

Stock Code: 6168  
HARVATEK

# **Harvatek Corporation**

## **Handbook for the 2022 General Meeting of Shareholders**

**June 29, 2022**

### **Disclaimer**

**THIS IS A TRANSLATION OF THE AGENDA FOR THE 2022 ANNUAL GENERAL MEETING (“THE AGENDA”) OF HARVATEK CORPORATION (“THE COMPANY”). THE TRANSLATION IS INTENDED FOR REFERENCE ONLY AND NO OTHER PURPOSE. THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION. THE CHINESE TEXT OF THE AGENDA SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.**

**Harvatek Corporation**  
**Handbook for the 2022 General Meeting of Shareholders**  
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**Harvatek Corporation**

**Procedure for the 2022 General Meeting of Shareholders**

**I. Call the Meeting to Order**

**II. Chairperson Remarks (Omitted)**

**III. Reported Matters**

**IV. Acknowledged Matters**

**V. Matters for Discussion**

**VI. Questions and Motions**

**VII. Adjournment**

# Harvatek Corporation

## Agenda of the 2022 General Meeting of Shareholders

Time: 9:00 a.m. on June 29 (Wednesday), 2022.

Place: No. 773, Ming-Hu Road, Hsinchu (Lakeshore Hotel Eiffel Banquet Room)

**I. Call the Meeting to Order (First report that the total number of shares present has exceeded the statutory number of shares and then call the meeting to order)**

**II. Chairperson Remarks (Omitted)**

**III. Reported Matters**

1. 2021 business operations
2. Audit Committee's report of 2021 audited financial statements
3. 2021 compensation for employees and directors
4. Cash distribution to shareholders from 2021 earnings
5. To amend the Company's "Ethical Corporate Management Best Practice Principles"
6. Enactment the Company's "Procedures for Ethical Management and Guidelines for Conduct"
7. 2021 report of the directors' remuneration.t

**IV. Acknowledged Matters**

1. Acknowledgment The Company's 2021 business report and financial statements
2. Acknowledgment The Company's 2021 earnings distribution.

**V. Matters for Discussion**

1. To amend the Company's "Articles of Incorporation"
2. To amend the Company's "Procedures for Asset Acquisition and Disposal"
3. To amend the Company's "Rules of Procedure for Shareholders Meetings"

**VI. Questions and Motions**

**VII. Adjournment**

## Reporting Matters

### Agenda 1

Proposed by the Board of Directors

Summary: Business Report for 2021

Explanation: Please refer to Attachment I (pages 6~7).

### Agenda 2

Proposed by the Board of Directors

Summary: Annual Statements audited by the Audit Committee for 2021

Explanation: Please refer to Attachment II (page 8) and Attachment III (pages 9~29) for the Audit Committee's Review Report and the Independent Auditor's Audit Report.

### Agenda 3

Proposed by the Board of Directors

Summary: 2021 Report on Remuneration to Employees and Directors of the Company

Explanation:

- (1) In accordance with Article 29 of the Company's Articles of Incorporation, the Company shall distribute remuneration to employees no less than 6% of the Company's profit for the year and remuneration to directors no more than 1% of the Company's profit for the year, provided that the Company shall set aside in advance an amount to cover any accumulated losses.
- (2) The Company's income before tax for 2021, before the distribution of employees' and director's remuneration, is NT\$477,448,304, which is proposed to be distributed to the Company's employees for cash remuneration of NT\$35,450,000 and directors for cash remuneration of NT\$4,550,000.

### Agenda 4

Proposed by the Board of Directors

Summary: The Company's 2021 earnings distribution and cash dividend.

Explanation:

- (1) The Company's net income for the fiscal year 2021 was NT\$370,317,285. After adding the amount of undistributed earnings for the year and prior years' undistributed earnings and setting aside legal reserve and reversing special reserve, the Company's distributable earnings amounted to NT\$372,570,773. It is proposed to distribute a dividend of NT\$309,104,702 to shareholders. A cash dividend of NT\$1.5 per share will be distributed to shareholders based on their shares as recorded in the register of shareholders on the ex-dividend date.
- (2) A separate board of directors' meeting will be held to determine the ex-dividend date, adjust the dividend rate and handle the dividend distribution matters. Provided, if the number of outstanding shares is affected by the subsequent conversion of convertible bonds issued by the Company, the withdrawal of new shares with restricted employee rights, the repurchase of the Company's shares and the transfer or cancellation of treasury stock, and result to changes in the dividend payout ratio, the dividend payout ratio will be adjusted in accordance with the distribution amount under this proposal and the actual number of outstanding shares; in addition, the cash dividends will be calculated to the nearest dollar and rounded off as follows, and any amount less than one dollar will be included in the Company's other income.

### Agenda 5

Proposed by the Board of Directors

Summary: Amendments to the "Ethical Corporate Management Best Practice Principles."

Explanation: In order to meet the related laws and regulations and the needs of operational management, we intend to revise the Company's "Ethical Corporate Management Best Practice Principles," and please refer to Attachment IV (page 30) for a comparison of the revised provisions.

### Agenda 6

Proposed by the Board of Directors

Summary: Enactment to the "Procedures for Ethical Management and Guidelines for Conduct."

Explanation: In order to implement the integrity management policy and actively prevent dishonest behavior, we enactment the Company's "Procedures for Ethical Management and Guidelines for Conduct," and please refer to Attachment V (page 31-39).

#### Agenda 7

Proposed by the Board of Directors

Summary: The Company's 2021 Director's Remuneration Report"

Explanation:

(1)The Company's remuneration policy, standards and structure for directors are as follows:

(1)-1 In accordance with the Company's Articles of Incorporation, the remuneration of directors shall be determined by the authorized board of directors according to the degree of their participation in the company's operations and the value of their contributions, and with reference to the industry standard. If the company has a profit in the year, no more than 1% shall be allocated as the director's remuneration by the resolution of the board of directors.

(1)-2 In accordance with the company's remuneration method for directors and functional committee members, the company should pay travel expenses for directors to attend the company's board of directors, other functional committees or attend shareholders' meetings. In addition, all independent directors serve as members of the Audit Committee and the Compensation and Remuneration Committee, and are responsible for participating in the discussions and resolutions of the committee meetings. Therefore, in addition to the remuneration of general directors, there is a fixed monthly remuneration.

(2) For the remuneration of individual directors of the Company in 2021, please refer to Attachment VI (pages 40).

### Recognition Matters

#### Agenda 1

Proposed by the Board of Directors

Summary: Business Report and Financial Statements for 2021. Recognition is respectfully requested.

Explanation:

- (1) The Company's business report and financial statements for 2021 have been approved by the Board of Directors at the 4th meeting of the 10th term of the Board of Directors, and have been reviewed the Audit Committee with a written review report issued.
- (2) Please refer to Attachment I (page 6) and Attachment III (pages 9~29) for the aforementioned business report and financial statements.

Resolution:

#### Agenda 2

Proposed by the Board of Directors

Summary: 2021 Earnings Distribution Plan of the Company. Recognition is respectfully requested.

Recognition is respectfully requested.

Explanation: Please refer to Attachment VII (page 41) for the Table of 2021 Earnings Distribution.

Resolution:

### Discussion Matters

#### Agenda 1 Directors

Proposed by the Board of

Summary: Amendments to the "Articles of Incorporation." Approval is respectfully requested.

Explanation: In order to meet the related laws and regulations, we intend to revise the Company's "Articles of Incorporation," and please refer to Attachment VIII (page 42-43) for a comparison of the revised provisions.

Resolution:

Agenda 2  
Directors

Proposed by the Board of

Summary: Amendments to the "The procedures for acquisition or disposal of assets." Approval is respectfully requested.

Explanation: In order to meet the related laws and regulations, we intend to revise the Company's " The procedures for acquisition or disposal of assets," and please refer to Attachment IX (pages 44~53) for a comparison of the revised provisions.

Resolution:

Agenda 3  
Directors

Proposed by the Board of

Summary: Amendments to the "Rules of Procedure for Shareholders Meetings." Approval is respectfully requested.

Explanation: In order to meet the related laws and regulations and the needs of operational management, we intend to revise the Company's " Rules of Procedure for Shareholders Meetings," and please refer to Attachment X (pages 54~72) for a comparison of the revised provisions.

Resolution:

## **Questions and Motions**

## **Adjournment**

## Attachment I

### Harvatek Corporation 2021 Business Report

According to the Optoelectronics Research Office of TrendForce, in 2021, as the impact of COVID-19 gradually eases and various economic activities recover in an all-round way, the global LED market will reach US\$17.65 billion (annual growth rate of 15.4%), and the growth rate is higher than expected. Looking forward to the future, with the gradual increase of Mini LED backlight and display, the continuous increase in the penetration rate of automotive LEDs, the continuous increase in high-end lighting demand, and the further expansion of display applications, it is estimated that the output value of the LED market in 2026 is expected to grow to USD 30.312 billion, with a compound growth rate of 11% from 2021 to 2026.

According to the analysis of each application market, the demand for Mini LED backlight and Mini LED direct display will increase significantly in 2021. Driven by leading manufacturers such as Apple and Samsung, more and more manufacturers will launch Mini LED related products. In the next few years, Mini LED It will be the application with the most growth momentum in the various segments of LED. With the dual growth momentum of the overall automotive market shipments and the penetration rate of LED lighting, the automotive LED market achieved rapid growth in the global automotive LED market in 2021. The trend of large-scale automotive displays will continue to promote automotive Growing demand for LEDs with display backlights. The display screen market has benefited from the obvious recovery of various sports events and business activities, and the global market demand has picked up. Although the market demand declined in the second half of 2021 due to factors such as rising overseas transportation costs and government budget reductions, as the whole, The annual display LED market scale is still growing significantly; in addition, the cross-border application scenarios of LED display screens are constantly being developed, such as meeting spaces, home theaters, cinemas, virtual shooting, etc., which will also be the next few years. The main driving force for the growth of the small-pitch display market. The applications of IR LED mainly include safety monitoring, 2.5D facial recognition, driving monitoring system and occupant monitoring system, eye tracking, etc. Benefiting from the stable market demand and price, the IR LED market scale will grow slightly in 2021. In the long run, although applications such as driving monitoring systems, occupant monitoring systems, and eye tracking are still in their infancy, the demand for IR LEDs will continue to grow in the future. The company continuously strives to improve its process capabilities and to meet customer needs in terms of product quality and delivery time. In addition to consumer applications, small-pitch display products and IR LEDs, business promotion is also actively expanding new application markets, such as wear Products with higher gross profit margins, such as smart home appliances and automotive markets, are also engaged in the production and sales of Mini LEDs and IC packages. In 2021, the operating income increased by 19.67% compared with the previous year, and the net profit after tax was NT\$388,348 thousand. We

would like to report the 2021 business overview and 2022 business plan as follows:

**2021 Business Overview and Results:**

Net operating revenue for 2021 was NT\$3,000,490 thousand, representing a 19.67% increase from the previous year. Gross margin increased from 21.25% to 27.41% while operating expense ratio increased from 12.32% to 14.11%. Profit before income tax increased from NT\$233,902 thousand to NT\$398,977 thousand and net profit after tax was NT\$388,348 thousand. Net profit attributable to the owners of the parent company was NT\$370,318 thousand and earnings per share was NT\$1.8 after tax.

In terms of R&D, in addition to the original consumer and display products and IR LEDs, new products such as Mini LEDs, RGB+ICs and VCSELs were also developed in the product development this year. We are committed to improving the luminous efficiency, brightness and other functions of related products, and continue to invest in the development of process capability improvement and material cost reduction. In addition, the company has also stepped into the semiconductor field, applying LED packaging technology for IC packaging to facilitate the expansion of new business field.

**2022 Business Plan and Development Strategies:**

We will continue to focus on improving product processes, reducing product costs, and improving equipment performance as well as product yield rate, so that our products can meet market demand. Externally, we will seek for stable partners to extend the outsourcing mechanism for manufacturing and sales and will act as a key strategic partner in the industry supply chain. Internally, we will optimize the product portfolio to improve the capacity utilization and gross margins to create greater benefits for shareholders.

Finally, on behalf of the management team of the Company, I would like to express our sincere gratitude to all shareholders for their support and care.

Sincerely,

Chairman: Wang, Ping-Lung

Manager: Wang, Ping-Lung

Accounting Supervisor: Su, Yu-Hui

**Attachment II**

**Harvatek Corporation**  
**Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2021 Standalone and Consolidated Financial Statements. The Financial Statements were audited by CPA firm of Ernst & Young who has then issued an audit report relating to the Financial Statements with opinion that the Financial Statements present fairly the Company's financial position, operating results and cash flows. The Financial Statements, together with the business report and earnings allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

2022 General Shareholder's Meeting

Harvatek Corporation

Chairman of the Audit Committee: Wu, Kuang-Yi

March 24, 2022

## **Attachment III**

### **Harvatek Corporation Independent Auditor's Report**

To Harvatek Corporation:

#### **Opinion**

We have audited the accompanying standalone balance sheets of Harvatek Corporation (the "Company") as of 31 December, 2021 and 2020, and the related standalone statements of comprehensive income, changes in equity and cash flows for the period of 1 January to 31 December in 2021 and 2020, and notes to the standalone financial statements (including the summary of significant accounting policies).

In our opinion, based on our audits and the audit reports of other independent auditors (please refer to the "Others" paragraph), the standalone financial statements referred to the above present fairly, in all material respects, the standalone financial position of the Company as of 31 December, 2021 and 2020, and the financial performance and cash flow for the period of January 1 to December 31 in 2021 and 2020, in conformity with the requirements of the "Regulations Governing the Preparation of Financial Reports by Securities Issuers".

#### **Basis for Opinion**

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

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audits of the 2021 standalone financial statements of Harvatek Corporation. These matters were addressed in the context of our audits of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

## Revenue recognition

The main revenue sources of Harvatek Corporation in 2021 are revenue from sales of goods. Since the revenue is recognized when Harvatek Corporation transfers control of the promised products or integrated services to customers to fulfill the performance obligations, and trade terms of the products or integrated services agreed in the contracts are different, resulting in different points in time for fulfilling the performance obligations, and thus these performance obligations and the points in time for fulfilling them need to be judged and determined. Accordingly, we have determined this as a key audit matter.

Our procedures for auditing operating revenue included but were not limited to: Understanding and assessing the internal control system established by management over operating revenue and testing it against critical control points; assessing the appropriateness of revenue recognition accounting policies, analyzing product-specific gross margins and selecting certain samples of operating revenue to perform transaction-specific tests; reviewing the significant transaction terms in the contracts to identify whether the conditions for revenue recognition have met the performance obligations, and selecting samples to review the transaction certificates for a period around the balance sheet date to confirm the appropriateness of the point of revenue recognition; selecting samples of sales returns and discounts to verify the contents and amounts within related documents; and reviewing the post period sales returns and discounts situation. We also considered the appropriateness of the accounting policies and disclosures in Note 4 and Note 6 of the consolidated financial statements regarding the recognition of operating revenue.

## Evaluation of allowance for uncollectable accounts receivable

As of December 31, 2021, the net accounts receivable (including related parties) of Harvatek Corporation amounted to NT\$570,386 thousand, representing 13% of total assets. The allowance for uncollectable accounts receivable is evaluated by the expected credit losses over the durations. The evaluation process requires categorizing accounts receivable into appropriate groups, and judging and analyzing by relevant assumptions, including consideration of historical experience, current collection status of accounts receivable and projections of future economic conditions. Since the evaluation of expected credit losses involves judgment, analysis and estimates, we have identified this as a key audit matter.

Our procedures for auditing operating revenue included but were not limited to: Understanding the internal control related to the allowance for uncollectable accounts through inquiries, assessing the assumptions and judgments used by management in determining the allowance for uncollectable accounts and the reasonableness of the basis for the allowance for uncollectable accounts. In addition, we analyzed the appropriateness of the receivables grouping method to evaluate whether customers with significantly different loss patterns were appropriately grouped. We also tested the allowance matrix adopted by Harvatek Corporation, including analyzing the range of receivable ages and their changes, testing the correctness of the aging analysis of accounts receivable provided by management, identifying and analyzing the causes of overdue accounts, and selecting samples for accounts receivable bank confirmations and post-period collection tests to assess the collectability of accounts

receivable. We also considered the appropriateness of the policies and disclosures in Notes 4, 5 and 6 of the consolidated financial statements regarding the accounts receivable and the relevant risks.

### **Other Matters - Audit Reports of Other Independent Audits**

The financial statements of certain invested companies included in the standalone financial statements of Harvatek Corporation were not audited by us but by other auditors instead. Hence, in our opinion on the above-mentioned standalone financial statements, the amounts listed in the financial statements of those indirectly reinvested companies mentioned are based on the audit reports of other independent auditors. The investments accounted for using equity method in these indirect investees amounted to NT\$133,554 thousand and NT\$126,038 thousand as of December 31, 2021 and 2020, respectively, representing 3.09% and 3.17% of total assets, respectively. For the periods from January 1 to December 31 of 2021 and 2020, share of gain of subsidiaries, associates and joint ventures accounted for using the equity method amounted to NT\$6,822 thousand and NT\$(6,461) thousand, representing 1.56% and (3.52)% of the net income before income taxes, respectively. Share of other comprehensive gain of subsidiaries, associates and joint ventures accounted for using the equity method amounted to NT\$695 thousand and NT\$(50) thousand, representing 0.48% and (0.03)% of the net other comprehensive income, respectively.

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

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

In preparing the standalone financial statements, management is responsible for assessing the ability of Harvatek Corporation 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 financial reporting process of the Company.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 auditing standards generally accepted will always detect a material misstatement when it exists in the standalone financial statements. Misstatements can arise from fraud or error. They can be 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 standalone financial statements

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

1. Identify and assess the risks of material misstatement of the standalone 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 internal control of the Company.
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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone 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 auditor's 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 standalone financial statements (including the accompanying notes) and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the standalone 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 audits.

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 (including 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 2021 standalone financial statements and are therefore key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so could reasonably be expected to outweigh the public interest benefits of such communication.

Ernst & Young, Taiwan

Approved by the competent authority to process financial reports  
for public companies

Order No.: (104) Jin-Guan-Zheng-Shen-Zi No. 1040030902  
(96) Jin-Guan-Zheng-(6) No. 0960002720

Chen, Chih-Chung

Accountant:

Hsu, Hsin-Min

March 24, 2022

Harvatek Corporation  
Standalone Balance Sheet  
As of December 31 of 2021 and 2020

Assets		As of December 31, 2021		As of 31 December 2020	
		Amount	%	Amount	%
Code	Account name	Note			
	Current assets				
1100	Cash and cash equivalents	IV and VI.1	\$ 1,189,326	\$ 1,082,301	27
1150	Net notes receivable	IV, VI.4 and VI.15	655	225	-
1170	Net accounts receivable	IV, VI.5 and VI.15	562,197	583,202	15
1180	Accounts receivable - related parties, net	IV, VI.5, VI.15 and VII	8,189	7,877	-
1200	Other receivables	VII	11,549	12,906	-
1210	Other receivables - related parties	IV and VI.6	20,035	26,057	1
130x	Inventories	VII	449,685	368,277	9
1410	Prepayments	IV and VI.14	5,837	21,075	1
1482	Cost to fulfill contracts - current		8,444	-	-
11xx	Total current assets		2,255,917	2,101,920	53
	Noncurrent assets				
1510	Financial assets at fair value through profit or loss - noncurrent	IV and VI.2	82,383	80,340	2
1517	Financial assets at fair value through other comprehensive income - noncurrent	IV and VI.3	544,549	427,277	11
1550	Investment accounted for using the equity method	IV and VI.7	647,359	580,637	15
1600	Property, plant and equipment	IV, VI.8 and VII	542,050	564,795	14
1755	Right-of-use assets	IV, VI.16 and VII	49,104	50,129	1
1760	Net investment property	IV, VI.9 and VII	68,971	71,447	2
1780	Intangible assets	IV and VI.10	2,763	1,618	-
1840	Deferred income tax assets	IV and VI.20	69,967	67,418	2
1900	Other noncurrent assets	VII	49,910	16,678	-
1920	Refundable deposits		720	720	-
1980	Other financial assets - noncurrent	VIII	14,782	14,739	-
15xx	Total noncurrent assets		2,072,558	1,875,798	47
1xxx	Total assets		\$ 4,328,475	\$ 3,977,718	100

(Please refer to notes to the standalone financial statements.)

Chairman: Wang, Ping-Lung

Manager: Wang, Ping-Lung

Accounting Supervisor: Su, Yu-Hui

Harvatek Corporation  
Standalone Balance Sheet(continued)  
As of December 31 of 2021 and 2020

		Unit: NT\$ thousand			
Code	Liabilities and Equity Account name	As of December 31, 2021		As of 31 December 2020	
		Amount	%	Amount	%
		\$		\$	
2100	Current liabilities				
2130	Short-term loans	193,690	5	307,584	8
2170	Contract liability - current	46,975	1	4,032	-
2180	Accounts payable	359,168	8	397,350	10
2200	Accounts payable - related parties	30,858	1	27,560	1
2213	Other payables	198,827	5	143,395	4
2230	Payables to equipment suppliers	8,298	-	7,047	-
2280	Income tax payable in the period	59,318	1	37,838	1
2300	Lease liabilities - current	2,885	-	2,774	-
21xx	Other current liabilities	12,880	-	12,402	-
	Total current liabilities	912,899	21	939,982	24
	Noncurrent liabilities				
2570	Deferred income tax liabilities	684	-	1,114	-
2580	Lease liabilities - noncurrent	47,224	1	48,048	1
2640	Net defined benefit liability	26,553	1	32,320	1
2645	Guarantee deposits	3,540	-	2,040	-
25xx	Total noncurrent liabilities	77,801	2	83,522	2
2xxx	Total liabilities	990,700	23	1,023,504	26
31xx	Equity				
3100	Capital stock				
3110	Common stock	2,060,698	48	2,060,698	52
3200	Capital surplus	494,534	11	484,034	12
3300	Retained earnings				
3310	Legal reserve	63,073	2	48,677	1
3320	Special reserve	-	-	6,397	-
3350	Undistributed earnings	409,891	9	188,940	5
3400	Other equity	310,899	7	172,325	4
3500	Treasury stock	(1,320)	-	(6,857)	-
3xxx	Total equity	3,337,775	77	2,954,214	74
	Total liabilities and equity	4,328,475	100	3,977,718	100

(Please refer to notes to the standalone financial statements.)

Chairman: Wang, Ping-Lung

Manager: Wang, Ping-Lung

Accounting Supervisor: Su, Yu-Hui

Harvatek Corporation  
Standalone Statement of Comprehensive Income  
January 1 to December 31, 2021 and 2020

Unit: NT\$ thousand

Code	Account name	Note	2021		2020	
			Amount	%	Amount	%
4000	Revenue from operations	IV, VI.14 and VII	\$ 2,845,992	100	\$ 2,487,778	100
5000	Operating costs	IV, VI.6, VI.10, VI.12, VI.16, VI.17 and VII	(2,110,093)	(74)	(1,963,958)	(79)
5900	Gross operating profit		735,899	26	523,820	21
6000	Operating expenses	IV, VI.10, VI.12, VI.15, VI.16, VI.17 and VII				
6100	Marketing expenses		(168,750)	(6)	(136,839)	(6)
6200	General and administration expenses		(94,197)	(3)	(84,144)	(3)
6300	R&D expenses		(107,544)	(4)	(102,956)	(4)
6450	Reversal of expected credit losses		12,042	-	22,431	1
	Total operating expenses		(358,449)	(13)	(301,508)	(12)
6900	Operating gains		377,450	13	222,312	9
7000	Non-operating income and expenses	IV, VI.7, VI.18 and VII				
7100	Interest income		9,267	-	5,477	-
7010	Other income		41,376	1	31,955	1
7020	Other gains and losses		(13,178)	-	(64,362)	(3)
7050	Finance costs		(2,231)	-	(3,787)	-
7070	Share of loss of subsidiaries, associates and joint ventures accounted for using equity method		24,764	1	(8,302)	-
	Total non-operating income and expenses		59,998	2	(39,019)	(2)
7900	Profit before tax		437,448	15	183,293	7
7950	Income tax expense	IV and VI.20	(67,130)	(2)	(39,954)	(1)
8200	Net profit of the period		370,318	13	143,339	6
8300	Other comprehensive income	IV and VI.19				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Remeasurement of defined benefit plans		4,355	-	1,510	-
8316	Unrealized valuation gains and losses on investments in equity instruments at fair value through other comprehensive income		140,577	5	183,133	7
8349	Income taxes related to items that will not be reclassified subsequently		(871)	-	(302)	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences arising from translation of foreign operations		338	-	(1,367)	-
	Other comprehensive income for the year (net of income tax)		144,399	5	182,974	7
8500	Total comprehensive income for the period		\$ 514,717	18	\$ 326,313	13
	Earnings per share (NT\$)					
9750	Basic earnings per share	IV and VI.21				
9710	Net profit of the period		\$ 1.80		\$ 0.70	
9850	Diluted earnings per share	IV and VI.21				
9810	Net profit of the period		\$ 1.79		\$ 0.69	

(Please refer to notes to the standalone financial statements.)

Chairman: Wang, Ping-Lung

Manager: Wang, Ping-Lung

Accounting Supervisor: Su, Yu-Hui

Harvatek Corporation  
Standalone Statement of Changes in Equity  
January 1 to December 31, 2021 and 2020

Code	Item	Common stock	Capital surplus	Retained earnings		Undistributed earnings (Losses to be covered)	Exchange differences arising from translation of foreign operations	Other equity		Treasury stock	Total
				Legal reserve	Special reserve			Unrealized gains or losses on equity instruments at fair value through other comprehensive income			
A1	Balance on January 1, 2020	\$ 2,060,698	\$ 483,483	\$ 46,245	\$ 25,579	\$ 28,224	\$ (4,886)	\$ (1,511)	\$ (6,857)	\$ 2,650,975	
B1	Distribution of 2019 earnings:	-	-	-	-	(2,432)	-	-	-	-	
B2	Legal reserve	-	-	2,432	-	19,182	-	-	-	-	
B2	Special reserve	-	-	-	(19,182)	-	-	-	-	-	
C3	Other changes in capital surplus	-	-	-	-	-	-	-	-	-	
C3	From donations	-	551	-	-	-	-	-	-	551	
D1	2020 Net profit	-	-	-	-	143,339	-	-	-	143,339	
D3	2020 Other comprehensive income	-	-	-	-	1,208	(1,367)	183,133	-	182,974	
D5	2020 Total comprehensive income	-	-	-	-	144,547	(1,367)	183,133	-	326,313	
M7	Changes in equities of subsidiaries	-	-	-	-	(3,625)	-	-	-	(3,625)	
Q1	Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	3,044	-	(3,044)	-	-	
Z1	Balance on December 31, 2020	\$ 2,060,698	\$ 484,034	\$ 48,677	\$ 6,397	\$ 188,940	\$ (6,253)	\$ 178,578	\$ (6,857)	\$ 2,954,214	
A1	Balance on January 1, 2021	\$ 2,060,698	\$ 484,034	\$ 48,677	\$ 6,397	\$ 188,940	\$ (6,253)	\$ 178,578	\$ (6,857)	\$ 2,954,214	
B1	Distribution of 2020 earnings:	-	-	-	-	(14,396)	-	-	-	-	
B2	Legal reserve	-	-	14,396	-	6,397	-	-	-	-	
B2	Special reserve	-	-	-	(6,397)	(144,249)	-	-	-	(144,249)	
B5	Cash dividends of common stock	-	-	-	-	370,318	-	-	-	370,318	
D1	2021 Net profit	-	-	-	-	3,484	338	140,577	-	144,399	
D3	2021 Other comprehensive income	-	-	-	-	373,802	338	140,577	-	514,717	
D5	2021 Total comprehensive income	-	-	-	-	377,186	676	281,154	-	658,916	
C7	Changes of profit or loss of associates and joint ventures accounted for using equity method	-	-	-	-	(69)	-	-	-	(69)	
L7	Disposal of parent company's shares by a subsidiary has been treated as a treasury stock transaction	-	-	-	-	-	-	-	5,537	9,822	
M1	Issuance of dividends to subsidiaries to adjust capital surplus	-	4,285	-	-	-	-	-	-	53	
M7	Changes in equities of subsidiaries	-	53	-	-	(2,875)	-	-	-	3,287	
Q1	Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	2,341	-	(2,341)	-	-	
Z1	Balance on December 31, 2021	\$ 2,060,698	\$ 494,534	\$ 63,073	\$ -	\$ 409,891	\$ (5,915)	\$ 316,814	\$ (1,320)	\$ 3,337,775	

Unit: NT\$ thousand

(Please refer to notes to the standalone financial statements.)

Chairman: Wang, Ping-Lung

Manager: Wang, Ping-Lung

Accounting Supervisor: Su, Yu-Hui

Harvatek Corporation  
Standalone Statement of Cash Flows  
January 1 to December 31, 2021 and 2020

Code	Item	2021		2020		Code	Item	2021		2020	
		Amount	Amount	Amount	Amount			Amount	Amount		
AAAA	Cash flows from operating activities:					BBBB	Cash flows from investing activities:				
A00010	Profit before tax in the period	\$ 437,448	\$ 183,293	B00020	Disposal of financial assets at fair value through other comprehensive income	\$ 1,047	\$ -				
A20000	Adjustments:			B00100	Acquisition of financial assets at fair value through profit or loss	(390,000)	(150,000)				
A20010	Income and other adjustments with no cash flow effects:			B00200	Disposal of financial assets at fair value through profit or loss	390,175	150,192				
A20100	Depreciation expenses	94,200	104,511	B01800	Acquisition of investment accounted for using the equity method	(12,000)	(55,050)				
A20200	Amortization expenses	7,470	9,181	B02700	Acquisition of property, plant and equipment	(65,226)	(35,756)				
A20300	Reversal of expected credit losses	(12,042)	(22,431)	B02800	Disposal of property, plant and equipment	914	-				
A20400	Net gains (losses) on financial assets and liabilities at fair value through profit or loss	(2,218)	12,274	B04500	Acquisition of intangible assets	(5,357)	(3,543)				
A20900	Interest expenses	2,231	3,787	B06500	Increase in other financial assets	(43)	-				
A21200	Interest income	(9,267)	(5,477)	B06600	Decrease in other financial assets	-	4,577				
A21300	Dividend income	(18,630)	(4,760)	B06700	Increase in other noncurrent assets	(36,490)	(8,569)				
A22400	Share of gains or losses of subsidiaries, associates and joint ventures accounted for using equity method	(24,764)	8,302	B07600	Dividends received	24,362	7,602				
A22500	Gains on disposal and retirement of property, plant and equipment	(712)	-	BBBB	Cash outflow from investing activities	(92,618)	(90,527)				
A24100	Unrealized foreign exchange losses	(868)	368								
A30000	Changes in operating assets/liabilities:										
A31130	Notes receivable	(430)	3	CCCC	Cash flows from financing activities:						
A31150	Accounts receivable	33,047	4,769	C00100	Increase in short-term debts	(113,026)	307,216				
A31160	Accounts receivable - related parties	(312)	(155)	C01700	Repayment of long-term loans	-	(300,000)				
A31180	Other receivables	276	(2,913)	C03000	Increase in guarantee deposits	1,500	2,040				
A31190	Other receivables - related parties	6,022	(2,259)	C04020	Repayment of lease principal	(3,133)	(2,888)				
A31200	Inventories	(80,667)	46,424	C04500	Cash dividends	(144,250)	-				
A31230	Prepayments	15,238	9,753	C09900	From donations	-	551				
A31280	Cost to fulfill contracts	(8,444)	16,733	CCCC	Net cash inflow (outflow) generated from financing activities	(258,909)	6,919				
A32125	Contract liabilities	42,943	(19,918)	EEEE	Increase in cash and cash equivalents	107,025	349,491				
A32130	Notes payable	-	(1)	E00100	Cash and cash equivalents, beginning of period	1,082,301	732,810				
A32150	Accounts payable	(38,182)	88,988	E00200	Cash and cash equivalents, end of period	\$ 1,189,326	\$ 1,082,301				
A32160	Accounts payable - related parties	3,298	5,151								
A32180	Other payables	55,228	15,730								
A32230	Other current liabilities	478	9,317								
A32240	Net defined benefit liability	(1,612)	(1,362)								
A33000	Cash generated from operations	499,731	459,308								
A33100	Interest received	10,348	5,556								
A33300	Interest paid	(2,027)	(3,634)								
A35500	Income taxes paid	(49,500)	(28,131)								
AAAA	Net cash inflow from operating activities	458,552	433,099								

(Please refer to notes to the standalone financial statements.)

Chairman: Wang, Ping-Lung

Manager: Wang, Ping-Lung

Accounting Supervisor: Su, Yu-Hui

Harvatek Corporation and Subsidiaries  
Independent Auditor’s Report

To Harvatek Corporation:

**Opinion**

We have audited the accompanying consolidated balance sheets of Harvatek Corporation (the “Company”) and its subsidiaries as of 31 December 2021 and 2020, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the period of 1 January to 31 December in 2021 and 2020, and notes to the consolidated financial statements (including the summary of significant accounting policies).

In our opinion, based on our audits and the audit reports of other independent auditors (please refer to the “Others” paragraph), the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of 31 December 2021, and 2020, in conformity with the requirements of the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and “International Financial Reporting Standards”, “International Accounting Standards”, “Interpretations developed by the International Financial Reporting Interpretations Committee” and “SIC interpretations” endorsed and issued into effect by Financial Supervisory Commission of the Republic of China.

**Basis for Opinion**

We conducted the audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statement by Certified Public Accountants and auditing standards generally accepted. 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 Harvatek Corporation, Ltd. and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the audit reports of other independent auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audits of 2021 consolidated financial statements. These matters were addressed in the context of our audits 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.

### Revenue recognition

The main revenue sources of Harvatek Corporation and its subsidiaries in 2021 are "revenue from sales of goods". Since the revenue is recognized when Harvatek Corporation and its subsidiaries transfer the promised products or integrated services to customers and fulfill the performance obligations, and trade terms of the products or integrated services agreed in the contracts are different, resulting in different points in time to fulfill the performance obligations which needed to be judged and determined. Accordingly, we have determined this as a key audit matter.

Our procedures for auditing operating revenue included but were not limited to: Understanding and assessing the internal control system established by management over operating revenue and testing it against critical control points; assessing the appropriateness of revenue recognition accounting policies, analyzing product-specific gross margins and select certain samples of operating revenue to perform transaction-specific tests; reviewing the significant transaction terms in the contracts to identify whether the conditions for revenue recognition have met the performance obligations, and selecting samples to review the transaction certificates for a period around the balance sheet date to confirm the appropriateness of the point of revenue recognition; at the same time, selecting samples of sales returns and discounts to verify the contents and amounts within related documents, and to review the post period sales returns and discounts situation. We also considered the appropriateness of the accounting policies and disclosures in Note 4 and Note 6 of the consolidated financial statements regarding the recognition of operating revenue.

### Evaluation of allowance for uncollectable accounts receivable

As of December 31, 2021, the net accounts receivable (including related parties) of Harvatek Corporation and subsidiaries amounted to NT\$649,853 thousand, representing 14% of total consolidated assets. The allowance for uncollectable accounts receivable is evaluated by the expected credit losses over the durations. The evaluation process requires to categorize accounts receivable into appropriate groups, and judge and analyze by relevant assumptions, including consideration of historical experience, current collection status of accounts receivable and projections of future economic conditions. Since the evaluation of expected

credit losses involves judgment, analysis and estimates, we have identified this as a key audit matter.

Our procedures for auditing operating revenue included but were not limited to: Understanding the internal control related to the allowance for uncollectable accounts through inquiries, assessing the assumptions and judgments used by management in determining the allowance for uncollectable accounts and the reasonableness of basis for the allowance for uncollectable accounts. In addition, we analyzed the appropriateness of the receivables grouping method to confirm whether customers with significantly different loss patterns were appropriately grouped. We also tested the allowance matrix adopted by Harvatek Corporation and its subsidiaries, including analyzing the range of receivable ages and their changes, testing the correctness of the aging analysis of accounts receivable provided by management, identifying and analyzing the causes of overdue accounts, and selecting samples for accounts receivable bank confirmations and post-period collection tests to assess the collectability of accounts receivable. We also considered the appropriateness of the policies and disclosures in Note 4, 5 and 6 of the consolidated financial statements regarding the accounts receivable and the relevant risks.

#### **Other Matters - Audit Reports of Other Independent Audits**

The financial statements of certain invested companies included in the consolidated financial statements of Harvatek Corporation and subsidiaries was not audited by us but by other auditors instead. Hence, in our opinion on the above-mentioned consolidated financial statements, the amounts listed in the financial statements of those invested companies mentioned are based on the audit reports of other independent auditors. The investments accounted for using equity method in these indirect investees amounted to NT\$133,554 thousand and NT\$126,038 thousand as of December 31, 2021 and 2020, respectively, representing 2.09% and 3.11% of total assets, respectively. For the periods from January 1 to December 31 of 2021 and 2020, share of gain of associates accounted for using the equity method were NT\$6,822 thousand and NT\$(6,461) thousand, representing 1.49% and (3.51)% of the net income before income taxes, respectively. And share of other comprehensive gain of associates accounted for using the equity method were NT\$695 thousand and NT\$(50) thousand, representing 0.4% and (0.02) % of the net other comprehensive income, respectively.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRS, IAS, IFRIC, and 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 ability to continue as a going concern of Harvatek Corporation and its subsidiaries, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

### **Auditor's 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 auditor's 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 auditing standards generally accepted will always detect a material misstatement when it exists. Misstatements can arise from fraud or error. They can be 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company and its subsidiaries.
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 ability to continue as a going concern of the Company and its subsidiaries. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries 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 audits.

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 2020 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## **Others**

Harvatek Corporation has prepared its financial statements for 2021 and 2020, and for both of which we have issued audit reports with unqualified opinion remarked in other matters, for reference.

Ernst & Young, Taiwan

Approved by the competent authority to process financial reports for public companies

Order No.: (104) Financial-Supervisory-Securities-Auditing-1040030902

(96) Order No. Finance-Supervisory-Securities-VI-0960002720

Chen,Chih-Chung

Accountant:

Hsu, Hsin-Min

March 24, 2022

Harvatek Corporation and Subsidiaries  
Consolidated Balance Sheet  
As of December 31 of 2021 and 2020

Assets		As of December 31, 2021		As of 31 December 2020	
		Amount	%	Amount	%
Code	Account name	Note			
	Current assets				
1100	Cash and cash equivalents	IV and VI.1	\$ 1,582,771	\$ 1,459,509	36
1120	Financial assets at fair value through other comprehensive income - current	IV and VI.3	191,033	121,947	3
1150	Net notes receivable	IV, VI.4 and VI.15	655	225	-
1170	Net accounts receivable	IV, VI.5 and VI.15	649,833	597,216	15
1200	Other receivables		12,291	15,612	-
1210	Other receivables - related parties	VII	135	86	-
130x	Inventories	IV and VI.6	474,094	370,245	9
1410	Prepayments		11,247	21,479	1
1470	Other current assets		943	-	-
1482	Cost to fulfill contracts - current		8,444	-	-
11xx	Total current assets	IV and VI.14	2,931,466	2,586,319	64
	Noncurrent assets				
1510	Financial assets at fair value through profit or loss - noncurrent	IV and VI.2	82,383	80,340	2
1517	Financial assets at fair value through other comprehensive income - noncurrent	IV and VI.3	565,082	444,274	11
1550	Investment accounted for using the equity method	IV and VI.7	135,801	126,038	3
1600	Property, plant and equipment	IV, VI.8 and VII	586,701	587,067	14
1755	Right-of-use assets	IV and VI.16	60,344	55,088	1
1760	Net investment property	IV and VI.9	71,193	74,188	2
1780	Intangible assets	IV, VI.10 and VI.22	34,291	1,618	-
1840	Deferred income tax assets	IV and VI.20	70,136	67,418	2
1900	Other noncurrent assets		54,136	16,679	1
1920	Refundable deposits	VII	1,434	720	-
1980	Other financial assets - noncurrent	VIII	14,882	14,839	-
15xx	Total noncurrent assets		1,676,383	1,468,269	36
1xxx	Total assets		\$ 4,607,849	\$ 4,054,588	100

(Please refer to notes to the consolidated financial statements.)

Chairman: Wang, Ping-Lung

Manager: Wang, Ping-Lung

Accounting Supervisor: Su, Yu-Hui

Harvatek Corporation and Subsidiaries  
Consolidated Balance Sheet (Continued)  
As of December 31 of 2021 and 2020

Unit: NT\$ thousand

Code	Liabilities and Equity Account name	Note	As of December 31, 2021		As of 31 December 2020	
			Amount	%	Amount	%
2100	Current liabilities					
2130	Short-term loans	IV and VI.11	\$ 209,332	5	\$ 323,143	8
2170	Contract liability - current	IV and VI.14	46,975	1	4,912	-
2180	Accounts payable	VII	415,616	9	404,980	10
2200	Accounts payable - related parties		26,531	1	21,024	1
2213	Other payables		218,088	5	134,091	3
2230	Payables to equipment suppliers		11,833	-	7,047	-
2280	Income tax payable in the period	IV and VI.20	59,318	1	38,332	1
2280	Lease liabilities - current	IV and VI.16	5,138	-	3,527	-
2300	Other current liabilities		13,227	-	11,687	-
21xx	Total current liabilities		1,006,058	22	948,743	23
	Noncurrent liabilities					
2570	Deferred income tax liabilities	IV and VI.20	4,821	-	1,114	-
2580	Lease liabilities - noncurrent	IV and VI.16	56,678	1	52,452	1
2640	Net defined benefit liability - noncurrent	IV and VI.12	26,553	1	32,320	1
2645	Guarantee deposits		3,648	-	2,152	-
25xx	Total noncurrent liabilities		91,500	2	88,038	2
2xxx	Total liabilities		1,097,558	24	1,036,781	25
31xx	Equity attributable to owners of parent					
3100	Capital stock	VI.13				
3110	Common stock		2,060,698	45	2,060,698	51
3200	Capital surplus	VI.13	494,534	10	484,034	12
3300	Retained earnings	VI.13				
3310	Legal reserve		63,073	1	48,677	1
3320	Special reserve		-	-	6,397	-
3350	Undistributed earnings		409,891	9	188,940	5
3400	Other equity		310,899	7	172,325	4
3500	Treasury stock	IV and VI.13	-1,320	-	-6,857	-
	Equity attributable to owners of parent		3,337,775	72	2,954,214	73
36xx	Non-controlling interests	IV and VI.13	172,516	4	63,593	2
3xxx	Total equity		3,510,291	76	3,017,807	75
	Total liabilities and equity		\$ 4,607,849	100	\$ 4,054,588	100

(Please refer to notes to the consolidated financial statements.)

Chairman: Wang, Ping-Lung

Manager: Wang, Ping-Lung

Accounting Supervisor: Su, Yu-Hui

Harvatek Corporation and Subsidiaries  
Consolidated Statement of Comprehensive Income  
January 1 to December 31, 2021 and 2020

Unit: NTS thousand

Code	Account name	Note	2021		2020	
			Amount	%	Amount	%
4000	Revenue from operations	IV, VI.14 and VII	\$ 3,000,490	100	\$ 2,507,351	100
5000	Operating costs	IV, VI.6, VI.10, VI.17 and VII	-2,178,204	(73)	-1,974,626	(79)
5900	Gross operating profit		822,286	27	532,725	21
6000	Operating expenses	VI.10, VI.15, VI.17 and VII				
6100	Marketing expenses		-170,725	(6)	-132,799	(5)
6200	General and administration expenses		-126,648	(4)	-97,545	(4)
6300	R&D expenses		-137,978	(4)	-103,170	(4)
6450	Reversal of expected credit losses		12,042	-	24,691	1
	Total operating expenses		-423,309	(14)	-308,823	(12)
6900	Operating gains		398,977	13	223,902	9
7000	Non-operating income and expenses	IV, VI.3, VI.7, VI.18 and VII				
7100	Interest income		10,981	1	9,512	-
7010	Other income		57,773	2	35,566	1
7020	Other gains and losses		-17,717	(1)	-74,405	(3)
7050	Finance costs		-2,453	-	-3,906	-
7060	Share of profit or loss of associates and joint ventures accounted for using equity method		9,137	-	-6,461	-
	Total non-operating income and expenses		57,721	2	-39,694	(2)
7900	Profit before tax		456,698	15	184,208	7
7950	Income tax expense	IV and VI.20	-68,350	(2)	-40,562	(1)
8200	Net profit of the period		388,348	13	143,646	6
8300	Other comprehensive income	IV and VI.19				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Remeasurement of defined benefit plans		4,355	-	1,510	-
8316	Unrealized gains on investments in equity instruments at fair value through other comprehensive income		171,829	6	201,295	8
8349	Income taxes related to items that will not be reclassified subsequently		-871	-	-302	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences arising from translation of foreign operations		363	-	-1,339	-
	Other comprehensive income for the year (net of income tax)		175,676	6	201,164	8
8500	Total comprehensive income for the period		\$ 564,024	19	\$ 344,810	14
8600	Net profit attributable to:					
8610	Owners of parent		\$ 370,318		\$ 143,339	
8620	Non-controlling interests		18,030		307	
			\$ 388,348		\$ 143,646	
8700	Total comprehensive income attributable to:					
8710	Owners of parent		\$ 514,717		\$ 326,313	
8720	Non-controlling interests		49,307		18,497	
			\$ 564,024		\$ 344,810	
	Earnings per share (NTS)					
9750	Basic earnings per share	IV and VI.21				
9710	Net profit of the period		\$ 1.80		\$ 0.70	
9850	Diluted earnings per share					
9810	Net profit of the period		\$ 1.79		\$ 0.69	

(Please refer to notes to the consolidated financial statements.)

Chairman: Wang, Ping-Lung

Manager: Wang, Ping-Lung

Accounting Supervisor: Su, Yu-Hui

Harveek Corporation and Subsidiaries  
Consolidated Statement of Changes in Equity  
January 1 to December 31, 2021 and 2020

Unit: NTS thousand

Code	Item	Equity attributable to owners of parent						Total		Non-controlling interests	Total equity			
		Capital stock	Capital surplus	Retained earnings			Other equity	Treasury stock						
				Legal reserve	Special reserve	Undistributed earnings	Exchange differences arising from translation of foreign operations	Unrealized gains or losses on equity instruments at fair value through other comprehensive income						
A1	Balance on January 1, 2020	\$ 3,100	\$ 3,200	\$ 3,310	\$ 3,320	\$ 3,350	\$ 3,410	\$ 3,420	\$ 3,500	\$ (6,857)	\$ 2,650,975	\$ 3,1XX	\$ 36XX	\$ 2,669,854
B1	Distribution of 2019 earnings:	-	-	-	-	-	-	-	-	-	-	-	-	-
B2	Legal reserve	-	-	2,432	-	(2,432)	-	-	-	-	-	-	-	-
	Special reserve	-	-	-	(19,182)	19,182	-	-	-	-	-	-	-	-
C3	Other changes in capital surplus	-	-	-	-	-	-	-	-	-	-	-	-	-
	From donations	-	551	-	-	-	-	-	-	-	-	551	-	551
D1	Net profit from January 1 to December 31, 2020	-	-	-	-	143,339	-	-	-	-	-	143,339	307	143,646
D3	Other comprehensive income from January 1 to December 31, 2020	-	-	-	-	1,208	(1,367)	183,133	-	-	-	182,974	18,190	201,164
D5	Total comprehensive income for the period	-	-	-	-	144,547	(1,367)	183,133	-	-	-	326,313	18,497	344,810
M7	Changes in equities of subsidiaries	-	-	-	-	(3,625)	-	-	-	-	(3,625)	-	3,625	-
O1	Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	2,592	2,592
Q1	Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	3,044	-	(3,044)	-	-	-	-	-	-
Z1	Balance on December 31, 2020	\$ 2,060,698	\$ 488,034	\$ 48,677	\$ 6,397	\$ 188,940	\$ (6,253)	\$ 176,578	\$ (6,857)	\$ 2,994,214	\$ 65,593	\$ 3,017,807	\$ -	\$ 3,017,807
A1	Balance on January 1, 2021	\$ 2,060,698	\$ 484,034	\$ 48,677	\$ 6,397	\$ 188,940	\$ (6,253)	\$ 176,578	\$ (6,857)	\$ 2,994,214	\$ 65,593	\$ 3,017,807	\$ -	\$ 3,017,807
B1	Distribution of 2020 earnings:	-	-	-	-	-	-	-	-	-	-	-	-	-
B2	Legal reserve	-	-	14,396	-	(14,396)	-	-	-	-	-	-	-	-
B5	Special reserve (reversal)	-	-	-	(6,397)	6,397	-	-	-	-	-	-	-	-
	Cash dividends of common stock	-	-	-	-	(144,249)	-	-	-	-	-	(144,249)	-	(144,249)
D1	Net profit from January 1 to December 31, 2021	-	-	-	-	370,318	-	-	-	-	-	370,318	18,680	388,998
D3	Other comprehensive income from January 1 to December 31, 2021	-	-	-	-	3,484	338	140,577	-	-	144,399	175,676	31,277	206,953
D5	Total comprehensive income for the period	-	-	-	-	373,802	338	140,577	-	-	514,717	564,024	49,307	613,321
C7	Changes of profit or loss of associates and joint ventures accounted for using equity method	-	-	-	-	(69)	-	-	-	-	(69)	-	-	(69)
L7	Disposal of parent company's shares by a subsidiary has been treated as a treasury stock item	-	4,285	-	-	-	-	-	5,537	-	9,822	-	-	9,822
M1	Issuance of dividends to subsidiaries to adjust capital surplus	-	53	-	-	-	-	-	-	-	53	-	-	53
M7	Changes in equities of subsidiaries	-	6,162	-	-	(2,875)	-	-	-	-	3,287	-	(3,287)	-
O1	Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	62,903	62,903
Q1	Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	2,341	-	(2,341)	-	-	-	-	-	-
Z1	Balance on December 31, 2021	\$ 2,060,698	\$ 494,534	\$ 63,073	\$ -	\$ 409,891	\$ (5,915)	\$ 316,814	\$ (11,320)	\$ 3,337,775	\$ 172,316	\$ 3,510,091	\$ -	\$ 3,510,091

(Please refer to notes to the consolidated financial statements.)

Chairman: Wang Ping Lung

Manager: Wang Ping Lung

Accounting Supervisor: Su Yo-Hui



Attachment IV

**Harvatek Corporation**

<b>Comparison of the revised provisions of Ethical Corporate Management Best Practice Principles</b>			
<b>Item</b>	<b>Origin Provision</b>	<b>Amended Provision</b>	<b>Reason for Amendment</b>
Article 17	The directors, managers, employees, mandatories, and substantial controllers of a the company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies. To achieve sound ethical corporate management, the Company establish an <del>Audit unit</del> and responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and shall report to the board of directors on a regular basis.	The directors, managers, employees, mandatories, and substantial controllers of a the company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies. To achieve sound ethical corporate management, the Company establish an <u>Ethical Management promote group</u> and responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and shall report to the board of directors on a regular basis.	Establish an Ethical Management promote group and make text amendments as appropriate.
Article 27	The company's provisions of the Ethical Corporate Management and any amendments to it, shall enter into force after it has been adopted by the board of directors and submitted to a shareholders meeting. This code was established on March 20, 2015. The first revision was made on March 23, 2018. The second revision was made on March 26, 2020.	The company's provisions of the Ethical Corporate Management and any amendments to it, shall enter into force after it has been adopted by the board of directors and submitted to a shareholders meeting. This code was established on March 20, 2015. The first revision was made on March 23, 2018. The second revision was made on March 26, 2020. <u>The third revision was on November 11, 2021.</u>	Add the amendment dates.

**Attachment V**

**Harvatek Corporation**

**Procedures for Ethical Management and Guidelines for Conduct**

**Article 1**

This Corporation engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these Procedures for Ethical Management and Guidelines for Conduct (hereinafter, "Procedures and Guidelines") are adopted pursuant to the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and our company HT-CG-011 Procedures for Ethical Management providing all personnel of this Corporation with clear directions for the performance of their duties.

The scope of application of these Procedures and Guidelines includes the subsidiaries of this Corporation, any incorporated foundation in which this Corporation's accumulated contributions, direct or indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by this Corporation.

**Article 2**

For the purposes of these Procedures and Guidelines, the term "personnel of this Corporation" refers to any director, supervisor, managerial officer, employee, mandatory or person having substantial control, of this Corporation or its group enterprises and organizations.

Any provision, promise, request, or acceptance of improper benefits by any personnel of this Corporation through a third party will be presumed to be an act by the personnel of this Corporation.

**Article 3**

For the purposes of these Procedures and Guidelines, "unethical conduct" means that any personnel of this Corporation, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other interested parties.

**Article 4**

For the purposes of these Procedures and Guidelines, the term "benefits" means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

**Article 5**

This Corporation shall designate the Ethical Management promote group as the solely responsible

unit (hereinafter, "responsible unit") under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:

1. Assisting in incorporating ethics and moral values into this Corporation's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
2. Analysing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to this Corporation's operations and business.
3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
4. Promoting and coordinating awareness and educational activities with respect to ethics policy.
5. Developing a whistle-blowing system and ensuring its operating effectiveness.
6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.
7. Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.

#### Article 6

Except under one of the following circumstances and the market price of the benefit is less than NT\$6,000 , when providing, accepting, promising, or requesting, directly or indirectly, any benefits as specified in Article 4, the conduct of the given personnel of this Corporation shall comply with the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and these Procedures and Guidelines, and the relevant procedures shall have been carried out:

1. The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
2. The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships.
3. Invitations to guests or attendance at commercial activities or factory visits in relation to business

needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.

4. Attendance at folk festivals that are open to and invite the attendance of the general public.
5. Rewards, emergency assistance, condolence payments, or honorariums from the management.
6. Other conduct that complies with the rules of this Corporation.

#### Article 7

Except under any of the circumstances set forth in the preceding article, when any personnel of this Corporation are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 by a third party, the matter shall be handled in accordance with the following procedures:

1. If there is no relationship of interest between the party providing or offering the benefit and the official duties of this Corporation's personnel, the personnel shall report to their immediate supervisor within 3 days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.
2. If a relationship of interest does exist between the party providing or offering the benefit and the official duties of this Corporation's personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the responsible unit. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the responsible unit for handling.

"A relationship of interest between the party providing or offering the benefit and the official duties of this Corporation's personnel," as referred to in the preceding paragraph, refers to one of the following circumstances:

- I. When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
- II. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
- III. Other circumstances in which a decision regarding this Corporation's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The responsible unit of this Corporation shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported and approved by General Manager.

#### Article 8

This Corporation shall neither provide nor promise any facilitating payment.

If any personnel of this Corporation provides or promises a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the responsible unit.

Upon receipt of the report under the preceding paragraph, the responsible unit shall take immediate

action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency.

#### Article 9

Political contributions by this Corporation shall be made in accordance with the following provisions, reported to the General Manager in charge for approval, and a notification given to the responsible unit, and when the amount of a contribution is NT\$3,000,000 or more, it shall be made only after being reported to and approved by the board of directors:

1. It shall be ascertained that the political contribution is in compliance with the laws and regulations governing political contributions in the country in which the recipient is located, including the maximum amount and the form in which a contribution may be made.
2. A written record of the decision-making process shall be kept.
3. Account entries shall be made for all political contributions in accordance with applicable laws and regulations and relevant procedures for accounting treatment.
4. In making political contributions, commercial dealings, applications for permits, or carrying out other matters involving the interests of this Corporation with the related government agencies shall be avoided.

#### Article 10

Charitable donations or sponsorships by this Corporation shall be provided in accordance with the following provisions and reported to General Manager in charge for approval, and a notification shall be given to the responsible unit. When the amount is NT\$3,000,000 or more, the donation or sponsorship shall be provided only after it has been submitted for adoption by the board of directors:

1. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where this Corporation is doing business.
2. A written record of the decision making process shall be kept.
3. A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.
4. The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of this Corporation's commercial dealings or a party with which any personnel of this Corporation has a relationship of interest.
5. After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the contribution.

#### Article 11

When a director , supervisor, officer or other stakeholder of this Corporation attending or present at a board meeting, or the juristic person represented thereby, has a stake in a matter under discussion in the meeting , that director, supervisor, officer or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of this Corporation would

be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

If in the course of conducting company business, any personnel of this Corporation discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to both his or her immediate supervisor and the responsible unit, and the immediate supervisor shall provide the personnel with proper instructions.

No personnel of this Corporation may use company resources on commercial activities other than those of this Corporation, nor may any personnel's job performance be affected by his or her involvement in the commercial activities other than those of this Corporation.

#### Article 12

This Corporation shall set up a special unit charged with formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of this Corporation's trade secrets, trademarks, patents, works and other intellectual properties and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

All personnel of this Corporation shall faithfully follow the operational directions pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any trade secrets, trademarks, patents, works, and other intellectual properties of this Corporation of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, and other intellectual properties of this Corporation unrelated to their individual duties.

#### Article 13

This Corporation shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

#### Article 14

This Corporation shall collect and understand the applicable laws and regulations and international standards governing its products and services which it shall observe and gather and publish all guidelines to cause personnel of this Corporation to ensure the transparency of information about,

and safety of, the products and services in the course of their research and development, procurement, manufacture, provision, or sale of products and services.

This Corporation shall adopt and publish on its website a policy on the protection of the rights and interests of consumers or other stakeholders to prevent its products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are media reports, or sufficient facts to determine, that this Corporation's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, this Corporation shall, within 30 days, recall those products or suspend the services, verify the facts and present a review and improvement plan.

The responsible unit of this Corporation shall report the event as in the preceding paragraph, actions taken, and subsequent reviews and corrective measures taken to the board of directors.

#### Article 15

All personnel of this Corporation shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in order to prevent other party from using such information to engage in insider trading. Any organization or person outside of this Corporation that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by this Corporation shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of this Corporation acquired as a result, and that they may not use such information without the prior consent of this Corporation.

#### Article 16

This Corporation shall request its directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.

This Corporation shall disclose its policy of ethical management in its internal rules, annual reports, on the company's websites, and in other promotional materials, and shall make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.

#### Article 17

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, this Corporation shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

When this Corporation carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures for a review of the counterparty with which it will have commercial dealings with respect to the following matters, in order to gain a comprehensive knowledge of its ethical management:

1. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.
2. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
3. Whether enterprise's business operations are located in a country with a high risk of corruption.
4. Whether the business operated by the enterprise is in an industry with a high risk of bribery.
5. The long-term business condition and degree of goodwill of the enterprise.
6. Consultation with the enterprise's business partners on their opinion of the enterprise.
7. Whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.

#### Article 18

Any personnel of this Corporation, when engaging in commercial activities, shall make a statement to the trading counterparty about this Corporation's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

#### Article 19

All personnel of this Corporation shall avoid business transactions with an agent, supplier, customer, or other counterparty in commercial interactions that is involved in unethical conduct. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement this Corporation's ethical management policy.

#### Article 20

Before entering into a contract with another party, this Corporation shall gain a thorough knowledge of the status of the other party's ethical management, and shall make observance of the ethical management policy of this Corporation part of the terms and conditions of the contract, stipulating at the least the following matters:

1. When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of acceptance of commissions, rebates, or other improper benefits, the party shall immediately notify the other party of the violator's identity, the manner in which the provision, promise, request, or acceptance was made, and the monetary amount or other improper benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim from the other party NT\$1,000,000 or 15 percent of the contract price as damages (mainly with high amount), and may also deduct the full

amount of the damages from the contract price payable.

2. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.
3. Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

#### Article 21

As an incentive to insiders and outsiders for informing of unethical or unseemly conduct, this Corporation will grant a reward of not more than NT\$ 100,000 depending the seriousness of the circumstance concerned. Insiders having made a false report or malicious accusation shall be subject to disciplinary action and be removed from office if the circumstance concerned is material. This Corporation internally establish and publicly announce on its website and the intranet, provide through an independent mailbox : integrity@harvatek.com for insiders and outsiders of this Corporation to submit reports. A whistleblower shall at least furnish the following information: The whistleblower's name and I.D. number (whistleblowing reports may be submitted anonymously), and an address, telephone number and e-mail address where it can be reached. The informed party's name or other information sufficient to distinguish its identifying features. Specific facts available for investigation.

Personnel of this Corporation handling whistle-blowing matters shall represent in writing they will keep the whistleblowers' identity and contents of information confidential. This Corporation also undertakes to protect the whistleblowers from improper treatment due to their whistleblowing. The responsible unit of this Corporation shall observe the following procedure in handling whistleblowing matters:

An information shall be reported to the department head if involving the rank and file and to an independent director or supervisor if involving a director or a senior executive.

The responsible unit of this Corporation and the department head or personnel being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal compliance or other related department.

If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or this Corporation's policy and regulations of ethical management, this Corporation shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, this Corporation will report to the competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.

With respect to a confirmed information, this Corporation shall charge relevant units with the task of

reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.

The responsible unit of this Corporation shall submit to the board of directors a report on the whistleblowing case, actions taken, and subsequent reviews and corrective measures.

#### Article 22

If any personnel of this Corporation discovers that another party has engaged in unethical conduct towards this Corporation, and such unethical conduct involves alleged illegality, this Corporation shall report the relevant facts to the judicial and prosecutorial authorities; where a public service agency or public official is involved, this Corporation shall additionally notify the governmental anti-corruption agency.

#### Article 23

The responsible unit of this Corporation shall organize once awareness sessions each year and arrange for the chairperson, general manager, or senior management to communicate the importance of ethics to its directors, employees, and mandatories.

This Corporation shall link ethical management to employee performance evaluations and human resources policy, and establish clear and effective systems for rewards, penalties, and complaints.

If any personnel of this Corporation seriously violates ethical conduct, this Corporation shall dismiss the personnel from his or her position or terminate his or her employment in accordance with applicable laws and regulations or the personnel policy and procedures of this Corporation.

This Corporation shall disclose on its intranet information the name and title of the violator, the date and details of the violation, and the actions taken in response.

#### Article 24

These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be delivered to The Audit Committee and reported to the shareholders meeting.

When these Procedures and Guidelines are submitted to the board of directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the board of directors meeting. An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the board of directors meeting.

#### Article 25

These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors and reported to the shareholders meeting. These Procedures and Guidelines, was established on November 11, 2021.

## Attachment VI

## Harvatek Corporation 2021 Remuneration Paid to Directors

December 31, 2020 Unit: TWD Thousand; Thousand Shares

Title	Name	Director Remuneration								Total Remuneration (A+B+C+D) as a% of Net Loss after tax	Compensation Earned by a Director Who is an Employee of Harvatek or of Harvatek's Consolidated Entities								Total Compensation (A+B+C+D+E+F+G) as a% of Net Loss after tax	Remuneration received from investee companies outside of subsidiaries or from the parent company						
		Base Compensation (A)		Severance Pay and Pensions (B)		Compensation to Directors (C)		Allowances (D)			Base Compensation Bonuses, and Allowances (E)		Severance Pay and Pensions (F)		Employees' Profits Sharing Bonus (G)											
		From Harvatek	All companies within the Financial Report	From Harvatek	All companies within the Financial Report	From Harvatek	All companies within the Financial Report	From Harvatek	All companies within the Financial Report		From Harvatek	All companies within the Financial Report	From Harvatek	All companies within the Financial Report	From Harvatek	Cash	Stock (Fair Market Value)	From All Consolidated Entities			From Harvatek	All companies within the Financial Reports				
President	Li-Chi Investment Co., Ltd Representative: Wang, Ping-Lung (Date of dismissal: August 20, 2021).	-	-	-	-	-	-	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	None.
President	Wang, Ping-Lung (Date of inauguration: August 20, 2021)	-	-	-	-	650	650	9	9	0.18	0.18	2,697	2,697	-	-	529	-	529	-	1.05	1.05	-	-	-	-	None.
Director	Li-Chi Investment Co., Ltd.	-	-	-	-	1,300	1,300	-	-	0.35	0.35	-	-	-	-	-	-	-	-	0.35	0.35	-	-	-	-	None.
Director	Li-Chi Investment Co., Ltd. Representative: WU, YING-CHIH	-	-	-	-	-	-	18	18	-	-	746	746	32	32	29	-	29	-	0.22	0.22	-	-	-	-	None.
Director	Li-Chi Investment Co., Ltd. Representative: Chang, Yuan-Tsung (Date of inauguration: August 20, 2021)	-	-	-	-	-	-	9	9	-	-	105	105	6	6	9	-	9	-	0.03	0.03	-	-	-	-	None.
Director	Hsun Chieh Investment Co., Ltd.	-	-	-	-	650	650	-	-	0.18	0.18	-	-	-	-	-	-	-	-	0.18	0.18	-	-	-	-	None.
Director	Hsun Chieh Investment Co., Ltd.	-	-	-	-	-	-	21	21	0.01	0.01	-	-	-	-	-	-	-	-	0.01	0.01	-	-	-	-	None.
Director	IN & OUT Bio Beauty Corp. (Date of dismissal: August 20, 2021).	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	None.
Director	IN & OUT Bio Beauty Corp. Representative: Chang, Yuan-Tsung (Date of dismissal: August 20, 2021).	-	-	-	-	-	-	9	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	None.
Independent Director	Li, Yu-Cheng	-	-	-	-	650	650	150	150	0.22	0.22	-	-	-	-	-	-	-	-	0.22	0.22	-	-	-	-	None.
Independent Director	Wu, Kuang-Yi	-	-	-	-	650	650	144	144	0.21	0.21	-	-	-	-	-	-	-	-	0.21	0.21	-	-	-	-	None.
Independent Director	LIAO, MING-CHENG	-	-	-	-	650	650	147	147	0.22	0.22	-	-	-	-	-	-	-	-	0.22	0.22	-	-	-	-	None.

Attachment VII

**Harvatek Corporation**  
Earnings Distribution Table  
**2021**

Unit: NT\$

Item	Amount	
Beginning retained earnings		36,691,179
Add (less):		
2021 net profit after tax	370,317,285	
Actuarial loss (gain) of defined benefit plans	3,483,953	
Sale of financial assets at fair value through other comprehensive income	2,342,136	
Changes in equities of subsidiaries	(2,875,061)	
Net profit after tax plus unappropriated retained earnings of the current year		373,199,549
Appropriation items:		
Legal reserve (10%)		37,319,955
Special reserve (reversal)		0
Distributable net profit		372,570,773
Distributable items:		
Dividend to shareholders - cash dividend (NT\$1.5 per share)		309,104,702
Ending retained earnings		63,466,071

Chairman: Wang, Ping-Lung    Manager: Wang, Ping-Lung    Accounting Supervisor: Su, Yu-Hui

Attachment VIII

**Harvatek Corporation**

<b>Comparison of the revised provisions of the Articles of Incorporation of the Company</b>			
<b>Item</b>	<b>Origin Provision</b>	<b>Amended Provision</b>	<b>Reason for Amendment</b>
Article 12	The general meeting of shareholders is divided into two types: regular meeting and temporary meeting. The regular meeting is held once a year. Within six months after the end of each fiscal year, the board of directors shall convene according to law, and the extraordinary meeting shall be convened according to law when necessary.	The general meeting of shareholders is divided into two types: regular meeting and temporary meeting. The regular meeting is held once a year. Within six months after the end of each fiscal year, the board of directors shall convene according to law, and the extraordinary meeting shall be convened according to law when necessary. <u>The company shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.</u>	Revise the text as appropriate in accordance with Article 172-2of the Company Act.
Article 32	These Articles of Incorporation were established on March 3, 1995 and came into effect upon submission to the competent authorities for registration. The 1st amendment was made on July 23, 1995. The 2nd amendment was made on February 17, 1996. The 3rd amendment was made on November 24, 1996. The 4th amendment was made on January 4, 1997. The 5th amendment was made on April 10, 1997. The 6th amendment was made on July 10, 1997. The 7th amendment was made on February 23, 1998. The 8th amendment was made on June 8, 1999. The 9th amendment was made on June 7, 2000. The 10th amendment was made on May 17, 2001. The 11th amendment was made on June 4, 2002. The 12th amendment was made on June 17, 2003. The 13th amendment was made on June 23, 2004. The 14th amendment was made on June 15, 2005. The 15th amendment was made on June 12, 2006. The 16th amendment was made on June 8, 2007. The 17th	These Articles of Incorporation were established on March 3, 1995 and came into effect upon submission to the competent authorities for registration. The 1st amendment was made on July 23, 1995. The 2nd amendment was made on February 17, 1996. The 3rd amendment was made on November 24, 1996. The 4th amendment was made on January 4, 1997. The 5th amendment was made on April 10, 1997. The 6th amendment was made on July 10, 1997. The 7th amendment was made on February 23, 1998. The 8th amendment was made on June 8, 1999. The 9th amendment was made on June 7, 2000. The 10th amendment was made on May 17, 2001. The 11th amendment was made on June 4, 2002. The 12th amendment was made on June 17, 2003. The 13th amendment was made on June 23, 2004. The 14th amendment was made on June 15, 2005. The 15th amendment was made on June 12, 2006. The 16th amendment was made on June 8,	Add the date of the most recent amendment

	<p>amendment was made on April 30, 2010. The 18th amendment was made on June 18, 2012. The 19th amendment was made on June 27, 2014. The 20th amendment was made on June 25, 2015. The 21st amendment was made on June 28, 2016. The 22nd amendment was made on June 22, 2017. The 23rd amendment was made on June 21, 2018. The 24th amendment was made on June 25, 2019. The 25th amendment was made on June 23, 2020. These Articles of Incorporation shall become effective upon the adoption of amendments by the shareholders' meeting.</p>	<p>2007. The 17th amendment was made on April 30, 2010. The 18th amendment was made on June 18, 2012. The 19th amendment was made on June 27, 2014. The 20th amendment was made on June 25, 2015. The 21st amendment was made on June 28, 2016. The 22nd amendment was made on June 22, 2017. The 23rd amendment was made on June 21, 2018. The 24th amendment was made on June 25, 2019. The 25th amendment was made on June 23, 2020. The 26th amendment was made on June 23, 2021. <u>The 27th amendment was made on June 29, 2022.</u> These Articles of Incorporation shall become effective upon the adoption of amendments by the shareholders' meeting.</p>	
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## Harvatek Corporation

Comparison of the revised provisions of the procedures for acquisition or disposal of asset			
Item	Origin Provision	Amended Provision	Reason for Amendment
Article 4	<p>The professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide our companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:</p> <ol style="list-style-type: none"> <li>1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</li> <li>2. May not be a related party or de facto related party of any party to the transaction.</li> <li>3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</li> </ol> <p>When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following:</p> <ol style="list-style-type: none"> <li>1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</li> <li>2. When <del>examining</del> a case, they shall appropriately plan and execute</li> </ol>	<p>The professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:</p> <ol style="list-style-type: none"> <li>1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</li> <li>2. May not be a related party or de facto related party of any party to the transaction.</li> <li>3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</li> </ol> <p>When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply <u>with the self-regulatory rules of the industry associations to which they belong</u> and with the following provisions:</p> <ol style="list-style-type: none"> <li>1. Prior to accepting a case, they</li> </ol>	Amended the text to be in line with the regulations of the law.

	<p>adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</p> <p>3. They shall undertake an item-by-item evaluation of the <del>comprehensiveness, accuracy,</del> and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable <del>and accurate</del>, and that they have complied with applicable laws and regulations.</p>	<p>shall prudently assess their own professional capabilities, practical experience, and independence.</p> <p>2. When <u>conducting</u> a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</p> <p>3. They shall undertake an item-by-item evaluation of the <u>appropriateness</u> and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is <u>appropriate</u> and reasonable, and that they have complied with applicable laws and regulations.</p>	
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<p>Article 9</p>	<p>In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NT\$300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</p> <ol style="list-style-type: none"> <li>1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.</li> <li>2. Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.</li> <li>3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to <del>perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF)</del> and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: <ol style="list-style-type: none"> <li>A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</li> </ol> </li> </ol>	<p>In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NT\$300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</p> <ol style="list-style-type: none"> <li>1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.</li> <li>2. Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.</li> <li>3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</li> </ol>	<p>Amended the text to be in line with the regulations of the law.</p>
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	<p>B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.</p> <p>4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p>	<p>A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.</p> <p>4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p>	
Article 10	<p>The company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. <del>If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.</del> This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).</p>	<p>The company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).</p>	Amended the text to be in line with the regulations of the law.
Article 11	<p>Where the company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital</p>	<p>Where a public company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount</p>	Amended the text to be in line with the regulations of the law.

	<p>or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; <del>the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.</del></p>	<p>reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.</p>	
Article 15	<p>When the company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:</p> <ol style="list-style-type: none"> <li>1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.</li> <li>2. The reason for choosing the related party as a transaction counterparty.</li> <li>3. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 16 and Article 17.</li> <li>4. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.</li> <li>5. Monthly cash flow forecasts for the year commencing from the</li> </ol>	<p>When the company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:</p> <ol style="list-style-type: none"> <li>1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.</li> <li>2. The reason for choosing the related party as a transaction counterparty.</li> <li>3. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 16 and Article 17.</li> <li>4. The date and price at which</li> </ol>	<p>Amended the text to be in line with the regulations of the law.</p> <p>(In order to strengthen the management of related party transactions and protect the rights of minority shareholders of the company to express their opinions on the transactions between the company and related parties)</p>

	<p>anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.</p> <p>6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.</p> <p>7. Restrictive covenants and other important stipulations associated with the transaction.</p> <p>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 32, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.</p> <p>With respect to the types of transactions listed below, when to be conducted between the company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the company's board of directors may pursuant to Article 8, paragraph 1, subparagraph 2 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:</p> <ol style="list-style-type: none"> <li>1. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</li> <li>2. Acquisition or disposal of real property right-of-use assets held for business use.</li> </ol> <p>Where the position of independent director has been created in accordance with the provisions of the Act, when a matter is submitted for discussion by the board of directors pursuant to paragraph 1, the board of directors shall take into full consideration each independent</p>	<p>the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.</p> <p>5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.</p> <p>6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.</p> <p>7. Restrictive covenants and other important stipulations associated with the transaction.</p> <p>With respect to the types of transactions listed below, when to be conducted between the company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the company's board of directors may pursuant to Article 8, paragraph 1, subparagraph 2 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:</p> <ol style="list-style-type: none"> <li>1. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</li> <li>2. Acquisition or disposal of real property right-of-use assets held for business use.</li> </ol> <p>Where the position of independent director has been created in accordance with the provisions of the Act, when a matter is submitted for discussion by the board of directors pursuant to paragraph</p>	
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	<p>director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p>	<p>1, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p><u>The company or a subsidiary thereof that is not a domestic public company will have a transaction set out in paragraph 1 and the transaction amount will reach 10 percent or more of the public company's total assets, the public company shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between the company and its parent company or subsidiaries or between its subsidiaries. The calculation of the transaction amounts referred to in paragraph 1 and the preceding paragraph shall be made in accordance with Article 32, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders meeting or board of directors and recognized by the the Audit Committee need not be counted toward the transaction amount.</u></p>	
<p>Article 32</p>	<p>Under any of the following circumstances, the company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event:</p> <p>1 Acquisition or disposal of real</p>	<p>Under any of the following circumstances, the company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event:</p>	<p>Amended the text to be in line with the regulations of the law.</p>

	<p>property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>2. Merger, demerger, acquisition, or transfer of shares.</p> <p>3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.</p> <p>4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT\$500 million or more.</p> <p>5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT\$500 million.</p> <p>6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:</p> <p>A. Trading of domestic government</p>	<p>1 Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>2. Merger, demerger, acquisition, or transfer of shares.</p> <p>3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.</p> <p>4. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT\$500 million or more.</p> <p>5. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT\$500 million.</p>	
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	<p>bonds.</p> <p>B. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>The amount of transactions above shall be calculated as follows:</p> <ol style="list-style-type: none"> <li>1. The amount of any individual transaction.</li> <li>2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.</li> <li>3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.</li> <li>4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.</li> </ol> <p>"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.</p> <p>The company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.</p> <p>When the company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting</p>	<ol style="list-style-type: none"> <li>6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:       <ol style="list-style-type: none"> <li>A. Trading of domestic government bonds <u>or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.</u></li> <li>B. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</li> </ol> <p>The amount of transactions above shall be calculated as follows:</p> <ol style="list-style-type: none"> <li>1. The amount of any individual transaction.</li> <li>2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.</li> <li>3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.</li> <li>4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.</li> </ol> <p>"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current</p> </li> </ol>	
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	<p>inclusively from the date of knowing of such error or omission.</p> <p>The company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company, where they shall be retained for 5 years except where another act provides otherwise.</p>	<p>transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.</p> <p>The company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.</p> <p>When the company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.</p> <p>The company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company, where they shall be retained for 5 years except where another act provides otherwise.</p>	
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### Harvatek Corporation

<b>Comparison of the revised provisions of the Rules of Procedure for Shareholders Meetings</b>			
<b>Item</b>	<b>Origin Provision</b>	<b>Amended Provision</b>	<b>Reason for Amendment</b>
Article 2	<p>Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.</p> <p>This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby <del>as well as being distributed on-site at the meeting place.</del></p> <p>The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.</p> <p>Election or dismissal of directors or supervisors, amendments to the</p>	<p>Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.</p> <p><u>Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.</u></p> <p>This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. <u>If, however, this Corporation has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately</u></p>	Amended the text to be in line with the regulations of the law.

	<p>articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion; <del>the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the corporation, and such website shall be indicated in the above notice.</del></p> <p>Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.</p> <p>A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social</p>	<p><u>preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting.</u> In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.</p> <p><u>This Corporation shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:</u></p> <p><u>For physical shareholders meetings, to be distributed on-site at the meeting.</u></p> <p><u>For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.</u></p> <p><u>For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.</u></p> <p>The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.</p> <p>Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger</p>	
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	<p>responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.</p> <p>Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.</p> <p>Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.</p> <p>Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.</p>	<p>of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.</p> <p>Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.</p> <p>A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.</p>	
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Article 2-1	<p>For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.</p> <p>A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.</p> <p>After a proxy form has been delivered to this Corporation, if the</p>	<p>For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.</p> <p>A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.</p>	Amended the text to be in line with the regulations of the law.

	<p>shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.</p>	<p>After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.</p> <p><u>If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.</u></p>	
Article 3	<p>The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.</p>	<p>The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.</p> <p><u>The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting.</u></p>	Amended the text to be in line with the regulations of the law.
Article 4	<p>The Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder</p>	<p>The Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, <u>solicitors and proxies (collectively "shareholders")</u> will be accepted, the place to register for</p>	Amended the text to be in line with the regulations of the law.

	<p>attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.</p> <p><del>Shareholders solicitors and proxies (collectively "shareholders")</del> shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.</p> <p>The Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished. A shareholder shall attend a shareholders meeting on the basis of the attendance card, sign-in card, or other supporting document. Solicitors soliciting proxy forms shall also bring identification documents for verification. When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</p>	<p>attendance, and other matters for attention.</p> <p>The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. <u>For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.</u></p> <p>Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.</p> <p>The Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.</p> <p>The Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.</p> <p>When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to</p>	
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		<p>attend as proxy, it may designate only one person to represent it in the meeting.</p> <p><u>In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.</u></p> <p><u>In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.</u></p>	
Article 4-1		<p>To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice: How shareholders attend the virtual meeting and exercise their rights. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars: To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the</p>	Add the new provision

		<p>shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</p> <p>Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.</p>	
Article 6	<p>The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.</p> <p>The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.</p>	<p>The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.</p> <p>The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.</p> <p><u>Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.</u></p> <p><u>The information and audio and video recording in the preceding paragraph shall be</u></p>	Amended the text to be in line with the regulations of the law.

		<p><u>properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.</u></p> <p><u>In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.</u></p>	
Article 7	<p>Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.</p> <p>The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting <del>and related information.</del></p> <p>However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.</p> <p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month.</p>	<p>Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by <u>the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform,</u> plus the number of shares whose voting rights are exercised by correspondence or electronically.</p> <p>The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.</p> <p>However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. <u>In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.</u></p> <p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the</p>	Amended the text to be in line with the regulations of the law.

	<p>When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p>	<p>attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. <u>In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 4.</u></p> <p>When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p>	
Article 9	<p>Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.</p> <p>A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.</p> <p>Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.</p> <p>When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.</p> <p>When a juristic person</p>	<p>Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.</p> <p>A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.</p> <p>Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.</p> <p>When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has</p>	Amended the text to be in line with the regulations of the law.

	<p>shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.</p> <p>After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.</p>	<p>the floor; the chair shall stop any violation.</p> <p>When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.</p> <p>After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.</p> <p><u>Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.</u></p> <p><u>As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.</u></p>	
Article 11	<p>A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.</p> <p>When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions</p>	<p>A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.</p> <p>When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed</p>	Amended the text to be in line with the regulations of the law.

	<p>and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.</p> <p>A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.</p> <p>After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.</p> <p>Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a</p>	<p>to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.</p> <p>A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.</p> <p>After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person <u>or online</u>, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.</p> <p>Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a</p>	
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	<p>poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.</p> <p>When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.</p> <p>Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.</p> <p>Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.</p>	<p>proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.</p> <p>When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.</p> <p>Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.</p> <p>Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.</p> <p><u>When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from</u></p>	
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		<p><u>voting.</u></p> <p><u>In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.</u></p> <p><u>When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.</u></p> <p><u>When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.</u></p>	
Article 12	<p>Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.</p> <p>This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.</p> <p>The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a</p>	<p>Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.</p> <p>This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.</p> <p>The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by</p>	Amended the text to be in line with the regulations of the law.

	<p>summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of this Corporation.</p>	<p>which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of this Corporation.</p> <p><u>Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.</u></p> <p><u>When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online</u></p>	
<p>Article 15</p>	<p>Matters not provided in these Rules and Procedures shall be handled in accordance with the relevant provisions of the Company Act and the Company's Articles of Incorporation.</p>	<p>On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the</p>	<p>Amended the text to be in line with the regulations of the law.</p>

		<p>virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.</p> <p>During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.</p> <p>If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.</p>	
Article 16	<p>These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.</p>	<p>In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.</p>	<p>Amended the text to be in line with the regulations of the law. Article 16 of the original article was moved to Article 20.</p>
Article 17	<p><del>The Regulations was established on June 23, 2004.</del>  <del>The 1st amendment was made on June 25, 2015.</del>  <del>The 2nd amendment was made on June 21, 2018.</del>  <del>The 3rd amendment was made on June 23, 2020.</del>  <del>The 4rd amendment was made on August 20, 2021.</del></p>	<p>When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.</p>	<p>Amended the text to be in line with the regulations of the law. Article 17 of the original article was moved to Article 21.</p>
Article 18		<p>In the event of a virtual shareholders meeting, this Corporation may offer a simple</p>	<p>Amended the text to be in line</p>

		<p>connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.</p> <p>In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.</p> <p>For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.</p> <p>For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.</p>	<p>with the regulations of the law.</p>
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		<p>During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors.</p> <p>When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.</p> <p>Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.</p> <p>When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.</p> <p>For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at</p>	
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		Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.	
Article 19		When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.	Amended the text to be in line with the regulations of the law.
Article 20		Matters not provided in these Rules and Procedures shall be handled in accordance with the relevant provisions of the Company Act and the Company's Articles of Incorporation.	Adjusted the order, and the original article 15th was moved to the 20th article.
Article 21		These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.	The order of the article is adjusted, and the original article 16 is moved to article 21.
Article 22	The Regulations was established on June 23, 2004. The 1st amendment was made on June 25, 2015. The 2nd amendment was made on June 21, 2018. The 3rd amendment was made on June 23, 2020. The 4rd amendment was made on August 20, 2021.	The Regulations was established on June 23, 2004. The 1st amendment was made on June 25, 2015. The 2nd amendment was made on June 21, 2018. The 3rd amendment was made on June 23, 2020. The 4rd amendment was made on August 20, 2021. <u>The 5rd amendment was made on June 29, 2022.</u>	Add the date of the most recent amendment .

## Appendix I

### Harvatek Corporation

#### Articles of Incorporation (Before Amendment)

##### Chapter 1 General Provisions

Article 1: The Company is organized in accordance with the Company Act and named “Harvatek Corporation.”

Article 2: The business scope of the Company is as follows:

1. CC01080 Electronics Components Manufacturing.
2. F119010 Wholesale of Electronic Materials.
3. F219010 Retail Sale of Electronic Materials.
4. F401010 International Trade.
5. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company is headquartered in Hsinchu City and, when necessary, may establish branches at home and abroad as resolved by the Board of Directors in accordance with the law.

Article 4: Any and all public announcements to be made by the Company shall comply with Article 28 of the Company Act.

Article 5: The Company’s total amount of investment in other businesses is not subject to the limitation under Article 13 of the Company Act.

Article 6: The Company may endorse and guarantee the needs of its business or invested businesses.

##### Chapter 2 Shares

Article 7: The authorized capital of the Company is NT\$3 billion consisting of 300 million shares. The par value of each share is NT\$10, and such shares are to be issued in separate installments. For the unissued shares, the Board of Directors is authorized to issue the shares in separate installments. Among these shares, Company reserves NT\$50 million, consisting of 5 million shares for the issuance of the employee stock warrants. The shares are to be transferred to the employee at a price lower than the average price of the shares actually bought back and shall be adopted by a majority vote at a meeting of shareholders attended by shareholders representing two-thirds or more of the total number of the outstanding shares of the Company.

Treasury shares bought back by the Company shall be transferred to employees of the Parent or subsidiaries of the Company who meet certain criteria.

The employee stock warrants are issued to employees of the Parent or subsidiaries of the Company who

meet certain criteria.

When the Company issues new shares, employees who subscribe to the shares include employees of the Parent or subsidiaries of the Company who meet certain criteria.

The Company's Restrict Stock Award is issued to employees of the Company's Parent or subsidiaries who meet certain criteria.

Article 8: The share certificates of the Company shall be signed by, or affixed with seals of, at least three directors, and authenticated by the competent authority before issuance in accordance with the law. The Company may be exempted from printing any share certificate for the shares issued after the public offering.

Article 9: The Company processes the stock affairs in accordance with the "Regulations Governing the Administration of Stock Affairs of Public Companies" announced by the competent authority.

Article 10: In the event of transfer, loss or pledge of the Company's shares, the Company shall conduct in accordance with the provisions of the Company Act and related laws and regulations.

Article 11: Share transfer registration shall be suspended for 60 days prior to a regular shareholders' meetings, or for 30 days prior to a special shareholders' meetings, or for 5 days prior to the record date fixed for distributing dividends, bonus, or any other benefit.

### **Chapter 3 Shareholders' Meeting**

Article 12: Shareholders' meetings of the Company are of two kinds: regular shareholders' meetings and special shareholders' meetings. The regular shareholders' meetings are convened once per year within six months from the close of the fiscal year. The special shareholders' meetings may be convened in accordance with applicable laws and regulations whenever necessary.

Article 13: A shareholder unable to attend the shareholders' meeting in person may, in accordance with Article 177 of the Company Act, appoint a proxy to attend the meeting by using a proxy form. According to the regulations of the competent authorities, the Company's shareholders may exercise the voting power at a shareholders' meeting by way of electronic transmission. A shareholder who exercises one's voting power at a shareholders meeting by way of electronic transmission shall be deemed to have attended the said shareholders' meeting in person. The relevant matters shall be conducted in accordance with applicable laws and regulations.

Article 14: The chairman shall chair the shareholders' meeting. Where the chairman is on leave or unable to perform the duties, the chairman shall designate a director to act on his/her behalf. In the absence of such a designation, the directors shall elect from among themselves an acting chairman of the board of directors.

Article 15: Except in the no voting right circumstances set forth in Article 157 and Article 179 of the

Company Act, a shareholder of the Company shall have one voting power in respect of each share in one's possession.

Article 16: Resolutions at a shareholders' meeting shall, unless otherwise provided for in relevant laws and regulations, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

Article 17: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the chairman of the meeting's signature or seal and shall be distributed to all Company shareholders within twenty days after the close of the meeting. The distribution of the said meeting minutes shall be conducted in accordance with the Company Act.

#### **Chapter 4 Directors and the Audit Committee**

Article 18: The Company shall have seven to fifteen directors, and, by adopting the candidates' nomination system, shareholders shall elect the directors from among the nominees listed in the roster of director candidates. Each director shall hold a term of office for three years and shall be eligible for re-election. After the Company issued its shares to the public, the percentage of all directors' shareholdings is subject to the provisions separately prescribed by the competent authority in charge of securities affairs. The Company may purchase liability insurance for its directors to reduce the risk of directors being sued by shareholders or other related parties for performing their duties by law. The Board of Directors is authorized to decide the rates of remuneration to directors, based on the extent of their participation in and value of the contribution to the Company's operations and concerning industry standards.

Article 18-1: The number of independent directors, among the aforementioned number of directors, shall be no less than three, and shall be no less than one-fifth of the total number of directors, and, by adopting the candidates' nomination system, shareholders shall elect the independent directors from among the nominees listed in the roster of independent director candidates. Matters regarding professional qualification, shareholdings, and restrictions on concurrent positions held, determination of independence, method of nomination and election and other matters for compliance with respect to independent directors shall be subject to the regulations prescribed by the securities governing authorities.

Article 18-2: Pursuant to Article 14-4 of the Securities and Exchange Act, the Company has established an Audit Committee, which consists of all independent directors.

Article 19: When the number of vacancies in the board of directors of a company equals one-third of the total number of directors, the board of directors shall call, within 60 days, a special shareholders' meeting to elect succeeding directors to fill the vacancies. The term of office shall be limited to the full term of office of the original directors. If the vacancy of a director

is not filled by a by-election, but it is necessary, a candidate with the second-highest number of votes in the original election may act as a substitute.

Article 20: In case no election of new directors is effected after the expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office.

Article 21: Where the directors forms the board, the board of directors shall elect a chairman of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, who shall conduct all affairs of the Company in accordance with the law, the Articles of Incorporation, and the resolutions of the shareholders' meetings and the board meetings.

Article 22: The Company's business policies and other important matters shall be resolved by the board meetings. Except for the first board meeting of each term of the board of directors, which shall be convened in accordance with Article 203 of the Company Act, the rest shall be convened and chaired by the chairman of the board of directors. Where the chairman is unable to perform the duties, the chairman shall designate a director to act on his/her behalf. In the absence of such a designation, the directors shall elect from among themselves an acting chairman of the board of directors. In calling a board of directors meeting, a notice shall be given to each director no later than 7 days prior to the scheduled meeting date. However, in the case of an emergency, the meeting may be convened at any time. The board meeting prescribed in the previous paragraph may be convened in writing, by e-mail (e-mail) or by facsimile.

Article 23: Unless otherwise provided for in the Company Act, resolutions of the board meeting shall be adopted by a majority of the directors at a meeting attended by a majority of the directors. In case that directors are unable to attend such meetings in person for any reason, they may appoint another director as the proxy to do so by issuing a proxy form, listing the scope of authority for the meeting. However, a director may act as the proxy of only one other director.

Article 24: Minutes shall be taken of the proceedings of the board of directors meeting. Relevant operations, retention and records may be conducted in accordance with the Company's Rules of Procedure for the Board of Directors Meeting.

Article 25: (Deleted)

### **Chapter 5 Managers and Staff**

Article 26: The Company may have one or more manager(s). Appointment and discharge of managers shall be decided by a resolution adopted by a majority vote of the entire directors of the Company. The remuneration shall be conducted in accordance with Article 29 of the

Company Act.

Article 27: The Company may hire consultants and key staff by resolution of the Board of Directors Meeting in accordance with Article 23 of the Articles of Incorporation.

### **Chapter 6 Final Account**

Article 28: At the end of the fiscal year, the Company's Board of Directors shall prepare and submit to the shareholders' meeting the following forms for approval: 1. Business Report. 2. the financial statements; and 3. the surplus earning distribution or loss off-setting proposals.

Article 29: If the Company records a profit in a year, the Company shall set aside no less than 6% of the profit for employee's remuneration, which shall be distributed in shares or cash by resolution of the Board of Directors and shall be distributed to employees of the Parent or subsidiaries of the Company who meet certain criteria; The Company may, by resolution of the board meeting, set aside no more than 1% of the said profit for directors' remuneration. Employees' and directors' remuneration distribution proposals shall be submitted to the shareholders' meeting for reporting.

If, however, the Company has accumulated losses, profit shall first be used to offset accumulated losses and then to set aside employees' and directors' remuneration according to the aforementioned percentages.

Article 29-1: If the Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal reserve 10% of the remaining profit (however, provided the legal reserve has reached the amount of the Company's paid-in capital, this may not apply), setting aside or reversing a special reserve in accordance with the laws and regulations, and then setting aside 50% of any remaining profit together with any undistributed retained earnings as dividends distributed to shareholders, provided that if the aforementioned remaining profit is less than 3% of the paid-in capital, no distribution shall be made. The board of directors shall prepare a distribution plan of dividends to shareholders. Cash dividend distribution shall be resolved by the board of directors, and issuance of new shares shall be submitted to the shareholders' meeting for resolution.

The Company authorizes the board of directors to resolve the aforementioned cash dividends by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors. In addition, a report of such distribution shall be submitted to the shareholders' meeting.

The Company's dividend policy is based on its current and future development plans, consideration of the investment environment, capital requirements, domestic and international competition, and shareholders' interests. Dividends may be distributed to shareholders in cash or in shares, with cash dividends being no less than 20% of the total dividends.

Article 29-2: The Company, in accordance with Article 241 of the Company Act, capitalize its legal reserve and the following capital reserve, in whole or in part, by issuing new shares or by cash to its original shareholders in proportion to the number of shares being held by each of them. The Company authorizes the board of directors to resolve cash dividends by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors. In addition, a report of such distribution shall be submitted to the shareholders' meeting.

### **Chapter 7 Supplemental Provisions**

Article 30: The Company's charter and operational regulations shall be separately adopted by the board of directors.

Article 31: Matters not addressed by these Articles of Incorporation shall be governed by the Company Act and other applicable laws and regulations.

Article 32: These Articles of Incorporation were established on March 3, 1995, and came into effect upon approval of the competent authority for registration.

The 1st amendment was made on July 23, 1995.

The 2nd amendment was made on February 17, 1996.

The 3rd amendment was made on November 24, 1996.

The 4th amendment was made on January 4, 1997.

The 5th amendment was made on April 10, 1997.

The 6th amendment was made on July 10, 1997.

The 7th amendment was made on February 23, 1998.

The 8th amendment was made on June 8, 1999.

The 9th amendment was made on June 7, 2000.

The 10th amendment was made on May 17, 2001.

The 11th amendment was made on June 4, 2002.

The 12th amendment was made on June 17, 2003.

The 13th amendment was made on June 23, 2004.

The 14th amendment was made on June 15, 2005.

The 15th amendment was made on June 12, 2006.

The 16th amendment was made on June 8, 2007.

The 17th amendment was made on April 30, 2010.

The 18th amendment was made on June 18, 2012.

The 19th amendment was made on June 27, 2014.

The 20th amendment was made on June 25, 2015.

The 21st amendment was made on June 28, 2016.

The 22th amendment was made on June 22, 2017.

The 23th amendment was made on June 21, 2018.

The 24th amendment was made on June 25, 2019.

The 25th amendment was made on June 23, 2020.

These Articles of Incorporation shall come into effect upon the adoption of amendments by the shareholder meetings.

## **Appendix II**

### **Harvatek Corporation Rules of Procedure for Shareholder Meetings (before amendment)**

Article 1: Shareholders meetings (hereinafter referred as the “Meeting”) of the Company shall be conducted in accordance with these Rules and Procedures.

Article 2: Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.

This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place. The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the corporation, and such website shall be indicated in the

above notice. Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting. A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda. Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days. Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal. Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

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

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

Article 4: The Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. Shareholders solicitors and proxies (collectively "shareholders") shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification. The corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished. A shareholder shall attend a shareholders meeting on the basis of the attendance card, sign-in card, or other supporting document. Solicitors soliciting proxy forms shall also bring identification documents for verification. When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 5: The chairman of the board of directors shall chair the meeting in the case that the meeting is convened by the Board of Directors. If the chairman of the board of directors is on leave or absent or can not exercise his power and authority for any cause, the vice chairman shall act on his behalf. In case there is no vice chairman, or the vice chairman is also on leave or absent or unable to exercise his power and authority for any cause, the chairman of the board of directors shall designate one of the managing directors, or where there is no managing directors, one of the directors to act on his behalf. In the absence of such a designation, the managing directors or the directors shall elect from among themselves an acting chairman of the board of directors. When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for 6 months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair; if the meeting is convened by a party with the power to convene but other than the board of

directors, the convening party shall chair the meeting.

The Company may appoint its attorneys, certified public accountants, or related persons to attend the meeting in a non-voting capacity.

Article 6: The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the meeting and the voting and vote counting procedures. The recorded materials shall be retained for at least 1 year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the materials of the meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 7: Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically. The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, tentative resolutions may be made in accordance with Paragraph 1 of Article 175 of the Company Act; when, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the meeting pursuant to Article 174 of the Company Act.

Article 8: If a Meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in accordance with the agenda, which may not be changed without a resolution of the meeting. During the meeting, the chair may, at his discretion, set time for intermission; the chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda, except by a resolution of the meeting; if the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

Article 9: Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

A shareholder may not speak more than twice on the same proposal, except with the chair's consent, and a single speech may not exceed 5 minutes. However, if the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When a juristic person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting. When appointing two or more representatives to attend a meeting, only one of the representatives appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond or direct relevant personnel to respond.

Article 10: Unless otherwise provided in the Company Act and the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required. A shareholder who exercises his/her/its voting power at a shareholders meeting in writing or by way of electronic transmission shall be deemed to have waived his/her/its voting power in respect of any extemporary motion(s) and/or the amendment(s) to the contents of the original proposal(s) at that meeting.

Article 11: A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act. When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of

extraordinary motions and amendments to original proposals. A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail. Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation. Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 12: Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form. This Corporation may distribute the meeting minutes of the preceding paragraph

by means of a public announcement made through the MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of this Corporation.

Article 13: The chair may direct the disciplinary officers or the security guard to help maintain order at the Meeting place. Such disciplinary officers (or security guards) shall wear badges marked "Disciplinary Officers" for identification purposes.

Article 14: In case of any force majeure incident, the chair may decide to temporarily suspend the meeting and announce, depending on the situation, when the meeting will resume, or by resolution of the shareholders present at the meeting. The chair may resume the meeting within five days without further notice or public announcement.

Article 15: Matters not provided in these Rules and Procedures shall be handled in accordance with the relevant provisions of the Company Act and the Company's Articles of Incorporation.

Article 16: These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 17: These Rules and Procedures were established on June 7, 2000.

The 1st amendment was made on June 25, 2015.

The 2nd amendment was made on June 21, 2018.

The 3rd amendment was made on June 23, 2020.

The 4th amendment was made on August 20, 2021.

### Appendix III

The Impact of stock grant on Business Performance, EPS, and Shareholder Return Rate: There is no proposed free allotment of shares at this ordinary shareholders' meeting of the Company, so it is not applicable.

### Appendix IV

#### Harvatek Corporation Shareholding of All Directors

1. Type and number of shares of the outstanding share: Ordinary share, 206,069,801 shares.
2. The minimum required combined shareholding of all directors by law: 12,000,000 shares.
3. The combined shareholding of all directors on the book closure date is as follows:

The combined shareholding of all directors is 45,209,794 shares, accounting for 21.92% of total shares.

Book closure date: May 1, 2022

Position	Name	Shareholding on May 1, 2022	
		Shares	Shareholding Ratio (%)
Chairman	WANG, PING-LUNG	13,680,237	6.63
Director	Hsun Chieh Investment Corporation Representative: TSAI, KUO-TSANG	28,023,066	13.59
Director	Li Chi Investment Limited Representative: WU, YING-CHIH	3,506,491	1.70
Director	Li Chi Investment Limited Representative: CHANG, YUAN-TSUNG	3,506,491	1.70
Independent Director	LI, YU-CHENG	-	-
Independent Director	WU, KUANG-YI	-	-
Independent Director	LIAO, MING-CHENG	-	-