute a project	· F · · · · · · · · · · · · · · · · · ·
	NT\$300 million, and it will	that is <u>less</u> not more than	
	be reported to the Board of	NT\$300 million, and it will be	
	Directors thereafter.	reported to the Board of	
	However, the acquisition or	Directors thereafter. However,	
	disposition of real property	the acquisition or disposition of	
	or right-of-use assets to a	real property or right-of-use	
	related party, is not in the	assets to a related party, is not	
	scope of this authorization,	in the scope of this	
	but shall apply the	authorization, but shall apply	
	provisions of Article 12	the provisions of Article 12	
	paragraph 2.	paragraph 2.	
	(3)Acquisition or disposition of	(3)Acquisition or disposition of the	
	the Company and its	Company and its subsidiary or	
	subsidiary or transaction	transaction between the	
	between the subsidiaries in	subsidiaries in which it directly	
	which it directly or	or indirectly holds 100 percent	
	indirectly holds 100 percent	of the issued shares or	
	of the issued shares or	authorized capital of the	
	authorized capital of the	Company equipment or right-	
	Company equipment or	of-use assets used for operating	
	right-of-use assets used for	purposes and real property	
	operating purposes and real	right-of-use assets used for	
	property right-of-use assets	operating purposes, to	
	used for operating purposes,	authorize the Chairman of the	
	to authorize the Chairman of	Board of Directors or its	
	the Board of Directors or its	authorized personnel decisions	
	authorized personnel	NT\$300 million, and afterwards	
	decisions NT\$300 million,	would then be sent the most	
	and afterwards would then	recent of the Board for	
	be sent the most recent of	ratification. Other than the first	
	the Board for ratification.	two paragraphs Otherwise, the	
	Otherwise, the acquisition or	acquisition or disposition of	
	disposition of equipment or	equipment or right-of-use	
	right-of-use assets; for any	assets, <u>memberships</u> , <u>patents</u> ,	
	projects the amount is more	copyrights, trademarks,	
	than NT\$300 million, must	franchise rights, and other	
	be approved by the Board of	intangible assets or right-of-use	
	Directors, the chairman of	<u>assets</u> for any projects the	
	the Board or his authorized	amount is <u>less</u> not more than	
	officers decides for other	NT\$300 million, must be	
	projects before its	approved by the Board of	
	executions.	Directors, the chairman of the	
	(4)The acquisition or	Board or his authorized officers	
	disposition of derivative	decides for other projects before	
	products shall be authorized	its executions.	
	to relevant personnel in		
	1	/3	1

Article 5accordance with the "Rules and Procedures of Derivative Transactions," which formulated by the Company, and shall report to the soonest meeting of Board of Directors.(4)Acquisition or disposition of the subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital of the Company equipment or right- of-use assets used for operating purposes and real property right-of-use assets used for operating purposes, to authorized the Chairman of the Board of Directors or its authorized personnel decisions less than NT\$300 million, and afterwards would then be sent the most recent of the Board of Directors or disposition of derivative products shall be authorized or prevantive Transactions," which formulated by the Company, and shall report to the soonest meeting of Board of Directors.To comply withe Company operating purposes and real property right-of-use assets used for operating purposes, to authorized personnel decisions less than NT\$300 million, and afterwards would then be sent the most recent of the Board of Directors or its authorized to relevant personnel in accordance with the "Rules and Procedures of Derivative Transactions," which formulated by the Company, and shall report to the soonest meeting of Board of Directors. (6) If Article 12 of this procedure is applicable to the transaction counterparty in the preceding five paragraphs, the rules of Article 12 shall be adopted.To comply withe the Regulation update.	
Derivative Transactions," which formulated by the Company, and shall report to the soonest meeting of Board of Directors.transaction between the subsidiaries in which it directly or indirectly holds 100 precent of the issued shares or authorized capital of the Company equipment or right- of-use assets used for operating purposes, to authorize the Chairman of the Board of Directors or its authorized personnel decisions less than NTS300 million, and afterwards would then be sent the most recent of the Board of Directors or dis authorized to relevant personnel in accordance with the "Rules and Procedures of Derivative Transactions," which formulated by the Company, and shall report to the soonest meeting of Board of Directors.To comply with the Rules and Procedures of Announcement and Filing 1. The acquisition or dispositionTo comply with the Regulation or decision of disposition of the rearrangent, the rules of Article 12 shall be adopted, Eiling 1. The acquisition or dispositionTo comply with the Regulation or decision or disposition of decision or disposition or decision or dispositionTo comply with the Regulation or decision or disposition or decision or disposition or decision or disposition or decision or disposition or decision or disposition or disposition or disposition or disposition or disposition or disposition or disposition or disposition or disposition or disposition or disposition or decision or disposition or disposition or disposition or decision or disposition or disposition or disposition or disposition or disposition or disposition or disposition or disposition or dispositi	th
which formulated by the Company, and shall report to the soonest meeting of Board of Directors.subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital of the Company equipment or right- of-use assets used for operating purposes and real property right-of-use assets used for operating purposes, to authorized personnel decisions less than NT\$300 million, and afterwards would then be sent the most recent of the Board of Directors or its authorized personnel decisions.operational the New senset used for operating purposes, to authorized the Chairman of the Board of Directors or its authorized personnel decisions less than NT\$300 million, and afterwards would then be sent the most recent of the Board for ratification.operational the New senset he most recent of the Board of Directors or Directors.(54)The acquisition or disposition of derivative products shall be authorized to relevant personnel in accordance with the "Rules and Procedures of Derivative Transactions," which formulated by the Company, and shall report to the soonest meeting of Board of Directors.To comply w the Regulation the receding five paragraphs, the rules of Article 12 shall be adopted.To comply w	S
Company, and shall report to the soonest meeting of Board of Directors.or indirectly holds 100 percent of the issued shares or authorized capital of the Company equipment or right- of-use assets used for operating purposes and real property right-of-use assets used for operating purposes, to authorize the Chairman of the Board of Directors or its authorized personnel decisions less than NT\$300 million, and afterwards would then be sent the most recent of the Board for ratification.(\$4)The acquisition or disposition of derivative products shall be authorized to relevant personnel in accordance with the "Rules and Procedures of Derivative Transactions," which formulated by the Company, and shall report to the soonest meeting of Board of Directors.Article 6Procedures of Announcement and Filing 1. The acquisition or dispositionTo comply w the Regulatio update.	eds.
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Directors or its authorized personnel decisions less than NT\$300 million, and afterwards would then be sent the most recent of the Board for ratification.(54)The acquisition or disposition of derivative products shall be authorized to relevant personnel in accordance with the "Rules and Procedures of Derivative Transactions," which formulated by the Company, and shall report to the soonest meeting of Board of Directors.Article 6Procedures of Announcement and Filing 1. The acquisition or dispositionTo comply with the Regulation update.	
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	1
of the Company's assets, the Company's assets, provided	
provided below, shall be below, shall be announced and	
announced and filed to the filed to the FSC's designated	
FSC's designated website in website in accordance to its	
accordance to its nature and nature and the stipulated form,	
the stipulated form, within two within two days commencing	
days commencing immediately immediately of its occurrence,	
of its occurrence, with the with the relevant data and	
relevant data and information: information:	

Items	Original Version	Amended Version	Reason
Article 6	(6)Except for asset transactions	(6)Except for asset transactions	To comply with
	provided in the preceding	provided in the preceding five	the Regulation
	five items, or an investment	items, or an investment in the	update.
	in the mainland China area,	mainland China area, where the	1
	where the transaction	transaction amount reaching	
	amount reaching 20% of the	20% of the Company's paid-in	
	Company's paid-in capital or	capital or in exceeds NT\$300	
	in exceeds NT\$300 million;	million; however, not included	
	however, not included	otherwise provided below:	
	otherwise provided below:	(a)purchase and sale of	
	(a)purchase and sale of	domestic government bonds,	
	domestic government	or foreign bonds with a credit	
	bonds,	rating not lower than the	
	(b)purchase and sale of	sovereign rating of the ROC.	
	bonds with put or call	(b)purchase and sale of bonds	
	conditions, or	with put or call conditions, or	
	subscription or repurchase	subscription or repurchase of	
	of money market funds	money market funds issued	
	issued by domestic securities investment trust	by domestic securities investment trust enterprises.	
	enterprises.	investment trust enterprises.	
Article 10	Appraisal Report from	Appraisal Report from Professional	To comply with
	Professional Appraisal	Appraisal Institutions	the Regulation
	Institutions	rippiulour institutions	update.
	Institutions		upuale.
	······	3.An accountant's opinions on the differentiation and appropriateness	
	3.An accountant's opinions on	of the transaction price is required	
	the differentiation and	if any one of the conditions below	
	appropriateness of the	has occurred, and the accountant	
	transaction price is required if any one of the conditions below	shall do so in accordance with the	
	has occurred, and the	provisions of Statement of	
	accountant shall do so in	Auditing Standards No. 20	
	accordance with the provisions	published by the ROC Accounting	
	of Statement of Auditing	Research and Development	
	Standards No. 20 published by	Foundation (ARDF), unless all the	
	the ROC Accounting Research	appraisal results for the assets to	
	and Development Foundation	be acquired are higher than the	
	(ARDF), unless all the	transaction amount, or all the	
	appraisal results for the assets	appraisal results for the assets to	
	to be acquired are higher than	be disposed of are lower than the	
	the transaction amount, or all	transaction amount:	
	the appraisal results for the	(1)the difference between the	
	assets to be disposed of are	appraisal amount of the	
	lower than the transaction	appraisal institutions and	
	amount:	transaction amount is 20% of	
	(1)the difference between the	transaction amount or more;	
	appraisal amount of the	(2)the difference between the	
	appraisal institutions and	appraisal amounts of two or	
		more appraisal institutions	

Items	Original Version	Amended Version	Reason
Article 10	 transaction amount is 20% of transaction amount or more; (2)the difference between the appraisal amounts of two or more appraisal institutions reaches 10% of transaction amount or more. 	amount or more.	To comply with the Regulation update.
Article 11	Certified Accountant's Opinions 1. The Company acquiring or disposing of marketable securities, where the transaction amount reaches 20% of the Company's paid-in capital or exceeds NT\$300 million, an accountant shall, prior to the date of occurrence of the event, be retained for opinions on the reasonableness of the transaction price. If the accountant needs to use the report of an expert as evidence, the accountant shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF). This requirement does not apply to the securities which are publicly quoted in an active market or otherwise provided by the regulations of FSC. 2. In acquiring or disposing membership certificate or intangible assets or right-of- use assets by the Company, and the transaction amount reaching 20% of the Company's paid-in capital or in exceeding NT\$300 million, except in transactions with a government agency, an	Certified Accountant's Opinions 1. The Company acquiring or disposing of marketable securities, where the transaction amount reaches 20% of the Company's paid-in capital or exceeds NT\$300 million, an accountant shall, prior to the date of occurrence of the event, be retained for opinions on the reasonableness of the transaction price. If the accountant needs to use the report of an expert as evidence , the accountant shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF). This requirement does not apply to the securities which are publicly quoted in an active market or otherwise provided by the regulations of FSC. 2. In acquiring or disposing membership certificate or intangible assets or right-of-use assets by the Company, and the transaction amount reaching 20% of the Company's paid-in capital or in exceeding NT\$300 million, except in transactions with a government agency, an accountant shall, prior to the date of occurrence of the event, be	To comply with the Regulation update.

Items	Original Version	Amended Version	Reason
Article 11	accountant shall, prior to the	retained to express opinions on	To comply with
	date of occurrence of the	the reasonableness of the	the Regulation
	event, be retained to express	transaction price, and the	update.
	opinions on the reasonableness	accountant shall handle the matter	
	of the transaction price, and	pursuant to Article 13 of the	
	the accountant shall handle the	statements of Financial	
	matter pursuant to Article 13	Accounting Standards No. 20	
	of the statements of Financial	promulgated by Accounting	
	Accounting Standards No. 20	Research and Development	
	promulgated by Accounting	Foundation.	
	Research and Development		
	Foundation.		
Article 12			To comply with
	The calculation of the transaction	The calculation of the transaction	the Regulation
	amounts referred to in this Article	amounts referred to in this Article	update.
	shall be made in accordance with	shall be made in accordance with	
	Article 6, paragraph 2 herein, and	Article 6, paragraph 2 herein, and	
	"within the preceding year" as used herein refers to the year	"within the preceding year" as used herein refers to the year preceding	
	preceding the date of occurrence	the date of occurrence of the current	
	of the current transaction. Items	transaction. Items that have been	
	that have been approved by the	approved by the Audit Committee	
	Audit Committee and the Board	and the Board of Directors need not	
	of Directors need not be counted	be counted toward the transaction	
	toward the transaction amount.	amount.	
	With respect to the types of	With respect to the types of	
	transactions listed below when to be conducted between the	transactions listed below when to be conducted between the Company	
	Company and its subsidiaries, or	and its subsidiaries, or between its	
	between its subsidiaries in which	subsidiaries in which it directly or	
	it directly or indirectly holds 100	indirectly holds 100 percent of the	
	percent of the issued shares or	issued shares or authorized capital	
	authorized capital and when the	and when the transaction is within	
	transaction is within the	the authorized amount, the	
	authorized amount, the Chairman	Chairman of the Board may,	
	of the Board may, pursuant to	pursuant to Article 5, paragraph 2, subparagraph <u>4</u> 3, decide such	
	Article 5, paragraph 2, subparagraph 3, decide such	matters and have the decisions	
	matters and have the decisions	subsequently submitted to and	
	subsequently submitted to and	ratified at the next Board of	
	ratified at the next Board of	Directors meeting:	
	Directors meeting:	1. Acquisition or disposal of	
	1. Acquisition or disposal of	equipment or right-of-use assets	
	equipment or right-of-use	thereof held for business use.	
	assets thereof held for business	2. Acquisition or disposal of real	
	use.	property right-of-use assets held	

Items	Original Version	Amended Version	Reason
Article 12	2. Acquisition or disposal of real	for business use.	To comply with
	property right-of-use assets	If the Company or any of its	the Regulation
	held for business use.	subsidiaries that are not domestic	update.
		public companies conduct the type	1
		of transaction listed in paragraph 2,	
		and the amount of the transaction	
		exceeds 10% of the Company's total	
		assets, the Company shall submit all	
		information listed in the	
		subparagraphs under paragraph 2 to	
		the Shareholders Meeting for	
		approval before signing the	
		transaction contract and sending	
		payment. However, transactions	
		between the Company and its	
		subsidiaries or transactions between	
		the Company's subsidiaries are	
		exempt from this requirement.	
		The calculation of the transaction	
		amounts referred to in this Article	
		shall be made in accordance with	
		Article 6, paragraph 2 herein, and	
		<u>"within the preceding year" as used</u>	
		herein refers to the year preceding	
		the date of occurrence of the current	
		transaction. Items that have been	
		approved by the Audit Committee	
		and the Board of Directors need not	
		be counted toward the transaction	
Article 20		amount.	Comagnondance to
Article 29	The 11 th amendment was made	The 11 th amendment was made on	Correspondence to
			the amendment
	on June 12, 2019.	June 12, 2019.	date.
		The 12 th amendment was made on	
		<u>June 17, 2022.</u>	