

SCANTEAK

詩肯柚木

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Annual Shareholders'  
Meeting Meeting  
Agenda ( Translation)

SCAN-D CORPORATION

Time: Jun.19, 2023 Am 09:00

Place: No. 69, Dinghu 1st St.,  
Guishan Dist., Taoyuan City  
( Our company's meeting room )



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## Chapter 1. Meeting Procedure

### **Scan-D Corporation 2023 General Shareholders' Meeting Agenda**

- I. Announcing the Commencement of the Meeting
- II. Chairman's Speech
- III. Reporting Matters
- IV. Proposals
- V. Discussion and Elections
- VI. Extempore Motions
- VII. Adjournment

## Chapter 2. Meeting Agenda

### Scan-D Corporation

#### 2023 General Shareholders' Meeting Agenda

Time: 9AM, Monday, June 19, 2023

Address: No. 69, Dinhu 1 St., Gueishan Dist., Taoyuan City (the Company's conference room)

Shareholders meeting will be held by means of :physical shareholders meeting

- I. Announcing the Commencement of the Meeting
- II. Chairman's Speech
- III. Reporting Matters
  - (I) The Company's 2022 Business Report.
  - (II) Audit Committee's Review Report on the 2022 Financial Statements
  - (III) Report on the Company's 2022 Employees' and Directors' Remuneration Distribution.
  - (IV) The Company's 2022 Earnings Distribution Report.
- IV. Proposals
  - (I) The Company's 2022 Business Report and Final Statement.
  - (II) The Company's 2022 Earnings Distribution Statement.
- V. Discussion and Elections
  - (I) Amendments to Certain Articles of the Company's "Rules and Procedures of shareholders Meeting".
  - (II) Amendments to Certain Articles of the Company's "Procedures to grant loan and endorsement".
  - (III) The Re-election of 8 Directors (Including 3 Independent Directors).
  - (IV) Removal of Non-compete Restrictions for New Directors (Including Independent Directors) and their Representatives.
- VI. Extempore Motions
- VII. Adjournment,

## Chapter 3. Reporting Matters

### **Proposal I Proposed by the Board of Directors**

Subject: Report on the Company's 2022 business condition. Please review accordingly.

Description: Please refer to Annex I on page 8 to 9 of this manual for the Company's 2022 Business Report.

### **Proposal II Proposed by the Board of Directors**

Subject: Audit Committee's Review Report on the 2022 Financial Statements.

Description: Please refer to Annex II on page 10 of Audit Committee's Review Report.

### **Proposal III Proposed by the Board of Directors**

Subject: Report on the Company's 2022 Employees' and Directors' Remuneration Distribution. Please review accordingly.

Description: 1. Pursuant to the Articles of Association: In 2022, the Company's profit was NT\$287,860,407 (i.e. profit before tax less the benefits before distribution of employees', directors' and supervisors' remuneration less accumulated loss), employees' remuneration was NT\$12,090,137 and directors' remuneration was NT\$4,030,046, which were all paid in cash.

2. The proposal was reviewed by the Remuneration Committee and resolved by the Board of Directors.

3. There is no difference between the above distribution amount and the estimated amount of recognized expenses in 2022.

### **Proposal IV Proposed by the Board of Directors**

Subject: Report on the Company's 2022 Earnings Distribution. Please review accordingly.

Description: 1. Article 25 of the Articles of Association of the Company stipulates The Company may authorize for all or part of dividends and bonus that shall be distributed or all or part of statutory surplus reserve and capital reserve as regulated under the Company Act to be distributed in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors and a report of such distribution shall be submitted to the

shareholders meeting.

2. The Company's surplus business in 2022 was approved by the 19th meeting of the 10th Board of Directors to allocate dividends of NT\$170,656,003 to be distributed in cash (cash allocation of NT\$3.4 per share). The Chairman was authorized to set a separate ex-dividend date and payment date for the distribution. The cash dividend is rounded down to NT\$1 based on the distribution ratio. The total amount of fraction cash dividends less than NT\$1 shall be recognized in other income of the Company.
3. In the event that the number of shares outstanding is affected by changes in the Company's share capital, resulting in the change of the dividend rate, the shareholders meeting is requested to authorize the Chairman to handle such change at its full discretion.

## Chapter 4. Proposals

### **Proposal I Proposed by the Board of Directors**

Subject: The Company's 2022 Business Report and Final Statement. Please review accordingly.

Description: 1. The Company's 2022 consolidated and individual financial statements have been audited by CPA Kuo, Nai-Hua and Lee, Li-Huang from Deloitte & Touche. An unqualified audit report has been issued, and Business Report and Financial Statements have been approved by the Audit Committee, with the review report included in the meeting minute.

2. Please refer to Annex I on page 8 to 9 of this manual for the above-mentioned Business Report, and Annex III and IV on page 11 to 31 of this manual for the Final Statement.

Resolution:

### **Proposal II Proposed by the Board of Directors**

Subject: The Company's 2022 Earnings Distribution. Please review accordingly.

Description: 1. The Company's 2022 profit distribution statement has been approved by the Board of Directors and audited by the Audit Committee.

2. Please refer to Annex V on Page 32 of the Handbook for the Company's distribution of 2022 earnings.

Resolution:

## Chapter 5. Discussion and Election

### **Proposal I: Proposed by the Board of Directors**

Subject: Please vote on the amendment to certain articles of the "Rules and Procedures of Shareholders Meeting".

- Description: 1. Pursuant to the amendment of the Rules of Procedure for Shareholders Meetings of a Limited Company Limited by Shares in accordance with letter reference no. Securities-TPEX-Supervision-11100543772 of the Taipei Exchange dated March 11, 2022, it is proposed to amend some provisions of the Company's Rules and Procedures of Shareholders Meeting.
2. For a comparison table of the provisions before and after the amendments to the "Rules of Procedure of the Shareholder Meeting", please refer to Annex VI on pages 33 to 62 of this manual.

Resolution:

### **Proposal II: Proposed by the Board of Directors**

Subject: Please vote on the amendment to certain articles of the "Procedures to Grant Loan and Endorsement".

- Description: 1. In order to meet the company's practical operation and actual business needs, it is proposed to amend the Company's "Procedures to Grant Loan and Endorsement".
2. For a comparison table of the provisions before and after the amendments to the "Procedures to Grant Loan and Endorsement", please refer to Annex VII on pages 63 to 65 of this manual

Resolution:

### **Proposal III: Proposed by the Board of Directors**

Subject: Eight director seats (including three independent director seats) are for re-election. Please elect accordingly.

- Description: 1. The term of office of the 10th Board of Directors of the Company expires on June 16, 2023, and a re-election is proposed at the 2023 annual general meeting in accordance with the law. The 10th Board of Directors shall be discharged at the same time as the election of the 11th new Board of Directors at the annual general meeting this year.



2. According to the provisions of the Articles of Association of the Company, there are seven to nine directors. Eight directors (including three independent directors) will be re-elected this time. The newly elected directors will serve a term of three years, from June 19, 2023, to June 18, 2026, and can be re-elected and re-appointed.
3. According to the provisions of the Articles of Association of the Company, election of independent directors and directors adopts a candidate nomination system. The shareholders shall elect the directors from the list of candidates. For the qualifications, experience, and other relevant information of the candidates, please refer to Appendix VIII on pages 66 to 67 of this manual. The Audit Committee shall consist of all independent directors.
4. Please proceed to vote:  
Result of Election:

#### **Proposal IV: Proposed by the Board of Directors**

Subject: Please vote on the removal of non-compete restrictions for new directors (including independent directors) and their representatives.

- Description:
1. According to Article 209 of the Company Act, "A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."
  2. It is proposed to file a request to the 2023 General Shareholders Meeting pursuant to the law, with regard to the removal of non-compete restrictions for new directors (including independent directors) and their representatives.
  3. Lifting the non-compete restrictions on newly elected directors (including independent directors) and their representatives, please refer to Annex IX on pages 68 of this manual.

Resolution:

## **Chapter 6. Extempore Motions**

### **Adjournment**

## Business Report

Dear shareholders:

First of all, I would like to thank all the shareholders for attending the Company's annual general shareholders meeting. Last year was a year full of opportunities and challenges, with the epidemic easing and the lifting lockdowns of the country, people's life have returned to normal, which is positive news for consumer sentiment. However, the market has become more competitive after the opening of the market, coupled with inflationary factors, personnel, rent and advertising costs have increased, and the raw material and import costs have also risen, resulting in a slight increase in revenue but a decrease in profitability. In response to changes in the market, the Company optimized and adjusted its store structure in the second half of the year by switching the three major brands of ScanTeak, Scanliving and ScanKomfort to operate as a flagship store, breaking the boundaries between the brands and providing consumers with a better one-stop shopping experience. Although the number of stores was reduced to 97, the operating area has not been reduced. On the contrary, after the adjustment, the sales of different brands can boost each other and bring out a stronger integrated effect. In 2022, the Company's total revenue reached NT\$2.46 billion, representing an annual increase of 3.20%; net profit after tax was NT\$216 million, representing an annual decrease of 20.17%. The 2022 operation results and 2023 business plan are reported as follows:

### I. 2022 Business Report

#### (I) Implementation of Business Plan:

Unit: NT\$'000

Item \ Year	Amount in 2022	Amount in 2021	Increase (decrease)	Increase (decrease) ratio (%)
Operating revenue	2,466,424	2,389,851	76,573	3.20%
Gross profit	1,368,004	1,365,796	2,208	0.16%
Operating expenses	1,112,930	1,078,200	34,730	3.22%
Operating Profit	255,074	287,596	(32,522)	(11.31)%
Non-operating income (expenses)	21,035	56,566	(35,531)	(62.81)%
Net profit (loss) before tax	276,109	344,162	(68,053)	(19.77)%
Net profit (loss) after tax	215,933	270,502	(54,569)	(20.17)%

#### (II) Budget performance: Not applicable.

#### (III) Financial balance and profitability analysis:

Unit: NT\$'000

Item	Year		Increase (decrease) %	
	2022	2021		
Financial Condition	Operating revenue	2,466,424	2,389,851	3.20%
	Gross profit	1,368,004	1,365,796	0.16%
	Interest income	2,485	2,273	9.33%
	Interest expenses	20,462	20,428	0.17%
	Net profit after tax	215,933	270,502	(20.17)%
Profitability	Return on assets (%)	7.69	9.87	(22.09)%
	Return on shareholders' equity (%)	15.66	21.28	(26.41)%

	Paid-in ratio (%)	Operating Profit	50.82	57.30	(11.31)%
		Net profit before tax	55.01	68.57	(19.78)%
	Net margin (%)		8.75	11.32	(22.70)%
	Earnings per share (net loss) (NT\$)		4.30	5.54	(22.38)%

(IV) Research and development: Not applicable.

## II. Summary of 2023 Business Plan

(I) Business strategy:

1. In 2023, we will continue to expand our stores and pursue opportunities in cross-industry alliances to showcase fusion stores with outstanding benefits.
2. Continue to increase the number of dual-brand group stores and expand the market to improve overall efficiency.
3. Make good use of channel advantages of being an international furniture and boutiques agency, implement multi-brand strategic operation.
4. Utilize information system to strengthen purchasing accuracy and optimize inventory management.

(II) Estimated Sales Volume and its Basis:

In the coming year, the Company will continue to establish more locations and expand the scale of operations. The revenue is expected to grow continuously in the coming year.

(III) Important production and marketing policies

1. Multi-brand management as an enterprise development strategy to meet market demand.
2. Strengthen product design capabilities to provide warm, comfortable and ergonomic furniture.
3. Continue to increase brand penetration and consumer identity, in order to strengthen the sales of existing channels and expand the market share.

The above is the Company's current condition and future development direction. Scan-D will continue to uphold the business philosophy since its establishment "innovation, harmony, pragmatic, speed" and move towards corporate sustainable management. We also hope that our shareholders will continue to show support and encouragement. All employees of Scan-D shall try their best in achieving outstanding performance. Lastly, I wish you health and all the best.

Scan-D Corporation

Chairman: Lim, Pok-Chin

General Manager: Hsueh, Hsiu-Chu

Accounting Supervisor: Ho, San-Chuang

### **Audit Committee's Review Report**

The Board of Directors has prepared and submitted the Company's 2022 Business Report, Consolidated and Individual Financial Statements, and earnings distribution proposal, of which the Consolidated and Individual Financial Statements have been audited and certified by the CPAs, Kuo, Nai-Hua and Lee, Li-Huang, of Deloitte & Touche, and an unqualified audit report has been issued.

The above Business Report, Financial Statements, and earnings distribution proposal have been reviewed by the Audit Committee, and no mistakes were found. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, this report is hereby submitted for approval.

TO

The Company's 2023 General Shareholders' Meeting

Scan-D Corporation

Convener of the Audit Committee: Wang, Chia-Cheng

March 30, 2023

## 2022 Consolidated Financial Statements Independent Auditors' Report

To Scan-D Corporation

### **Audit Opinion**

We have audited the consolidated balance sheets of Scan-D Corporation and its subsidiaries (hereinafter referred to as "Scan-D Group") as of December 31, 2022 and 2021, and the Consolidated Comprehensive Income Statement, Consolidated Statement of Changes in Equity, the Consolidated Statement of Cash Flow, and Notes to the Consolidated Financial Statement (including a summary of significant accounting policies) for January 1 to December 31, 2022 and 2021.

In our opinion, the above consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as of December 31, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for January 1 to December 31, 2022 and 2021 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

### **Basis of Auditors' Opinion**

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section. We are independent of the Scan-D Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled 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, in our professional judgment, were of most significance in our audit of the financial statements for 2022. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the 2022 Consolidated Financial Statements of Scan-D Corporation and its subsidiaries (Scan-D Group) are as followings:

#### Authenticity of Sales Revenue

As Scan-D Group belongs to the furniture retail industry and sells products to non-specific consumers, where there are many miscellaneous transactions, There are significant audit risks inherent in revenue recognition based on the significance and audit criteria. Therefore the sales revenue incurred from the orders with prices higher than the average sales amount of orders is listed as one of the key audit matters. For accounting policies on revenue recognition, Please refer to Note 4(14) of the consolidated financial report.

We have conducted the following key auditing procedures for the sales revenue generated from the orders with prices higher than the average sales amount of the above orders:

1. Understand the design and implementation, as well as testing the effectiveness of the internal control system for the above sales revenue process.
2. Obtain details of the above sales revenue, conduct sample testing samples, check the shipment supporting documents and the collection of receivables to confirm the authenticity of the sales revenue incurred.
3. We found no significant sales return and discount during the later stage of the period.

#### **Other Matters**

Scan-D Corporation has compiled the Individual Financial Statements for 2022 and 2021, and we have compiled an audit report with our unqualified opinion for reference.

#### **Responsibilities of the Management and Governance Bodies on the Consolidated Financial Statements**

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

In preparing the financial statements, the management is responsible for assessing the Scan-D Group's ability to continue as a going concern, disclosure of related matters and the adoption of the going concern basis of accounting, unless the management either intends to liquidate Scan-D Group or cease operation, or has no other practicable solutions other than liquidation or cease of operation.

The governing bodies (including the Audit Committee) of Scan-D Group are responsible for overseeing the Company'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 Auditing Standards (GAAS) will always detect a material misstatement when it exists. There may still be material misstatements due to fraud or errors. If it could be reasonably anticipated that the misstated individual amounts or aggregated sums could influence the economic decisions made by the users of the consolidated financial statements, they will be deemed as material.

Professional judgment and skepticism are to be applied when conducting audits per the Standards of Auditing. We have also performed the following tasks:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform appropriate countermeasures for the risks evaluated, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. As fraudulence can involve conspiracy, forgery, intentional omissions, false statements or transgressions of internal control, the risk of failing to detect significant false contents resulting from fraudulence is higher than that resulting from errors.
2. Obtain an necessary understanding of the 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 Scan-D Group's internal control.
3. Evaluate the appropriateness of accounting policies adopted and the reasonableness of accounting estimates and related disclosures made by the management.
4. Concluded on the appropriateness of the management's use of going concern basis of accounting, and determined whether there existed events or circumstances that might cast significant uncertainty over Scan-D Group's ability to continue as a going concern. If we are of the opinion 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 Scan-D Group to no longer have the capacity to function as a going concern
5. Evaluate the overall presentation, structure and content of the consolidated financial statements (including relevant notes), and whether the financial statements represent the underlying transactions and events in a manner that achieves a fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities within the Group to express opinions on the consolidated financial statements. We are

responsible for the guidance, supervision, and implementation of the Group's audit and responsible for forming audit opinions on the Group.

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 identified during our audit.

We also provide those charged with governance with a statement that the staffs required to be independent of the accounting firms under us have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, including related protection measures.

We have determined the key audit matters to be audited in the consolidated financial statements for 2022 based on the matters communicated with those charged with governance. We have clearly described the said matters in the auditor's report except for certain matters that are prohibited from public disclosure by laws or regulations or certain matters we decided not to mention under some extremely rare circumstances because disclosure of such matters can be reasonably expected to result in adverse effects that would be greater than the public benefits gained.

Deloitte & Touche  
CPA Kuo, Nai-Hua

CPA Lee, Li-Huang

Financial Supervisory Commission  
Approval Document No. Chin-Kuan-  
Cheng-Shen-Tzu No. 1070323246

Securities and Futures Commission Approval  
Document No.  
Tai-Cai-Zheng-6 No. 0930128050

March 30, 2023

Notice to Readers

The translation is made according to the Chinese version of the annual financial statement and the translation has not been approved by certified accountant.



Scan-D corporation and its subsidiaries

Consolidated Balance Sheets

December 31, 2022 and 2021

Unit: NT\$'000

Code	Assets	December 31, 2022		December 31, 2021	
		Amount	%	Amount	%
	<b>Current assets</b>				
1100	Cash and cash equivalents (Note 4 and 6)	\$ 390,521	13	\$ 380,898	13
1110	Financial assets at fair value through profit and loss- current (Notes 4 and 7)	7,313	-	9,737	-
1136	Financial assets at amortized cost (Note 4, 8, 9, and 31)	27,586	1	143,442	5
1170	Net accounts receivable (Note 4 and 10)	114,109	4	140,261	5
1180	Receivables from related parties (Note 4, 10, and 30)	327	-	1,703	-
130X	Inventories (Note 4 and 11)	628,672	21	517,896	17
1410	Advance payments (Note 30)	31,624	1	31,489	1
1470	Other current assets (Note 30)	7,522	-	14,853	1
11XX	Total current assets	<u>1,207,674</u>	<u>40</u>	<u>1,240,279</u>	<u>42</u>
	<b>Non-current assets</b>				
1600	Property, Plant & Equipment (Note 4, 13, and 31)	808,677	26	823,260	28
1755	Right-of-use assets (Note 4 and 14)	751,749	25	696,444	23
1801	Net computer software (Note 4 )	3,226	-	3,921	-
1805	Goodwill (Note 4 and 15)	158,913	5	158,913	5
1840	Deferred income tax assets (Note 4 and 25)	2,989	-	4,785	-
1915	Advance payment for equipment	3,016	-	6,159	-
1920	Refundable Deposits (Note 14 and Note 30)	114,919	4	54,792	2
15XX	Total non-current assets	<u>1,843,489</u>	<u>60</u>	<u>1,748,274</u>	<u>58</u>
1XXX	Total assets	<u>\$ 3,051,163</u>	<u>100</u>	<u>\$ 2,988,553</u>	<u>100</u>
	<b>Liability and equity</b>				
	<b>Current liabilities</b>				
2100	Short-term loans (Note 4 and 16 and Note 31)	\$ 30,000	1	\$ 9,820	-
2130	Contract liabilities - current (Note 23)	344,003	11	355,806	12
2150	Notes receivable (Note 4 and 18)	17,999	1	16,807	1
2170	Accounts payable (Notes 4 and 18)	53,049	2	94,386	3
2200	Other payables (Note 19)	107,831	4	117,567	4
2230	Income tax liabilities for the period (Note 4 and 25)	35,260	1	40,069	1
2280	Lease liabilities - current (notes 4, 14 and 30)	256,673	8	241,131	8
2300	Other current liabilities	2,001	-	1,865	-
2322	Long-term loans due within one year (notes 4, 16 and 31)	58,780	2	35,549	1
21XX	Total current liabilities	<u>905,596</u>	<u>30</u>	<u>913,000</u>	<u>30</u>
	<b>Non-current liabilities</b>				
2540	Long-term loans (notes 4, 16 and 31)	192,357	6	190,718	7
2550	Liabilities provision - non-current (Notes 4 and 20)	6,773	-	6,825	-
2570	Deferred income tax liabilities (Note 4 and 25)	41,407	2	33,641	1
2580	Lease liabilities - non-current (notes 4, 14 and 30)	515,987	17	472,354	16
2645	Guarantee deposited	1,343	-	1,572	-
25XX	Total non-current liabilities	<u>757,867</u>	<u>25</u>	<u>705,110</u>	<u>24</u>
2XXX	Total liabilities	<u>1,663,463</u>	<u>55</u>	<u>1,618,110</u>	<u>54</u>
	<b>Equity (Note 22)</b>				
	Equity attributable to owners of the Company				
3110	Capital - common stock	501,930	16	501,930	17
3200	Capital surplus	292,923	10	292,923	10
	Retained earnings				
3310	Statutory surplus reserve	242,600	8	215,594	7
3320	Special capital reserve	10,871	-	3,139	-
3350	Undistributed earnings	325,085	11	364,824	12
3300	Total retained earnings	<u>578,556</u>	<u>19</u>	<u>583,557</u>	<u>19</u>
3400	Other equity	10,954	-	(10,871)	-
31XX	Total equity attributable to owners of the Company	<u>1,384,363</u>	<u>45</u>	<u>1,367,539</u>	<u>46</u>
36XX	Non-controlling interests (Note 22)	3,337	-	2,904	-
3XXX	Total equity	<u>1,387,700</u>	<u>45</u>	<u>1,370,443</u>	<u>46</u>
	Total liabilities and equity	<u>\$ 3,051,163</u>	<u>100</u>	<u>\$ 2,988,553</u>	<u>100</u>

The attached notes are part of the consolidated financial statements.

Chairman: Lim, Pok-Chin

Manager: Hsueh, Hsiu-Chu

Accounting Supervisor: Ho, San-Chuang

Scan-D Corporation and its Subsidiaries  
Consolidated Statements of Comprehensive Income  
January 1 to December 31, 2022 and 2021

(Unit: NT\$'000, NT\$ for earnings per share)

Code		2022		2021	
		Amount	%	Amount	%
	Operating income (Note 23 and 30)				
4110	Sales revenue	\$ 2,465,833	100	\$ 2,387,271	100
4170	Sales return	( 11,836)	( 1)	( 12,004)	( 1)
4190	Sales discount	( 150)	-	( 120)	-
4100	Net sales revenue	2,453,847	99	2,375,147	99
4800	Other operating revenue	12,577	1	14,704	1
4000	Total Operating Revenue	2,466,424	100	2,389,851	100
	Operating costs (notes 11, 21, 24, and 30)				
5110	Cost of sales	( 1,089,360)	( 44)	( 1,013,455)	( 42)
5800	Other operating costs	( 9,060)	( 1)	( 10,600)	( 1)
5000	Total operating expenses	( 1,098,420)	( 45)	( 1,024,055)	( 43)
5900	Gross profit	1,368,004	55	1,365,796	57
	Operating expenses (Notes 21, 24 and 30)				
6100	Marketing expenses	( 985,195)	( 40)	( 954,433)	( 40)
6200	Administrative expenses	( 120,735)	( 5)	( 119,485)	( 5)
6450	Expected credit loss	( 7,000)	-	( 4,282)	-
6000	Total operating expenses	( 1,112,930)	( 45)	( 1,078,200)	( 45)
6900	Operating margin	255,074	10	287,596	12
	Non-operating income and expenses (Note 24 and 30)				
7100	Interest income	2,485	-	2,273	-
7010	Other income	40,517	2	59,723	2
7020	Other profit and loss	( 1,505)	-	14,998	1
7050	Finance costs	( 20,462)	( 1)	( 20,428)	( 1)
7000	Total non-operating income and expenses	21,035	1	56,566	2
7900	Profit before tax of continuing operations	276,109	11	344,162	14

(Continued)

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Code		2022		2021	
		Amount	%	Amount	%
7950	Income tax expenses (Note 4 and 25)	(\$ 60,176)	( 2)	(\$ 73,660)	( 3)
8200	Net income	<u>215,933</u>	<u>9</u>	<u>270,502</u>	<u>11</u>
	Other comprehensive profit or loss				
8360	Items that might be reclassified to profit or loss:				
8361	Translation differences in financial statements from overseas operations	27,630	1	( 9,807)	-
8399	Income tax relating to items that may be reclassified (Notes 25)	( 5,457)	-	1,933	-
8300	Other comprehensive income for the period	<u>22,173</u>	<u>1</u>	<u>( 7,874)</u>	<u>-</u>
8500	Total comprehensive income	<u>\$ 238,106</u>	<u>10</u>	<u>\$ 262,628</u>	<u>11</u>
	Net income attributable to:				
8610	Owners of parent company	\$ 215,848	9	\$ 270,063	11
8620	Non-controlling interest	<u>85</u>	<u>-</u>	<u>439</u>	<u>-</u>
8600		<u>\$ 215,933</u>	<u>9</u>	<u>\$ 270,502</u>	<u>11</u>
	Total comprehensive income attributable to:				
8710	Owners of parent company	\$ 237,673	10	\$ 262,331	11
8720	Non-controlling interest	<u>433</u>	<u>-</u>	<u>297</u>	<u>-</u>
8700		<u>\$ 238,106</u>	<u>10</u>	<u>\$ 262,628</u>	<u>11</u>
	Earnings per share (Note 26)				
	From continuing business				
9710	Basic	<u>\$ 4.30</u>		<u>\$ 5.54</u>	
9810	Diluted	<u>\$ 4.27</u>		<u>\$ 5.36</u>	

The attached notes are part of the consolidated financial statements.

Chairman: Lim, Pok-Chin

Manager: Hsueh, Hsiu-Chu

Accounting Supervisor: Ho, San-Chuang

Scan-D Corporation and its Subsidiaries  
Consolidated Statements of Changes in Equity  
January 1 to December 31, 2022 and 2021

Unit: NT\$'000

		Equity attributable to owners of the Company								
		Capital		Retained earnings			Translation differences in financial statements from other equity of overseas operations	Non-controlling interest (Note 22)	Total equity	
Code		Number of shares	Amount	Capital surplus	Statutory surplus reserve	Special capital reserve	Undistributed earnings			
A1	Balance as of January 1, 2021	46,731	\$ 467,311	\$ 198,612	\$ 193,090	\$ 1,248	\$ 312,315	(\$ 3,139)	\$2,607	\$ 1,172,044
	Appropriation and distribution of 2020 earnings									
B1	Statutory surplus reserve	-	-	-	22,504	-	( 22,504)	-	-	-
B3	Special capital reserve	-	-	-	-	1,891	( 1,891)	-	-	-
B5	Cash dividend to shareholders of the Company	-	-	-	-	-	( 193,159)	-	-	( 193,159)
D1	Net profit in 2021	-	-	-	-	-	270,063	-	439	270,502
D3	Other comprehensive income in 2021	-	-	-	-	-	-	( 7,732)	( 142)	( 7,874)
D5	Total comprehensive income in 2021	-	-	-	-	-	270,063	( 7,732)	297	262,628
I1	Conversion of convertible corporate bond	3,462	34,619	94,311	-	-	-	-	-	128,930
Z1	Balance as at December 31, 2021	50,193	501,930	292,923	215,594	3,139	364,824	( 10,871)	2,904	1,370,443

Equity attributable to owners of the Company									
Code	Capital			Retained earnings			Translation differences in financial statements from other equity of overseas operations	Non-controlling interest (Note 22)	Total equity
	Number of shares	Amount	Capital surplus	Statutory surplus reserve	Special capital reserve	Undistributed earnings			
	Appropriation and distribution of 2021 earnings								
B1				27,006	-	( 27,006)	-	-	-
B3				-	7,732	( 7,732)	-	-	-
B5									
D1	Net profit in 2022	-	-	-	-	215,848	-	85	215,933
D3	Other comprehensive income in 2022	-	-	-	-	-	21,825	348	22,173
D5	Total comprehensive income in 2022	-	-	-	-	215,848	21,825	433	238,106
Z1	Balance as at December 31, 2022	<u>\$ 50,193</u>	<u>\$ 501,930</u>	<u>\$ 292,923</u>	<u>\$ 242,600</u>	<u>\$ 10,871</u>	<u>\$ 325,085</u>	<u>\$ 10,954</u>	<u>\$ 1,387,700</u>

The attached notes are part of the consolidated financial statements.

Chairman: Lim, Pok-Chin

Manager: Hsueh, Hsiu-Chu

Accounting Supervisor: Ho, San-Chuang

Scan-D Corporation and its Subsidiaries  
Consolidated Statements of Cash Flows  
January 1 to December 31, 2022 and 2021

Unit: NT\$'000

Code		2022	2021
	Cash flows from operating activities		
A10000	Profit before tax for the year	\$ 276,109	\$ 344,162
A20010	Income and expense items		
A20100	Depreciation expenses	305,832	297,682
A20200	Amortization expenses	1,886	868
A20300	Expected credit loss	7,000	4,282
A20400	Net losses on financial liabilities at fair value through profit or (gain) loss	294	( 2,686)
A20900	Finance costs	20,462	20,428
A21200	Interest income	( 2,485)	( 2,273)
A21300	Dividend income	( 405)	( 391)
A22500	Loss (gain) on disposal and scraping of property, plant and equipment	191	1,249
A29900	Gain on lease modification	( 2,662)	( 12,258)
A30000	Changes in operating assets and liabilities		
A31150	Accounts receivable	18,249	( 58,353)
A31160	Receivables from related parties	1,376	550
A31200	Inventory	( 110,776)	( 90,326)
A31230	Prepayments	( 135)	( 6,393)
A31240	Total current assets	7,411	( 3,270)
A32125	Contract liabilities	( 11,803)	21,424
A32130	Notes payable	1,192	11,479
A32150	Accounts payable	( 41,337)	35,330
A32180	Other Payables	( 10,462)	( 1,210)
A32230	Other current liabilities	<u>136</u>	<u>( 1,277)</u>
A33000	Cash from operating activities	460,073	559,017
A33300	Interest paid	( 4,631)	( 4,198)
A33500	Income tax paid	<u>( 60,993)</u>	<u>( 63,246)</u>
AAAA	Net cash inflow from operating activities	<u>394,449</u>	<u>491,573</u>
	Cash flow from investment activities		
B00040	Acquisition of financial assets at amortized cost	-	( 23,442)
B00050	Disposal of financial assets at amortized cost	115,856	-
B00200	Disposal of financial assets at fair value through profit or loss	<u>3,264</u>	-

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Code		2022	2021
B02700	Acquisition of property, plant and equipment	(\$ 17,160)	(\$ 20,647)
B02800	Disposal price of property, plant and equipment	-	6
B03700	Increase in refundable deposits	( 60,287)	-
B03800	Decrease in refundable deposits	-	4,622
B04500	Acquisition of intangible assets	( 863)	( 3,870)
B07100	Increase in prepayment for equipment	-	( 2,472)
B07200	Decrease in prepaid equipment	78	-
B07500	Interest received	1,311	1,229
B07600	Dividend received	<u>405</u>	<u>391</u>
BBBB	Net cash inflow from investing activities (outflow)	<u>42,604</u>	( <u>44,183</u> )
	Cash flow from financing activities		
C00100	Increase in short-term loans	20,180	-
C00200	Decrease in short-term loans	-	( 960)
C01600	Proceeds from long-term loan	120,000	130,000
C01700	Repayment of long-term loan	( 95,130)	( 164,927)
C03100	Decrease in guarantee deposits received	( 229)	( 2,865)
C04020	Repayment of lease principal	( 282,369)	( 243,483)
C04500	Cash dividend distributed	( <u>220,849</u> )	( 193,159)
CCCC	Net cash outflow from financing activities	( <u>458,397</u> )	( <u>475,394</u> )
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>30,967</u>	( <u>9,475</u> )
EEEE	Increase (reduce) in cash and cash equivalents, net	9,623	( 37,479)
E00100	Cash and cash equivalents at beginning of the year	<u>380,898</u>	<u>418,377</u>
E00200	Cash and cash equivalents at the end of the year	<u>\$ 390,521</u>	<u>\$ 380,898</u>

The attached notes are part of the consolidated financial statements.

Chairman: Lim, Pok-Chin      Manager: Hsueh, Hsiu-Chu      Accounting Supervisor: Ho, San-Chuang

## 2022 Individual Financial Statements Independent Auditors' Report

### Independent Auditors' Report

To Scan-D Corporation

#### **Audit Opinion**

We have audited the consolidated balance sheets of Scan-D Corporation as of December 31, 2022 and 2021, and the Individual Statements of Comprehensive Income, Individual Statements of Changes in Equity, Individual Statements of Cash Flows, and Notes to the Individual Financial Statement (including a summary of significant accounting policies) for January 1 to December 31, 2022 and 2021.

In our opinion, the above individual financial statements present fairly, in all material respects, the individual financial position of Scan-D Corporation as of December 31, 2022 and 2021, and its individual financial performance and its consolidated cash flows for January 1 to December 31, 2022 and 2021 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

#### **Basis of Auditors' Comments**

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the individual financial statements section. We are independent of the Scan-D Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled 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, in our professional judgment, were of most significance in our audit of the financial statements for 2022 of Scan-D Corporation. These matters were addressed in the context of our audit of the individual financial statements as a whole, and forming our opinion thereon, and we do not provide a separate opinion on these matters.



Key audit matters for the 2022 individual financial statements of Scan-D Corporation are as followings:

#### Authenticity of the Sales Revenue Incurred

As Scan-D Corporation belongs to the furniture retail industry and sells products to non-specific consumers, There are significant audit risks inherent in revenue recognition based on the significance and audit criteria. Therefore the sales revenue incurred from the orders with prices higher than the average sales amount of orders is listed as one of the key audit matters. For accounting policies on revenue recognition, please refer to Note 4 (13) in the Parent Company Only Financial Statements.

We have conducted the following key auditing procedures for the sales revenue generated from the orders with prices higher than the average sales amount of the above orders:

1. Understand the design and implementation, as well as testing the effectiveness of the internal control system for the above sales revenue process.
2. Obtain details of the above sales revenue, conduct sample testing samples, check the shipment supporting documents and the collection of receivables to confirm the authenticity of the sales revenue incurred.
3. We found no significant sales return and discount during the later stage of the period.

#### **Responsibilities of the Management and Governance Bodies on the Individual Financial Statements**

Management is responsible for the preparation and fair presentation of the individual 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 individual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the individual financial statements, the management is responsible for assessing the Scan-D Corporation's ability to continue as a going concern, disclosure of related matters and the adoption of the going concern basis of accounting, unless the management either intends to liquidate Scan-D Corporation or cease operation, or has no other practicable solutions other than liquidation or cease of operation.

The governing bodies (including the Audit Committee) of Scan-D Corporation are responsible for overseeing the Company's financial reporting process.

## **Auditors' Responsibilities for the Audit of the Individual Financial Statements**

Our objectives are to obtain reasonable assurance about whether the individual 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 Auditing Standards (GAAS) will always detect a material misstatement when it exists. There may still be material misstatements due to fraud or errors. If it could be reasonably anticipated that the misstated individual amounts or aggregated sums could influence the economic decisions made by the users of the individual financial statements, they will be deemed as material.

Professional judgment and skepticism are to be applied when conducting audits per the Standards of Auditing. We have also performed the following tasks:

1. Identify and assess the risks of material misstatement of the individual financial statements, whether due to fraud or error, design and perform appropriate countermeasures for the risks evaluated, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. As fraudulence can involve conspiracy, forgery, intentional omissions, false statements or transgressions of internal control, the risk of failing to detect significant false contents resulting from fraudulence is higher than that resulting from errors.
2. Obtain a necessary understanding of the 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 Scan-D Corporation's internal control.
3. Evaluate the appropriateness of accounting policies adopted and the reasonableness of accounting estimates and related disclosures made by the management.
4. Concluded on the appropriateness of the management's use of going concern basis of accounting, and determined whether there existed events or circumstances that might cast significant uncertainty over Scan-D Corporation's ability to continue as a going concern. "If we are of the opinion that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the individual 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 Scan-D Corporation to no longer have the capacity to function as a going concern.
5. Evaluate the overall presentation, structure and content of the individual financial statements (including relevant notes), and whether the financial statements represent the underlying transactions and events in a manner that achieves a fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities within the Scan-D Corporation to express opinions on the individual financial statements. We are responsible for the guidance, supervision, and implementation and forming audit opinions on Scan-D Corporation.

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 identified during our audit.

We also provide those charged with governance with a statement that the staffs required to be independent of the accounting firms under us have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, including related protection measures.

We have determined the key audit matters to be audited in the individual financial statements for 2022 of Scan-D Corporation based on the matters communicated with those charged with governance. We have clearly described the said matters in the auditor's report except for certain matters that are prohibited from public disclosure by laws or regulations or certain matters we decided not to mention under some extremely rare circumstances because disclosure of such matters can be reasonably expected to result in adverse effects that would be greater than the public benefits gained.

Deloitte & Touche  
CPA Kuo, Nai-Hua

CPA Lee, Li-Huang

Financial Supervisory Commission  
Approval Document No. Chin-Kuan-  
Cheng-Shen-Tzu No. 1070323246

Securities and Futures Commission Approval  
Document No.  
Tai-Cai-Zheng-6 No. 0930128050

March 30, 2023

Notice to Readers

The translation is made according to the Chinese version of the annual financial statement and the translation has not been approved by certified accountant.

Scan-D Corporation  
Individual Balance Sheet  
December 12, 2022 and 2021

Code	Assets	December 31, 2022		December 31, 2021	
		Amount	%	Amount	%
Unit: NTS'000					
Current assets					
1100	Cash and cash equivalents (Note 4 and 6)	\$ 132,933	5	\$ 162,469	6
1136	Financial assets at amortized cost (Note 4, 7, and 8 )	21,497	1	138,000	5
1170	Net accounts receivable (Note 4 and 9)	109,905	4	120,837	5
1180	Receivables from related parties (Note 4, 9, and 28)	327	-	1,527	-
130X	Inventories (Notes 4 and 10)	521,635	20	397,306	15
1470	Other non-current assets	<u>12,532</u>	<u>1</u>	<u>24,245</u>	<u>1</u>
11XX	Total current assets	<u>798,829</u>	<u>31</u>	<u>844,384</u>	<u>32</u>
Non-current assets					
1550	Investment using equity method (Notes 4 and 11)	429,276	16	377,423	14
1600	Property, Plant & Equipment (Note 4, 12, and 29)	785,981	30	798,659	30
1755	Right-of-use assets (Note 4 and 13)	541,808	21	582,310	22
1801	Net computer software (Note 4)	765	-	520	-
1840	Deferred income tax assets (Note 4 and 23)	2,989	-	4,785	-
1915	Advance payment for equipment	3,016	-	6,159	-
1920	Refundable Deposits (Note 28)	<u>39,235</u>	<u>2</u>	<u>39,737</u>	<u>2</u>
15XX	Total Non-Current Assets	<u>1,803,070</u>	<u>69</u>	<u>1,809,593</u>	<u>68</u>
1XXX	Total Asset	<u>\$ 2,601,899</u>	<u>100</u>	<u>\$ 2,653,977</u>	<u>100</u>
Liability and equity					
Current liabilities					
2100	Short-term loans (Note 4, 14, and 29)	\$ 30,000	1	\$ -	-
2130	Contract liabilities - current (Note 21)	192,854	7	\$ 236,191	9
2150	Notes receivable (Note 4 and 16)	17,999	1	16,807	-
2170	Accounts payable (Notes 4 and 16)	13,167	1	43,893	2
2200	Other payables (Note 17)	84,897	3	97,897	4
2230	Current income tax liabilities (Notes 4 and 23)	26,530	1	27,984	1
2280	Lease liabilities - current (notes 4, 13 and 28)	157,718	6	177,439	7
2300	Other current liabilities	2,000	-	1,865	-
2322	Long-term loans due within one year (Note 4, 14 and 29)	<u>56,105</u>	<u>2</u>	<u>35,549</u>	<u>1</u>
21XX	Total current liabilities	<u>581,270</u>	<u>22</u>	<u>637,625</u>	<u>24</u>
Non-current liabilities					
2540	Long-term loans (Note 4, 14 and 29)	186,835	7	190,718	7
2550	Liability provision - non-current (Note 4 and 18)	5,400	-	5,700	-
2570	Deferred income tax liabilities (Notes 4 and 23)	40,335	2	32,682	1
2580	Lease liabilities - non-current (notes 4, 13 and 28)	402,359	16	418,146	16
2645	Guarantee deposited	<u>1,337</u>	<u>-</u>	<u>1,567</u>	<u>-</u>
25XX	Total non-current liabilities	<u>636,266</u>	<u>25</u>	<u>648,813</u>	<u>24</u>
2XXX	Total liabilities	<u>1,217,536</u>	<u>47</u>	<u>1,286,438</u>	<u>48</u>
Equity (Note 20)					
3110	Capital stock - common stock	<u>501,930</u>	<u>19</u>	<u>501,930</u>	<u>19</u>
3200	Capital surplus	<u>292,923</u>	<u>11</u>	<u>292,923</u>	<u>11</u>
Retained earnings					
3310	Statutory surplus reserve	242,600	9	215,594	8
3320	Special capital reserve	10,871	-	3,139	-
3350	Undistributed earnings	<u>325,085</u>	<u>13</u>	<u>364,824</u>	<u>14</u>
3300	Total retained earnings	<u>578,556</u>	<u>22</u>	<u>583,557</u>	<u>22</u>
3400	Other equity	<u>10,954</u>	<u>1</u>	( <u>10,871</u> )	<u>-</u>
3XXX	Total equity	<u>1,384,363</u>	<u>53</u>	<u>1,367,539</u>	<u>52</u>
Total liabilities and equity		<u>\$ 2,601,899</u>	<u>100</u>	<u>\$ 2,653,977</u>	<u>100</u>

The attached notes are part of the individual financial report.

Chairman: Lim, Pok-Chin    Manager: Hsueh, Hsiu-Chu    Accounting Supervisor: Ho, San-Chuang

Scan-D Corporation  
Individual Statements of Comprehensive Income  
January 1 to December 31, 2022 and 2021

(Unit: NT\$'000, NT\$ for earnings per share)

Code		2022		2021	
		Amount	%	Amount	%
	Operating income (Note 4 and 21)				
4110	Sales revenue	\$ 1,623,271	100	\$ 1,595,844	100
4170	Sales return	( 11,836)	( 1)	( 12,004)	( 1)
4190	Sales discount	( 150)	-	( 120)	-
4100	Net sales revenue	1,611,285	99	1,583,720	99
4800	Other operating revenue	12,577	1	14,704	1
4000	Total Operating Revenue	<u>1,623,862</u>	<u>100</u>	<u>1,598,424</u>	<u>100</u>
	Operating costs (notes 10, 22 and 28)				
5110	Cost of sales	( 673,525)	( 41)	( 615,892)	( 38)
5800	Other operating costs	( 9,060)	( 1)	( 10,600)	( 1)
5000	Total operating expenses	<u>( 682,585)</u>	<u>( 42)</u>	<u>( 626,492)</u>	<u>( 39)</u>
5900	Gross profit	<u>941,277</u>	<u>58</u>	<u>971,932</u>	<u>61</u>
	Operating expenses (Notes 22 and 28)				
6100	Selling expense	( 634,289)	( 39)	( 641,791)	( 40)
6200	Administrative expense	( 74,631)	( 5)	( 82,626)	( 5)
6000	Total operating expenses	<u>( 708,920)</u>	<u>( 44)</u>	<u>( 724,417)</u>	<u>( 45)</u>
6900	Operating profit	<u>232,357</u>	<u>14</u>	<u>247,515</u>	<u>16</u>
	Non-operating income and expenses (Note 22)				
7100	Interest income	1,667	-	1,868	-
7010	Other income	28,351	2	25,265	2
7020	Other gains and losses	( 1,656)	-	9,272	-
7050	Finance costs	( 13,550)	( 1)	( 15,087)	( 1)
7070	Shares of profit or loss of subsidiaries, associates and joint ventures accounted for using the equity method	<u>24,571</u>	<u>2</u>	<u>61,182</u>	<u>4</u>

(Continued)

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Code		2022		2021	
		Amount	%	Amount	%
7000	Total non-operating income and expenses	\$ <u>39,383</u>	<u>3</u>	\$ <u>82,500</u>	<u>5</u>
7900	Net income before tax	271,740	17	330,015	21
7950	Income tax expense (Note 4 and 23)	( <u>55,892</u> )	( <u>4</u> )	( <u>59,952</u> )	( <u>4</u> )
8200	Net profit for the year	<u>215,848</u>	<u>13</u>	<u>\$ 270,063</u>	<u>17</u>
	Other comprehensive gain or loss				
8360	Items that may be reclassified to profit or loss				
8361	Translation differences in financial statements from overseas operations (Note 20)	27,282	2	( 9,665 )	( 1 )
8399	Income tax relating to items that may be reclassified (Notes 20)	( <u>5,457</u> )	-	<u>1,933</u>	-
8300	Other comprehensive income for the year	<u>21,825</u>	<u>2</u>	( <u>7,732</u> )	( <u>1</u> )
8500	Total comprehensive income for the period	<u>\$ 237,673</u>	<u>15</u>	<u>\$ 262,331</u>	<u>16</u>
	Earnings per share (Note 24)				
	From continuing business				
9710	Basic	<u>\$ 4.30</u>		<u>\$ 5.54</u>	
9810	Diluted	<u>\$ 4.27</u>		<u>\$ 5.36</u>	

The attached notes are part of the individual financial report.

Chairman: Lim, Pok-Chin    Manager: Hsueh, Hsiu-Chu    Accounting Supervisor: Ho, San-Chuang

Scan-D Corporation  
Individual Statements of Changes in Equity  
January 1 to December 31, 2022 and 2021

Unit: NT\$'000

Code		Capital		Retained earnings			Other equity items	Total equity	
		Number of Shares	Amount	Capital surplus	Statutory surplus reserve	Special capital reserve	Undistributed earnings		Exchange differences on translation of financial statements of overseas operations
A1	Balance as at January 1, 2021	46,731	\$ 467,311	\$ 198,612	\$ 193,090	\$ 1,248	\$ 312,315	(\$ 3,139)	\$ 1,169,437
	Appropriation and distribution of 2020 earnings								
B1	Statutory surplus reserve	-	-	-	22,504	-	( 22,504)	-	-
B3	Special capital reserve	-	-	-	-	1,891	( 1,891)	-	-
B5	Cash dividend to shareholders	-	-	-	-	-	( 193,159)	-	( 193,159)
D1	Net profit in 2021	-	-	-	-	-	270,063	-	270,063
D3	Other comprehensive income in 2021	-	-	-	-	-	-	( 7,732)	( 7,732)
D5	Total comprehensive income in 2021	-	-	-	-	-	270,063	( 7,732)	262,331
I1	Conversion of corporate bonds to common stock	3,462	34,619	94,311	-	-	-	-	128,930
Z1	Balance as at December 31, 2021	50,193	501,930	292,923	215,594	3,139	364,824	( 10,871)	1,367,539
	Appropriation and distribution of 2021 earnings								
B1	Statutory surplus reserve	-	-	-	27,006	-	( 27,006)	-	-
B3	Special capital reserve	-	-	-	-	7,732	( 7,732)	-	-
B5	Cash dividend to shareholders	-	-	-	-	-	( 220,849)	-	( 220,849)
D1	Net profit in 2022	-	-	-	-	-	215,848	-	215,848
D3	Other comprehensive income in 2022	-	-	-	-	-	-	21,825	21,825
D5	Total comprehensive income in 2022	-	-	-	-	-	215,848	21,825	237,673
Z1	Balance as at December 31, 2022	50,193	\$ 501,930	\$ 292,923	\$ 242,600	\$ 10,871	\$ 325,085	\$ 10,954	\$ 1,384,363

The attached notes are part of the individual financial report.

Chairman: Lim, Pok-Chin    Manager: Hsueh, Hsiu-Chu    Accounting Supervisor: Ho, San-Chuang

Scan-D Corporation  
Individual Statements of Cash Flows  
January 1 to December 31, 2022 and 2021

Code		2022	Unit: NT\$'000 2021
	Cash flows from operating activities		
A10000	Profit Before Tax in this year	\$ 271,740	\$ 330,015
A20010	Income and expense items		
A20100	Depreciation expenses	198,609	206,756
A20200	Amortization expenses	618	664
A20400	Net profit from financial liabilities at fair value through profit or loss (gain)	-	931
A20900	Finance costs	13,550	15,087
A21200	Interest income	( 1,667)	( 1,868)
A22400	Shares of profit of subsidiaries, associates and joint ventures accounted for using the equity method	( 24,571)	( 61,182)
A22500	Loss (gain) on disposal and scraping of property, plant and equipment	191	1,239
A29900	Gain on lease modification	( 2,662)	( 10,089)
A30000	Changes in operating assets and liabilities		
A31150	Accounts receivable	10,932	( 45,176)
A31160	Receivables from related parties	1,200	( 726)
A31200	Inventory	( 124,329)	( 36,005)
A31240	Total current assets	11,753	( 13,950)
A32125	Contract liabilities	( 43,337)	1,591
A32130	Notes payable	1,192	11,479
A32150	Accounts payable	( 30,726)	25,872
A32180	Other Payables	( 13,726)	14,807
A32230	Other current liabilities	135	( 1,277)
A33000	Cash from operating activities	268,902	438,168
A33300	Interest paid	( 3,953)	( 3,477)
A33500	Income tax paid	( 53,354)	( 49,978)
AAAA	Net cash inflow from operating activities	<u>211,595</u>	<u>384,713</u>

Cash flow from investment activities

(Continued)



(Continued from previous page)

Code		<u>2022</u>	<u>2021</u>
B00040	Acquisition of financial assets at amortized cost	\$ -	(\$ 18,000)
B00050	Disposal of financial assets at amortized cost	116,503	-
B02700	Acquisition of property, plant and equipment	( 11,376)	( 5,826)
B03800	Decrease in refundable deposits	418	4,936
B04500	Acquisition of intangible assets	( 863)	( 200)
B07100	Increase in prepayment for equipment	-	( 2,472)
B07200	Decrease in prepaid equipment	78	-
B07500	Interest received	<u>996</u>	<u>1,083</u>
BBBB	Net cash inflow from investing activities ( outflow )	<u>105,756</u>	<u>( 20,479 )</u>
	Cash flow from financing activities		
C00100	Increase in short-term loans	30,000	-
C01600	Borrowing of long-term loan	120,000	130,000
C01700	Repayment of long-term loan	( 103,327)	( 164,927)
C03100	Decrease in guarantee deposits received	( 230)	( 230)
C04020	Repayment of lease principal	( 172,481)	( 174,191)
C04500	Cash dividend distributed	<u>( 220,849 )</u>	<u>( 193,159 )</u>
CCCC	Net cash outflow from financing activities	<u>( 346,887 )</u>	<u>( 402,507 )</u>
EEEE	Decrease in cash and cash equivalents, net	( 29,536)	( 38,273)
E00100	Cash and cash equivalents at beginning of the year	<u>162,469</u>	<u>200,742</u>
E00200	Cash and cash equivalents at the end of the year	<u>\$ 132,933</u>	<u>\$ 162,469</u>

The attached notes are part of the individual financial report.

Chairman: Lim, Pok-Chin    Manager: Hsueh, Hsiu-Chu    Accounting Supervisor: Ho, San-Chuang

**Scan-D Corporation**

## 2022 Earnings Distribution

Unit: NT\$

Item	Amount	
	Subtotal	Total
Unappropriated earnings at the beginning of the period	109,237,139	
Plus: Net profit after tax for the period	215,847,569	
Plus: Reversal of special surplus reserve	10,870,724	
Less: Statutory surplus reserve	(21,584,756)	
Earnings available for appropriation for the period		314,370,676
Appropriation:		
Shareholders dividends (NT\$3.4 per share in cash)	170,656,003	
Unappropriated earnings at the end of the period	143,714,673	
<p>Note: Based on the 50,192,942 ordinary shares issued on the previous day of Company's board meeting on March 29, 2023 Share-based  The cash dividend is rounded down to NT\$1 based on the distribution ratio.  The total amount of fraction cash dividends less than NT\$1 shall be recognized in other income of the Company.</p>		

Chairman: Lim, Pok-Chin

Manager: Hsueh, Hsiu-Chu

Accounting Supervisor: Ho, San-Chuang

## Scan-D Corporation

### Rules and Procedures of shareholders meeting

Comparison table of the articles before and after the amendments

Amended articles	Articles after the amendment	Articles before the amendment	Description
Article 3 (Convention and Notice of shareholders meeting)	<p>Article 3. (Convention and Notice of shareholders meeting)</p> <p>Unless otherwise required by regulations, the shareholders meeting of the Company is convened by the Board of Directors.</p> <p><u>Any change in the method of convening the Company's shareholders' meeting shall be resolved by the Board of Directors and to be done no later than the issuance of the shareholders' meeting notice.</u></p> <p>The Company shall compile the notice for shareholders meeting, the power of attorney, resolutions to be recognized, resolutions to be discussed and resolution regarding appointment or dismissal of directors in electronic form and deliver them to the Market Observation Post System 30 days prior to a general shareholders meeting or 15 days prior to an extraordinary shareholders meeting. In addition, the Company shall compile the shareholders meeting Agenda and supplemental information of the meeting in electronic form and deliver them to the Market Observation Post System 21 days prior to a general</p>	<p>Article 3. (Convention and Notice of shareholders meeting)</p> <p>Unless otherwise required by regulations, the shareholders meeting of the Company is convened by the Board of Directors.</p> <p>The Company shall compile the notice for shareholders meeting, the power of attorney, resolutions to be recognized, resolutions to be discussed and resolution regarding appointment or dismissal of directors in electronic form and deliver them to the Market Observation Post System 30 days prior to a general shareholders meeting or 15 days prior to an extraordinary shareholders meeting. In addition, the Company shall compile the shareholders meeting Agenda and supplemental information of the meeting in electronic form and deliver them to the Market Observation Post System 21 days prior to a general</p>	<p>I. For shareholders to be aware of the change in the method of convening the shareholders' meeting, any change in the method of convening the shareholders' meeting shall be resolved by the Board of Directors and to be done no later than the issuance of the shareholders' meeting notice. Paragraph 2 is hereby added.</p> <p>II. For foreign and Mainland China shareholders with early access to information related to the shareholders' meeting, the transmission of the aforementioned electronic files</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>shareholders meeting or 15 days prior to an extraordinary shareholders meeting. <u>However, in the case of the Company with paid-in capital reaching NT\$10 billion or more as of the end of the most recent fiscal year, or in which the aggregate shareholding ratio of foreign and Mainland Chinese investors listed in the shareholders register to exceed 30% at the annual shareholders' meeting held in the recent fiscal year, the transmission of the aforementioned electronic files shall be completed no later than 30 days prior to the annual shareholders' meeting. The meeting agenda handbook and supplemental materials of the current shareholders' meeting shall be prepared for the shareholders to review at any time and displayed at the Company and its designated stock affairs agency 15 days before the scheduled shareholders' meeting. The meeting agenda handbook and supplemental materials referred to in the preceding paragraph shall be made available to shareholders on the day of the shareholders' meeting by the Company in the following manner:</u></p> <p><u>I、When holding a physical shareholders' meeting, materials shall be distributed on-site at the shareholders' meeting.</u></p> <p><u>II、When holding a hybrid</u></p>	<p>shareholders meeting or 15 days prior to an extraordinary shareholders meeting.</p> <p>The Company shall have prepared the shareholders meeting Agenda and supplemental information of the meeting materials 15 days prior to an extraordinary shareholders meeting for the reference of the shareholders at any time. The said materials are displayed at the Company and the professional shareholder services agent designated by the Company and shall be distributed at the shareholders meeting.</p>	<p>shall be completed no later than 30 days before the annual shareholders' meeting. Paragraph 3 is hereby amended accordingly.</p> <p>III. In response to the lift of public offering companies to hold a shareholders' meeting via video conference, the Company may conduct shareholders' meetings in different ways, either through physical meetings or virtual meetings. To ensure that shareholders have access to review the shareholders' meeting agenda handbook and supplemental materials on the day of the meeting, regardless of whether they take part in the physical meeting or by means of</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>shareholders' meeting, materials shall be distributed on-site at the shareholders' meeting and transmitted to the video conferencing platform as an electronic file.</u></p> <p><u>III 、 When holding a virtual-only shareholders' meeting, materials shall be transmitted to the video conferencing platform as an electronic file.</u></p> <p>The reasons for convening a shareholders meeting shall be specified in the meeting notice and announcement. With the consent of addressees, the meeting notice may be given in electronic form.</p> <p><u>Matters pertaining to the election or discharge of directors, the amendment to the Articles of Incorporation, capital reduction, application for the approval of ceasing its status as a public company, permission for competing with the company by directors, capitalization of earnings, capitalization of capital reserves, company dissolution, merger, split-up, or matters set out in Article 185, paragraph 1 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and matters under Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be listed in the cause of convocation as well</u></p>	<p>The reasons for convening a shareholders meeting shall be specified in the meeting notice and announcement. With the consent of addressees, the meeting notice may be given in electronic form.</p> <p>The election or dismissal of directors, change of the Articles of Association, capital reduction, application for suspension of public issuance, directors' competition license, surplus capital increase, public reserve capital increase, company dissolution, merger, spin-off, or provisions in Article 185-1 shall be stated in the reasons for convening the shareholders meeting along with its main content and shall not be proposed as extempore motions. <u>Its main content shall be placed on the website designated by the securities competent authority or company and its website shall be stated in the notice.</u></p>	<p>video conference, paragraph 2 is hereby amended and paragraph 4 is added.</p> <p>IV. To avoid misunderstandings by TWSE listed companies that extemporary motions could be made except for the matters in Article 185, paragraph 1 of the Company Act, it is planned to incorporate other legal provisions, besides the Company Act, that may not be proposed by way of extemporary motions under the pre-amendment Article.</p> <p>Accordingly, amendments are made to paragraph 6 to comply with the provisions of the article.</p> <p>V. To comply with the amendment to Article 172-1, paragraph 5 of the Company Act and Letter No. Jing-Shang-10700105410,</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>as the main contents thereof, and shall not be brought up as extemporary motions.</u></p> <p><u>The reasons for convening the shareholders meeting has stated the full re-election of directors and the date of appointment. After the re-election of the shareholders meeting, the appointment date shall not be changed by extempore motions or other means in the same meeting.</u></p> <p>Shareholders who hold more than one percent of the total number of issued shares shall submit a general shareholders meeting resolution to the Company, which is limited to one only. Resolutions beyond the limitation shall not be included. However. In addition, if the proposed shareholders' resolution fulfills the circumstances mentioned in paragraph 4, Article 172-1 of the Company Act, the Board of Directors shall exclude it from the agenda.</p> <p><u>Shareholders may put forward proposals urging the Company to promote public interests or fulfill its social responsibilities. The procedure shall be limited to one proposal according to the relevant provisions of Article 172-1 of the Company Act. If there is more than one proposal, they shall not be included in the agenda.</u></p> <p>Prior to the book closure date before a general shareholders</p>	<p>The reasons for convening the shareholders meeting has stated the full re-election of directors and the date of appointment. After the re-election of the shareholders meeting, the appointment date shall not be changed by extempore motions or other means in the same meeting. Shareholders who hold more than one percent of the total number of issued shares shall submit a general shareholders meeting resolution to the Company, which is limited to one only. Resolutions beyond the limitation shall not be included. However, <u>if the proposed shareholders' resolution is to urge the Company to promote public interest or fulfill its social responsibilities, the Board of Directors shall include it in the agenda.</u> In addition, if the proposed shareholders' resolution fulfills the circumstances mentioned in paragraph 4, Article 172-1 of the Company Act, the Board of Directors shall exclude it from the agenda.</p> <p>Prior to the book closure date before a general shareholders</p>	<p>paragraph 8 is hereby amended and paragraph 9 is added to this Article.</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>meeting is held, the Company shall announce the accepted resolutions proposed by shareholders, the written and electronic acceptance method, the acceptance location and acceptance period. The acceptance period shall be no less than 10 days.</p> <p>The resolution proposed by shareholders is limited to 300 words. Resolutions exceeding 300 words shall not be included in the agenda. The shareholders proposing a resolution shall attend the general shareholders meeting in person or by proxy, and participate in the resolution discussion.</p> <p>The Company shall, prior to the date of the shareholders meeting notice, inform the proposal submitting shareholders of the proposal screening results, and shall list in the shareholders meeting notice the proposals conforming to the requirements set out in this Article. The Board of Directors shall explain the reasons for excluding any shareholder resolutions at the shareholders meeting for resolutions not included in the agenda.</p>	<p>meeting is held, the Company shall announce the accepted resolutions proposed by shareholders, the written and electronic acceptance method, the acceptance location and acceptance period. The acceptance period shall be no less than 10 days.</p> <p>The resolution proposed by shareholders is limited to 300 words. Resolutions exceeding 300 words shall not be included in the agenda. The shareholders proposing a resolution shall attend the general shareholders meeting in person or by proxy, and participate in the resolution discussion.</p> <p>The Company shall, prior to the date of the shareholders meeting notice, inform the proposal submitting shareholders of the proposal screening results, and shall list in the shareholders meeting notice the proposals conforming to the requirements set out in this Article. The Board of Directors shall explain the reasons for excluding any shareholder resolutions at the shareholders meeting for resolutions not included in the agenda.</p>	
Article 4	<p>Article 4</p> <p>For each shareholders meeting, the shareholder shall appoint a proxy to attend by to attend the meeting by issuing a power of attorney published by the Company and specified its</p>	<p>Article 4</p> <p>For each shareholders meeting, the shareholder shall appoint a proxy to attend by to attend the meeting by issuing a power of attorney published by the Company and specified its</p>	Where a shareholder appoints a proxy agent to attend a shareholders' meeting, upon delivery of the proxy to the

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>authorized rights.  A shareholder may only execute one power of attorney and appoint one proxy only, and shall serve such written proxy to the Company no later than 5 days prior to the date of the shareholders meeting. In case two or more written proxies are received from one shareholder, the first one received by the Company shall prevail, provided that this does not apply to a declaration made to cancel the previous proxy appointment.  After the delivery of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders meeting in person or to exercise his/her/its voting power in writing or by electronic means, a proxy rescission notice shall be filed to the Company 2 days in writing prior to the date of the shareholders meeting as scheduled in the shareholders meeting notice so as to rescind the proxy at issue, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.  <u>Upon delivery of the proxy to the Company, in case the shareholder issuing the said proxy wishes to attend the shareholders' meeting via video conference, the shareholder shall issue a proxy rescission notice in</u></p>	<p>authorized rights.  A shareholder may only execute one power of attorney and appoint one proxy only, and shall serve such written proxy to the Company no later than 5 days prior to the date of the shareholders meeting. In case two or more written proxies are received from one shareholder, the first one received by the Company shall prevail, provided that this does not apply to a declaration made to cancel the previous proxy appointment.  After the delivery of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders meeting in person or to exercise his/her/its voting power in writing or by electronic means, a proxy rescission notice shall be filed to the Company 2 days in writing prior to the date of the shareholders meeting as scheduled in the shareholders meeting notice so as to rescind the proxy at issue, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.</p>	<p>Company, in case the shareholder issuing the said proxy wishes to attend the shareholders' meeting via video conference, the shareholder shall issue a proxy rescission notice in writing to the Company two days prior to the scheduled date of the shareholders' meeting. Paragraph 4 is hereby added.</p>



Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>writing to the Company two days prior to the scheduled date of the shareholders' meeting. In the absence of a timely rescission, the voting power exercised by the authorized proxy agent at the meeting shall prevail.</u></p>		
<p>Article 5 (Principles determining time and place of shareholders meeting)</p>	<p>Article 5 (Principles determining time and place of shareholders meeting) The venue where a shareholder meeting is held shall be the premises of this Company or a location easy for shareholders to access and appropriate for holding meetings. All shareholder meetings may not begin before 9:00 a.m. or after 3:00 p.m. The opinions of the independent directors shall be fully taken into consideration for the location and time of a shareholder meeting. <u>When the Company holds a virtual-only shareholders' meeting, it is not subject to the restriction on the venue of the preceding paragraph.</u></p>	<p>Article 5 (Principles determining time and place of shareholders meeting) The venue where a shareholder meeting is held shall be the premises of this Company or a location easy for shareholders to access and appropriate for holding meetings. All shareholder meetings may not begin before 9:00 a.m. or after 3:00 p.m. The opinions of the independent directors shall be fully taken into consideration for the location and time of a shareholder meeting.</p>	<p>To specify that the company is not subject to the restriction on the meeting venue when holding a virtual-only shareholders' meeting, paragraph 2 is hereby added.</p>
<p>Article 6 (Preparation of attendance logs and other documents)</p>	<p>Article 6 (Preparation of attendance logs and other documents) <u>In the shareholders' meeting notice, the Company shall specify the time and place for accepting the registration of shareholders, proxy solicitors, or proxy agents (hereinafter referred to as shareholders) and other matters for attention. The time for accepting shareholders' registration in</u></p>	<p>Article 6 (Preparation of attendance logs and other documents) The Company shall specify in its shareholders meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention. The aforementioned time during which shareholder attendance registrations shall be at least 30 minutes before the meeting begins. The</p>	<p>I. To specify the time and procedure for registration of shareholders attending via video conference, amendments are made to paragraph 2. II. To comply with the abbreviation of shareholders as stipulated in</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>the preceding paragraph shall be processed at least 30 minutes before the commencement of the meeting. The registration counter shall be clearly indicated and staffed by adequate and competent personnel to handle the check-in. For a virtual shareholders' meeting, registration shall be accepted on the video conferencing platform 30 minutes before the commencement of the meeting. Shareholders who have completed registration are deemed as attending the shareholders' meeting in person.</u></p> <p>Shareholders shall attend shareholders meetings with their meeting pass, sign-in cards, or other certificates that validate the attendance. The Company may not arbitrarily add requirements demanding for other documents beyond those showing eligibility presented by shareholders. Those seeking the power of attorney shall also bring along their identity document(s) for verification. The Company shall prepare an attendance book for shareholders to sign in, or the shareholder present may present an attendance card in lieu of signing on the attendance book. The Company shall provide attending shareholders with</p>	<p>registration counter shall be clearly indicated and sufficient amount of staff shall be assigned.</p> <p>Shareholders <u>and their proxies (collectively referred to as "shareholders")</u> shall attend shareholders meetings with their meeting pass, sign-in cards, or other certificates that validate the attendance. The Company may not arbitrarily add requirements demanding for other documents beyond those showing eligibility presented by shareholders. Those seeking the power of attorney shall also bring along their identity document(s) for verification. The Company shall prepare an attendance book for shareholders to sign in, or the shareholder present may present an attendance card in lieu of signing on the attendance book.</p>	<p>paragraph 1, amendments are made to paragraph 3.</p> <p>III. Where shareholders wish to attend the shareholders' meeting via video conference shall register with the company two days before the meeting, paragraph 7 is hereby added.</p> <p>IV. To enable shareholders attending the meeting via video conference to view relevant materials such as the meeting agenda handbook and annual report, the company shall upload them to the video conferencing platform of the shareholders' meeting, and paragraph 8 is hereby added.</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>the meeting agenda, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, ballots shall also be provided.</p> <p>When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</p> <p><u>For shareholders' meetings held via video conference, shareholders who wish to attend by means of video conference shall register with the Company two days before the meeting.</u></p> <p><u>For shareholders' meetings held via video conference, the Company shall upload the meeting agenda handbook, annual report, and other relevant materials to the video conferencing platform of the shareholders' meeting at least 30 minutes before the meeting starts and continue to disclose them until the end of the meeting.</u></p>	<p>The Company shall provide attending shareholders with the meeting agenda, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, ballots shall also be provided.</p> <p>When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</p>	
<p>Article 6-1 <u>(Convening of a virtual shareholders' meeting and matters to be specified in the meeting notice)</u></p>	<p>Article 6-1 (Convening of a virtual shareholders' meeting and matters to be specified in the meeting notice)</p> <p><u>When the Company convenes a virtual-only shareholders' meeting, it shall specify the following</u></p>		<p>I. Newly added Article.</p> <p>II. It is stipulated that the content of the shareholders' meeting notice shall include the</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>matters in the meeting notice:</u></p> <p>I. <u>The means for shareholders to take part in a virtual-only meeting and exercise their rights.</u></p> <p>II. <u>In the event of natural disasters, unforeseen events, or other force majeure circumstances that result in any disruptions to the video conferencing platform or participation via video conference, measures to be taken shall include at least the following particulars:</u></p> <p>(I) <u>If the above disruptions persist and cannot be resolved, resulting in the need to postpone or reconvene the meeting, the time and date for the postponed or reconvened assembly shall be determined.</u></p> <p>(II) <u>Shareholders who have not registered to attend the original scheduled shareholders' meeting via video conference may</u></p>		<p>means for shareholders to participate in a virtual meeting and exercise relevant rights, as well as the measures to be taken in the event of natural disasters, unforeseen events, or other force majeure circumstances that result in any disruptions to the video conferencing platform or participation via video conference.</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>not take part in the postponed or reconvened meeting.</u></p> <p>(III) <u>When convening a hybrid shareholders' meeting, if the virtual meeting cannot proceed, and the total number of shares represented at the meeting, after deducting those represented by shareholders attending the meeting via video conference, meets the legal quorum required for holding a shareholders' meeting, the meeting shall continue in session. For shareholders who take part via video conference, their shares represented shall be counted toward the total shares represented by the attending shareholders and shall be deemed to have abstained from voting on all</u></p>		

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>motions at that meeting.</u></p> <p>(IV) <u>Measures to be taken where the outcome of all motions have been announced and extemporary motions have not been proceeded with.</u></p> <p><u>When convening a virtual-only shareholders' meeting, it shall specify appropriate alternative measures made available to shareholders who have difficulty taking part in the shareholders' meeting via video conference.</u></p>		
<p>Article 8 (Documentation of shareholders meeting by audio or video)</p>	<p>Article 8 (Documentation of shareholders meeting by audio or video)</p> <p>The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.</p> <p>The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.</p> <p><u>For shareholders' meetings held via video conference,</u></p>	<p>Article 8 (Documentation of shareholders meeting by audio or video)</p> <p>The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.</p> <p>The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.</p>	<p>I. It is stipulated that the Company is required to keep records of information on matters including shareholder enrollment, registration, sign-in, inquiry, voting, and vote counting results and to conduct uninterrupted audio and video recordings of the entire virtual meeting. Furthermore, the recordings shall be properly</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>the Company shall keep records of information on matters including shareholder enrollment, registration, sign-in, inquiry, voting, and vote counting results and shall make uninterrupted audio and video recordings of the entire virtual meeting.</u></p> <p><u>The information and audio-visual recordings mentioned in the preceding paragraph shall be properly preserved by the Company throughout its entire existence.</u></p> <p><u>Additionally, copies of the audio and video recordings shall be provided to the designated parties responsible for managing video conference affairs for safekeeping.</u></p> <p><u>For shareholders' meetings held via video conference, the Company is recommended to make audio and video recordings on the operation interface of the video conferencing platform.</u></p>		<p>preserved throughout the company's existence and provided to the designated parties responsible for managing video conference affairs for safekeeping. Therefore, paragraph 3 and paragraph 4 have been added.</p> <p>II · Paragraph 3 specifies that the company is recommended to make audio and video recordings on the operation interface of the video conferencing platform. Paragraph 5 is hereby added.</p>
Article 9	<p>Article 9 Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards <u>and the number of shares reported on the video conference platform,</u> handed in plus the number of shares</p>	<p>Article 9 Article 9 Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in plus the number of shares whose voting rights are exercised in writing or by electronic</p>	<p>I. Where a shareholders' meeting is stipulated to be held by means of a video conference, the total number of shares represented shall include the number of shares</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>whose voting rights are exercised in writing or by electronic means.</p> <p><u>The chair shall call the meeting to order immediately at the time scheduled for the meeting and announce the number of non-voting rights shares, the number of shares represented, etc.</u></p> <p>when the attending shareholders do not represent a majority of the total number of issued shares, the chairman may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chairman shall declare the meeting adjourned : <u>For shareholders' meetings held via video conference, the Company shall also declare the failure to convene a meeting on the shareholders' virtual meeting platform.</u></p> <p>If the quorum is not met after two postponements as referred to in the preceding</p>	<p>means.</p> <p>The chairman shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairman may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chairman shall declare the meeting adjourned.</p> <p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending</p>	<p>held by shareholders completing the sign-in via video conference.</p> <p>Paragraph 1 is hereby amended.</p> <p>II. To enhance corporate governance and safeguard the rights and interests of shareholders, amendments are made to paragraph 2.</p> <p>III. For shareholders' meetings held via video conference, if the chair declares the failure to convene a meeting, the adjournment shall be announced on the shareholders' virtual meeting platform to inform the shareholders immediately.</p> <p>Paragraph 3 is hereby amended.</p> <p>IV. If the company tentatively resolves to convene a separate shareholders'</p>



Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month : <u>For shareholders' meetings held via video conference, shareholders who wish to attend by means of video conference shall re-register with the Company in accordance with Article 6.</u></p> <p>When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chairman may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p>	<p>shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month.</p> <p>When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chairman may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p>	<p>meeting, shareholders who wish to attend by means of a video conference shall register with the Company. Paragraph 4 is hereby amended.</p>
<p>Article 11(Shareholders' speech)</p>	<p>Article 11(Shareholders' speech) 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</p>	<p>Article 11(Shareholders' speech) 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</p>	<p>I. Paragraph 7 has been added to specify the ways, procedures, and limitations on questions submitted by shareholders participating in shareholders'</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>set by the chairman.  A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.  Except with the consent of the chairman, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairman may terminate the speech.  When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairman and the shareholder that has the floor; the chairman shall stop any violation.  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.  After an attending shareholder has spoken, the chairman may respond in person or direct relevant personnel to respond.  <u>Shareholders who participate in a virtual-only shareholders' meeting via</u></p>	<p>set by the chairman.  A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.  Except with the consent of the chairman, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairman may terminate the speech.  When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairman and the shareholder that has the floor; the chairman shall stop any violation.  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.  After an attending shareholder has spoken, the chairman may respond in person or direct relevant personnel to respond.</p>	<p>meetings through video.  II.Except for screening out questions unrelated to the motion of the shareholders' meeting, the company shall disclose the remaining shareholder questions on the video conferencing platform.  Paragraph 8 is hereby added.</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>video conference may submit questions using the text feature on the video conferencing platform from the chair calling the meeting to order until the adjournment. For each motion, shareholders may submit up to two questions, and each question is limited to 200 words, not applicable to the provisions outlined in paragraphs 1 to 5.</u></p> <p><u>If the preceding question does not violate the rules or fall outside the scope of the motion, it is recommended to disclose the question on the video conferencing platform of the shareholders' meeting for public information.</u></p>		
Article 13	<p>Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or deemed non-voting shares under paragraph 2, Article 179 of the Company Act. When the Company convenes a shareholder meeting, voting rights shall be exercised in writing or by electronic means. When voting rights are exercised in writing or by electronic means, the method shall be set out in the shareholders meeting notice. A shareholder exercising voting rights in writing or by electronic means will be deemed to have attended the meeting in person. However, to waive his/her rights with</p>	<p>Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or deemed non-voting shares under paragraph 2, Article 179 of the Company Act. When the Company convenes a shareholder meeting, voting rights shall be exercised in writing or by electronic means. When voting rights are exercised in writing or by electronic means, the method shall be set out in the shareholders meeting notice. A shareholder exercising voting rights in writing or by electronic means will be deemed to have attended the meeting in person. However, to waive his/her rights with</p>	I. It is stipulated that if shareholders, who have exercised their voting rights in writing or by electronic means, wish to take part in the shareholders' meeting via video conference instead, they shall first rescind their voting rights exercised in the same manner previously used in exercising the voting rights.

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>respect to the extempore motions and revisions to the original resolutions of that meeting, the Company shall avoid submission of extempore motions and revision to the original proposals.</p> <p>A shareholder intended to exercise voting rights in writing or by electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.</p> <p>After a shareholder has exercised voting rights in writing or by electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made, by the same means by which the voting rights were exercised 2 days before the date of the shareholders meeting. For overdue retraction, the voting rights already exercised in writing or by electronic means shall prevail. When a shareholder has exercised voting rights both in writing or by electronic means and by appointing a proxy to</p>	<p>respect to the extempore motions and revisions to the original resolutions of that meeting, the Company shall avoid submission of extempore motions and revision to the original proposals.</p> <p>A shareholder intended to exercise voting rights in writing or by electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.</p> <p>After a shareholder has exercised voting rights in writing or by electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made, by the same means by which the voting rights were exercised 2 days before the date of the shareholders meeting. For overdue retraction, the voting rights already exercised in writing or by electronic means shall prevail. When a shareholder has exercised voting rights both in writing or by electronic means and by appointing a proxy to</p>	<p>Paragraph 4 is hereby amended.</p> <p>II. For shareholders' meetings held via video conference, to provide sufficient voting time for shareholders participating via video conference, the voting on each original motion may be conducted from the moment the chair calls the meeting to order until the close of the voting. The vote-counting process must be conducted at once to accommodate the voting time of shareholders participating by video. Paragraph 9 and paragraph 10 are hereby added.</p> <p>III. Shareholders who have registered to take part in a hybrid shareholders' meeting via video conference, if they wish to attend the</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail. Except as otherwise provided in the Company Act and in the Company's Articles of Association, the passage of a proposal requires the majority voting rights of the attending shareholders. At the time of a vote, for each proposal, the Chairman or a person designated by the Chairman shall first announce the total number of voting rights represented by the attending shareholders, followed by a vote of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, including the numbers of votes for and against and the number of absent votes, shall be submitted into the Market Observation Post System. When there is an amendment or an alternative to the same proposal, the chairman 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 of them is passed, other resolutions will then be deemed rejected, and no further voting shall be required. Vote monitoring and counting personnel for the voting on a resolution shall be appointed by the chairman, provided that all monitoring personnel shall</p>	<p>attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail. Except as otherwise provided in the Company Act and in the Company's Articles of Association, the passage of a proposal requires the majority voting rights of the attending shareholders. At the time of a vote, for each proposal, the Chairman or a person designated by the Chairman shall first announce the total number of voting rights represented by the attending shareholders, followed by a vote of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, including the numbers of votes for and against and the number of absent votes, shall be submitted into the Market Observation Post System. When there is an amendment or an alternative to the same proposal, the chairman 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 of them is passed, other resolutions will then be deemed rejected, and no further voting shall be required. Vote monitoring and counting personnel for the voting on a resolution shall be appointed by the chairman, provided that all monitoring personnel shall</p>	<p>physical shareholders' meeting in person instead, they shall rescind the registration in the same manner previously used to register two days prior to the shareholders' meeting. In the absence of a timely rescission, they may take part in the shareholders' meeting only by means of a video conference. Paragraph 11 is hereby added. IV.As stated in paragraph 12, shareholders who have exercised their voting rights in writing or by electronic means without rescinding their declaration of intention may still register to participate in the shareholders' meeting via video conference. However, except for the right to propose and vote on extempore motions, they</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>be shareholders of the Company.  Vote counting for voting on motions or elections shall be conducted at an open space in the shareholder meeting venue and the results, including weights, shall be announced immediately after counting and recorded.  <u>Shareholders who take part in the Company's virtual-only shareholders' meeting via video conference shall cast votes on motions and elections through the video conferencing platform after the chair called the meeting to order and shall complete the casting of their votes before the chair announces the close of voting, or will be deemed to have abstained from voting.</u>  <u>For shareholders' meetings held via video conference, votes shall be counted at once after the chair announces the close of voting, and voting and election outcomes shall be announced immediately.</u>  <u>In the event of a hybrid shareholders' meeting convened by the Company, if shareholders, who have registered to take part via video conference under Article 6, wish to attend the physical shareholders' meeting in person, they shall</u></p>	<p>be shareholders of the Company.  Vote counting for voting on motions or elections shall be conducted at an open space in the shareholder meeting venue and the results, including weights, shall be announced immediately after counting and recorded.</p>	<p>may not vote on the original motions or amendment to the original motion, and they may not propose amendments to the original motions.</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>rescind the registration in the same manner previously used to register two days prior to the shareholders' meeting. In the absence of a timely rescission, they may take part in the shareholders' meeting only by means of video conferencing.</u></p> <p><u>If shareholders have exercised voting rights in writing or by electronic means without rescinding their declaration of intention and participate in the shareholders' meeting by videoconferencing, they may not, with the exception of on extempore motions, further exercise any voting rights on the original motions or propose any amendments to the original motions or exercise voting rights on amendments to the original motions.</u></p>		
Article 14 (Election)	<p>Article 14 (Election) <u>When there is a director election during the shareholders' meeting, it shall be carried out in accordance with the relevant election rules set by the Company. The election outcomes shall be declared on the spot, including the list of elected directors and their numbers of elected votes, as well as the list of unelected candidates and their number of votes received.</u></p> <p>The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and</p>	<p>Article 14 (Election) The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules of the Company. The voting results shall be announced immediately, including the names of those elected as directors and the numbers of votes they received.</p> <p>The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and</p>	To enhance corporate governance and safeguard the rights and interests of shareholders, amendments are made to paragraph 1.

Amended articles	Articles after the amendment	Articles before the amendment	Description
	kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.	kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.	
Article 15	<p>Article 15</p> <p>Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairman and a copy shall be distributed to each shareholder within 20 days of the meeting. The preparation and distribution of the meeting minutes shall be made by electronic means.</p> <p>The distribution of the meeting minutes described in the preceding paragraph shall be announced by submitting to the Market Observation Post System.</p> <p>The proceedings shall be recorded in accordance with the year, month, day, place, name of the chairman, method of resolution, key points of the meeting, and voting results (including statistical weights). When there is an election of directors, the votes of each candidate shall be disclosed. During the existence of the Company, it should be kept permanently.</p> <p><u>For shareholders' meetings held via video conference, the meeting minutes shall not only include the matters</u></p>	<p>Article 15</p> <p>Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairman and a copy shall be distributed to each shareholder within 20 days of the meeting. The preparation and distribution of the meeting minutes shall be made by electronic means.</p> <p>The distribution of the meeting minutes described in the preceding paragraph shall be announced by submitting to the Market Observation Post System.</p> <p>The proceedings shall be recorded in accordance with the year, month, day, place, name of the chairman, method of resolution, key points of the meeting, and voting results (including statistical weights). When there is an election of directors, the votes of each candidate shall be disclosed. During the existence of the Company, it should be kept permanently.</p>	I. When preparing the minutes of the shareholders' meeting, the company is required to include not only the matters needed to be recorded as per the provision in paragraph 3 but also the start and end time of the meeting, the method of convening the meeting, the names of the chair and the minutes taker, the measures to be taken in the event of natural disasters, unforeseen events, or other force majeure circumstances that result in any disruptions to the video conferencing platform or



Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>required to be recorded as per the previous provision but also the start and end time of the meeting, the method of convening the meeting, the names of the chair and the minutes taker, the measures to be taken in the event of natural disasters, unforeseen events, or other force majeure circumstances that result in any disruptions to the video conferencing platform or participation via video conference, as well as the outcome of the handling of such disruptions.</u></p> <p><u>When convening a virtual-only shareholders' meeting, in addition to complying with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes the alternative measures made available to shareholders who have difficulty taking part in the shareholders' meeting via video conference.</u></p>		<p>participation via video conference, as well as the outcome of the handling of such disruptions. Accordingly, paragraph 4 has been added.</p> <p>II. It is stipulated that the alternative measures provided to shareholders with the digital divide shall be specified in the minutes, and paragraph 5 is hereby added.</p>
Article 16	<p>Article 16 (Public Announcement)</p> <p>On the day of the shareholders' meeting, the Company shall compile a statistical table in the prescribed format that includes the number of shares obtained through solicitation, the number of shares represented by the appointed proxy, and the</p>	<p>Article 16 (Public Announcement)</p> <p>On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.</p>	<p>I. To inform shareholders about the number of shares obtained through solicitation, the number of shares represented by proxies, and the number of shares attended by shareholders in</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>number of shares attended by shareholders in writing or electronic means, and shall make an express disclosure of the same at the meeting venue. For shareholders' meetings held via video conference, the Company shall upload the aforesaid information to the video conferencing platform of the shareholders' meeting at least 30 minutes before the start of the meeting and remain disclosed until the end of the meeting.</p> <p><u>In the event of a virtual-only shareholders' meeting convened by the Company, the total number of shares represented by attending shareholders shall be disclosed on the video conferencing platform when the meeting is called to order. The same shall apply in cases where the total number of shares and voting rights represented by attending shareholders are recalculated during the meeting.</u></p> <p>If the shareholders meeting resolutions involve major information required by regulations or competent authority, the Company shall announce the content on the Market Observation Post System within the prescribed time limit.</p>	<p>If the shareholders meeting resolutions involve major information required by regulations or competent authority, the Company shall announce the content on the Market Observation Post System within the prescribed time limit.</p>	<p>writing or electronic means, the Company shall make an express disclosure of the same at the meeting venue. Where the shareholders' meeting is held via video conference, the company shall upload them to the video conferencing platform of the shareholders' meeting.</p> <p>Paragraph 1 is hereby amended.</p> <p>II. It is stipulated that the Company shall disclose the total number of shares represented by attending shareholders on the video conferencing platform when the meeting is called to order. Any further recalculations of the total number of shares and voting rights represented by attending shareholders shall also be disclosed on the video</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
			conferencing platform. Paragraph 2 is hereby added.
Article 19 ( <u>Disclosure of information in video conference</u> )	Article 19 ( <u>Disclosure of information in video conference</u> ) For shareholders' meetings held via video conference, the Company shall disclose the voting and election outcomes of each motion on the video conferencing platform of the shareholders' meeting immediately after the close of voting in accordance with the regulations and shall continue to do so for at least 15 minutes after the adjournment called by the chair.		To enable shareholders participating in a virtual-only shareholders' meeting to be informed of prompt voting and election outcomes of each motion, this Article has been added with a provision for sufficient time for information disclosure.
Article 20 (Location of the chair and minutes taker of a virtual shareholders' meeting)	Article 19Article 20( <u>Location of the chair and minutes taker of a virtual shareholders' meeting</u> ) When the Company holds a virtual-only shareholders' meeting, the meeting chair and minutes taker shall be present at the same location within the country, and the chair shall announce the address of the said at the start of the meeting.		It is to add provisions regarding the location of the chair and minutes taker of virtual-only shareholders' meetings.
Article 21 ( <u>Handling of network disconnection</u> )	Article 21 ( <u>Handling of network disconnection</u> ) For shareholders' meetings held via video conference, the Company may provide shareholders with a simple connectivity test before the meeting and offer related services immediately before		It is to add handling provisions of network disconnection during video shareholders' meetings.

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>and during the meeting to assist in addressing any communication-related technical issues.</u></p> <p><u>For shareholders' meetings held via video conference, the chair shall make a separate announcement at the opening of the meeting that, except for the circumstance that does not require a postponement or reconvene of the meeting as stipulated in Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the meeting shall be postponed or reconvened within five days if there are any disruptions to the video conferencing platform or participation via video conference due to natural disasters, unforeseen events, or other force majeure circumstances that last for more than thirty minutes before the adjournment called by the chair, and Article 182 of the Company Act shall not apply.</u></p> <p><u>When a postponement or reconvene of the meeting under the preceding paragraph, shareholders who did not register to take part in the original scheduled</u></p>		

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>shareholders' meeting via video conference may not take part via video conference in the postponed or reconvened meeting.</u></p> <p><u>In the event of a postponed or reconvened meeting, as described in paragraph 2, for shareholders who registered for and completed the sign-in to participate via video conference in the originally scheduled meeting but who do not take part in the postponed or reconvened meeting, their number of shares represented, exercised voting rights and election rights at the original shareholders' meeting shall be counted toward the total number of shares, number of voting rights, and number of election rights of shareholders represented at the postponed or reconvened meeting.</u></p> <p><u>In the event of a postponed or reconvened shareholders' meeting, as described in paragraph 2, there is no need for redundant discussion or resolution on motions that have already been voted on, counted, and announced as the voting results or the list of elected directors and supervisors.</u></p> <p><u>In the event of a hybrid shareholders' meeting</u></p>		

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>convened by the Company, if the video conference cannot proceed as described in paragraph 2, and the total number of shares represented at the meeting, after deducting those represented by shareholders attending the meeting via video conference, still meets the legal quorum required for holding a shareholders' meeting, the meeting shall continue without being postponed or reconvened as specified in paragraph 2. If the meeting is to proceed as outlined in the preceding paragraph, shareholders who take part via video conference will have their represented shares counted towards the total shares represented by the attending shareholders. However, they shall be deemed as having abstained from voting on all motions during the meeting. In case of a postponement or reconvening of the meeting as per paragraph 2, the Company shall comply with the provisions stated in Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies, and carry out the relevant preparatory work following the original</u></p>		

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p><u>shareholders' meeting date and the provisions listed. With respect to the periods specified in the latter part of Article 12, and Article 13, paragraph 3, of Rules Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17 paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall conduct the postponed or reconvened meeting date as per paragraph 2.</u></p>		
<p>Article 22 <u>(Handling of the digital divide)</u></p>	<p>Article 22(Handling of the <u>digital divide</u>) When the Company holds a virtual-only shareholders' meeting, appropriate alternative measures shall be provided for shareholders who have difficulty participating in the meeting via video conference.</p>		<p>I. Newly added Article. II. Considering that shareholders with a digital divide may encounter difficulties in participating in shareholder meetings via video, appropriate alternative measures shall be provided for shareholders.</p>
<p>Article 23 (Supplementary Provisions)</p>	<p>Article 23(Supplementary Provisions) The rules, along with any amendments, shall be implemented after it is resolved by shareholders meetings.  The rules were made on March 20, 2000, (omitted)</p>	<p>Article 19(Supplementary Provisions) The rules, along with any amendments, shall be implemented after it is resolved by shareholders meetings.  The rules were made on March 20, 2000, (omitted)</p>	<p>I. It is to adjust the order of articles to align with the newly added provisions. II. It is to add the amendment date.</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	1st amendment was made on May 10,2002. 2nd amendment was made on June 6,2008. 3rd amendment was made on June 28, 2012. 4th amendment was made on June 13, 2013. 5th amendment was made on June 20, 2018. 6th amendment was made on June 17, 2020. <u>7th amendment was made on June 19, 2023.</u>	1st amendment was made on May 10,2002. 2nd amendment was made on June 6,2008. 3rd amendment was made on June 28, 2012. 4th amendment was made on June 13, 2013. 5th amendment was made on June 20, 2018. 6th amendment was made on June 17, 2020.	



## SCAN-D CORPORATION

### Procedures to grant loan and endorsement

#### Comparison table of the articles before and after the amendments

Amended articles	Articles after the amendment	Articles before the amendment	Description
Chapter I Section 2 Article 9	<p>The company endorsement guarantee Operating procedures:</p> <p>I ∙ The object of endorsement guarantee: shall be handled in accordance with the provisions of article fifth of this procedure.</p> <p>II ∙ Because of business relations to engage in endorsement guarantee evaluation criteria: The company shall, in accordance with the provisions of this procedure, handle the endorsement guarantee for business needs , and the amount of the endorsement guarantee may not exceed the amount of business transaction between the two parties.</p> <p>III ∙ The degree of endorsement guarantee:</p> <p>(I) The amount of the company's endorsement guarantee:</p> <p>1. The total amount of endorsement guarantee is not more than 50 of the company 's net financial statements in the most recent period.</p> <p>2. The amount of the endorsement guarantee for a single enterprise shall be limited to 20% of the net value of the company's most recent</p>	<p>The company endorsement guarantee Operating procedures:</p> <p>I ∙ The object of endorsement guarantee: shall be handled in accordance with the provisions of article fifth of this procedure.</p> <p>II ∙ Because of business relations to engage in endorsement guarantee evaluation criteria: The company shall, in accordance with the provisions of this procedure, handle the endorsement guarantee for business needs , and the amount of the endorsement guarantee may not exceed the amount of business transaction between the two parties.</p> <p>III ∙ The degree of endorsement guarantee:</p> <p>(I) The amount of the company's endorsement guarantee:</p> <p>1. The total amount of endorsement guarantee is not more than 50 of the company 's net financial statements in the most recent period.</p> <p>2. The amount of the endorsement guarantee for a single enterprise shall be limited to 20% of the net value of the company's most recent</p>	<p>1. We have added that where the total amount of endorsement s/guarantees by the Company and its subsidiaries reaches 50% or more of the Company's net worth, its necessity and reasonableness shall be explained at the Shareholders ' Meeting to make shareholders aware of the risks involved in the Company's endorsement s/guarantees activities.</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	<p>financial statements , provided that the company does not exceed 40% of the net value of the company's most recent financial statements.</p> <p>(II) The amount of endorsement guaranteed by the company and its subsidiaries as a whole</p> <p>1. <u>The total amount of endorsements/guarantees shall not exceed 50% of the Company's net worth as stated in the latest financial statement. Where the total amount of endorsements/guarantees by the Company and its subsidiaries reaches 50% or more of the Company's net worth, its necessity and reasonableness shall be explained at the Shareholders' Meeting.</u></p> <p>2. The amount guaranteed for a single business endorsement shall not exceed 20% of the net value of the company's most recent financial statements. In the case of an endorsement guarantee arising out of a business relationship, the amount of business transaction between the two parties in the most recent year is Limited. The amount of business transaction referred to is the higher the amount of goods purchased or sold between the two parties.</p>	<p>financial statements , provided that the company does not exceed 40% of the net value of the company's most recent financial statements.</p> <p>(II) The amount of endorsement guaranteed by the company and its subsidiaries as a whole</p> <p>1. The total amount of endorsement guarantee is not more than 50% of the company's most recent financial statements .</p> <p>2. The amount guaranteed for a single business endorsement shall not exceed 20% of the net value of the company's most recent financial statements. In the case of an endorsement guarantee arising out of a business relationship, the amount of business transaction between the two parties in the most recent year is Limited. The amount of business transaction referred to is the higher the amount of goods purchased or sold between the two parties.</p> <p>(III)This Our companyDirect and indirect holding of voting shares per cent90 or moreAmong the companies,Endorsement GuaranteeTotalUHAnd to the single enterprise endorsement guarantee limit toNo more thanThisOur companyMost recent financial statementsNet</p>	<p>2. We have added the maximum limit of endorsements /guarantees for foreign companies in which the Company holds directly and indirectly 100% of the voting shares.</p>

Amended articles	Articles after the amendment	Articles before the amendment	Description
	(III) <u>For companies in which the Company directly and indirectly holds more than 90% of the voting shares, the total amount of endorsements/guarantees and the limit of endorsements/guarantees for a single enterprise shall not exceed 10% of the Company's net worth as stated in the latest financial statement. However, for companies in which the Company holds directly and indirectly 100% of the voting shares, the amount of endorsements/guarantees shall be limited to the Company's net worth.</u>	worth 10%. However , the companydirectly and indirectly holds 100% of the voting shares of the Inter-company endorsement guarantee, <u>not this limit.</u>	
ChapterV Article 24	The procedure was made on Jul.2, 2001.  1st amendemant was made on Jun.3, 2003.  2nd amendemant was made on Jun.9, 2006.  4th amendemant was made on Jun.29, 2009.  4th amendemant was made on Jun.29, 2009.  6th amendemant was made on Jun.13, 2013.  7th amendemant was made on Jun.20, 2019.  <u>8th amendemant was made on Jun.19, 2023.</u>	The procedure was made on Jul.2, 2001.  1st amendemant was made on Jun.3, 2003.  2nd amendemant was made on Jun.9, 2006.  4th amendemant was made on Jun.29, 2009.  4th amendemant was made on Jun.29, 2009.  6th amendemant was made on Jun.13, 2013.  7th amendemant was made on Jun.20, 2019.	Added the date of amendment.

# Chapter 8 Annex

**【Annex VIII】**

## List of candidates for directors (including independent directors)

Independent Director Candidates	Education Background	Experiences	Current Position	Number of Shares Held	Reasons for the term of independent directors reaching three sessions
Lim, Pok-Chin	St. Joseph's Anglo-Chinese School	1. Hawaii Furnishing Pte.Ltd. Director 2. YiChia Investment Chairperson	1. Scan-D Corporation Chairperson 2. Directors and General Manager of Nova Furnishing Holdings Pte. Ltd. and its subsidiaries 3.Hawaii Furnishing Pte.Ltd. Director	15,049,125	Not Applicable
Lim, Jie-Ren	University of Michigan Ross School of Business -MBA	1.Hawaii Furnishing Pte.Ltd. Counsultant 2.Hawaii Furnishing (Japan) Pte.Ltd. President	1. Scan-D Corporation Special Assistant to the Chairman's 2. Directors and General Manager of Nova Furnishing Holdings Pte. Ltd. and its subsidiaries 3.Hawaii Furnishing Pte.Ltd. Counsultant 4.Hawaii Furnishing (Japan) Pte.Ltd. President 5.Zippuntiger Investment Director 6.Mobler Japan President	0	Not Applicable
Neo, Khay-Pin	1.Warwich University Management BA 2.University of Surrey Chemical Engineer MS	1. Scan-D Corporation Director 2. Redwood Interior Pte Ltd Director 3. United Overseas Bank Executive Vice President	None	0	Not Applicable
Wang, I-Yao	Completed the Second Term of Entrepreneurs Program of Sun Yat-Sen University	1. Director of the fourth term, Kaohsiung Association of Interior Design & Decoration 2. Supervisor of the first term, National Association of Interior Design R.O.C. 3. Member representative of Chamber of Commerce, National Association of Interior Design R.O.C.	1. Chairman, Humble Co., Ltd 2. , JP Nelson Holdings Independent Director	233,118	Not Applicable
Lim, Jie-Min	1.UCLA Anderson school of management EMBA,Business Administration and Management,General 2.National University of Singapore EMBA,Business Administration and Management,General	1.Hawaii Furnishing Pte.Ltd.CEO/Regional Marketing Director 2.Future Economy Council – Lifestyle Subcommittee Member 3.Council of Skills, Innovation and Productivity Member	1.Hawaii Furnishing Pte.Ltd.Director 2.House Of Teak (Singapore) Pte.Ltd.Director 3.Retail Cluster, Singapore Furniture Industries Council Chairman(President)	0	Not Applicable

Independent Director Candidates	Education Background	Experiences	Current Position	Number of Shares Held	Reasons for the term of independent directors reaching three sessions
Hung, Da-Feng	1. Taipei High School of Commerce 2. College of Performing Arts, National Taiwan University of Arts	1. Manager, Tucheng Branch of First Bank 2. Manager, Taishan Branch of First Bank 3. Chief Business Officer, Head Office of First Bank	1. Special Assistant of the Chairman, Tai Shan Gases Co., Ltd.	0	No
Wang, Chia-Cheng	Department of Accounting, Fu Jen Catholic University	1. Simula Technology Inc. Independent Director, 2. Chief Financial Officer, Cayman Islands Shangyungching Holding Co., Ltd. 3. Chief Financial Officer, Rainter Technology Corp.	1. Samebest Co., Ltd. Senior Manager of Finance and Accounting	83,525	1. Yes 2. Having regard to its rich accounting background and industry experience, the Company still needs to draw on its expertise in exercising its independent directorial duties, as well as providing supervision and professional advice to the Board of Directors
Lin, Hui-Ping	Bachelor of Finance at Soochow University Baruch College Finance MBA at Baruch College	1. Chairman, Huilu Information Co., Ltd. 2. Director, Pili International Multimedia Co., Ltd. 3. Special Assistant of the Chief Financial Officer and Chairman, Kayee International Group Co., Ltd. 4. Deputy General Manager, Sales Department, Grand Cathay Securities	Senior Consultant, Stylution International Corp.	0	No

## Chapter 8 Annex

### 【Annex IX】

Information on the restriction on the competition of newly appointed directors (including independent directors) and their representatives by the Shareholders' Association is as follows: :

.Director	concurrent employment in other companies	
	Company Name	position
BVI NOBLE LINK MANAGEMENT LTD. Representative: Lim, Pok-Chin	Hawaii Furnishing Pte Ltd.	Chairperson
Lim, Jie-Ren	Hawaii Furnishing Pte Ltd.	Counsultant
	Hawaii Furnishing Japan	President
	Mobler Japan	President
	Zipguntiger Investment	.Director
Lim,Jie-Min	Hawaii Furnishing Pte.Ltd.	.Director
	House Of Teak (Singapore) Pte.Ltd.	.Director
Wang, I-Yao	Chairman, Humble Co., Ltd	Chairperson

## Scan-D Corporation

### Articles of Association Chapter 1 General Provisions

- Article 1. The Company is incorporated in accordance with the regulations of the Company Act and registered under the name of SCAN-D CORPORATION.
- Article 2. The Company is engaged in the following business:
- I. CN01010 Furniture and Fixtures Manufacturing.
  - II. E801010 Building Maintenance and Upholstery.
  - III. F105050 Wholesale of Furniture, Bedclothes Kitchen Equipment and Fixtures.
  - IV. F111090 Wholesale of Building Materials.
  - V. F205040 Retail Sale of Furniture, Bedclothes, Kitchen Equipment and Fixtures.
  - VI. F211010 Retail Sale of Building Materials.
  - VII. I503010 Landscape and Interior Designing.
  - VIII. F113030 Wholesale of Precision Instruments.
  - IX. F113070 Wholesale of Telecom Instruments.
  - X. F118010 Wholesale of Computer Software.
  - XI. F119010 Wholesale of Electronic Materials.
  - XII. F199990 Other Wholesale Trade.
  - XIII. F299990 Other Retail.
  - XIV. F399990 Others Consolidated Retail.
  - XV. F401010 International Trade.
  - XVI. G801010 Warehousing and Storage.
  - XVII. I103060 Management Consulting Services.
  - XVIII. I301010 Software Design Services.
  - XIX. I301030 Digital Information Supply Services.
  - XX. I501010 Product Designing.
  - XXI. F399040 Retail without stores.
  - XXII. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3. The Company is headquartered in Taoyuan City. If necessary, the Company may establish domestic or overseas subsidiaries after the resolution from the Board.
- Article 4. Public announcements of the Company shall be made in accordance with Article 28 of the Company Act.
- Article 5. The Company may re-invest as a shareholder with limited liability of other

companies, and the total re-investment amount is not limited by the amount as regulated in Article 13 of the company Act.

Article 5-1. The Company may make guarantees to others for business needs.

## Chapter 2 Shares

Article 6. The total capital of the Company is NT\$800 million, divided into \$80 million shares with a nominal value of NT\$10 per share. The Board is authorized to issue outstanding shares in installments.

Of the abovementioned total capital, NT\$50 million is reserved for the exercise of stock options, such as employee stock options, corporate bonds with stock options, and special stocks with stock options, which may be issued in installments in accordance with the resolution of the Board of Directors.

Article 7. The treasury shares bought back by the Company shall be transferred to the employees at a price lower than the actual average price for purchasing the shares. The resolution for transfer may be adopted with the concurrence of over two-thirds of votes exercised by the shareholders present at the shareholders meeting who represent a majority of the issued shares of the Company.

Article 8. If the Company intends to issue employee stock options at a stock price lower than the market price, the issuance is subject to the resolution of the general shareholders meeting in accordance with Article 56-1 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers.

Article 9. The shares of the Company shall be numbered and signed or sealed by the Company's representative as well as attested by the bank that should be the attestor according to the laws before issuance.

The shares of the Company shall be issued in non-printed certificates or printed together based on the total amount of shares issued each time, which, however, shall be registered by the centralized securities depository institution.

Article 10. Shares shall not be transferred within 60 days prior to the convening of each general shareholders' meeting, or within 30 days prior to the convening date of a general shareholders' meeting, or within 5 days prior to the base day in which the Company decides to distribute dividends, bonus or other benefits.

## Chapter 3 Shareholder Meetings

Article 11. Shareholders' meetings can be classified into general shareholders meetings and extraordinary general meetings. General shareholders meetings are convened once per year, which shall be convened within six months after the close of each fiscal year. Extraordinary general meetings are convened when necessary.

General shareholders meetings shall be convened 30 days in advance and



extraordinary shareholders meeting shall be convened 15 days in advance by notifying shareholders in writing, which shall be made by way of electronic with the consent of the shareholders. For shareholders holding less than 1,000 registered shares, notification shall be made by announcements. The Company's shareholders meeting may be held by video conference or other means as announced by the central competent authority.

Article 12. When a shareholder is unable to attend a shareholders' meeting, the shareholder shall appoint a proxy to attend by to attend the meeting by issuing a power of attorney published by the Company and specified its authorized rights. In addition to the provisions of Article 177 of the Company Law, the measures for appointing proxy by shareholders shall be handled in accordance with the requirements of the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.

Article 13. Shareholders are entitled to one vote for each share held, except those restricted or without voting rights in accordance with Article 179 of the Company Act.

Article 14. The resolutions of the shareholders meeting shall be attended by shareholders representing more than half of the total number of issued shares, unless otherwise provided by the Company Law, with the consent of more than half of the voting rights of the shareholders present.

According to the regulations of the competent authority, if the Company adopts an electronic voting system, shareholders shall exercise their voting rights by electronic means. Shareholders who exercise their voting rights by electronic means are deemed to be present in person, and their exercise method should include a notice of the shareholders meeting.

Resolutions resolved at a shareholders' meeting shall be recorded in the minutes and shall be signed and sealed by the chairman. The preparation and issuance of the minutes shall be handled in accordance with Article 183 of the Company Act.

#### Chapter 4: Directors and Audit Committee

Article 15. The Company shall appoint 7-9 directors , candidates with sufficient capabilities are elected at the shareholders meeting. The tenure is three years and the directors are subject to re-election.

Among the aforementioned number of directors, the number of independent directors shall be no less than 3 and one-fifth of the number of directors. The election of independent directors and directors adopts a candidate nomination system. The shareholders shall elect the directors from the list of candidates. Independent directors and non-independent directors are elected concurrently, in which votes are calculated separately.

The professional qualifications of independent directors, restrictions on

shareholding and part-time employment, determination of independence, nomination methods and other matters to be complied with shall be handled in accordance with the relevant regulations of the securities competent authority.

- Article 16. The chairman is elected by two-thirds of the directors present at the meeting and representing one-half or more of the number of directors present at the meeting. The Vice-Chairman is elected depending on actual needs. The chairman represents the Company externally. When the chairman of the Board is on leave or unable to exercise its powers, the proxy shall handle in accordance with Article 208 of the Company Act.
- Article 17. The reason for convening the Board meeting shall be stated and notified to the directors 7 days in advance. In case of emergency, however, a board meeting may be convened at any time. The above notice in respect of convening a meeting shall be made in writing, by email, or facsimile.
- Article 18. When a director is unable to attend a shareholders' meeting, the director shall appoint other directors to attend the shareholders meeting by issuing a power of attorney and specified its authorized rights of the convening reason. However, the proxy shall be only appointed by one person.
- Article 19. The Board of Directors is authorized to determine the remuneration of the Company's directors based on their participation in and contribution to the operation of the Company, with reference to the domestic industry standard, regardless of the gain or loss of the Company's business.  
A director holding a position as an employee shall be remunerated as regular staff.  
The Company shall purchase liability insurance during the term of office of its directors and key staff in respect of their indemnity liabilities in the scope of performing duties in accordance with the laws.

#### Chapter 5 Managers

- Article 20. The Company shall establish an audit committee in accordance with Article 14-4 of the Securities and Exchange Act. The audit committee shall consist of all independent directors, the number of which shall be no less than three, one of whom shall be the convener, and at least one of whom shall possess accounting or financial expertise.  
The composition, functions and powers, rules of procedure and other matters to be complied with by the Company's audit committee shall be handled in accordance with the relevant regulations of the securities competent authority.
- Article 21. The Company shall establish various functional committees, each of which shall establish rules and regulations for exercising their powers, and shall be implemented after being approved at the Board meeting.

Article 22. The Company shall appoint numerous managers, whose appointment, discharge and remuneration shall be handled in accordance with Article 29 of the Company Act. The manager is authorized to manage affairs and apply signatures for the Company within the scope of the Articles of Association or the agreed scope of authority.

#### Chapter 6 Accounting

Article 23. The fiscal year of the Company starts on the January 1 and ends on December 31 every year. At the end of each fiscal year, a final account shall be made. The Board of Directors shall compile the following statements in accordance with the Company Act and file to the general shareholders meeting for recognition:

- I. Business report.
- II. Financial statements.
- III. Resolutions related to earnings distribution or loss provision.

Article 24. If the Company records a profit for the year, it shall allocate no less than 4% as employees' remuneration. The Board of Directors shall decide whether it shall be distributed by shares or cash. The distribution target includes employees of subsidiaries that meet certain conditions. The Board of Directors of the Company shall resolve to allocate no more than 2% for directors' and supervisors' remuneration in accordance with the aforementioned amount. Proposals for the distribution of employees' remuneration and directors' remuneration shall be reported at the shareholders meeting. In the case of accumulated loss, the Company shall reserve an indemnity amount, which shall then be allocated to employees' remuneration and directors' remuneration according to the aforementioned ratios.

Article 25. If there is a surplus in the annual accounts of the Company, taxes shall be paid in accordance with the laws. After making up for the accumulated losses, 10% will be provided in the statutory surplus reserve. However, the statutory surplus reserve shall not be provided once it has reached the Company's paid-in capital. If there is a balance, together with the unappropriated earnings, the Board of Directors shall compile an earning distribution resolution and submit to the shareholders meeting to resolve whether to distribute dividends to shareholders. The Company may authorize for all or part of dividends and bonus that shall be distributed or all or part of statutory surplus reserve and capital reserve as regulated under the Company Act to be distributed in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors and a report of such distribution shall be submitted to the shareholders meeting. The aforementioned requirement for shareholders resolution is not applicable. The Company's dividend policy is based on current and future development plans, considers investment environment, capital requirements, and domestic and foreign competition, and takes into account factors such as shareholders'

interests. No less than 20% of the distributable earnings is allocated for share dividends to shareholders each year. Dividends are distributed primarily by way of cash or shares, of which cash dividends will be no less than 30% of the total dividend.

#### Chapter 7 Supplemental Provisions

- Article 26. The Company's organization regulations and operation rules shall be otherwise formulated.
- Article 27. All matters not specified in the Articles of Association shall be handled in accordance with the Company Act and other laws and regulations.
- Article 28. The Articles of Association was drawn up on October 3, 1995, (omitted)  
The 21st amendments were made on June 22, 2017.  
The 22st amendments were made on June 17, 2020.  
The 23rd amendments were made on June 23, 2022.

### **Scan-D Corporation**

#### Rules and Procedures of shareholders meeting(Before amendment)

##### Article 1

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

##### Article 2

The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the Articles of Association, shall be as provided in these Rules.

##### Article 3 (Convention and Notice of shareholders meeting)

Unless otherwise required by regulations, the shareholders meeting of the Company is convened by the Board of Directors.

The Company shall compile the notice for shareholders meeting, the power of attorney, resolutions to be recognized, resolutions to be discussed and resolution regarding appointment or dismissal of directors in electronic form and deliver them to the Market Observation Post System 30 days prior to a general shareholders meeting or 15 days prior to an extraordinary shareholders meeting. In addition, the Company shall compile the shareholders meeting Agenda and supplemental information of the meeting in electronic form and deliver them to the Market Observation Post System 21 days prior to a general shareholders meeting or 15 days prior to an extraordinary shareholders meeting. The Company shall have prepared the shareholders meeting Agenda and supplemental information of the meeting materials 15 days prior to an extraordinary shareholders meeting for the reference of the shareholders at any time. The said materials are displayed at the Company and the professional shareholder services agent designated by the Company and shall be distributed at the shareholders meeting.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and announcement. With the consent of addressees, the meeting notice may be given in electronic form.

The election or dismissal of directors, change of the Articles of Association, capital reduction, application for suspension of public issuance, directors' competition license, surplus capital increase, public reserve capital increase,

company dissolution, merger, spin-off, or provisions in Article 185-1 shall be stated in the reasons for convening the shareholders meeting along with its main content and shall not be proposed as extempore motions. Its main content shall be placed on the website designated by the securities competent authority or company and its website shall be stated in the notice.

The reasons for convening the shareholders meeting has stated the full re-election of directors and the date of appointment. After the re-election of the shareholders meeting, the appointment date shall not be changed by extempore motions or other means in the same meeting.

Shareholders who hold more than one percent of the total number of issued shares shall submit a general shareholders meeting resolution to the Company, which is limited to one only. Resolutions beyond the limitation shall not be included. However, if the proposed shareholders' resolution is to urge the Company to promote public interest or fulfill its social responsibilities, the Board of Directors shall include it in the agenda. In addition, if the proposed shareholders' resolution fulfills the circumstances mentioned in paragraph 4, Article 172-1 of the Company Act, the Board of Directors shall exclude it from the agenda.

Prior to the book closure date before a general shareholders meeting is held, the Company shall announce the accepted resolutions proposed by shareholders, the written and electronic acceptance method, the acceptance location and acceptance period. The acceptance period shall be no less than 10 days.

The resolution proposed by shareholders is limited to 300 words. Resolutions exceeding 300 words shall not be included in the agenda. The shareholders proposing a resolution shall attend the general shareholders meeting in person or by proxy, and participate in the resolution discussion.

The Company shall, prior to the date of the shareholders meeting notice, inform the proposal submitting shareholders of the proposal screening results, and shall list in the shareholders meeting notice the proposals conforming to the requirements set out in this Article. The Board of Directors shall explain the reasons for excluding any shareholder resolutions at the shareholders meeting for resolutions not included in the agenda.

#### Article 4

For each shareholders meeting, the shareholder shall appoint a proxy to attend by to attend the meeting by issuing a power of attorney published by the Company and specified its authorized rights.

A shareholder may only execute one power of attorney and appoint one proxy only, and shall serve such written proxy to the Company no later than 5 days prior to the date of the shareholders meeting. In case two or more written proxies are received from one shareholder, the first one received by the Company shall prevail,

provided that this does not apply to a declaration made to cancel the previous proxy appointment.

After the delivery of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders meeting in person or to exercise his/her/its voting power in writing or by electronic means, a proxy rescission notice shall be filed to the Company 2 days in writing prior to the date of the shareholders meeting as scheduled in the shareholders meeting notice so as to rescind the proxy at issue, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5 (Principles determining time and place of shareholders meeting)

The venue where a shareholder meeting is held shall be the premises of this Company or a location easy for shareholders to access and appropriate for holding meetings. All shareholder meetings may not begin before 9:00 a.m. or after 3:00 p.m. The opinions of the independent directors shall be fully taken into consideration for the location and time of a shareholder meeting.

Article 6 (Preparation of attendance logs and other documents)

The Company shall specify in its shareholders meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

The aforementioned time during which shareholder attendance registrations shall be at least 30 minutes before the meeting begins. The registration counter shall be clearly indicated and sufficient amount of staff shall be assigned.

Shareholders and their proxies (collectively referred to as "shareholders") shall attend shareholders meetings with their meeting pass, sign-in cards, or other certificates that validate the attendance. The Company may not arbitrarily add requirements demanding for other documents beyond those showing eligibility presented by shareholders. Those seeking the power of attorney shall also bring along their identity document(s) for verification.

The Company shall prepare an attendance book for shareholders to sign in, or the shareholder present may present an attendance card in lieu of signing on the attendance book.

The Company shall provide attending shareholders with the meeting agenda, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, ballots shall also be provided.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

#### Article 7 (Chairman of the shareholders meeting and Participants)

When a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the chairman of the Board. In case the chairperson of the Board is on leave or unable to exercise its powers as a chairman, the vice-chairman shall act in place of the chairperson. If the Board has not appointed a vice-chairman or the vice-chairman is also on leave or unable to exercise its powers as a vice-chairman, the chairman shall appoint one of the managing directors to act as the chairman, or, if managing directors have not been appointed, one of the directors shall be appointed to act as the chairman. Where the chairman does not make such an appointment, the managing directors or the directors shall elect one person from among themselves to serve as the chairman.

When electing the chairman from managing directors or directors, those who have held the positions for six months or longer and understand the financial and business operations of the Company shall be prioritized. The same shall apply for a representative of a juristic person director that serves as the chairman.

The shareholders meeting convened by the Board of Directors shall be presided over by the Chairman in personal and attended by more than half of the Board of Directors, and at least one member of each functional committee. The attendance shall be recorded in the shareholders meeting minutes.

If a shareholders meeting is convened by a party with the power to convene a meeting other than the Board of Directors, the convening party shall chairman the meeting. When there are two or more convening parties, they shall elect one person from among themselves to serve as the chairman.

The Company may designate its attorneys, certified public accountants (CPA) or other relevant persons to attend the shareholder's meeting.

#### Article 8 (Documentation of shareholders meeting by audio or video)

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

#### Article 9

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in plus the



number of shares whose voting rights are exercised in writing or by electronic means.

The chairman shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairman may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chairman shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month.

When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chairman may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

#### Article 10 (Resolution Discussion)

If the shareholders meeting is convened by the Board of Directors, its agenda shall be determined by the Board of Directors. Relevant motions (including extempore motions and amendments to original motions) shall be decided on a case-by-case basis. The meeting shall be conducted according to the scheduled agenda and shall not be changed without the resolution of the shareholders meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders meeting convened by a party with the power to convene a meeting other than the Board of Directors,

The chairman may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda stated in the preceding two paragraphs (including extempore motions), except by a resolution of the shareholders meeting. If the chairman declares the meeting adjourned in violation of the rules and procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chairman in accordance with the statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chairman shall provide sufficient explanation and discussion of resolutions

or resolutions of amendments or extempore motions proposed by the shareholders. When the chairman is of the opinion that a resolution has been discussed sufficiently to put it to a vote, the chairman may announce the close of the discussion, call for a vote and arrange sufficient time for the vote.

#### Article 11 (Shareholders' speech)

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 chairman.

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

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

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairman and the shareholder that has the floor; the chairman shall stop any violation.

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.

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

#### Article 12 (Calculation of voting shares and recusal system)

Voting at a shareholders meeting shall be calculated based the number of shares. With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as a proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights

represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

## Article 13

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or deemed non-voting shares under paragraph 2, Article 179 of the Company Act.

When the Company convenes a shareholder meeting, voting rights shall be exercised in writing or by electronic means. When voting rights are exercised in writing or by electronic means, the method shall be set out in the shareholders meeting notice. A shareholder exercising voting rights in writing or by electronic means will be deemed to have attended the meeting in person. However, to waive his/her rights with respect to the extempore motions and revisions to the original resolutions of that meeting, the Company shall avoid submission of extempore motions and revision to the original proposals.

A shareholder intended to exercise voting rights in writing or by electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights in writing or by electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made, by the same means by which the voting rights were exercised 2 days before the date of the shareholders meeting. For overdue retraction, the voting rights already exercised in writing or by electronic means shall prevail. When a shareholder has exercised voting rights both in writing or by electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's Articles of Association, the passage of a proposal requires the majority voting rights of the attending shareholders. At the time of a vote, for each proposal, the Chairman or a person designated by the Chairman shall first announce the total number of voting rights represented by the attending shareholders, followed by a vote of the

shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, including the numbers of votes for and against and the number of absent votes, shall be submitted into the Market Observation Post System.

When there is an amendment or an alternative to the same proposal, the chairman 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 of them is passed, other resolutions will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a resolution shall be appointed by the chairman, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for voting on motions or elections shall be conducted at an open space in the shareholder meeting venue and the results, including weights, shall be announced immediately after counting and recorded.

#### Article 14 (Election)

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules of the Company. The voting results shall be announced immediately, including the names of those elected as directors and the numbers of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

#### Article 15

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairman and a copy shall be distributed to each shareholder within 20 days of the meeting. The preparation and distribution of the meeting minutes shall be made by electronic means.

The distribution of the meeting minutes described in the preceding paragraph shall be announced by submitting to the Market Observation Post System.

The proceedings shall be recorded in accordance with the year, month, day, place, name of the chairman, method of resolution, key points of the meeting, and voting results (including statistical weights). When there is an election of directors, the

votes of each candidate shall be disclosed. During the existence of the Company, it should be kept permanently.

#### Article 16 (Public Announcement)

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.

If the shareholders meeting resolutions involve major information required by regulations or competent authority, the Company shall announce the content on the Market Observation Post System within the prescribed time limit.

#### Article 17 (Maintaining order at the meeting place)

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chairman 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."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chairman may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chairman may direct the proctors or security personnel to escort the shareholder from the meeting.

#### Article 18 (Recess and resumption of a shareholders meeting)

When a meeting is in progress, the chairman may announce a break based on time considerations. If a force majeure event occurs, the chairman may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the

meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19 (Supplementary Provisions)

The rules, along with any amendments, shall be implemented after it is resolved by shareholders meetings.

The rules were made on March 20, 2000. (Omitted).

1st amendment was made on May 10, 2002.

2nd amendment was made on June 6, 2008.

3rd amendment was made on June 28, 2012.

4th amendment was made on June 13, 2013.

5th amendment was made on June 20, 2018.

6th amendment was made on June 17, 2020.

## Scan-D Corporation

### Procedures to grant loan and endorsement (Before amendment)

#### Chapter 1 General Rules

Article 1、 These Regulations are promulgated pursuant to Article 36-1 of the Public Company Loan and Guarantee Act.

Article 2、 The Company shall comply with the operational procedures when making loans to and endorsements/guarantees for others; provided that where another act or regulation provides otherwise, the provisions of such act or regulation shall prevail.

Article 3、 The funds of the Company shall not be lent to shareholders or any other person except in the following cases:

I、 A company or line number that does business with the company.

II、 There is a short-term financing of the necessary company, hereinafter referred to as short-term, refers to a year.

The loan from foreign company of which the voting right is directly or indirectly 100% hold by the company.

Article 4、 The term "endorsements/guarantees" as used in the operational procedures refers to the following:

I、 Financing endorsements/guarantees, including:

(I) Bill discount financing

(II) Endorsement or guarantee made to meet the financing needs of another Taiwan Mobile Co., Ltd. company

(III) Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the Company itself.

II、 Customs duty endorsement/guarantee, meaning an endorsement or guarantee for the Company itself or another company with respect to customs duty matters.

III、 Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two subparagraphs

IV、 Any creation by the Company of a pledge or mortgage on its chattel or real property as security for the loans of another company shall also comply with the operational procedures.

Article 5、 The Company may make endorsements/guarantees for the following companies:

I、 A company which has a business relationship with the Company.

II 、 A company in which the Company directly and indirectly holds more than 50.percent of the voting shares

III 、 Company with over 50% vote right to our Company.

IV 、 Company 90% owned by the Company.

Article 6 、 "Subsidiary" and "parent company" as referred to in these Regulations shall be as determined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

"Net worth" provided herein means the balance sheet equity attributable to the owners of the parent company under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The term "Announcement and Report" as used in the Procedures means the process of entering data to the information reporting website designated by the Financial Supervisory Commission of Taiwan. The term "date of occurrence of the fact" as used in the Procedures refers to the date of contract signing, date of payment, dates of Board of Directors' resolutions, or other date that can confirm the counterpart and monetary amount of the loan and guarantee transaction, whichever date is earlier.

## **Chapter 2 Working procedures**

### **Section 1 Loan to others**

Article 7 、 the company's funds and others shall be handled in accordance with the following operating procedures:

I 、 the object of loans and funds: should be in accordance with the provisions of this procedure Article III.

II 、 criteria for the evaluation of financial loans and others:

(I) Engaged in the loan of funds due to business relations.

(II) To engage in financial loans due to the need for short-term financing shall be limited to the following circumstances:

1. The company has a stake of more than 50% of the company, because of business needs and have the necessary short-term financing.

2. his company or line number due to the purchase of materials or operational turnover needs and have the necessary short-term financing.

3. ther by the company's board of directors agreed to fund loans.

III 、 limits on the loan and total amount of funds and individual objects:

The total amount of funds credited to the company is limited to 40% of the company's most recent net financial statements.

(I) company or line number that does business with the company:

1. the loan and total amount shall be limited to 20% of the company's most recent net financial statements.



2. individual loans and amounts shall be limited to the amount of business transactions between the two parties in the most recent year. The amount of business transaction referred to is the higher the amount of goods purchased or sold between the two parties.

(II) company or line number necessary for short-term financing:

1. The loan and total amount shall be limited to 20% of the company's most recent net financial statements.

2. individual loans and amounts are limited to 10% of the company's most recent net financial statements.

(III) This Public Division directly and indirectly holding voting shares 100% of foreign countries Inter-firm engaged in funds Loan and, Or This The company directly and indirectly holds voting rights Shares of 100% Foreign companies to This Companies engaged in capital loans and, Loan and total amount to no more than the company Most recent financial statements Net value 40% Limited to the amount of individual loans and amounts not exceeding the company Most recent financial statements Net value 20% Limited to.

IV ∨ Financial Loan and duration and interest-bearing methods:

Each fund shall be credited with a term of not more than one year, in case of special circumstances, with the consent of the Board of Directors, in accordance with the actual situation needs to extend the loan and period.

The loan and interest rate shall not be lower than the maximum interest rate of the company's short-term borrowing from financial institutions. The collection of interest on the loan shall be settled on a monthly or due basis, in case of special circumstances, with the consent of the Board of Directors, in accordance with the actual situation.

V ∨ Financial loan and review and handling procedures:

(I) Funds Loan and review procedures:

When the company handles funds and other persons, the borrower shall first attach the necessary company and financial data to apply in writing to the company for the amount of financing, and the accounting unit shall carefully assess whether it complies with the " The guidelines for the handling of funds and endorsement guarantees for the public offering company and the provisions of this procedure and the review and assessment of the following matters:

1. The necessity and rationality of capital loan and others.
2. Credit and object of credit and risk assessment.
3. the company's operating risks, financial conditions and shareholders' equity impact.
4. Whether the valuation value of the collateral and the collateral should be obtained.

(II) Funds loan and processing procedures:

1. After evaluation, by the accounting unit to send a written report, submitted to the general manager and the chairman for approval, and reported to the Board of directors after the adoption of the resolution, may not authorize others to decide.
2. In addition to the company directly and indirectly holding voting shares of more than 50% of the sub-company, The company shall obtain the same amount of guaranteed promissory notes, if necessary, and handle the mortgage creation of movable or immovable property. If the security of a creditor's right is to be accepted by the company as a guarantee in lieu of the provision of collateral, the board of directors may take care of the Letter report, and the Company shall be aware of whether its statutes are A clause that is set as a guarantee.
3. the funds and loans between the company and its subsidiaries, or between its subsidiaries, shall be subject to a resolution of the Board of directors in accordance with the provisions and may authorize the Chairman to make a sub-loan or recycling of the same loan and object in a certain amount of the resolution of the Board of directors and for a period not exceeding one year, However, the authorized amount shall not exceed 10% of the net value of the funds and the company's most recent financial statements.
4. When the company has set up independent directors, It shall give full consideration to the opinions of the independent directors when lending funds to others. If the independent director has any objection or reservation, he shall set out in the proceedings of the Board.

VI · Subsequent management measures for loans and amounts and procedures for the processing of overdue claims:

- (I) If the board of Directors adopts the loan and funds to others, the relevant departments of the Company shall, at the time of appropriations and loans and matters, log in to the memorandum book and collect the interest on the loan on a regular basis in accordance with the contracts of both parties.
- (II) Regular inventory of collateral to ensure the validity of claims and collateral.
- (III) The borrowing Company shall provide financial statements to the relevant departments of the company on a regular basis to supervise its operating conditions and business results.
- (IV) The borrower shall first calculate the interest payable when the loan is due or due before it expires, and after the principal has been liquidated, it may return the promissory note, the loan, etc., to the borrower or apply the mortgage right.
- (V) Procedures for the processing of overdue claims: If an extension is required due to failure to repay, the request must be made in advance, After approval by the general Manager and Chairman, and report to the Board of directors after the adoption of the resolution; Each extension may not exceed

six months and shall be limited to one time. Violators, the company may in respect of the collateral or guarantor provided by it, in accordance with the law to dispose of and recover.

(VI) The Company shall assess the loan and circumstances of the funds and make adequate provision for bad debts, and properly disclose the relevant information in the financial report, and provide relevant data to the visa accountant to carry out the necessary verification procedures.

Article 8 、 The subsidiary funds loan and others control procedures:

- I 、 the company 's son company intends to lend funds to others, should also be in accordance with this procedure to set the company's funds to deal with other people's procedures, And according to the implementation of the processing.
- II 、 the subsidiary should be on the 5th of each month (excluding) before the preparation of the previous month, "funds and other people's Reference book".

#### Section 2 Grant endorsement to others

Article 9 、 The company endorsement guarantee Operating procedures:

- I 、 The object of endorsement guarantee: shall be handled in accordance with the provisions of article fifth of this procedure.
- II 、 Because of business relations to engage in endorsement guarantee evaluation criteria:  
The company shall, in accordance with the provisions of this procedure, handle the endorsement guarantee for business needs , and the amount of the endorsement guarantee may not exceed the amount of business transaction between the two parties.
- III 、 The degree of endorsement guarantee:
  - (I) The amount of the company's endorsement guarantee:
    - 1. The total amount of endorsement guarantee is not more than 50% of the company 's net financial statements in the most recent period.
    - 2. The amount of the endorsement guarantee for a single enterprise shall be limited to 20% of the net value of the company's most recent financial statements , provided that the company does not exceed 40% of the net value of the company's most recent financial statements.
  - (II) The amount of endorsement guaranteed by the company and its subsidiaries as a whole
    - 1. The total amount of endorsement guarantee is not more than 50% of the company's most recent financial statements .
    - 2. The amount guaranteed for a single business endorsement shall not exceed 20% of the net value of the company's most recent financial statements. In the case of an endorsement guarantee arising out of a business relationship, the amount of business transaction between the two parties in the most

recent year is Limited. The amount of business transaction referred to is the higher the amount of goods purchased or sold between the two parties.

(III) This Our company Direct and indirect holding of voting shares per cent 90 or more Among the companies, Endorsement Guarantee Total UH And to the single enterprise endorsement guarantee limit to No more than This Our company Most recent financial statements Net worth 10%. However, the company directly and indirectly holds 100% of the voting shares of the Inter-company endorsement guarantee, not this limit.

#### IV. Endorsement guarantee review and handling procedures

##### (I) Endorsement Guarantee Review procedure:

When the company handles the endorsement guarantee, the Company shall first attach the necessary company and financial data to the company in writing, and the accounting unit shall carefully assess whether it complies with the "Guidelines for the handling of funds and endorsement guarantees of the public offering company" and the provisions of this procedure and examine and evaluate the following matters:

1. The necessity and rationality of endorsement guarantee.
2. Endorsement guarantee object credit and risk assessment.
3. The company's operating risks, financial conditions and shareholders' equity impact.
4. Whether the valuation value of the collateral and the collateral should be obtained.

##### (II) Endorsement Guarantee Processing procedure:

1. After evaluation, by the accounting unit to send a written report, submitted to the general manager and the Chairman for approval.
2. If the endorsement is guaranteed to be written off by the end of the endorsement guarantee, the liquidation of the debt or the renewal of the extension, the Accounting unit shall complete a written report and take the initiative to notify the endorsed guarantor, To recover the guarantee of its retained bank or creditor institution and to cancel the endorsement to guarantee the deed in question.
3. The Company shall obtain an endorsement to ensure that, due to business needs, there is a need for more than the amount prescribed in subsection three and meets the conditions set out in this procedure, Shall, with the consent of the Board of directors and by more than half of the directors, be named in respect of losses that may arise from the company's excess limits, and amend this procedure to report to the shareholders' meeting for recognition; When the shareholders' meeting does not agree, it shall set a plan to remove the excess part within a certain period of time.
4. If the object of endorsement is a sub-company with a net value of less than One-second of the amount of capital received, it shall report the resolution of the company's board of directors in advance, and the accounting unit will periodically evaluate the implementation situation and make a written

record . If the shares of a subsidiary are non-denomination or a denomination of NT \$10 per share, the calculation of the amount of capital received shall be based on The sum of the capital equity plus the premium of the issue.

- 5 . The Company shall evaluate or recognize the loss of endorsement guarantees and properly disclose the endorsement guarantee information in the financial report, and provide the visa accountant with the necessary verification procedures.
6. When the company has set up an independent director, it shall give full consideration to the opinions of the independent directors when endorsing the guarantee, and the independent director shall include in the proceedings of the Board of Directors any objection or reservation.

V 、 The seal use and custody procedure of the endorsement guarantee:

The company shall apply to the Ministry of Economy for Registration of the company Seal as the exclusive seal of the endorsement guarantee, the seal shall be kept by a special officer with the consent of the Board of directors, and in accordance with the procedures laid down by the seal printing or issuing the bill; In order to ensure the conduct of foreign companies, the guarantee letter issued by the Company shall be signed by

VI 、 Decision-making and authorization level of endorsement guarantee:

(I)The company to handle endorsement guarantee matters shall be dealt with after adoption by a resolution of the Board of Trustees. The Board of Directors shall authorize the Chairman to decide within the limit of a single NT 30 Million, after which it shall be reported to the most recent board of directors for recognition.

(II)Before the company directly and indirectly holds the voting shares of more than 90% of the subsidiaries between the original guarantee, should be reported to the company 's board of directors after the resolution began to be processed. However , the company directly and indirectly holds 100% of the voting shares of the Inter-company endorsement guarantee, not within this limit.

Article 10 、 To the subsidiary to handle the endorsement guarantee of the control procedures:

I 、 If the child company of the company intends to endorse the guarantor for others, It shall also make an endorsement guarantee for the company in accordance with this procedure Procedures, according to the implementation of the processing.

II 、 The subsidiary should be on the 5th of each month (excluding) before the preparation of the previous month "endorsement guarantee book".

## Chapter 3 Information Disclosure

### Section 1 Loan to others

Article 11 、 The company to handle funds and matters, should establish a reference book, on the loan and the object, the amount, the date of adoption of the Board of Directors, the date of the loan and the matter should be carefully assessed, detailed to be published For reference in the memorandum book..

Internal auditors shall, at least quarterly, audit funds and other operating procedures of other persons and their implementation, and make written records, and shall notify the monitors in writing if significant irregularities are found.

Article 12 、 The company due to changes in the circumstances, to the loan and the object does not conform to the provisions of this procedure or the balance is over time, should set up a improvement plan, the relevant improvement plan to the monitoring people, and the improvement is completed according to the planned time schedule.

Article 13 、 The manager of the company and the organizer to undertake funds loans and operations, if there is a violation of the provisions of this procedure, in accordance with the Company's personnel management methods and work rules of regular reporting assessment, according to its circumstances and severity of punishment.

Article 14 、 The head of the company violated the "Public offering company funds loan and endorsement guarantee processing guidelines" Article 3 when the first proviso is stipulated, Shall be jointly and severally liable for the return of the borrower, who shall also be liable for damages if the company is injured.

### Section 2 Provide endorsement to others

Article 15 、 The company to handle the endorsement guarantee matters, shall establish a reference book, on the endorsement guarantee Object, the amount, the board pass or the Chairman's decision date, the endorsement guarantee date and Matters that should be carefully assessed, details of the publication for reference.

The internal auditor of the Company shall, at least quarterly, audit endorsement to ensure the operating procedures and their implementation, and make a written record, and shall notify the monitors in writing if significant irregularities are found .

Article 16 、 The company due to changes in the circumstances, to the endorsement of the object does not conform to the provisions of this procedure or the amount of time, should be set up an improvement plan, the relevant improvement plan to the monitoring people and complete the improvement according to the planned time schedule.

Article 17 、 The manager of the company and the organizer to undertake the endorsement of the guarantee operation, if there is a violation of the provisions of this procedure, in accordance with the Company's personnel management methods and work rules on a regular basis to report the assessment, according to its circumstances and severity of punishment.

#### **Chapter 4 Annex**

##### **Section 1 Loan to others**

Article 18 、 The Company shall, by 10th of each month, declare the funds and balances of the company and its subsidiaries for the previous month in accordance with the relevant provisions of the competent authorities.

Article 19 、 the Company's funds and balances in one of the following criteria, shall be announced within 2nd of the date of fact of the declaration:

I 、 the company and the subsidiary funds and the balance of others up to the company's most recent financial statements net value of more than 20% people.

II 、 the company and its subsidiaries to the single enterprise capital loan and balance up to the company's most recent financial statements net value of more than 10% .

III 、 the company or subsidiary of the new funds loans and amounts up to NT \$10 million and up to the Company's most recent financial statements net value of 2%.

The company's son company is not a domestic public offering company, the subsidiary has the preceding paragraph III should be announced to declare the matter, should be the company on behalf of the subsidiary.

##### **Section 2 Provide endorsement to others**

Article 20 、 The Company shall, by 10th of each month, declare the balance of the endorsement guarantee of the company and its subsidiaries in the previous month in accordance with the relevant provisions of the competent authorities.

Article 21 · Where the total loan amount and balance of the granted loans of the Company reach one of the following thresholds, the Company shall make the relevant declaration within two days commencing immediately from the day of such occurrence:

- I · The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50% or more of the Company's net worth as stated in its latest financial statement.
- II · The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20% or more of the Company's net worth as stated in its latest financial statement..
- III · The balance of endorsements / guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements / guarantees for, long-term investment assessed by equity method in, and balance of loans to, such enterprise reaches 30% or more of Company's net worth as stated in its latest financial statement.
- IV · The amount of new endorsements or guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the Company's net worth as stated in its latest financial statement.

As the company 's subsidiary is not a domestic public offering company, the subsidiary has the preceding paragraph fourth should be announced to declare the matter, should be by the company.

## **Chapter 5 Annex**

Article 22 · Other matters:

- I · after the adoption of this procedure by the Board of Directors, send the monitors and report to the shareholders ' meeting to agree that if a Director objects and has a record or written statement, the Company shall challenge it and send it to the monitors and to the shareholders ' meeting for discussion and amendment.
- II · the company has set up independent directors, in accordance with the provisions of the preceding paragraph to refer this procedure to the Board for discussion, should take full account of the views of the independent directors, independent directors if they have objections or reservations, should be set out in the proceedings of the Board of Directors .
- III · the company has set up audit Committee, the establishment or amendment of this processing procedures, should be approved by all members of the audit committee more than one-second, and refer to the Board of Directors resolution, do not apply the provisions of the second paragraph.
- IV · If the preceding paragraph does not agree with more than one-second per cent of all members of the Board of Auditors, it shall be agreed by more than two-thirds per cent of all directors, and the resolutions of the Board of Auditors should be included in the proceedings of the Board.



V 、 All members of the Board of Auditors referred to in section III and all directors referred to in the preceding paragraph are calculated in the actual incumbent.

Article 23 、 The company has established independent directors. In accordance with the provisions of Article 11, paragraph II or Article 15, paragraph II, notify the supervisors of the matter, The Notification to independent directors in writing shall be sent to independent directors together.  
The company has set up audit committee. Articles 11, 12, 15 and 16 of the regulations for supervisors.  
The requirements for the Ombudsman shall be used by the Board of Auditors.

Article 24 、 The procedure was made on Jul.2, 2001.  
1<sup>st</sup> amendement was made on Jun.3, 2003.  
2<sup>nd</sup> amendement was made on Jun.9, 2006.  
4<sup>th</sup> amendement was made on Jun.29, 2009.  
4<sup>th</sup> amendement was made on Jun.29, 2009.  
6<sup>th</sup> amendement was made on Jun.13, 2013.  
7<sup>th</sup> amendement was made on Jun.20, 2019.

## **Scan-D Corporation**

### Procedures for Election of Directors

Article 1. To ensure a just, fair, and open election of directors, the Procedures are formulated pursuant to Articles 21 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2. Except otherwise provided by laws and regulations or the Company's Articles of Association, election of the Company's Directors shall be conducted in accordance with these Procedures.

Article 3. The overall composition of the Board of Directors shall be taken into consideration in the election of the Company's directors. The composition of the Board of Directors shall be considered in a diversified manner, and appropriate diversification policies shall be formulated regarding its own operation, operational type, and development needs, including but not limited to the following two main aspects:

- I. Basic conditions and values: gender, age, nationality, and culture.
- II. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience.

Each Board member shall possess knowledge, skill, and experience necessary to perform their duties; the abilities required as a whole are as follows:

- I. Ability to make operational judgments.
- II. Ability to perform accounting and financial analysis.
- III. Business management ability.
- IV. Crisis management ability.
- V. Knowledge of the industry.
- VI. International market perspective.
- VII. Ability to lead.
- VIII. Ability to make policy decisions.

More than half of the directors shall not be a spouse nor a relationship within the second degree of kinship of any other director.

The Company's Board of Directors shall consider adjusting the composition of the Board of Directors based on the results of performance evaluation.

Article 4. The qualifications of independent directors of the Company shall be in compliance with the provisions of Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of the independent directors of the Company shall comply with Articles 5, 6, 7, 8 and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and relevant practices shall be

implemented pursuant to Article 24 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 5. Elections of the Company's directors shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. The Company shall review the qualifications, education, working experience and the existence of any other matters set forth in Article 30 of the Company Act with respect to the nominee directors. Additional documents for proof of qualifications shall not be arbitrarily added. The review results shall be provided to the shareholders as reference for electing the competent directors.

If the dismissal of a director for any reason results in an insufficient number of directors required for the Company's election, the Company shall re-elect such director at the next shareholders meeting. When the number of directors falls short by one-third of the total number prescribed in the Company's Articles of Association, the Company shall convene an extraordinary shareholders meeting within 60 days from the date of occurrence to re-election the directors.

When the number of independent directors falls below that required by paragraph 1, Article 14-2 of the Securities and Exchange Act, a re-election shall be held at the next shareholders meeting. When an independent director is dismissed, an extraordinary general meeting shall be convened within 60 days from the date of occurrence to re-election the director.

Article 6. The directors of the Company are elected by a cumulative voting system. Each share corresponds to the voting rights of the number of directors to be elected. One person shall be elected intensively or multiple people are elected by allocation.

Article 7. The Board of Directors shall prepare the ballots with the same number as the directors to be elected, add their weights and issue them to the shareholders attending the shareholders meeting. The names of the electors shall be replaced by the attendance certificate codes printed on the ballots.

In the election of directors of the Company, shareholders may choose to exercise their voting rights by either electronic means or on-site voting.

Article 8. The directors of the Company shall calculate the voting rights of independent directors and non-independent directors according to the amount specified in the Articles of Association. Candidates who obtain more votes should win the position of directors. If two or more persons obtain the same number of votes and the number of directors exceeds the specified limit, such persons acquiring the same votes shall draw lots to decide the one to be elected. The chairman shall draw lots on behalf of absent candidates.

The number of voting rights mentioned in the first paragraph is calculated based on the sum of the voting rights at the shareholders meeting and the voting rights by electronic means.

Article 9. Before the election begins, the chairman shall appoint a number of persons with

shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes at the shareholders meeting shall be prepared by the Board of Directors and publicly checked by the vote monitoring personnel before voting commences.

Article 10. If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity card number. However, when the candidate is a governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered.

Article 11. A voting ballot at a shareholders meeting is invalid under any of the following circumstances:

- I. The ballot was not prepared by the Board of Directors.
- II. A blank ballot is placed in the ballot box.
- III. The writing is unclear and indecipherable or has been altered.
- IV. The candidate whose name is entered in the ballot is a shareholder, but the candidate's account name and shareholder account number do not conform with those given in the shareholder register, or the candidate whose name is entered in the ballot is a non-shareholder, and a cross-check shows that the candidate's name and identity card number do not match.
- V. Other words or marks are entered in addition to the candidate's account name or shareholder account number (or identity card number) and the number of voting rights allotted.
- VI. The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number or identity card number is provided in the ballot to identify such individual.

Article 12. The voting rights shall be calculated on site at a shareholders meeting immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chairman on the site.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 13. The Board of Directors of the Company shall issue notifications to the persons elected as directors.

Article 14. These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting. These Procedures was drawn up on June 15, 2004, (omitted)

The 2nd amendments were made on June 6, 2008

The 3rd amendments were made on June 17, 2020

## Scan-D Corporation

### Shareholding of Directors

(Information as of the closing date of share transfer on April 21, 2023)

Title	Name	Representative	Number of Shares Held	Share Holding %
Chairman	NOBLE LINK MANAGEMENT LTD.	Lim, Pok-Chin	15,049,125	29.98%
Director	Neo, Khay-Pin		0	0.00%
Director	Lim, Jie-Ren		0	0.00%
Director	Wang, I-Yao		233,118	0.46%
Independent Director	Lin, Hui-Ping		0	0.00%
Independent Director	Wang, Chia-Cheng		83,525	0.17%
Independent Director	Hung, Da-Feng		0	0.00%
	Total		15,365,768	30.61%

1. The current paid-in capital of the Company is NT\$501,929,420, and the number of issued shares is 50,192,942 shares.
2. According to Article 26 of the Securities and Exchange Act, the minimum shareholding of all directors and supervisors is 4,015,435 shares. (Note)
3. As of the closing date of the share transfer at the general shareholders meeting in 2023, shareholding if individual and all directors recorded in the shareholder's register is the same as described above.

Note: According to Article 2 of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, if two or more independent directors are to be elected, the shareholding of all directors and supervisors other than the independent directors calculated at the rates set forth in the preceding paragraph shall be decreased to 80%.

## Scan-D Corporation

### The effect of dividend distributions on the Company's operating performance, earnings per share, and return on equity

Unit: Except for earnings per share expressed in dollar, the remainings are NT\$ and %

Item	Year	2023 (estimate)
Paid-in capital at the beginning of the period		NT\$501,929,420
Distribution of dividends for the year (Note 1)	Cash dividends per share (dollar)	3.4 dollar
	Surplus to capital increase share dividend per share	0 share
	Capital increase by capital reserve to share dividend per share	0 share
Change in operating performance	Operating Profit	Not applicable, as the Company did not disclose financial forecast information in 2023.
	Increase and decrease ratio of net operating profit compared to the same period of last year	
	Net profit before tax	
	Increase and decrease ratio of net profit compared to the same period of last year	
	Earnings per share	
	Increase and decrease ratio of earnings per share compared to the same period of last year	
	Average annual return on investment (annual average PE ratio)	
Pro forma earnings per share and P/E ratio	If capital increase by earnings is replaced by cash dividend distribution	Pro forma earnings per share
		Pro forma average annual rate of return
	If capital reserve is not used for capital increase	Pro forma earnings per share
		Pro forma average annual rate of return
	If capital increase by capital reserve has not yet been undertaken and capital increase by earnings is replaced by cash dividend distribution	Pro forma earnings per share
		Pro forma average annual rate of return

Note 1: Pending resolution at the 2023 general shareholders meeting.



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