

CHENG UEI PRECISION INDUSTRY CO., LTD.

2023 Annual General Shareholders' Meeting Minutes

Time: 9:00 a.m., May 31, 2023 (Wednesday)

Venue: No.49, Sec.4, Zhongyang Rd., Tu Cheng Dist., New Taipei City, Taiwan

Total shares represented by shareholders presented in person or by proxy:

288,446,184 shares, accounting for 56.3% of the Company's total outstanding shares

Chair: Tai-Chiang Gou, Chairman of the Board of Directors

Recorder: Serena Tsai

Directors present:

Chairman Tai-Chiang Gou

Director Chen-Phan Pu

Director James Lee

Director Eric Huang

Director T.C. Wang

Independent Director Randy Lee

Independent Director Chien-Chung Fu

Independent Director Jing-Min Tang

Attendees:

Accountant Hsiao-Zi Zhou

Lawyer Curtis Hsieh

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

Chairman's Address: (Omitted)

I. Matters to be Reported

1. The 2022 Business Report of the Company. (Attachment 1)
2. Audit Committee's review report on the 2022 financial statements. (Attachment 2)
3. Report on the distribution of 2022 earnings and cash dividends of the Company.

Explanation: (1) In accordance with the Company Act and the Articles of Incorporation of the Company, the Company's Board of Directors resolved to distribute a cash dividend of NTD 2.2 per share for the earnings of 2022 (calculated to the nearest NT Dollar, with the difference paid by the Company as expenses).

(2) In this proposal, the chairperson is authorized to set the ex-dividends record date, distribution date and other related matters. In the future, if the Company's number of common shares in circulation changes and this leads to a change in the dividends rate, then the chairperson is also authorized to make adjustments in full.

4. Report on the 2022 distribution of remuneration for directors and employees of the Company
 Explanation: In 2022, the Company distributed directors' remuneration of NTD 10,000,000 and employee remuneration of NTD 312,000,000 in accordance with the Company Act and the Company's Articles of Incorporation. Directors' remuneration and employee remuneration are to be paid in cash and there is no difference between the numbers given by resolution above and the expenses recognized at the end of 2022.

II. Matters for Acknowledgments, Discussion and Election

Proposal 1 (Proposed by the Board)

Proposal: The 2022 business final account statement and profit distribution table of the Company, submitted for approval.

Explanation: (1) The Company's 2022 financial statements have been reviewed by PWC Taiwan. Together with the business report, it has also been reviewed by the Audit Committee and a written audit report was issued.
 (2) The 2022 profit distribution table was approved by the Board of Directors and sent to the Audit Committee for review.
 (3) Please refer to Attachments 1 through 4 for associated schedules.

Resolution: The above proposal is and hereby was approved as proposed.

Voting Results: Shares present at the time of voting: 288,431,184
 (Including 216,115,167 shares from electronic voting).

Voting Results		% of the represented share present
Votes in favor (electronic votes)	265,371,386 (193,246,369)	92.00%
Votes against (electronic votes)	171,527 (171,527)	0.05%
Invalid Votes (electronic votes)	0 (0)	0.00%
Votes abstained / Not Voted (electronic votes)	22,888,271 (22,697,271)	7.93%

Proposal 2 (Proposed by the Board)

Proposal: Amendments to the Company's Articles of Incorporation, submitted for approval.

Explanation: In order to meet the company's operational needs and add new business items, it is proposed to amend some provisions of the Articles of Incorporation of the Company. Please refer to Attachment 5 for the comparison table of the amended Articles of Incorporation.

Resolution: The above proposal is and hereby was approved as proposed.

Voting Results: Shares present at the time of voting: 288,431,184
 (Including 216,115,167 shares from electronic voting).

Voting Results		% of the represented share present
Votes in favor (electronic votes)	263,026,613 (190,901,596)	91.19%
Votes against (electronic votes)	171,546 (171,546)	0.05%
Invalid Votes (electronic votes)	0 (0)	0.00%
Votes abstained / Not Voted (electronic votes)	25,233,025 (25,042,025)	8.74%

Proposal 3 (Proposed by the Board)

Proposal: Re-election of directors of the Company, submitted for approval.

- Explanation: (1) The term of office of the current session of directors of the Company has expired; and, in accordance with the Articles of Incorporation, a comprehensive re-election should be held at the annual General Meeting of Shareholders.
- (2) This re-election is for nine directors (including four independent directors) for a term of three years, from May 31, 2023 to May 30, 2026; it adopts a candidate nomination system with the election made by the shareholders choosing from a list of director (independent director) candidates.
- (3) The list of director candidates has been reviewed and approved by a resolution of the Company's Board of Directors on April 19, 2023 and shareholders shall elect from the list of director candidates. Please refer to Attachment 6 for their educational backgrounds, experience and other relevant information.
- (4) Shareholders are invited to vote.

Resolution: The elected directors (including independent directors) are as follows :

Title	Name	Elected
Director	Representative of Hsin Hung International Investment Co., Ltd.: T.C. Gou	377,892,489
Director	Representative of Hsin Hung International Investment Co., Ltd.: T.C. Wang	316,340,857
Director	Representative of Foxlink International Investment Co., Ltd.: James Lee	316,189,756
Director	Representative of Foxlink International Investment Co., Ltd.: Eric Hunag	314,766,003
Director	Representative of Foxlink Taiwan Industry International Co., Ltd.: Chen-Phan Pu	312,889,497
Independent Director	Randy Lee	176,553,926
Independent Director	Chien-Chung Fu	175,818,010
Independent Director	Jing-Mi Tang	172,540,969
Independent Director	Chih-Yang Tseng	171,421,179

Proposal 4 (Proposed by the Board)

Proposal: Discharge of new directors of the Company and their representatives from non-competition restrictions, submitted for approval.

Explanation: (1) Article 209, Paragraph 1 of the Company Act states: "A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."
(2) A proposal is submitted to the shareholders' meeting to grant permission for lifting of non-competition restrictions preventing newly elected directors and their representatives from concurrently holding positions in other companies in the same industry.
(3) Please refer to Attachment 7 for information on the lifting of non-competition restrictions.

Resolution: The above proposal is and hereby was approved as proposed.

Voting Results: Shares present at the time of voting: 288,431,184
(Including 216,115,167 shares from electronic voting).

Voting Results		% of the represented share present
Votes in favor (electronic votes)	262,428,519 (190,303,502)	90.98%
Votes against (electronic votes)	708,860 (708,860)	0.24%
Invalid Votes (electronic votes)	0 (0)	0.00%
Votes abstained / Not Voted (electronic votes)	25,293,805 (25,102,805)	8.76%

III. Extraordinary Motions: None

IV. Adjournment: The meeting was adjourned at a.m. 09:15

Cheng Uei Precision Industry Co., Ltd.

Business Report

Herewith, a report on the business status of the Company in 2022 is given as follows:

The Company's consolidated net operating revenues for 2022 came to NTD 94,102,594 thousand; compared with consolidated net operating revenue of NTD 86,800,735 thousand in 2021, this marked an increase of 8%. Net profit after tax in 2022 was NTD 1,522,518 thousand and after-tax earnings per share came to NTD 3.14. This represented an increase of 65% from the net profit after tax of NTD 921,042 thousand or NTD 1.90 per share seen in 2021. The Company experienced significant profitability growth last year and we would like to thank all employees for their hard work and contributions during this period.

The past year witnessed extremely drastic changes in terms of both the overall economy and international political developments. The global economy experienced a sub-par performance under the influence of variant viruses, the Russia-Ukraine war and high inflation. Moreover, the outlook for the global economy has turned even bleaker in consideration of financial pressures brought by tightening monetary policy and interest rate hikes designed to combat inflation. Last year's challenges will continue into this year, including intensified geopolitical risks and the reorganization of corporate supply chains. If the Russia-Ukraine war continues, it will furthermore impact prices for international energy, raw materials and food. In addition, rising interest rates and high inflation will have a strong influence on the pace of the economy. All of these factors would bring great disruption to already disrupted business operations. We must therefore adopt a conservative stance when looking forward to economic growth this year. Businesses should accelerate destocking so that they can maintain higher flexibility when coping with challenges.

Even amid the unfavorable environment of last year, the Company's revenues and profits both increased in comparison with the prior year. This was mainly due to the substantial growth in the performance of video game products, thanks in turn to the stay-at-home economy. At the same time, the retail channel additionally enjoyed a greatly improved performance and expanded market share on the back of the government's "Tablets for Students" policy. In addition to focusing on our own business, the Company also strives to achieve ESG goals, while strengthening

the implementation of corporate social responsibility and sustainable management. Last year, the Company completed the Taiwan Greenhouse Gas Inventory and obtained a greenhouse gas certification statement from Taiwan SGS Limited (SGS), an external certification organization. The published sustainability report has also completed third-party AA1000 TYPE1 certification. Furthermore, we carried out a beach clean-up activity last October at Zhuwei Beach in Taoyuan to promote the concept of “Sustainable Beach Cleaning, An Earth that’s Always Green.” While pursuing performance growth, the Company will also therefore be committed to promoting ESG in anticipation of achieving the goal of social prosperity and environmental interdependence.

In order for the Company to grow and thrive on a continuous and stable basis, and create greater profits for shareholders, we must be prepared to face challenges and solve problems. We have absolute confidence to move toward the set goals, create best business performance for the Company and go after maximum profits for shareholders. I hope that all shareholders can continue to provide support and encouragement to the Company. Finally, I wish all shareholders all the best and that all your hopes be fulfilled.

I. 2022 Business results

(I) Business plan implementation results

Unit: NTD Thousand

Item	2022	2021	Growth rate
Operating revenue	62,769,931	58,674,859	6.98%
Operating costs	61,565,501	56,728,576	8.53%
Gross Profit	1,204,430	1,946,283	(38.12)%
Operating Expenses	1,723,936	1,640,362	5.09%
Operating profit	(519,506)	305,921	(269.82)%
Non-operating income and expenses	2,265,986	812,538	178.88%
Net profit before tax	1,746,480	1,118,459	56.15%
Net profit for the period	1,522,518	921,042	65.30%

Note: The above figures are from the parent company only financial statements

(II) Budget implementation

The Company did not prepare 2022 financial forecasts, so this is not applicable.

(III) Financial income and expenditure status

Unit: NTD Thousand

Item	2022	2021	Amount of change
Net cash inflow (outflow) from operating activities	828,390	(2,050,191)	2,878,581
Net cash inflow (outflow) from investing activities	(1,580,875)	2,394,619	(3,975,494)
Net cash inflow (outflow) from financing activities	914,562	(581,186)	1,495,748

Note: the above figures are from the parent company only financial statements

(IV) Profitability analysis

Year	2022	2021	
Return on assets (%)	2.81	1.83	
Return on shareholders' equity (%)	6.38	3.92	
Contribution to paid-in capital Percentage (%)	Operating profit	(10.14)	5.97
	Net profit before tax	34.09	21.83
Net profit margin (%)	2.43	1.57	
Earnings per share for the period (NTD) (Note)	3.14	1.90	

Note: The above ratios are based on parent company only financial statements. Earnings per share is calculated based on the number of shares after retrospective adjustment.

(V) Research and development status of the Company

The main research and development directions and strategies of the Company are:

1. Closely integrate technology into products to generate differentiated competitive advantages.
2. Integrate the technical fields of materials, machinery, electronics, optics, electroacoustics, etc.; e.g., through: optical inspection automation, engineering analysis capabilities, secondary processing electroplating technology, antenna design and wire nano coating development.
3. Build professional laboratories for high frequency technology, electroacoustic technology, surface technology and so on.
4. Lead and continue to develop various halogen-free, lead-free materials and application products that meet future environmental protection requirements.
5. Participate in the development process of customers' new products to provide them with various solutions and technical support.
6. Strengthen the ability to integrate existing technologies and evaluate and introduce new product development technologies.
7. Integrate the technology platform of electro-optic sound to expand products and market share.

II. Business plan summary for 2023

(I) Business strategy

1. Business purpose:

With core capabilities in molds, forms, stamping, secondary processing, and automation, integrate materials, machinery, electronics, optics, electroacoustics, energy, assembly, and R&D technology. Establish a global marketing and supply chain management network to provide customers with high-quality products in a timely manner, oriented by consumer electronics, information, communications, and automotive market demand; and create value for customers by combining digital content, environmental protection, and energy

saving. Constantly seek to surpass ourselves based on concepts of sincerity, a holistic view and conscientiousness, using our team spirit to create an optimum business performance for the enterprise.

2. Business philosophy:

- (1) Sincerity: Simplicity and pragmatism and being as good as one's word
Keeping promises is an important value to establish long-term cooperative relations with customers and suppliers to take creation of long-term benefits for all three parties as a direction for our thinking.
- (2) Holistic view: Great things can only be achieved with tolerance and small beginnings yield major trends
By applying technological innovation, accumulating practical experience, and constantly pursuing self-transcendence and accumulated achievements, only then can the Company become a representative of the high-tech industry.
- (3) Conscientiousness: Making an all-out effort, with a unity of knowledge and action
From the capital, technology and human resources used to coordinate our plans and from execution to assessment, there is a complete and consistent operating system that demonstrates its performance in a wide range of work functions; and the results of these joint efforts have created the Company's core competitiveness.

(II) Expected sales volume and its basis

The Company's products are mainly components of communications and consumer electronics. With the active expansion of customers and the development of new products this year, it is expected that the sales volume of each product will reach a trend of steady growth.

(III) Important production and sales policies

Continuously improve internal management capabilities to reduce various production costs and provide customers with the best service and technical resources, establishing a good cooperative relationship with customers to achieve a win-win goal.

III. Future development strategy for the Company

1. The Company will position itself under the OEM, ODM, and JDM models as it commits to consumer electronics, computers, communications, automotive electronics, digital content and other product markets.
2. We will utilize the Company's core capabilities: Development will center around molds, forms, stamping, secondary processing, and automation, and thereupon integrate technical fields encompassing materials, machinery, electronics, optics, electroacoustics, energy saving, and environmental protection. In this way, we can develop differentiated competitive advantages over our competitors.
3. We will use our customer orientation, closeness to market leaders, and joint development of new products to create value for the Company.
4. We will deeply cultivate existing customers, expand different product lines for current customers and provide customers with diversified products and services.

5. From materials, parts, components to system products, we will leverage and strengthen the company's vertically-integrated manufacturing advantages to reduce manufacturing costs and enhance competitiveness.
6. We will establish development and mass production manufacturing capabilities for key components in order to obtain an irreplaceable competitive advantage.
7. We will develop the retail channel market, be close to consumers and grasp market demand and trends and then combine the advantages of production and sales to develop a new niche for the Company. This will also establish an irreplaceable competitive advantage.

IV. Effects of the external competitive environment, regulatory environment and overall business environment

Due to the instantaneous changes in the external environment and industry, the competition faced by the Company is no longer limited to Taiwan, but in all parts of the world. The targets of the Company's services are world-class customers, so it must be able to meet the global competitive environment and survival requirements. "Cost reduction" and "value creation" will be the most important issues for the Company's sustainability. The Company needs to be able to reduce costs in order to gain a competitive advantage, attracting new customers and expanding into new markets. At the same time, we must be able to create product value, service value and differentiated value from this in order to retain customers and meet their various needs.

At the same time, in the retail channel market, it is necessary to be able to grasp the acceptance and preference of consumers for all kinds of new 3C products at any time. We must understand the consumption habits and tendencies of target consumers in various regions to propose different sales strategies to respond. In addition, we should offer different services and product content from competitors to strengthen our competitive advantage.

Responsible person:

Manager:

Accountant in charge:

Audit Committee's Audit Report

The Company's Board of Directors has made a 2022 annual business report, financial statements and profit distribution proposal. Among them, PWC Taiwan has audited the financial statements and issued an audit report. The above-mentioned business report, financial statements, and profit distribution proposal have been checked by the Audit Committee and it believes that there is no discrepancy. The reports are submitted for review in accordance with Article 14-4 of Securities and Exchange Act and Article 219 of the Company Act.

Cheng Uei Precision Industry Co., Ltd.

Convener of the Audit Committee: Randy Lee

March 15, 2023

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR 22000568

To the Board of Directors and Stockholders of Cheng Uei Precision Industry Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of Cheng Uei Precision Industry Co., Ltd. and its subsidiaries (the "Group") as at December 31, 2022 and 2021, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to the Other matter section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Group's 2022 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Valuation of Goodwill impairment

Description

Please refer to Note 4(20) for accounting policies on impairment loss on non-financial assets, Note 5(1) for the uncertainty of accounting estimates and assumptions applied to goodwill impairment valuation, and Note 6(12) for details of goodwill impairment valuation.

The amount of goodwill (including indefinite useful life trademarks) was derived from the acquisition of Foxlink Image Technology Co., Ltd. and DG Lifestyle Store Limited by the Company's subsidiary, FIT Holding Co., Ltd. The Group valued the impairment of goodwill (including indefinite useful life trademarks) through the discounted cash flow method, using the higher of value in use or fair value less costs to sell to measure the cash generating unit's recoverable amount. As the assumptions of expected future cash flows contained subjective judgement and involved a high degree of uncertainty which would cause a material impact on the valuation result, the valuation of goodwill impairment (including indefinite useful life trademarks) was identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the reasonableness of valuation of goodwill impairment policies and procedures, including collection of internal and external data, operating forecast and industry changes.
- B. Obtained the external appraisal report on impairment valuation and performed the following procedures:
 - (a) We examined the external appraiser's qualification and assessed the independence, objectiveness and competence.
 - (b) We assessed that the valuation method used in the appraisal report was widely used and appropriate.
 - (c) We assessed the reasonableness of significant assumptions (including expected growth rate and discount rate) applied in the appraisal report.

Assessment of allowance for inventory valuation losses

Description

Please refer to Note 4(13) for accounting policies on inventory, Note 5(2) for the uncertainty of accounting estimates and assumptions applied to inventory valuation, and Note 6(6) for details of inventory.

The Group is primarily engaged in the manufacturing and sale of electronic components and parts. As the electronic products' life cycles are relatively short and the market is highly competitive, there is a higher risk of incurring inventory valuation losses or obsolescence due to economic depression or an excess of supply over demand. The Company's inventories are measured at the lower of cost and net realisable value, and individually assessed for those inventories over a certain age in order to identify obsolete or slow-moving inventories.

The industry technology is rapidly changing, and the net realisable value involves subjective judgement resulting in an uncertainty when assessing the obsolete or slow-moving inventories. Given that the inventory and allowance for inventory valuation losses were material to the financial statements, the assessment of allowance for inventory valuation losses was identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Assessed the reasonableness of policies and procedures on allowance for inventory valuation losses based on our understanding of the Group's operation and industry.
- B. Obtained an understanding of the Group's warehousing control procedures. Reviewed annual physical inventory count plan and participated in the annual inventory count event in order to assess the effectiveness of the management of inventory.
- C. Verified whether the systematic logic used in the Group's inventory aging report is appropriate and in line with its policies.
- D. Inspected inventory valuation basis adequacy and verified the selected samples' information, for instance, purchase price and sale price. Also recalculated and evaluated the reasonableness of inventory allowance basis in order to verify that the inventory was measured at the lower of cost and net realisable value.

Other matter - Reference to the reports of other auditors

We did not audit the financial statements of certain subsidiaries and investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these subsidiaries and the information disclosed in Note 13, is based solely on the reports of the other auditors. Total assets of these subsidiaries amounted to NT\$426,718 thousand and NT\$341,479 thousand, constituting 0.43% and 0.41% of the consolidated total assets as at December 31, 2022 and 2021, respectively, and operating revenue amounted to NT\$2,150,424 thousand and NT\$2,093,888 thousand, constituting 2.29% and 2.41% of the consolidated total operating revenue for the years then ended, respectively. The total balances of these investments accounted for under the equity method amounted to NT\$203,442 thousand and NT\$212,883 thousand, constituting 0.21% and 0.26% of the consolidated total assets as at December 31, 2022 and 2021, respectively, and the share of loss of associates and joint ventures accounted for under the equity method amounted to NT\$(9,441) thousand and NT\$(2,358) thousand, constituting (0.39)% and (0.41%) of the consolidated total comprehensive income for the years then ended, respectively.

Other matter-Parent company only financial reports

We have audited and expressed an unqualified opinion with an *Other matters* section on the parent company only financial statements of Cheng Uei Precision Industry Co., Ltd. as at and for the years ended December 31, 2022 and 2021.

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

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

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

Those charged with governance, including supervisors, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgement and professional skepticism throughout the audit. We also:

- A. 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.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Lin, Se-Kai

Liang, Yi-Chang

For and on behalf of PricewaterhouseCoopers, Taiwan

March 15, 2023

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

CHENG UEI PRECISION INDUSTRY CO.,LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

ASSETS	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
CURRENT ASSETS						
1100	Cash and cash equivalents	6(1)	\$ 11,246,441	12	\$ 8,707,603	10
1136	Current financial assets at amortised cost	6(3) and 8	3,100,904	3	2,258,305	3
1140	Current contract assets	6(24)	2,716,125	3	3,216,453	4
1150	Notes receivable, net		59,703	-	46,874	-
1170	Accounts receivable, net	6(4)	18,005,663	18	16,369,882	20
1180	Accounts receivable, net - related parties	7	414,187	-	312,905	-
1200	Other receivables	6(5)	528,811	1	312,561	-
1210	Other receivables - related parties	7	66,548	-	61,213	-
1220	Current income tax assets	6(31)	44,444	-	5,052	-
130X	Inventories	6(6)	17,811,199	18	15,479,260	19
1410	Prepayments	6(7)	6,067,597	6	3,412,965	4
1460	Non-current assets or disposal groups classified as held for sale, net	6(13)	-	-	15,599	-
1470	Other current assets	8	1,031,796	1	89,457	-
11XX	TOTAL CURRENT ASSETS		<u>61,093,418</u>	<u>62</u>	<u>50,288,129</u>	<u>60</u>
1517	Financial assets at fair value through other comprehensive income - non-current	6(2) and 12(3)	1,521,378	2	1,116,311	1
1535	Non-current financial assets at amortised cost	6(3) and 8	450,052	1	145,116	-
1550	Investments accounted for under the equity method	6(8)	6,160,832	6	4,650,081	6
1600	Property, plant and equipment, net	6(9)	20,923,246	21	21,024,968	25
1755	Right-of-use assets	6(10) and 7	2,302,273	2	1,577,374	2
1760	Investment property, net	6(11)	560,159	1	568,783	1
1780	Intangible assets	6(12)	1,749,316	2	1,467,557	2
1840	Deferred income tax assets	6(31)	448,780	-	569,172	1
1915	Prepayments for business facilities		2,328,066	2	1,160,854	1
1990	Other non-current assets, others	8	760,491	1	557,926	1
15XX	TOTAL NON-CURRENT ASSETS		<u>37,204,593</u>	<u>38</u>	<u>32,838,142</u>	<u>40</u>
1XXX	TOTAL ASSETS		<u>\$ 98,298,011</u>	<u>100</u>	<u>\$ 83,126,271</u>	<u>100</u>

(Continued)

CHENG UEI PRECISION INDUSTRY CO.,LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

LIABILITIES AND EQUITY	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
CURRENT LIABILITIES						
2100	Short-term borrowings	6(14)	\$ 9,550,241	10	\$ 4,224,848	5
2110	Short-term notes and bills payable	6(15)	1,789,159	2	1,596,522	2
2130	Current contract liabilities	6(24)	1,087,867	1	603,767	1
2150	Notes payable		657	-	150	-
2170	Accounts payable		15,652,500	16	16,895,026	20
2180	Accounts payable - related parties	7	181,124	-	172,107	-
2200	Other payables	6(16) and 7	6,108,349	6	4,617,534	6
2230	Current income tax liabilities	6(31)	552,301	1	555,374	1
2280	Current lease liabilities	7	287,333	-	158,525	-
2320	Long-term liabilities, current portion	6(18)	689,541	1	302,694	-
2365	Current refund liabilities		139,022	-	226,274	-
2399	Other current liabilities, others		319,896	-	601,242	1
21XX	TOTAL CURRENT LIABILITIES		<u>36,357,990</u>	<u>37</u>	<u>29,954,063</u>	<u>36</u>
NON-CURRENT LIABILITIES						
2530	Corporate bonds payable	6(17)	6,582,374	7	6,578,570	8
2540	Long-term borrowings	6(18)	15,406,923	15	11,176,423	14
2570	Deferred income tax liabilities	6(31)	1,243,084	1	933,548	1
2580	Non-current lease liabilities	7	690,236	1	247,637	-
2600	Other non-current liabilities	6(8)(19)	1,759,317	2	1,735,142	2
25XX	TOTAL NON-CURRENT LIABILITIES		<u>25,681,934</u>	<u>26</u>	<u>20,671,320</u>	<u>25</u>
2XXX	TOTAL LIABILITIES		<u>62,039,924</u>	<u>63</u>	<u>50,625,383</u>	<u>61</u>
EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT						
Capital stock						
3110	Common stock	6(20)	5,123,269	5	5,123,269	6
Capital reserve						
3200	Capital surplus	6(21)	10,382,683	10	10,252,875	12
Retained earnings						
3310	Legal reserve	6(22)	3,292,026	3	3,197,654	4
3320	Special reserve		2,601,650	3	2,036,346	3
3350	Unappropriated earnings		5,658,790	6	5,547,850	7
Other equity						
3400	Other equity interest	6(23)	(2,363,761)	(2)	(2,601,651)	(4)
Treasury shares						
3500	Treasury shares	6(20)	(272,066)	-	(272,066)	-
31XX	Equity attributable to owners of the parent		<u>24,422,591</u>	<u>25</u>	<u>23,284,277</u>	<u>28</u>
36XX	Non-controlling interests		<u>11,835,496</u>	<u>12</u>	<u>9,216,611</u>	<u>11</u>
3XXX	TOTAL EQUITY		<u>36,258,087</u>	<u>37</u>	<u>32,500,888</u>	<u>39</u>
Significant contingent liabilities and unrecognised contract commitments						
Significant events after the balance sheet date						
3X2X	TOTAL LIABILITIES AND EQUITY		<u>\$ 98,298,011</u>	<u>100</u>	<u>\$ 83,126,271</u>	<u>100</u>

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

CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

Items	Notes	Years ended December 31,				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(24) and 7	\$ 94,102,594	100	\$ 86,800,735	100
5000	Operating costs	6(6)(29)(30) and 7	(82,008,395)	(87)	(77,225,461)	(89)
5900	Gross profit		12,094,199	13	9,575,274	11
	Operating expenses	6(29)(30)				
6100	Sales and marketing expenses		(2,212,130)	(2)	(1,915,799)	(2)
6200	General and administrative expenses		(3,917,188)	(4)	(3,495,100)	(4)
6300	Research and development expenses		(2,419,396)	(3)	(2,259,829)	(3)
6450	Expected credit (loss) gain	12(2)	(13,792)	-	6,295	-
6000	Total operating expenses		(8,562,506)	(9)	(7,664,433)	(9)
6900	Operating income		3,531,693	4	1,910,841	2
	Non-operating income and expenses					
7100	Interest income	6(25)	131,821	-	77,057	-
7010	Other income	6(26) and 7	424,322	1	549,435	1
7020	Other gains and losses	6(27)	(523,402)	(1)	(68,754)	-
7050	Finance costs	6(28)	(423,257)	-	(341,527)	-
7060	Share of profit of associates and joint ventures accounted for under the equity method	6(8)	270,616	-	26,415	-
7000	Total non-operating income and expenses		(119,900)	-	242,626	1
7900	Income before income tax		3,411,793	4	2,153,467	3
7950	Income tax expense	6(31)	(1,317,094)	(2)	(814,963)	(1)
8200	Net income		\$ 2,094,699	2	\$ 1,338,504	2

(Continued)

CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars, except earnings per share amount)

Items	Notes	Years ended December 31,				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
Other comprehensive (lose) income, net						
Components of other comprehensive (loss) income that will not be reclassified to profit or loss						
8311	Gains (losses) on remeasurements of defined benefit plans	6(19)	\$ 29,416	-	\$ 41,038	-
8316	Unrealized gain on equity instrument at fair value through other comprehensive income	6(2)	(42,267)	-	(254,701)	-
8320	Share of other comprehensive income of associates and joint ventures accounted for under the equity method, components of other comprehensive income that will not be reclassified to profit or loss		(66,638)	-	(75,874)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(31)	(5,883)	-	(8,207)	-
8310	Total components of other comprehensive (loss) income that will not be reclassified to profit or loss		(85,372)	-	(297,744)	-
Components of other comprehensive income that will be reclassified to profit or loss						
8361	Exchange differences arising on translation of foreign operations		584,020	1	(582,101)	(1)
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		(54,188)	-	7,476	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(31)	(108,773)	-	115,177	-
8360	Total components of other comprehensive loss that will be reclassified to profit or loss		421,059	1	(459,448)	(1)
8300	Other comprehensive income (loss), net		\$ 335,687	1	(\$ 757,192)	(1)
8500	Total comprehensive (loss) income for the period		\$ 2,430,386	3	\$ 581,312	1
Net income attributable to:						
8610	Shareholders of the parent		\$ 1,522,518	2	\$ 921,042	1
8620	Non-controlling interests		572,181	-	417,462	1
	Total		\$ 2,094,699	2	\$ 1,338,504	2
Total comprehensive (loss) income attributable to:						
8710	Shareholders of the parent		\$ 1,776,996	2	\$ 385,907	1
8720	Non-controlling interests		653,390	1	195,405	-
	Total		\$ 2,430,386	3	\$ 581,312	1
Basic earnings per share (in dollars)						
9750	Total basic earnings per share	6(32)	\$ 3.14		\$ 1.90	
Diluted earnings per share (in dollars)						
9850	Total diluted earnings per share	6(32)	\$ 3.10		\$ 1.89	

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

CHENG UEI PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent											
Notes	Retained Earnings					Other equity interest			Total equity attributable to shareholders of the parent	Non-controlling interest	Total equity
	Common stock	Capital reserve	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Treasury shares			
Year ended December 31, 2021											
	\$	\$	\$	\$	\$	(\$)	(\$)	(\$)	\$	\$	\$
	5,123,269	9,828,746	3,002,026	2,334,534	5,782,390	1,730,123	306,223	272,066	23,762,553	6,321,335	30,083,888
	-	-	-	-	921,042	-	-	-	921,042	417,462	1,338,504
6(23)	-	-	-	-	30,170	(398,919)	(166,386)	-	(535,135)	(222,057)	(757,192)
	-	-	-	-	951,212	(398,919)	(166,386)	-	385,907	195,405	581,312
Appropriation of 2020 earnings											
	-	-	195,628	-	(195,628)	-	-	-	-	-	-
	-	-	-	(298,188)	298,188	-	-	-	-	-	-
	-	-	-	-	(1,280,818)	-	-	-	(1,280,818)	-	(1,280,818)
6(21)	-	393,228	-	-	-	-	-	-	393,228	(313,099)	80,129
6(21)	-	4,150	-	-	(7,494)	-	-	-	(3,344)	2,434	(910)
6(21)	-	493	-	-	-	-	-	-	493	(262,434)	(261,941)
6(21)	-	26,258	-	-	-	-	-	-	26,258	-	26,258
	-	-	-	-	-	-	-	-	-	3,272,970	3,272,970
	\$	\$	\$	\$	\$	(\$)	(\$)	(\$)	\$	\$	\$
	5,123,269	10,252,875	3,197,654	2,036,346	5,547,850	2,129,042	472,609	272,066	23,284,277	9,216,611	32,500,888
Year ended December 31, 2022											
	\$	\$	\$	\$	\$	(\$)	(\$)	(\$)	\$	\$	\$
	5,123,269	10,252,875	3,197,654	2,036,346	5,547,850	2,129,042	472,609	272,066	23,284,277	9,216,611	32,500,888
	-	-	-	-	1,522,518	-	-	-	1,522,518	572,181	2,094,699
6(23)	-	-	-	-	16,588	309,872	(71,982)	-	254,478	81,209	335,687
	-	-	-	-	1,539,106	309,872	(71,982)	-	1,776,996	653,390	2,430,386
Appropriation of 2021 earnings											
	-	-	94,372	-	(94,372)	-	-	-	-	-	-
6(22)	-	-	-	565,304	(565,304)	-	-	-	-	-	-
	-	-	-	-	(768,490)	-	-	-	(768,490)	-	(768,490)
6(21)	-	110,494	-	-	-	-	-	-	110,494	(109,646)	848
6(21)	-	3,494	-	-	-	-	-	-	3,494	1,081	4,575
6(21)	-	65	-	-	-	-	-	-	65	1,924	1,989
6(21)	-	15,755	-	-	-	-	-	-	15,755	-	15,755
	-	-	-	-	-	-	-	-	-	2,072,136	2,072,136
	\$	\$	\$	\$	\$	(\$)	(\$)	(\$)	\$	\$	\$
	5,123,269	10,382,683	3,292,026	2,601,650	5,658,790	1,819,170	544,591	272,066	24,422,591	11,835,496	36,258,087

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

CHENG UEI PRECISION INDUSTRY CO.,LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31,	
		2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 3,411,793	\$ 2,153,467
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property)	6(9)(10)(11)(27)(29)	3,437,109	3,461,767
Amortisation	6(12)(29)	78,470	102,724
Expected credit loss (gain)	12(2)	13,792	(6,295)
Interest expense	6(28)	423,257	341,527
Interest income	6(25)	(131,821)	(77,057)
Share of profit of associates accounted for using the equity method	6(8)	(270,616)	(26,415)
Loss (gain) on disposal of property, plant and equipment	6(27)	58,049	(3,397)
Gain on disposal of investments	6(27)	(23,290)	(165,959)
Goodwill impairment loss	6(27)	-	110,000
Changes in operating assets and liabilities			
Changes in operating assets			
Contract assets		500,328	(3,111,862)
Notes receivable		(12,829)	(13,063)
Accounts receivable		(1,667,994)	(75,827)
Accounts receivable from related parties		(101,282)	290,800
Other receivables		(216,251)	(89,505)
Other receivables from related parties		(5,334)	(5,346)
Inventories		(2,365,637)	(2,398,239)
Prepayments		(2,655,399)	(2,246,299)
Other current assets		54,715	38,192
Other non-current assets		114,500	(25,417)
Changes in operating liabilities			
Contract liabilities		484,100	(293,008)
Notes payable		506	(5)
Accounts payable		(1,238,514)	(415,961)
Accounts payables to related parties		9,019	11,381
Other payables		1,425,580	(18,876)
Refund liabilities		(87,251)	(7,897)
Other current liabilities		(281,330)	72,421
Other non-current liabilities		24,175	(190,561)
Cash inflow (outflow) generated from operations		977,845	(2,588,710)
Interest received		131,821	77,057
Dividends received		78,162	71,138
Interest paid		(408,746)	(329,973)
Income tax paid		(1,044,423)	(779,709)
Net cash flows used in operating activities		(265,341)	(3,550,197)

(Continued)

CHENG UEI PRECISION INDUSTRY CO.,LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31,	
		2022	2021
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through other comprehensive income	12(3)	(\$ 431,984)	(\$ 173,760)
Proceeds from disposal of investments accounted for using equity method		-	138,721
Acquisition of subsidiaries and assets of other companies (net of cash acquired)	6(34)	(199,214)	-
Financial assets at amortised cost		(1,147,535)	4,150,526
Acquisition of investments accounted for using equity method		(120,000)	(216,760)
Acquisition of property, plant and equipment	6(35)	(2,535,625)	(3,254,426)
Proceeds from disposal of property, plant and equipment		22,192	47,525
Acquisition of intangible assets	6(12)	(73,760)	(35,017)
Proceeds from disposal of intangible assets	6(12)	-	1,316
Increase in guarantee deposits paid		(1,311,150)	(103,997)
Proceeds from capital reduction of financial assets at fair value through other comprehensive income		-	96,184
Increase in prepayments for investments	6(8)	(1,188,948)	-
Proceeds from disposal of subsidiaries (net of cash disposed)	6(35)	122,762	(29,246)
Increase in prepayments for business facilities		(1,553,242)	(598,696)
Net cash flows (used in) from investing activities		(8,416,504)	22,370
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Proceeds from short-term borrowings	6(36)	54,188,177	35,536,407
Repayment of short-term borrowings	6(36)	(48,862,784)	(35,652,237)
Increase in short-term notes and bills payable	6(36)	192,637	1,209,300
Repayment of long-term borrowings	6(36)	19,607,525	16,991,016
Proceeds from long-term borrowings	6(36)	(14,990,178)	(18,337,667)
Repayment of lease liabilities	6(36)	(323,786)	(235,401)
Cash dividends paid	6(23)	(768,490)	(1,280,818)
Proceeds from disposal of ownership investments in subsidiaries	6(33)	-	802,809
Change in non-controlling interests		2,043,655	2,470,161
Net cash flows from financing activities		11,086,756	1,503,570
Effect of change in exchange rates		133,927	(261,680)
Net increase (decrease) in cash and cash equivalents		2,538,838	(2,285,937)
Cash and cash equivalents at beginning of year		8,707,603	10,993,540
Cash and cash equivalents at end of year		\$ 11,246,441	\$ 8,707,603

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR22000569

To the Board of Directors and Stockholders of Cheng Uei Precision Industry Co., Ltd.

Opinion

We have audited the accompanying parent company only balance sheets of Cheng Uei Precision Industry Co., Ltd. (the "Company") as at December 31, 2022 and 2021, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to the *Other matter* section), the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as at December 31, 2022 and 2021, and its parent company only financial performance and its parent company only cash flows for the years then ended, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

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

Key audit matters

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

Key audit matters for the Company's parent company only financial statements of the year ended December 31, 2022 are stated as follows:

Valuation of Goodwill impairment for the investments accounted for under the equity method / subsidiaries

Description

Please refer to Note 4(10) for accounting policies on investments accounted for under the equity method and Note 6(5) for details of investments accounted for under the equity method.

The amount of goodwill (including indefinite useful life trademarks) was derived from the acquisition of Foxlink Image Technology Co., Ltd. and DG Lifestyle Store Limited by the Company's subsidiary, FIT Holding Co., Ltd. The Company valued the impairment of goodwill (including indefinite useful life trademarks) through the discounted cash flow method, using the higher of value in use or fair value less costs to sell to measure the cash generating unit's recoverable amount. As the assumptions of expected future cash flows contained subjective judgement and involved a high degree of uncertainty which would cause a material impact on the valuation result, the valuation of goodwill impairment (including indefinite useful life trademarks) was identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Obtained an understanding and assessed the reasonableness of valuation of goodwill impairment policies and procedures, including collection of internal and external data, operating forecast and industry changes.
- B. Obtained the external appraisal report on impairment valuation and performed the following procedures:
 - (a) We examined the external appraiser's qualification and assessed the independence, objectiveness and competence.
 - (b) We assessed that the valuation method used in the appraisal report was widely used and appropriate.
 - (c) We assessed the reasonableness of significant assumptions (including expected growth rate and discount rate) applied in the appraisal report.

Assessment of allowance for inventory valuation losses

Description

Please refer to Note 4(9) for accounting policies on inventory, Note 5 for the uncertainty of accounting estimates and assumptions applied to inventory valuation, and Note 6(4) for details of inventory. Please refer to Note 4(10) for accounting policies on investments accounted for under the equity method, and Notes 8 and 9 for details of investments accounted for under the equity method.

As of December 31, 2022, the balances of inventory and allowance for inventory valuation losses were NT\$1,634,681 thousand and NT\$25,550 thousand, respectively; and the balance of investments accounted for under the equity method was NT\$36,949,918 thousand.

Cheng Uei Precision Industry Co., Ltd. and subsidiaries are primarily engaged in the manufacturing and sale of electronic components and parts. As the electronic products' life cycles are relatively short and the market is highly competitive, there is a higher risk of incurring inventory valuation losses or obsolescence due to economic depression or an excess of supply over demand. The Company's inventories are measured at the lower of cost and net realisable value, and individually assessed for those

inventories over a certain age in order to identify obsolete or slow-moving inventories.

The industry technology is rapidly changing, and the net realisable value involves subjective judgement resulting in an uncertainty when assessing the obsolete or slow-moving inventories. Given that the inventory and allowance for inventory valuation losses were material to the financial statements, the assessment of allowance for inventory valuation losses was identified as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

- A. Assessed the reasonableness of policies and procedures on allowance for inventory valuation losses based on our understanding of the Company's operation and industry.
- B. Obtained an understanding of the Company's warehousing control procedures. Reviewed annual physical inventory count plan and participated in the annual inventory count event in order to assess the effectiveness of the management of inventory.
- C. Verified whether the systematic logic used in the Company's inventory aging report is appropriate and in line with its policies.
- D. Inspected inventory valuation basis adequacy and verified the selected samples' information, for instance, purchase price and sale price. Also recalculated and evaluated the reasonableness of inventory allowance basis in order to verify that the inventory was measured at the lower of cost and net realisable value.

Other matter- Reference to the reports of other auditors

We did not audit the parent company only financial statements of certain investees accounted for under the equity method which reflect the balance of investments of NT\$172,037 thousand and NT\$167,302 thousand as at December 31, 2022 and 2021, constituting 0.27% and 0.29% of total assets; total comprehensive income (including share of profit of subsidiaries, associates and joint ventures accounted for under the equity method, and share of other comprehensive income of subsidiaries, associates and joint ventures accounted for under the equity method) of NT\$(4,977) thousand and NT\$4,362 thousand, for the years ended December 31, 2022 and 2021, constituting (0.28%) and 1.13% of total comprehensive income, respectively. Those financial statements and the information disclosed in Note

13 were audited by other auditors whose report thereon have been furnished to us, and our opinion expressed herein is based solely on the reports of the other auditors.

Responsibilities of management and those charged with governance for the parent company only financial statements

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

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

Those charged with governance, including audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the parent company only financial statements

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant

ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Lin, Se-Kai

Liang Yi Chang

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 15, 2023

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

CHENG UEI PRECISION INDUSTRY CO.,LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 397,360	1	\$ 235,283	-
1150	Notes receivable, net		2,117	-	1,984	-
1170	Accounts receivable, net	6(2)	8,538,034	13	10,022,762	17
1180	Accounts receivable, net - related parties	7	6,113,778	10	3,839,075	7
1200	Other receivables	6(3)	64,879	-	89,502	-
1210	Other receivables - related parties	7	6,118,268	10	6,581,812	11
130X	Inventories	6(4)	1,609,131	3	1,066,420	2
1410	Prepayments	7	282,952	-	432,553	1
11XX	TOTAL CURRENT ASSETS		<u>23,126,519</u>	<u>37</u>	<u>22,269,391</u>	<u>38</u>
NON-CURRENT ASSETS						
1550	Investments accounted for under the equity method	6(5)	37,751,713	60	33,925,134	58
1600	Property, plant and equipment	6(6)	1,829,082	3	1,837,627	3
1755	Right-of-use assets	6(7)	53,597	-	92,990	-
1760	Investment property, net	6(8)	153,190	-	156,407	-
1780	Intangible assets	6(9)	18,747	-	20,234	-
1840	Deferred income tax assets	6(26)	178,143	-	259,183	1
1900	Other non-current assets	8	30,301	-	23,926	-
15XX	TOTAL NON-CURRENT		<u>40,014,773</u>	<u>63</u>	<u>36,315,501</u>	<u>62</u>
1XXX	TOTAL ASSETS		<u>\$ 63,141,292</u>	<u>100</u>	<u>\$ 58,584,892</u>	<u>100</u>

(Continued)

CHENG UEI PRECISION INDUSTRY CO.,LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

LIABILITIES AND EQUITY		Notes	December 31, 2022		December 31, 2021	
			AMOUNT	%	AMOUNT	%
CURRENT LIABILITIES						
2100	Current borrowings	6(10)	\$ 614,475	1	\$ 1,138,848	2
2130	Current contract liabilities	6(19)	331,588	-	104,903	-
2170	Accounts payable		566,405	1	438,097	1
2180	Accounts payable - related parties	7	8,688,814	14	8,334,148	14
2200	Other payables	6(11)(28) and 7	9,907,938	16	8,980,565	15
2230	Current income tax liabilities	6(26)	106,980	-	139,372	-
2280	Current lease liabilities	7	42,489	-	41,650	-
2365	Current refund liabilities		139,022	-	226,274	1
2399	Other current liabilities, others		11,012	-	8,919	-
21XX	TOTAL CURRENT LIABILITIES		<u>20,408,723</u>	<u>32</u>	<u>19,412,776</u>	<u>33</u>
NON-CURRENT LIABILITIES						
2530	Corporate bonds payable	6(12)	6,582,374	11	6,578,570	11
2540	Long-term borrowings	6(13)	10,698,750	17	8,401,250	14
2570	Deferred income tax liabilities	6(26)	843,929	1	645,577	1
2580	Non-current lease liabilities	7	13,443	-	54,191	-
2600	Other non-current liabilities	6(14)	171,482	-	208,251	1
25XX	TOTAL NON-CURRENT LIABILITIES		<u>18,309,978</u>	<u>29</u>	<u>15,887,839</u>	<u>27</u>
2XXX	TOTAL LIABILITIES		<u>38,718,701</u>	<u>61</u>	<u>35,300,615</u>	<u>60</u>
EQUITY						
Capital stock						
3110	Common stock	6(15)	5,123,269	8	5,123,269	9
Capital reserve						
3200	Capital surplus	6(16)	10,382,683	17	10,252,875	17
Retained earnings						
3310	Legal reserve	6(17)	3,292,026	5	3,197,654	5
3320	Special reserve		2,601,650	4	2,036,346	4
3350	Unappropriated earnings		5,658,790	9	5,547,850	10
Other equity						
3400	Other equity interest		(2,363,761)	(4)	(2,601,651)	(5)
Treasury shares						
3500	Treasury shares		(272,066)	-	(272,066)	-
3XXX	TOTAL EQUITY		<u>24,422,591</u>	<u>39</u>	<u>23,284,277</u>	<u>40</u>
Significant contingent liabilities and unrecognised contract commitments						
Significant events after the balance sheet date						
3X2X	TOTAL LIABILITIES AND EQUITY		<u>\$ 63,141,292</u>	<u>100</u>	<u>\$ 58,584,892</u>	<u>100</u>

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

CHENG UEI PRECISION INDUSTRY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars, earnings per share amount)

Items	Notes	Years ended December 31,				
		2022		2021		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(19) and 7	\$ 62,769,931	100	\$ 58,674,859	100
5000	Operating costs	6(4)(24)(25) and 7	(61,565,501)	(98)	(56,728,576)	(96)
5900	Gross profit		<u>1,204,430</u>	<u>2</u>	<u>1,946,283</u>	<u>4</u>
	Operating expenses	6(24)(25) and 7				
6100	Sales and marketing expenses		(201,461)	-	(155,617)	-
6200	General and administrative expenses		(668,314)	(1)	(715,720)	(1)
6300	Research and development expenses		(842,576)	(2)	(756,458)	(2)
6450	Expected credit (loss) gain		(11,585)	-	(12,567)	-
6000	Total operating expenses		<u>(1,723,936)</u>	<u>(3)</u>	<u>(1,640,362)</u>	<u>(3)</u>
6900	Operating income		<u>(519,506)</u>	<u>(1)</u>	<u>305,921</u>	<u>1</u>
	Non-operating income and expenses					
7100	Interest income	6(20)	14,924	-	31,274	-
7010	Other income	6(8)(21) and 7	286,128	1	388,365	1
7020	Other gains and losses	6(22)	272,864	-	(99,870)	-
7050	Finance costs	6(23)	(237,543)	-	(212,326)	(1)
7070	Share of profit of the subsidiaries, associates and joint ventures accounted for under the equity method	6(5)				
			<u>1,929,613</u>	<u>3</u>	<u>705,095</u>	<u>1</u>
7000	Total non-operating income and expenses		<u>2,265,986</u>	<u>4</u>	<u>812,538</u>	<u>1</u>
7900	Income before income tax		<u>1,746,480</u>	<u>3</u>	<u>1,118,459</u>	<u>2</u>
7950	Income tax expense	6(26)	(223,962)	-	(197,417)	-
8200	Net income		<u>\$ 1,522,518</u>	<u>3</u>	<u>\$ 921,042</u>	<u>2</u>
	Other comprehensive (loss) income, net					
	Components of other comprehensive (loss) income that will not be reclassified to profit or loss					
8311	Loss on remeasurements of defined benefit plans	6(14)	\$ 15,287	-	\$ 35,043	-
8330	Share of other comprehensive income of the subsidiaries, associates and joint ventures accounted for under the equity method, components of other comprehensive income that will not be reclassified to profit or loss		4,358	-	2,135	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(26)	(3,057)	-	(7,008)	-
8310	Total components of other comprehensive (loss) income that will not be reclassified to profit or loss		<u>16,588</u>	<u>-</u>	<u>30,170</u>	<u>-</u>
8361	Exchange differences arising on translation of foreign operations		441,528	-	(506,125)	(1)
8380	Share of other comprehensive income of the subsidiaries, associates and joint ventures accounted for under the equity method, components of other comprehensive income that will be reclassified to profit or loss		(126,170)	-	(158,910)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(26)	(77,468)	-	99,730	-
8360	Total components of other comprehensive (loss) income that will be reclassified to profit or loss		<u>237,890</u>	<u>-</u>	<u>(565,305)</u>	<u>(1)</u>
8300	Other comprehensive (loss) income, net		<u>\$ 254,478</u>	<u>-</u>	<u>(\$ 535,135)</u>	<u>(1)</u>
8500	Total comprehensive income for the year		<u>\$ 1,776,996</u>	<u>3</u>	<u>\$ 385,907</u>	<u>1</u>
	Basic earnings per share	6(27)				
9750	Basic earnings per share		<u>\$ 3.14</u>		<u>\$ 1.90</u>	
	Diluted earnings per share	6(27)				
9850	Diluted earnings per share		<u>\$ 3.10</u>		<u>\$ 1.89</u>	

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

CHENG UEI PRECISION INDUSTRY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Retained Earnings				Other equity interest			Total equity	
		Ordinary share	Capital surplus, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income		Treasury shares
<u>Year ended December 31, 2021</u>										
Balance at January 1, 2021		\$ 5,123,269	\$ 9,828,746	\$ 3,002,026	\$ 2,334,534	\$ 5,782,390	(\$ 1,730,123)	(\$ 306,223)	(\$ 272,066)	\$ 23,762,553
Net income for the year		-	-	-	-	921,042	-	-	-	921,042
Other comprehensive (loss) income		-	-	-	-	30,170	(398,919)	(166,386)	-	(535,135)
Total comprehensive income		-	-	-	-	951,212	(398,919)	(166,386)	-	385,907
Appropriation of 2020 earnings	6(17)									
Legal reserve		-	-	195,628	-	(195,628)	-	-	-	-
Special reserve		-	-	-	(298,188)	298,188	-	-	-	-
Cash dividends		-	-	-	-	(1,280,818)	-	-	-	(1,280,818)
Changes in ownership interests in subsidiaries	6(16)	-	493	-	-	-	-	-	-	493
Difference between proceeds from acquisition or disposal of subsidiary and book value	6(16)	-	393,228	-	-	-	-	-	-	393,228
Changes in net equity of associates and joint ventures accounted for under the equity method	6(16)	-	4,150	-	-	(7,494)	-	-	-	(3,344)
Cash dividends distributed to subsidiaries	6(16)	-	26,258	-	-	-	-	-	-	26,258
Balance at December 31, 2021		\$ 5,123,269	\$ 10,252,875	\$ 3,197,654	\$ 2,036,346	\$ 5,547,850	(\$ 2,129,042)	(\$ 472,609)	(\$ 272,066)	\$ 23,284,277
<u>Year ended December 31, 2022</u>										
Balance at January 1, 2022		\$ 5,123,269	\$ 10,252,875	\$ 3,197,654	\$ 2,036,346	\$ 5,547,850	(\$ 2,129,042)	(\$ 472,609)	(\$ 272,066)	\$ 23,284,277
Net income for the year		-	-	-	-	1,522,518	-	-	-	1,522,518
Other comprehensive (loss) income		-	-	-	-	16,588	309,872	(71,982)	-	254,478
Total comprehensive income		-	-	-	-	1,539,106	309,872	(71,982)	-	1,776,996
Appropriation of 2021 earnings	6(17)									
Legal reserve		-	-	94,372	-	(94,372)	-	-	-	-
Special reserve		-	-	-	565,304	(565,304)	-	-	-	-
Cash dividends		-	-	-	-	(768,490)	-	-	-	(768,490)
Changes in ownership interests in subsidiaries	6(16)	-	65	-	-	-	-	-	-	65
Difference between proceeds from acquisition or disposal of subsidiary and book value	6(16)	-	110,494	-	-	-	-	-	-	110,494
Changes in net equity of associates and joint ventures accounted for under the equity method	6(16)	-	3,494	-	-	-	-	-	-	3,494
Cash dividends distributed to subsidiaries	6(16)	-	15,755	-	-	-	-	-	-	15,755
Balance at December 31, 2022		\$ 5,123,269	\$ 10,382,683	\$ 3,292,026	\$ 2,601,650	\$ 5,658,790	(\$ 1,819,170)	(\$ 544,591)	(\$ 272,066)	\$ 24,422,591

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

CHENG UEI PRECISION INDUSTRY CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31,	
		2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 1,746,480	\$ 1,118,459
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property)	6(6)(7)(8)(22)(24)	147,835	186,269
Amortisation	6(9)(24)	10,870	10,519
Expected credit loss (gain)		11,585	12,567
Interest expense	6(23)	237,543	212,326
Interest income	6(20)	(14,924)	(31,274)
Gain on long-term equity investment accounted for under the equity	6(5)	(1,929,613)	(705,095)
Loss (gain) on disposal of property, plant and equipment	6(22)	(128)	142
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		(132)	(1,400)
Accounts receivable		1,473,142	190,852
Accounts receivable - related parties		(2,274,703)	(526,854)
Other receivables		24,623	17,761
Other receivables - related parties		463,544	(694,390)
Inventories		(542,711)	479,251
Prepayments		147,276	(57,890)
Other non-current assets		(6,375)	19,788
Changes in operating liabilities			
Current contract liabilities		226,685	(247,560)
Accounts payable		128,308	(150,084)
Accounts payable - related parties		354,666	457,194
Other payables		966,570	(1,746,714)
Current refund liabilities		(87,251)	(7,869)
Other current liabilities, others		2,092	1,010
Other non-current liabilities		(21,481)	(54,352)
Cash inflow (outflow) generated from operations		1,063,901	(1,517,344)
Interest received		14,924	31,274
Interest paid		(237,513)	(207,448)
Income tax paid		(57,487)	(412,379)
Dividend received		44,565	55,706
Net cash flows from (used in) operating activities		828,390	(2,050,191)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Increase in other receivables - related parties		-	4,000,000
Acquisition of long-term equity investment- subsidiary		(1,492,008)	(1,471,337)
Acquisition of property, plant and equipment	6(28)	(80,630)	(116,941)
Proceeds from disposal of property, plant and equipment and investment property		1,849	1,879
Acquisition of intangible assets	6(9)	(9,383)	(18,982)
Acquisition of investment property		(703)	-
Net cash flows (used in) from investing activities		(1,580,875)	2,394,619
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(29)	14,423,363	26,552,276
Repayment of short-term borrowings	6(29)	(14,947,736)	(25,413,428)
Increase in other payables - related parties	6(29)	(47,880)	(24,280)
Repayments of lease liabilities	6(29)	(42,195)	(34,936)
Increase in long-term borrowings	6(29)	8,100,000	10,493,000
Repayment of long-term borrowings	6(29)	(5,802,500)	(10,873,000)
Cash dividends paid	6(17)	(768,490)	(1,280,818)
Net cash flows from (used in) financing activities		914,562	581,186
Net increase (decrease) in cash and cash equivalents		162,077	(236,758)
Cash and cash equivalents at beginning of year	6(1)	235,283	472,041
Cash and cash equivalents at end of year	6(1)	\$ 397,360	\$ 235,283

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

Cheng Uei Precision Industry Co., Ltd.
PROFIT DISTRIBUTION TABLE
2022

Unit: NTD

Item	Amount		Remarks
	Sub-total	Total	
Undistributed surplus earnings, beginning of the period		4,119,682,890	
Add: Adjustment for 2022 retained earnings	16,587,611		
Undistributed surplus earnings after adjustment		4,136,270,501	
Add: net profit after tax	1,522,518,331		
Less: Legal reserve	(153,910,594)		Allocated in accordance Article 237, Paragraph 1 of the Company Act
Add: Appropriation of the special reserve	237,889,693		Allocated in accordance with the provisions of Jinguan Zhengfazi No. 1010012865
Distributable net profit		5,742,767,931	
Distributable items:			
Cash dividends	(1,127,119,268)		NTD 2.2 per share
Unappropriated retained earnings		4,615,648,663	

Note 1: In profit distribution for the current year, priority will be given to profit available for distribution for 2022.

Note 2: Dividends distribution is calculated based on the number of issued shares of 512,326,940 at the time of the resolution of the Board of Directors on March 15, 2023.

Note 3: Profit distribution shall be paid in cash in accordance with Article 26-1 of the Company's Articles of Incorporation and the Board of Directors is authorized to adopt such by resolution.

Responsible person:

Manager:

Accountant in charge:

Cheng Uei Precision Industry Co., Ltd.

Amendment Comparison Table for the Company's Articles of Incorporation

Amended provision	Original provisions	Description
<p>Article 2. Businesses of the Company are shown at left:</p> <ol style="list-style-type: none"> 1. CA02010 Manufacture of Metal Structure and Architectural Components 2. CB01010 Mechanical Equipment Manufacturing 3. CB01030 Pollution Controlling Equipment Manufacturing 4. CB01990 Other Machinery Manufacturing 5. CC01020 Electric Wires and Cables Manufacturing 6. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing 7. CC01040 Lighting Equipment Manufacturing 8. CC01060 Wired Communication Mechanical Equipment Manufacturing 9. CC01070 Wireless Communication Mechanical Equipment Manufacturing 10. CC01080 Electronics Components Manufacturing 11. CC01090 Manufacture of Batteries and Accumulators 12. CC01101 Restrained Telecom Radio Frequency Device and Materials Manufacturing 13. CC01110 Computer and Peripheral Equipment Manufacturing 14. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing 	<p>Article 2. Businesses of the Company are shown at left:</p> <ol style="list-style-type: none"> 1. CA02010 Manufacture of Metal Structure and Architectural Components 2. CB01010 Mechanical Equipment Manufacturing 3. CB01030 Pollution Controlling Equipment Manufacturing 4. CB01990 Other Machinery Manufacturing 5. CC01020 Electric Wires and Cables Manufacturing 6. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing 7. CC01040 Lighting Equipment Manufacturing 8. CC01060 Wired Communication Mechanical Equipment Manufacturing 9. CC01070 Wireless Communication Mechanical Equipment Manufacturing 10. CC01080 Electronics Components Manufacturing 11. CC01090 Manufacture of Batteries and Accumulators 12. CC01101 Restrained Telecom Radio Frequency Device and Materials Manufacturing 13. CC01110 Computer and Peripheral Equipment Manufacturing 14. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing 	<p>New business items in line with operating needs</p>

Amended provision	Original provisions	Description
<u>15. CD01030 Motor Vehicles and Parts Manufacturing</u>	15. CE01010 General Instrument Manufacturing	
<u>16. CD01040 Motorcycles and Parts Manufacturing</u>	16. CE01030 Optical Instruments Manufacturing	
<u>17. CD01050 Bicycles and Parts Manufacturing</u>	17. CE01990 Other Optics and Precision Instrument Manufacturing	
<u>18. CD01990 Other Transport Equipment and Parts Manufacturing</u>	18. CI01010 Rope, Cable and Net Manufacturing	
<u>19. CE01010 General Instrument Manufacturing</u>	19. CQ01010 Mold and Die Manufacturing	
<u>20. CE01030 Optical Instruments Manufacturing</u>	20. E601020 Electric Appliance Installation	
<u>21. CE01990 Other Optics and Precision Instrument Manufacturing</u>	21. E603090 Illumination Equipment Construction	
<u>22. CI01010 Rope, Cable and Net Manufacturing</u>	22. E701010 Telecommunications Engineering	
<u>23. CQ01010 Mold and Die Manufacturing</u>	23. E801010 Indoor Decoration	
<u>24. E601020 Electric Appliance Installation</u>	24. F107990 Wholesale of Other Chemical Products	
<u>25. E603090 Lighting Equipment Construction</u>	25. F111090 Wholesale of Building Materials	
<u>26. E701010 Telecommunications Engineering</u>	26. F113050 Wholesale of Computers and Clerical Machinery Equipment	
<u>27. E801010 Indoor Decoration</u>	27. F118010 Wholesale of Computer Software	
<u>28. F107990 Wholesale of Other Chemical Products</u>	28. F207990 Retail Sale of Other Chemical Products	
<u>29. F111090 Wholesale of Building Materials</u>	29. F211010 Retail Sales of Building Materials	
<u>30. F113050 Wholesale of Computers and Clerical Machinery Equipment</u>	30. F213030 Retail Sales of Computers and Clerical Machinery Equipment	
<u>31. F118010 Wholesale of Computer Software</u>	31. F218010 Retail Sales of Computer Software	
<u>32. F207990 Retail Sale of Other Chemical Products</u>	32. F401021 Restrained Telecom Radio Frequency Device and Materials Import	
<u>33. F211010 Retail Sales of Building Materials</u>	33. G801010 Warehousing and Storage	
<u>34. F213030 Retail Sales of Computers and Clerical Machinery Equipment</u>	34. I102010 Investment Consultancy	
	35. I301010 Software Design Services	
	36. J101050 Sanitary and Pollution	

Amended provision	Original provisions	Description
<p><u>35. F214030 Retail Sale of Motor Vehicle Parts and Motorcycle Parts, Accessories</u></p> <p><u>36. F214040 Retail Sales of Bicycle and Component Parts Thereof</u></p> <p><u>37. F214990 Retail Sales of Other Traffic Means of Transport and Component Parts Thereof</u></p> <p><u>38. F218010 Retail Sales of Computer Software</u></p> <p><u>39. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import</u></p> <p><u>40. G801010 Warehousing and Storage</u></p> <p><u>41. I102010 Investment Consultancy</u></p> <p><u>42. I301010 Information Software Services</u></p> <p><u>43. J101050 Sanitary and Pollution Controlling Services</u></p> <p><u>44. J101060 Wastewater (Sewage) Treatment</u></p> <p><u>45. ZZ9999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.</u></p>	<p>Controlling Services</p> <p>37. J101060 Wastewater (Sewage) Treatment</p> <p>38. ZZ9999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.</p>	
<p>Article 28: These Articles were established on June 17, 1986.</p> <p>The first amendment to the Articles, July 1, 1986.</p> <p>The second amendment to the Articles, June 6, 1987.</p> <p>The third amendment to the Articles, March 16, 1990.</p> <p>The fourth amendment to the Articles, December 17, 1995.</p> <p>The fifth amendment to the Articles, January 9, 1996.</p> <p>The sixth amendment to the Articles, April 12, 1996.</p> <p>The seventh amendment to the Articles, September 16, 1996.</p>	<p>Article 28: These Articles were established on June 17, 1986.</p> <p>The first amendment to the Articles, July 1, 1986.</p> <p>The second amendment to the Articles, June 6, 1987.</p> <p>The third amendment to the Articles, March 16, 1990.</p> <p>The fourth amendment to the Articles, December 17, 1995.</p> <p>The fifth amendment to the Articles, January 9, 1996.</p> <p>The sixth amendment to the Articles, April 12, 1996.</p> <p>The seventh amendment to the Articles, September 16, 1996.</p>	<p>Date of revision added.</p>

Amended provision	Original provisions	Description
The eighth amendment to the Articles, January 17, 1997.	The eighth amendment to the Articles, January 17, 1997.	
The ninth amendment to the Articles, May 28th, 1997.	The ninth amendment to the Articles, May 28th, 1997.	
The tenth amendment to the Articles, June 11, 1998.	The tenth amendment to the Articles, June 11, 1998.	
The eleventh amendment to the Articles, June 25th, 1999.	The eleventh amendment to the Articles, June 25th, 1999.	
The twelfth amendment to the Articles, June 2, 2000.	The twelfth amendment to the Articles, June 2, 2000.	
The thirteenth amendment to the Articles, June 8, 2001.	The thirteenth amendment to the Articles, June 8, 2001.	
The fourteenth amendment to the Articles, May 30, 2002.	The fourteenth amendment to the Articles, May 30, 2002.	
The fifteenth amendment to the Articles, May 30, 2003.	The fifteenth amendment to the Articles, May 30, 2003.	
The sixteenth amendment to the Articles, June 3rd, 2004.	The sixteenth amendment to the Articles, June 3rd, 2004.	
The seventeenth amendment to the Articles, June 10, 2005.	The seventeenth amendment to the Articles, June 10, 2005.	
The eighteenth amendment to the Articles, June 14, 2006.	The eighteenth amendment to the Articles, June 14, 2006.	
The nineteenth amendment to the Articles, June 13, 2007.	The nineteenth amendment to the Articles, June 13, 2007.	
The twentieth amendment to the Articles, June 20, 2008.	The twentieth amendment to the Articles, June 20, 2008.	
The twenty-first amendment to the Articles, June 10, 2009.	The twenty-first amendment to the Articles, June 10, 2009.	
The twenty-second amendment to the Articles, June 14, 2010.	The twenty-second amendment to the Articles, June 14, 2010.	
The twenty-third anniversary to the Articles, June 17, 2011.	The twenty-third anniversary to the Articles, June 17, 2011.	
The twenty-fourth amendment to the Articles, June 12, 2012.	The twenty-fourth amendment to the Articles, June 12, 2012.	
The twenty-fifth amendment to the Articles, June 11, 2013.	The twenty-fifth amendment to the Articles, June 11, 2013.	
The twenty-sixth amendment to the Articles, June 12, 2014.	The twenty-sixth amendment to the Articles, June 12, 2014.	
The twenty-seventh amendment to the Articles, June 8, 2016.	The twenty-seventh amendment to the Articles, June 8, 2016.	
The twenty-eighth amendment to the Articles, June 8, 2017.	The twenty-eighth amendment to the Articles, June 8, 2017.	
The twenty-ninth amendment to the Articles, June	The twenty-ninth amendment to the Articles,	

Amended provision	Original provisions	Description
<p>12, 2019.</p> <p>The thirtieth amendment to the Articles, June 21, 2022.</p> <p>The thirty-first amendment to the Articles, May 31, 2023.</p>	<p>June 12, 2019.</p> <p>The thirtieth amendment to the Articles, June 21, 2022.</p>	

Cheng Uei Precision Industry Co., Ltd.
List director and independent director candidates

I. List of director candidates

Name	Gender	Education	Experience	Current job	Number of shares held by institutions	Names of governmental or institutional representatives
T.C. Gou	Male	University graduate	Chairman of Cheng Uei Precision Industry Co., Ltd. Chairman of FIT Holding Co., Ltd. Chairman of Shinfox Energy Co., Ltd. Chairman of Foxlink Image Technology Co. Ltd. Chairman of Power Quotient International Co. Ltd. Chairman of Glory Science Co. Ltd. Chairman of Central Motion Picture Corporation	Chairman of Cheng Uei Precision Industry Co., Ltd. Chairman of FIT Holding Co., Ltd. Chairman of Shinfox Energy Co., Ltd. Chairman of Foxlink Image Technology Co. Ltd. Chairman of Power Quotient International Co. Ltd. Chairman of Glory Science Co. Ltd. Chairman of Central Motion Picture Corporation	100,535,228	Hsin Hung International Investment Co., Ltd.
T.C. Wang	Male	University graduate	Director, Cheng Uei Precision Industry Co., Ltd. Supervisor, Cheng Uei Precision Industry Co., Ltd. Chairman of Taiwan Overseas Entrepreneurs Association Founding Honorary Chairman of the Association for Strategy Development of the Chinese Economic Region Conference Consultant, Council for Industrial and Commercial Development, R.O.C. Director, Chung-Hua Association for Financial and Economic Strategies	Director, Cheng Uei Precision Industry Co., Ltd. Chairperson, Core Pacific Development Corporation	100,535,228	Hsin Hung International Investment Co., Ltd.

Name	Gender	Education	Experience	Current job	Number of shares held by institutions	Names of governmental or institutional representatives
			B&R Taiwan Economic Association Supervisor, Cleaner Production and Sustainable Development Foundation			
James Lee	Male	University graduate	Director, Cheng Uei Precision Industry Co., Ltd. Communications Business Group General Manager, Cheng Uei Precision Industry Co., Ltd. President of Glory Science Co., Ltd. Chairperson, Wolfpack Co., Ltd.	Director, Cheng Uei Precision Industry Co., Ltd. Communications Business Group General Manager, Cheng Uei Precision Industry Co., Ltd. President of Glory Science Co., Ltd. Chairperson, Wolfpack Co., Ltd.	3,210,621	Foxlink International Investment Co., Ltd.
Eric Huang	Male	Research institute graduate	Director, Cheng Uei Precision Industry Co., Ltd. Component Business Group General Manager, Cheng Uei Precision Industry Co., Ltd. Director, Proconn Technology Co., Ltd.	Director, Cheng Uei Precision Industry Co., Ltd. Component Business Group General Manager, Cheng Uei Precision Industry Co., Ltd.	3,210,621	Foxlink International Investment Co., Ltd.
Chen-Phan Pu	Male	College graduate	Director, Cheng Uei Precision Industry Co., Ltd. Vice President, Cheng Uei Precision Industry Co., Ltd. Supervisor, Well Shin Technology Co., Ltd.	Director, Cheng Uei Precision Industry Co., Ltd. Vice President, Cheng Uei Precision Industry Co., Ltd.	915,953	Foxlink Taiwan Industry International Co., Ltd.

II. List of independent director candidates

Name	Gender	Education	Experience	Current job	Shareholding Amount	The reasons why the candidate is nominated again for the independent directorship for three consecutive terms
Randy Lee	Male	Master's degree	Independent Director, Cheng Uei Precision Industry Co., Ltd. Director, Eastern Broadcasting Company Chairperson, ETtoday News Director, ETtoday News Director, ETMall Co. Chairman of Chinese Cultural University Journalism Department Alumni Association	Independent Director, Cheng Uei Precision Industry Co., Ltd.	0	Considering that Mr. Randy Lee has financial expertise and is familiar with relevant regulations and corporate governance experience, which is of great benefit to the company. Due to above reason, he has been nominated as one of the candidates for independent directors, so that he can provide professional advice on the supervision of the board of directors.
Chien-Chung Fu	Male	Ph.D.	Independent Director, Cheng Uei Precision Industry Co., Ltd. Professor, National Tsing Hua University Independent director, Saultech Technology Co., Ltd.	Independent Director, Cheng Uei Precision Industry Co., Ltd. Professor, National Tsing Hua University Independent director, Saultech Technology Co., Ltd.	0	No

Name	Gender	Education	Experience	Current job	Shareholding Amount	The reasons why the candidate is nominated again for the independent directorship for three consecutive terms
Jing-Mi Tang	Male	Ph.D.	Independent Director, Cheng Uei Precision Industry Co., Ltd. Associate Professor, Aerospace Department, Tamkang University	Independent Director, Cheng Uei Precision Industry Co., Ltd. Associate Professor, Aerospace Department, Tamkang University	0	No
Chih-Yang Tseng	Male	Ph.D.	Associate Professor, National Taiwan University	Associate Professor, National Taiwan University	0	No

Cheng Uei Precision Industry Co., Ltd.

New director candidates concurrently holding positions in other companies

Director candidate name	Concurrent company name and position	Items of competitive conduct in which the director is permitted to engage	Period of competitive conduct in which the director is permitted to engage
Hsin Hung International Investment Co., Ltd. Representative: T.C. Gou	Chairman of FIT Holding Co., Ltd. Chairman of Shinfox Energy Co., Ltd. Chairman of Power Quotient International Co., Ltd. Chairman of Foxlink Image Technology Co., Ltd. Chairman of Glory Science Co., Ltd. Chairman of Microlink Communications Inc. Chairman, DU Precision Industry Co., Ltd. Chairman of Studio A Inc. Chairman of Shih Fong Power Co., Ltd. Chairman of Central Motion Picture Corporation Chairman of Central Motion Picture Industry Co., Ltd. Chairman of CMPC Cultural & Creative Co., Ltd. Chairman of Central Motion Picture Bade Co., Ltd. Chairman of Central Motion Picture Culture City Co., Ltd. Chairman of Central Motion Picture Central Motion Picture International Co., Ltd. Chairman of Deepwaters Digital Support Inc. Chairperson, Foxlink International Investment Ltd. Chairman of Hsin Hung International Investment Co., Ltd. Chairperson, Central Motion Picture USA Corporation Chairperson, Luminys Systems Corp WELL BENEFIT LIMITED DIRECTOR PILOT TIME LIMITED DIRECTOR REMARKABLE FIRST LIMITED DIRECTOR	A company having the same or similar business scope as the Company	During the period serving as a director of the Company
Hsin Hung International Investment Co., Ltd. Representative: T.C. Wang	Chairperson, Core Pacific Development Corporation	A company having the same or similar business scope as the Company	During the period serving as a director of the Company

Director candidate name	Concurrent company name and position	Items of competitive conduct in which the director is permitted to engage	Period of competitive conduct in which the director is permitted to engage
Foxlink International Investment Co., Ltd. Representative: James Lee	Group General Manager, Cheng Uei Precision Industry Co., Ltd. President of Glory Science Co., Ltd. Chairperson, Wolfpack Co., Ltd.	A company having the same or similar business scope as the Company	During the period serving as a director of the Company
Foxlink Taiwan Industry International Co., Ltd. Representative: Chen-Phan Pu	Accounting Supervisor, Cheng Uei Precision Industry Co., Ltd. Supervisor, Microlink Communications Inc. Supervisor, World Circuit Technology Co., Ltd. Supervisor, Darts Technologies Corporation Supervisor, Foxwell Energy Corporation Ltd. Supervisor, Shinfox Natural Gas Co., Ltd. Supervisor, Studio A Inc. Supervisor, Straight A Inc. Supervisor, Jing Jing Technology Co., Ltd. Supervisor, VA Product Inc. Supervisor, Central Motion Picture Corporation Supervisor, CMPC Cultural & Creative Co., Ltd. Supervisor, Central Motion Picture Central Motion Picture International Co., Ltd. Supervisor, Foxlink International Investment Ltd. Supervisor, Zhi De Investment Co., Ltd. Supervisor, Shih Fong Power Co., Ltd. Supervisor, Nanoshield Technology Co., Ltd. Supervisor, Foxwell Power Co., Ltd. Supervisor, Foxlink International Investment Co., Ltd. Supervisor, Fulian International Investment Co., Ltd. Supervisor, Zhengfa Investment Co., Ltd. Director, Suntain Co., Ltd. Supervisor, Tai Fu International Investment Co., Ltd. Director, Foxlink Taiwan Industry International Co., Ltd. Director, Xinxian Kongqi Co., Ltd. Chairperson of Synergy Co., Ltd. Supervisor, Kunshan Fu Shi You Trading Co., Ltd. Supervisor, Glory Optics (Yancheng) Co., Ltd. Supervisor, Glorytek (Suzhou) Co., Ltd. Supervisor, Glorytek (Yancheng) Co., Ltd.	A company having the same or similar business scope as the Company	During the period serving as a director of the Company

	<p>Supervisor, Yancheng Yaowei Technology Co., Ltd.</p> <p>Director, Dongguan Fuqiang Electronics Co., Ltd.</p> <p>Legal representative/President of Fugang Electronic (Dongguan) Co., Ltd.</p> <p>President, Foxlink Tianjin Co., Ltd.</p> <p>Director, Fugang Electric (Kunshan) Co., Ltd.</p> <p>Legal representative/Director of Fushineng Electronics (Kunshan) Co., Ltd.</p> <p>Legal representative/Director of Fu Gang Electronic (Nan Chang) Co., Ltd.</p> <p>Legal representative/Executive Director of Fugang Electric (Xuzhou) Co., Ltd.</p> <p>Supervisor, Kunshan Fugang Electric Trading Co., Ltd.</p> <p>Supervisor, Fugang Electric (Yancheng) Co., Ltd.</p> <p>Supervisor, Fuqiang Electric (Yancheng) Co., Ltd.</p> <p>Supervisor, Power Quotient Technology (Yancheng) Co., Ltd.</p> <p>Supervisor, Shanghai Fugang Electric Trading Co., Ltd.</p> <p>Supervisor, Shanghai Standard Information Technology Co., Ltd.</p> <p>CU INTERNATIONAL LTD. DIRECTOR</p> <p>CULINK INTERNATIONAL LTD. DIRECTOR</p> <p>NEW STAST INDUSTRIES LTD. DIRECTOR</p> <p>FOXLINK INTERNATIONAL INC. DIRECTOR</p> <p>CAPITAL GUARDIAN LTD.DIRECTOR</p> <p>CE LINK INTERNATIONAL LTD.DIRECTOR</p> <p>FOXLINK MYANMAR COMPANY LIMITEDDIRECTOR</p> <p>CYNC DESIGN CO., LTD.DIRECTOR</p> <p>Supervisor, Ashop Co., Ltd.</p>		
Chien-Chung Fu	Independent director, Saultech Technology Co., Ltd.	A company having the same or similar business scope as the Company	During the period serving as a director of the Company

Cheng Uei Precision Industry Co., Ltd.

Articles of Incorporation

Chapter I: General Provisions

- Article 1. Organized in accordance with the provisions of the Company Act, the Company is named 正崙精密工業股份有限公司, and its English name is Cheng Uei Precision Industry Co., Ltd.
- Article 2. Businesses of the Company are shown at left:
1. CA02010 Manufacture of Metal Structure and Architectural Components
 2. CB01010 Mechanical Equipment Manufacturing
 3. CB01030 Pollution Controlling Equipment Manufacturing
 4. CB01990 Other Machinery Manufacturing
 5. CC01020 Electric Wires and Cables Manufacturing
 6. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
 7. CC01040 Lighting Equipment Manufacturing
 8. CC01060 Wired Communication Mechanical Equipment Manufacturing
 9. CC01070 Wireless Communication Mechanical Equipment Manufacturing
 10. CC01080 Electronics Components Manufacturing
 11. CC01090 Manufacture of Batteries and Accumulators
 12. CC01101 Restrained Telecom Radio Frequency Device and Materials Manufacturing
 13. CC01110 Computer and Peripheral Equipment Manufacturing
 14. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing
 15. CE01010 General Instrument Manufacturing
 16. CE01030 Optical Instruments Manufacturing
 17. CE01990 Other Optics and Precision Instrument Manufacturing
 18. CI01010 Rope, Cable and Net Manufacturing
 19. CQ01010 Mold and Die Manufacturing
 20. E601020 Electric Appliance Installation
 21. E603090 Illumination Equipment Construction
 22. E701010 Telecommunications Engineering
 23. E801010 Indoor Decoration
 24. F107990 Wholesale of Other Chemical Products
 25. F111090 Wholesale of Building Materials
 26. F113050 Wholesale of Computers and Clerical Machinery Equipment

27. F118010 Wholesale of Computer Software
28. F207990 Retail Sale of Other Chemical Products
29. F211010 Retail Sales of Building Materials
30. F213030 Retail Sales of Computers and Clerical Machinery Equipment
31. F218010 Retail Sales of Computer Software
32. F401021 Restrained Telecom Radio Frequency Device and Materials Import
33. G801010 Warehousing and Storage
34. I102010 Investment Consultancy
35. I301010 Software Design Services
36. J101050 Sanitary and Pollution Controlling Services
37. J101060 Wastewater (Sewage) Treatment
38. ZZ9999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: With the approval of the Board of Directors, the Company may provide endorsements/guarantees in light of business relationships. Such operations must be handled in accordance with the Company's implementation methods for endorsements and guarantees.

Article 4: The Company has established its headquarters in New Taipei City. When necessary, branches or subsidiaries may be established domestically and abroad by resolution of the Board of Directors. The Company engages in reinvestments domestically and abroad. When acting as a limited liability shareholder of a company, its total investment is not subject to the 40% restriction on paid-in share capital per Article 13 of the Company Act.

Article 5: Announcement methods of the Company shall be handled in accordance with Article 28 of the Company Act.

Chapter II: Shares

Article 6: Total capital of the Company is NTD 7 billion divided into 700 million shares or ten New Taiwan dollars per share and the Board of Directors is authorized to issue in installments, as needed.

The capital amount in the preceding paragraph shall set aside NTD 500 million for the issuance of employee stock option certificates for a total of fifty thousand shares at ten New Taiwan Dollars per share. These may be issued in installments in accordance with the resolutions of the Board of Directors.

In the event that the Company's shares are allowed to be repurchased by the Company in accordance with the law, the Board of Directors is authorized to do so in accordance with other corresponding regulations.

Article 6-1: For shares purchased by the Company, transfer counterparties may include employees of parents or subsidiaries of the company meeting certain specific requirements. The Board of Directors is authorized to decide such

conditions and methods of transfer.

Issuance of the Company's employee stock option certificates may be made to counter parties including employees of parents or subsidiaries of the Company meeting certain specific requirements. The Board of Directors is authorized to decide on such conditions and methods of issuance.

Issuance of the Company's new restricted employee shares may be made to counter parties including employees of parents or subsidiaries of the Company meeting certain specific requirements. The Board of Directors is authorized to decide such conditions and methods of distribution.

The Company's cash capital increases and issuance of new shares reserved for employee purchase may be made to counter parties including employees of parents or subsidiaries of the Company meeting certain specific requirements. The Board of Directors is authorized to decide such conditions and methods of purchase.

Article 7. The Company's stocks are all registered, signed or stamped by the Director representing the Company and issued after obtaining certification according to law. Its shares are exempted from being in the form of printed stocks, but the centralized securities custodial institution must be contacted for registration.

Article 8: Except as otherwise provided by laws and regulations, the stock affairs of the Company should be handled in accordance with the guidelines for the handling of shares of publicly issued companies as issued by the competent authority.

Article 9. Entries in the register of shareholders shall be suspended within 60 days before the General Meeting of Shareholders, within 30 days before an interim shareholders' meeting, or within 5 days before the base date when the Company has decided to distribute dividends and bonuses or other benefits.

Chapter III: Shareholders' Meeting

Article 10. Shareholders' meetings of the Company are of two types, namely general meetings and interim meetings. The general meeting is to be held once a year by the Board of Directors in accordance with the law within six months after the end of each fiscal year. Interim meetings will be convened when necessary in accordance with the relevant laws and regulations.

The Company may convene its shareholders' meetings by video conference or by other methods as announced by the central competent authority.

Article 11: The shareholders' meeting shall be presided over by the Chairperson of the Board of Directors of the Company as presiding chair. When the chairperson is absent, the chairperson shall appoint one of the directors to act as chair. If such a representative is not appointed, the directors shall recommend one person from among themselves to act as chair. If the shareholders' meeting is convened by someone other than the Board of Directors, the convening party

shall chair the meeting. When there are two or more conveners, one person from among them should serve as chair.

Article 12: If a shareholder is unable to attend the shareholders' meeting for any reason, a proxy may be entrusted to attend by executing a power of attorney issued by the Company and stating therein the scope of power authorized to the proxy. Except as provided by Article 177 of the Company Act, the means of shareholders' entrusted attendance shall be subject to the provisions of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies as issued by the competent authority.

Article 13: Shareholders of the company have one vote per share except as otherwise provided by laws and regulations.

Article 14. Unless otherwise stipulated by the Company Act, the resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of issued shares, and shall be implemented with more than half of the voting rights of the shareholders present.

Shareholders of the Company may also exercise their voting rights electronically. Shareholders who exercise their voting rights electronically are deemed to have attended the shareholders' meeting in person; and relevant matters are to be handled in accordance with the laws and regulations.

Article 15: The resolutions of a shareholders meeting shall be recorded in the meeting minute and the meeting minutes shall be signed or sealed by the chair of the meeting. Furthermore, a copy of the minutes shall be distributed to each shareholder within 20 days after the meeting; the distribution of the minutes of the shareholders' meeting can be done in the form of announcements. The minutes of shareholders' meeting shall record the date and place of the meeting, the name of the chairperson, the method of adopting resolutions and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be continually maintained throughout the existence of the Company.

Chapter IV: Directors and Audit Committee

Article 16. The Company shall have between 7 and 9 directors serving three-year terms. Adopting a candidate nomination system, the Board of Directors shall be elected by the shareholders' meeting from a list of director candidates and may be re-elected. Shares held by all directors shall not be below a certain percentage of the total issued shares of the Company. This percentage is to be in accordance with regulations set by the competent authority.

Among the number of directors in the preceding paragraph, the number of independent directors shall not be fewer than three. Adopting a candidate nomination system, the shareholders' meeting shall select them from a list of

candidates for independent directors. Regarding independent directors' professional qualifications, shareholding, part-time restrictions, nomination and selection methods, and other compliance matters, they shall be handled in accordance with the relevant regulations of the securities authority.

Article 17: The Board of Directors is to be organized by the directors. The Board shall elect a chairperson from among the directors at a meeting attended by over two-thirds of the directors and approved by more than half of the directors present. In the event that the chairperson requests leave or is unable to exercise his or her powers for any reason, the chairperson shall designate a director to act as his or her proxy. If the chairperson does not designate such a stand-in, the directors will choose a representative from among themselves.

Article 18: Except for the first meeting of each newly elected Board of Directors or when convening in accordance with Article 203 of the Company Act, remaining meetings of the Board of Directors shall be convened by the chairperson and he or she shall concurrently serve as presiding chair. Unless otherwise specified by the Company, resolutions shall be attended by more than half of the directors and should require the consent of more than half of the directors present. When a director cannot attend the board of directors for some reason, then subject to the provisions of Article 205 of the Company Act a power of attorney may be issued entrusting another director to attend as representative. This shall be limited to appointment of one such person as representative. In case a meeting of the board of directors is held via a visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

The notice of the convening of the Board of Directors can be done by written notification, fax or electronically.

Article 19: The functions and powers of the Board of Directors are as follows:

1. Review of business policies and medium and long-term development plans; review and supervision of annual business plans.
2. Proposal of budgets and of final accounts.
3. Formulation of planned capital increases and decreases.
4. Proposals concerning profit distributions or covering of losses.
5. Proposals for important external contracts.
6. Proposals of amendments to the Company's Articles of Incorporation.
7. Compilation of organizational rules and important business rules for the Company.
8. Establishment and disestablishment of branches; drafting of reorganizations or dissolutions.
9. Appointment and removal of the President and of vice-presidents of the Company.

10. Convening of meetings of shareholders.
11. Proposals of purchases and disposals of important property of the Company.
12. Compilation of external endorsements/guarantees and external investment cases of the Company.
13. Proposals for capitalization of dividends bonuses or capital reserves.
14. Functions and powers as stipulated by Article 202 of the Company Act.
15. Cash distributions of capital reserves in the form of profit distributions or legal reserves.

Article 20: When vacancies among directors reach one-third, the Board of Directors shall convene a by-election of the shareholders' meeting in accordance with the law. The corresponding term of office shall be limited to the time required to fulfill those of the original appointments.

Article 21: The proceedings of a meeting of the Board of Directors shall be recorded in the meeting minutes and the meeting minutes shall be signed or sealed by the chair of the meeting. Furthermore, a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes of the proceedings should record the date and place of the meeting, the name of the chair, the method of adopting resolutions and a summary of the essential points of the proceedings and their results. The minutes shall be continually maintained throughout the existence of the Company.

Article 22: In case no election of new directors is effected after 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.

The Company has set up an Audit Committee to replace the authority of supervisors in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed exclusively of independent directors and its number not less than three. Among them, one should act as convener and the exercise of associated powers and related matters shall be handled in accordance with relevant laws and regulations and shall be separately determined by the Board of Directors.

Article 23: With respect to the remuneration of all directors, the Board of Directors is authorized to reach an agreement according to the usual standards of the industry. In addition, the Company may purchase liability insurance for directors, to mitigate the risk of directors being sued by shareholders or other related parties due to the execution of their duties in accordance with the law.

Chapter V: Managers

Article 24: The Company may have a number of presidents, vice-presidents, chief

executive officers, and Group general managers and deputy general managers. Their appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter VI: Accounting

Article 25: At the end of each fiscal year, the Company's Board of Directors shall prepare (1) a business report; (2) financial statements; and (3) various schedules such as profit distribution or loss off-setting proposals, etc.

Article 26: If the Company makes a profit during the year (referring to profit before tax minus the profit before the distribution of employee remuneration and director remuneration), it should allocate no less than 6% for employee remuneration and no more than 3% for directors' remuneration. However, when the Company has accumulated losses, the reserves for covering the losses shall be retained in advance.

Remuneration of employees as per the preceding paragraph can be made in stock or cash; payment counterparties may include employees of parents or subsidiaries of the Company meeting certain specific requirements. The Board of Directors is authorized to decide such conditions and methods of distribution. The remuneration of directors can only be paid in cash.

The preceding two items shall be implemented by resolutions of the Board of Directors and reported to the shareholders' meeting.

Article 26-1: If there is a surplus in the Company's annual final accounts, it shall first pay taxes to make up for the accumulated losses. A further 10% withdrawal is the legal reserve, but this is not the case when the legal reserve has reached the total paid-in capital of the Company. The remainder is subject to a proposal by the Board of Directors as profit distributions and submitted to the shareholders' meeting for a resolution to distribute dividends to shareholders.

If distribution of the profit, legal reserve and capital reserve in the preceding paragraph are to be issued in cash, they shall be authorized for distribution by resolution of the Board of Directors with at least two-thirds of the directors present and more than half of the attending directors in agreement and this shall be reported to the shareholders meeting.

The Company operates in information and communication-related industries and is in the growth stage of the Company's life cycle. Therefore, in order to match the overall environment and the characteristics of industry growth and to achieve the Company's goal of sustainable operations and stable operating performance, the Company's dividends policy directs that not more than 90% of the company's distributable earnings will be distributed to shareholders in the form of dividends.

Furthermore and in line with the future capital expenditure budget and capital demand situation, the cash dividends portion of the Company's dividends will not be less than 20%. When distributing profits, aside from the legal reserve stipulated by law, the Company shall abide by Article 41, Paragraph 1 of the Securities and Exchange Act in applying deduction amounts to shareholders' equity occurring in the current year (e.g., unrealized losses of financial products, cumulative conversion adjustments, etc.) Since the current year's after-tax profit and the previous period's undistributed profit would allocate the same amount of special reserve, no such distribution would be made. When reversals are made to deduction amounts applied to shareholders' equity, the reversal portion of the profit may be distributed.

Chapter VII: Supplementary Provisions

Article 27. Matters not stipulated in these Articles of Incorporation shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 28: These Articles were established on June 17, 1986.

The first amendment to the Articles, July 1, 1986.

The second amendment to the Articles, June 6, 1987.

The third amendment to the Articles, March 16, 1990.

The fourth amendment to the Articles, December 17, 1995.

The fifth amendment to the Articles, January 9, 1996.

The sixth amendment to the Articles, April 12, 1996.

The seventh amendment to the Articles, September 16, 1996.

The eighth amendment to the Articles, January 17, 1997.

The ninth amendment to the Articles, May 28th, 1997.

The tenth amendment to the Articles, June 11, 1998.

The eleventh amendment to the Articles, June 25th, 1999.

The twelfth amendment to the Articles, June 2, 2000.

The thirteenth amendment to the Articles, June 8, 2001.

The fourteenth amendment to the Articles, May 30, 2002.

The fifteenth amendment to the Articles, May 30, 2003.

The sixteenth amendment to the Articles, June 3rd, 2004.

The seventeenth amendment to the Articles, June 10, 2005.

The eighteenth amendment to the Articles, June 14, 2006.

The nineteenth amendment to the Articles, June 13, 2007.

The twentieth amendment to the Articles, June 20, 2008.

The twenty-first amendment to the Articles, June 10, 2009.

The twenty-second amendment to the Articles, June 14, 2010.

The twenty-third amendment to the Articles, June 17, 2011.

The twenty-fourth amendment to the Articles, June 12, 2012.
The twenty-fifth amendment to the Articles, June 11, 2013.
The twenty-sixth amendment to the Articles, June 12, 2014.
The twenty-seventh amendment to the Articles, June 8, 2016.
The twenty-eighth amendment to the Articles, June 8, 2017.
The twenty-ninth amendment to the Articles, June 12, 2019.
The thirtieth amendment to the Articles, June 21, 2022.

Cheng Uei Precision Industry Co., Ltd.

Rules of Procedure for Shareholders' Meetings

- I. Unless otherwise provided by the laws and regulations, shareholders' meetings of the Company should be handled in accordance with these Rules.
- II. Shareholders' Meetings of the Company shall have a visitors' book for the attending shareholders to sign in or the attending shareholders shall hand in sign-in cards instead. The number of attending shares is calculated based on the signature book or the handed in sign-in cards.
- III. Attendance and voting at a shareholders meeting shall be calculated based on the number of shares.
- IV. The venue for TWSE and TPEX-listed shareholders' meetings shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.
- V. If the shareholders meeting is convened by the Board of Directors, the chairperson shall be the presiding chair. When the chairperson of the board is on leave or for any reason unable to perform the duties of chairperson, the vice-chairperson shall act in place of the chairperson; if there is no vice-chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the managing directors to act, or, if there are no managing directors, one of the directors shall be appointed to act as chair. If no such designation is made by the chairperson, the managing directors or directors shall select one person from among themselves to serve as chair.
If the shareholders' meeting is convened by a convening party other than the Board of Directors, the convener shall be the presiding chair.
- VI. The Company may appoint the designated counsel, CPAs or other related persons to attend the meeting.
Staff handling the administrative affairs of a shareholders meeting shall wear identification cards or arm bands.
- VII. The Company shall record or videotape the entire proceedings of the shareholders' meeting and keep it for at least one year.
- VIII. When the meeting time has arrived, the presiding chair shall immediately announce the meeting. However, if the number of shareholders present does not represent more than half of the total issued shares, the presiding chair may announce a postponement of the meeting. The number of postponements is limited to two and the total postponement time shall not exceed one hour. If the quorum is not met after two postponements, 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.

By the end of such meeting, if number of shares represented by the attending shareholders has already constituted more than one half of the outstanding shares, the presiding chair may put the tentative resolution to the vote at the general meeting again in accordance with Article 174 of Taiwan's Company Act.

- IX. If the shareholders' meeting is convened by the Board of Directors, its agenda shall be set by the Board of Directors. The meeting shall be conducted according to the scheduled agenda, and shall not be changed without the resolution of the shareholders' meeting.

If the shareholders' meeting is convened by a convening party other than the Board of Directors, the provisions of the preceding paragraph shall apply.

The agenda set out in the previous two items shall not be declared adjourned by the presiding chair without a resolution before the proceedings are over (including extraordinary motions).

If the presiding chair announces the adjournment of the meeting in violation of the rules of procedure, then with the approval of more than half of the voting rights of shareholders present, one person may be elected as presiding chair to continue the meeting.

After the meeting is adjourned, shareholders may not elect a new presiding chair to continue the meeting at the meeting site or at another venue.

- X. 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 presiding 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 contents of the speech do not correspond to the subject given on the speaker's slip, the content of the speech shall prevail.

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 violations.

- XI. Unless otherwise permitted by the chairperson, each shareholder shall not speak more than twice concerning the same item and each speech shall not last more than 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

- XII. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

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.

- XIII. After an attending shareholder has spoken, the presiding chair may respond in person

or direct relevant personnel to make a response.

- XIV. When the presiding chair is of the opinion that a proposal has been discussed sufficiently for voting to proceed, the presiding chair may announce the closure of the discussion and call for a vote.
- XV. The examiners and counting staff of votes on motions shall be appointed by the presiding chair, but the examiners should have shareholder status. The results of the voting shall be reported on the spot and recorded.
- XVI. During the meeting, the presiding chair may announce a break at his or her discretion.
- XVII. Except as otherwise provided in the Company Act and in 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. At the time of voting, if there is no objection after consultation by the presiding chair, then the measure shall be deemed as passed and its effect shall be the same as voting.
- XVIII. When there is an amendment or 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.
- XIX. The presiding chair may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

Cheng Uei Precision Industry Co., Ltd.**Procedures for Election of Directors**

Article 1: Except as otherwise provided by law and regulation or by this Corporation's articles of incorporation, elections of directors and supervisors shall be conducted in accordance with these Procedures.

Article 2: The overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

- I. Basic conditions and values: Gender, age, nationality, culture and so on.
- II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills and industry experience.

Each board member shall have the necessary knowledge, skill and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

- I. The ability to make judgments about operations.
- II. Accounting and financial analysis ability.
- III. Business management ability.
- IV. Crisis management ability.
- V. Knowledge of the industry.
- VI. An international market perspective.
- VII. Leadership ability.
- VIII. Decision-making ability.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The Board of Directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.

Article 3: The qualifications for the independent directors of this Corporation shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The selection of independent directors of this Corporation shall comply with the provisions of Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

Article 4: Elections of both directors and supervisors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. To facilitate examination of the qualifications and the educational and professional backgrounds of director candidates, as well as whether or not there are any items listed in Article 30 of the Company Act, proofs of other qualifications shall not be added arbitrarily and the review results shall be provided to shareholders for reference so as to select suitable directors.

When the number of directors falls below five due to the dismissal of a director for any reason, the company shall hold a director by-election at the next following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the articles of incorporation, the company shall convene a special shareholders meeting within 60 days of the occurrence of that fact to hold a director by-election.

When there are an insufficient number of independent directors, then a director by-election shall be held at the next following shareholders' meeting in accordance with provisions of Article 14-2 Paragraph 1 of the Securities and Exchange Act, relevant regulations under the Taiwan Stock Exchange Corporation Rules Governing Review of Securities Listings, or those stipulated in Article 8 of "Specific identification standards for each item not suitable for listing on the over-the-counter market under Article 10, Item 1 of the Rules Governing the Review of Securities for Trading on the TPEX" of the Taipei Exchange. When all independent directors have been dismissed, the Company shall convene a special shareholders meeting to hold a by-election within 60 days from the date on which the fact occurred.

Article 5: An accumulative voting system shall be adopted in the election of directors of the Company. The number of votes exercisable with respect to one share shall be the same as the number of directors to be elected and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates.

Article 6: The Board of Directors shall prepare ballots equal to the number of directors to be elected, and append their weightings, for distribution to shareholders attending the shareholders' meeting. The name of the elector may be replaced by the attendance number printed on the ballot paper.

Article 7: Voting rights going toward directors of the Company shall be calculated for independent directors and non-independent directors separately in accordance with the number of directors stipulated in the Company's Articles of Incorporation. Those candidates receiving the greatest numbers of electoral votes as represented by the electoral votes obtained shall be elected in turn. If two or more candidates receive equal numbers of votes and are in excess of the

prescribed quota, those with equal numbers of votes shall be decided by drawing lots and the presiding chair shall draw lots on behalf of those not in attendance.

Article 8: When the election begins, the presiding chair shall designate a number of monitors and tallying personnel with shareholder status to perform various related duties. The ballot box shall be prepared by the Board of Directors and shall be inspected by the monitors in public before voting is initiated.

Article 9: If a selected candidate is a shareholder, the voting individual must fill in the name and shareholder account number of the selected candidate in the "selected candidate" column of the ballot. If not a shareholder, the name and ID document number of the selected candidate must be filled in as well. However, when the selected candidate is a governmental or institutional shareholder, the name of the government or institutional entity should be filled in in the voter's "selected candidate" column. When there are several such representatives, the names of the representatives should be added separately.

Article 10: A ballot will be deemed invalid under any of the following circumstances:

1. Not using ballots prepared by the Board of Directors.
2. Putting blank ballots into the ballot box.
3. The handwriting is illegible or has been altered.
4. If a selected candidate is a shareholder and the associated account name and shareholder account number do not match the roster of shareholders; if the selected candidate is not a shareholder or his or her name and identification document number do not match after verification.
5. Other wording is inserted in addition to the account name (name) or shareholder account number (identification document number).
6. The names of selected candidates are the same as those of other shareholders but the shareholder account numbers or identification document numbers are not filled in for identification.
7. Selected candidates do not appear in the list of nominated candidates.

Article 11: Ballots will be opened on site after voting and the ballot results should be announced on site by the chair or master of ceremonies, including the list of elected directors and their respective votes received.

The ballots for the election mentioned in the preceding paragraph shall be sealed and signed by the monitors and shall be held in a secure location for at least one year. However, if a shareholder institutes legal proceedings in accordance with Article 189 of the Company Act, the relevant audio or video recordings shall be retained until the legal proceedings are concluded.

Article 12: Elected directors shall be given separate notices of election by the Company's Board of Directors.

Article 13: These Procedures shall come into force after approval by the shareholders' meeting; the same shall apply to amendments thereof.

Cheng Uei Precision Industry Co., Ltd.

Shareholdings of Directors

1. Minimum numbers of shares to be held by all directors and a detailed list of the numbers of shares held in the shareholders' register

Unit: Shares

Position	Minimum number of shares held	Number of shares registered in the shareholders' register
Director	16,394,462	103,745,849

2. Schedule of director shareholdings

Unit: Shares

Position	Account name	Number of shares registered in the shareholders' register
Chairperson	Hsin Hung International Investment Co., Ltd. representative: T.C. Gou	100,535,228
Director	Hsin Hung International Investment Co., Ltd. representative: Chen Phan Pu	100,535,228
Director	Hsin Hung International Investment Co., Ltd. representative: T.C. Wang	100,535,228
Director	Foxlink International Investment Co., Ltd. representative: James Lee	3,210,621
Director	Foxlink International Investment Co., Ltd. representative: Eric Huang	3,210,621
Director	Foxlink International Investment Co., Ltd. representative: Jui-Hsia Wan	3,210,621
Independent Director	Randy Lee	0
Independent Director	Chien-Chung Fu	0
Independent Director	Jing-Mi Tang	0