

Stock Code: 8938



ADVANCED INTERNATIONAL MULTITECH CO., LTD.

2023 Annual Meeting of Shareholders Handbook

Date: May 29th, 2023 (Monday)

Venue: Kaohsiung Municipal Social Education Center
(No.115, Syuefu Rd., Siaogang Dist., Kaohsiung City)

The Annual Meeting of Shareholders will be held by means of a physical meeting.

CONTENTS

I. Meeting Procedure.....	1
II. Meeting Agenda.....	2
III. Report Items.....	3 ~ 10
(I) 2022 Business of Report.....	3 ~ 6
(II) Audit Committee’s Review Report in 2022.....	7
(III) Report of Remunerations Paid to Employees and Directors in 2022.....	8
(IV) Report of Earnings Distribution of Cash Dividends in 2022.....	8
(V) Amendments to partial articles in the Company’s “Management of Operation of Board Meeting”, “Rules Governing Share Buyback and Transfer to Employees”, and “Procedures for Ethical Management and Guidelines for Conduct”	8
(VI) Status of the 4 th Repurchased Treasury Stock Transferred to Employees.....	9
(VII) Status of the Execution of the Conversion of the Company’s 3 rd Domestic Unsecured Conversion Corporate Bonds.....	9 ~ 10
(VIII) Shareholders’ Proposals at the General Meeting of Shareholders.....	10
IV. Approval Items.....	10 ~ 11
(I) To acknowledge 2022 Business of Report and Financial Statements.....	10
(II) To acknowledge 2022 Earnings Distribution Plan	11
V. Extempore Motion.....	11
VI. Meeting Adjourned.....	11
Attachment I. Revision comparison chart for “Management of Operation of Board Meeting”, “Rules Governing Share Buyback and Transfer to Employees”, and “Procedures for Ethical Management and Guidelines for Conduct”	12 ~ 18
Attachment II. Independent Auditors’ Report and Financial Statements	19 ~ 43
Appendix I. “Management of Operation of Board Meeting”, “Rules Governing Share Buyback and Transfer to Employees”, and “Procedures for Ethical Management and Guidelines for Conduct”, before amendment.....	44 ~ 67
Appendix II. Articles of Incorporation.....	68 ~ 76
Appendix III. Rules of Procedures for Shareholders’ Meeting.....	77 ~ 90
Appendix IV. Shareholdings of Directors.....	91

Advanced International Multitech Co., Ltd.

Meeting Procedures of 2023 Annual Meeting of Shareholders

I. Meeting call to order

II. Address by the Chairman

III. Report Items

IV. Approval Items

V. Extempore Motion

VI. Meeting Adjourned

Advanced International Multitech Co., Ltd.

Meeting Agenda of 2023 Annual Meeting of Shareholder

Convene manner: Physical meeting

Meeting time: 10:00am on May 29th, 2023 (Monday)

Venue: Kaohsiung Municipal Social Education City (No. 115 Xuefu Rd., Xiaogang Dist., Kaohsiung City)

I. Meeting Call to Order

II. Address by the Chairman

III. Report Items

(I) 2022 Business of Report.

(II) Audit Committee's Review Report in 2022.

(III) Report of Remunerations Paid to Employees and Directors in 2022.

(IV) Report of Earnings Distribution of Cash Dividends in 2022.

(V) Amendments to partial articles in the Company's "Rules of Procedure for Meetings of Board of Directors", "Rules Governing Share Repurchase and Transfer to Employees", and "Procedures for Ethical Management and Guidelines for Conduct".

(VI) Status of the 4th Repurchased Treasury Stock Transferred to Employees.

(VII) Status of the Execution of the Conversion of the Company's 3rd Domestic Unsecured Conversion Bonds.

(VIII) Shareholders' Proposals at the General Meeting of Shareholders.

IV. Approval Items

(I) To acknowledge 2022 Business Report and Financial Statements.

(II) To acknowledge 2022 Earnings Distribution Plan.

V. Extempore Motion

VI. Meeting Adjourned

III. Report Items

Report Item (I) :

Summary: The 2022 Business of Report to Shareholders.

Explanation: The 2022 Business Report and 2023 Business Plan are reported to shareholders as below:

Business of Report

Thank you for your continued interests, support, and care to Advanced International Multitech Co., Ltd., and it is hoped that you will continue to give us more attention and support in the days to come, thank you.

Below is the report of 2022 Business results and 2023 Business plans.

1. 2022 Consolidated Business Report

(1) The execution result of the 2022 busnies plans

The company's consolidated operating revenue was NTD21,422,785(thousand) in the year of 2022, which was an increase of 26.7% comparing with NTD16,908,024(thousand) in the year of 2021. The consolidated net profit in the year of 2022 was NTD2,500,237(thousand), which was an increase of 72.21% comparing with the consolidated net profit of NTD1,451,840(thousand) in the year of 2021. in 2022, the after-tax earnings per per share was NTD16.92.

(2) The 2022 budget execution status: Not available, the Company did not disclose financial forecast in the year of 2023.

(3) Financial information:

① Financial information

Unit: In Thousands of New Taiwan Dollars ; %

Year	2022	2021	Increase(Decrease) by (%)
Sales Revenue	21,422,785	16,908,024	26.70%
Cost of Goods Sold	17,067,951	13,691,412	24.66%
Gross Profits	4,354,834	3,216,612	35.39%
Operating Expenses	1,664,172	1,448,332	14.90%
Other Income and expenses - Net	137,364	178,394	(23%)
Non-operating income and expense	416,576	(125,101)	432.99%
Net Income before Tax	3,244,602	1,821,573	78.12%
Net Income after Tax	2,500,237	1,451,840	72.21%
Total Comprehensive Profit/Loss	2,583,955	1,425,165	81.31%

② Analysis on profitability

Unit: In Thousands of New Taiwan Dollars ; %

Item	Ratio	
Return on Assets (%)	17.07%	
Return on Equity (%)	37.35%	
To Paid-in-Capital (%)	Operating income	206.14%
	Net income before tax	236.50%
Net Income Margin (%)	11.67%	
Earnings Per Share (\$1)	16.92	

(4) R&D situation

The result of 2022 R&D

- ① Development of high and low pressure RTM technology.
- ② RCS certification obtained for carbon fiber recycling.
- ③ Development and transfer of high strength stainless steel casting ball head.
- ④ Development and transfer of high gravity castings and the combined structures with different materials.
- ⑤ Carbon fiber forming technology with inverted design.
- ⑥ The application of graphene in composite materials.
- ⑦ Mass production and application of thermoplastic forming technology in golf and consumer electronic products.
- ⑧ Development of carbon fiber woven technology.
- ⑨ Development of carbon fiber pre-forming technology.
- ⑩ Carbon composite wheel passed TUV certification test.
- ⑪ Mass production of various automobile interior and exterior decorative parts.
- ⑫ Application of self-produced die-molding parts in the mass production of golf head composite materials.
- ⑬ Development and transfer of multi-angle changeable golf club structure.
- ⑭ Development of the automation technology in the weaving of fiber laminates.
- ⑮ Technology development of winding braided carbon fiber ball head cover and bottom plate.
- ⑯ Carbon fiber forged exterior molding materials and the technology development.
- ⑰ Technology development of composite materials laminating machine.
- ⑱ Development of bio-based (20% biomass ratio) epoxy resin formula.
- ⑲ Development of high strength toughened striking panel formula.
- ⑳ Development of SMCNSPU eco-friendly formula.
- ㉑ Development of winding epoxy resin formula (TOWPREG).
- ㉒ Development of light-weight/high-strength thermoplastic carbon fiber plates.

2. Summary of 2023 Business Plan

(1) Operating strategy

- ① Look closely at the domestic and international dynamic situation and connect to customers' supply chain strategies to formulate future production location layout goals and plans, in order to maintain competitiveness in the changing world environment and economic fluctuations.
- ② Integrate internal and external resources, continue to maintain the leading edge of core technology, and fully cooperate with customers to develop high value-added products to increase the market share and competitive advantage of customers' products.
- ③ Continue utilizing lean management for further enhancing operational efficiency, establish an organizational form and operating mechanism that meet customer needs, fast respond to customers' needs and more effectively utilize overall operating resources.

(2) Expected unit of sales

Based on the market's supply and demand situation and industrial environment, as well as the consideration and evaluation of the Company's capabilities and development, it is estimated that the sales volume of ball heads and golf equipment in 2023 will be about 13.5 million to 16.5 million pcs, and the one-year volume of golf balls maybe exceed around 10% of the total sales in 2022.

(3) Important production and marketing strategy

- ① Continue to strengthen the development and application technology of composite materials related products, and create a competitive advantage through the strength of conveyor production concept, i.e. from the innovation and design of composite materials, to production and manufacturing.
- ② Establish partnerships with key supply chains to respond to customers' needs with better flexibility and responsiveness, and provide customers with complete solutions.
- ③ Continue to pay attention to the sales status and market information of the client, in order to quickly synchronize or adjust the internal and external resources with the expected order status, and respond to external changes with the highest efficacy.

(4) Future development strategy

- ① Integrate internal and external resources to invest in the research and development of composite material's raw materials, manufacturing procedures and products, and can continue to innovate to meet the needs of customers in various industries; respond to future industry and technology trends, and lead the industry to lead the transformation of products and business models.
- ② Cultivate the talents and capabilities that the organization needs in the future, strengthen human resource development and talent cultivation plans, enhance the work value and sense of belonging of colleagues, and constantly challenge higher operating goals.
- ③ Aiming at the new corporate thinking of ESG, gradually implement the goals of carbon reduction, waste reduction, and energy conservation, and establish a carbon management mechanism to respond to the trend of the times; at the same time, continue to care for vulnerable groups, fulfill corporate social responsibilities, and implement corporate governance to achieve the realm of sustainable management and create all-win situation for employees, shareholders and the general public.

(5) Effects of the external competitive environment, regulation environment, and overall operation environment

Looking back on the year of 2022, although the epidemic has gradually eased, it has been replaced by unknowns and turmoil in international geopolitics. In addition, the shadow of inflation and economic recession has emerged, and the world situation is full of unpredictable factors. In such a treacherous and ever-changing environment, we still overcame various challenges and handed over good results with all indicators hitting new highs.

Looking ahead to the year ahead, the international situation and economic environment are still

full of uncertainties. Advanced International Multitech will lead the direction on the unknown road with the DNA of listening to the voice of customers; our strong management team will demonstrates its team strength to overcome adversity. Moreover, Advanced International Multitech possess a group of excellent employees who can continue to stick to their posts and meet more challenging tasks. In the face of future tests and changes, Advanced International Multitech will insist on the concept of "sincerity, creativity, and satisfaction" to advance on the road of sustainable management.

Chairman : His-Chien Cheng



Manager : I-Nan Chou



Accounting Manager : Yi-Miao Kuo



Report Item (II) :

Summary: Audit Committee's Review Report in 2022.

Explanation:

1. The Company's 2022 parent company only financial statements and consolidated financial statements have been audited and signed by the PwC Taiwan, appointed by the Company's board of directors, and the aforementioned financial statements along with Business of Report, and Earnings Distribution Plan have been sent to the audit committee for review.
2. The Audit Committee's Review Report is as below.

Advanced International Multitech Co., Ltd.

Review Report of Audit Committee

Attn: Advanced International Multitech Co., Ltd. 2023 General Shareholders' Meeting

The board of directors submitted the Company's 2022 Business of Report, parent company only financial statements, consolidated financial statements, and Earnings Distribution Plan among which the financial statements were audited and completed with an audit report by the PwC Taiwan, appointed by the Company's board of directors.

The above Business of Report, parent company only financial statements, consolidated financial statements, and Earnings Distribution Plan have been verified by the Audit Committee, and there are no discrepancies. Accordance to the Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

February 23, 2023

Audit Committee of Advanced International Multitech Co., Ltd.

Convener: Hung, Li-Jung



Report Item (III) :

Summary: Report of Remunerations Paid to Employees and Directors in 2022.

Explanation:

1. According to Article 29 of the Company's "Articles of Incorporation", if there is profit in the current year (referring to the profits of current year's net income before tax less the distributions of employee remuneration and director's remuneration) after deducting accumulated losses, the Company should distribute no less than 1% profits to employees as remuneration and no greater than 5% of profit to directors. The proposed allocation of employee remuneration and director remuneration is as follows:
 - ① About 4.5% of the profit, for a total of NT\$128,650,000, is allocated as employee remunerations, which is no different from the estimated amount in 2022.
 - ② About 0.36% of the profit, for a total of NT\$10,400,000, is allocated as remunerations paid to directors, which is no different from the estimated amount in 2022.
2. The distribution of employee remuneration and director remuneration has been approved by the board of directors on February 23, 2023, and will be paid in cash. It will be handled in accordance with the Company's "Rules for remuneration of the Employee and Directors", and the relevant distribution operations are planned to be authorized to the chairman in full discretion.

Report Item (IV) :

Summary: Report of Earnings Distribution of Cash Dividends in 2022.

Explanation:

According to the Articles of Incorporation of the Company, the board of directors is authorized to resolve the distribution of annual cash dividends and report to the shareholders' meeting.

The board of directors of the Company has resolved and approved the 2022 cash dividend of NT\$1,234,676,307 (\$8.97481203 per share), and the distribution of cash dividend is rounded to \$1. The total amount of irregular payments of such less than one dollar shall be included in the Company's account of other income. The aforementioned cash dividends have been distributed on May 4, 2023.

Report Item (V) :

Summary: Amendments to partial articles in the Company's "Management of Operation of Board Meeting", "Rules Governing Share Buyback and Transfer to Employees", and "Procedures for Ethical Management and Guidelines for Conduct".

Explanation:

For coping with the revision of the laws and regulations and meeting the actual business needs of the Company, it is proposed to amend partial articles in the Company's "Management of Operation of Board Meeting", "Rules Governing Share Buyback and Transfer to Employees", and "Procedures for Ethical Management and Guidelines for Conduct". Please refer to [Attachmet I] for the revision comparison table on Page 12 to 18.

Report Item (VI) :

Summary: Status of the 4th Repurchased Treasury Stock Transferred to Employees.

Explanation: Status of the 4th repurchased treasury stock transferred to employees is as below:

Repurchased session	The 4 th Buyback
Date of resolution by the Board	September 22, 2021
Purpose of the repurchase	To transfer to employees
Scheduled period for the repurchase	September 23, 2021 to November 22, 2021
Type and amount of shares planned to be repurchased (1 share)	Common stock / 6,700,000 shares
Planned repurchase price range (NT\$1)	\$60 to \$110
Type and amount of Shares Repurchased (1share)	Common stock / 3,379,000 shares
Total amount for the repurchased shares in this session (NT\$1)	NT\$ 258,234,917
Average price per share for this repurchased session (NT\$1)	NT\$76.42
Number of shares transferred	750,000 share
Cumulative numbers of the Company's shares held (1 share)	Common stock / 2,629,000 shares
Any other matters should be reported	Date of 1 st Transfer: 2022/03/04 Number of shares in 1 st transfer: 400,000 shares. Date of 2 nd Transfer: 2023/03/02 Number of shares in 2 nd transfer: 350,000 shares.

Report Item (VII) :

Summary: Status of the Execution of the Conversion of the Company's 3rd Domestic Unsecured Conversion Bonds.

Explanation:

- In order to enrich the working capital, the Company's board of directors passed the resolution on April 18, 2022 to issue the 3rd domestic unsecured corporate bond, which was approved by the Financial Regulatory Commission on May 25, 2022 on file Jin-Guan- Zheng-Fa-Zi-Di-No. 1110342552 and also approved by TPEX with Correspondence Letter Zheng-Gui-Zhai-Zi-Di-No.11100078572 dated July 15, 2022 to start trading over the counter from July 20, 2022 at the business premises of securities firms.

The main conditions are as follows:

- ① Use of the funds: Increasing working capital
- ② Total amount issued: Total par value NT\$1 billion
- ③ Face value per bond: NT\$100 thousand
- ④ Issue price: Issue by denomination

- ⑤ Issuance period: 3 years, starting from July 20, 2022 o July 20, 2025
- ⑥ Coupon rate: 0%
- ⑦ Conversion price: NT\$81 at issuance, and currently NT\$74.6
- ⑧ Collateral situation: None

2. The conversion status up until March 10, 2023 is as below:

Item	Converted - Accumulated	Un-Converted
Total face value of the bond	NT\$ 395,900,000	NT\$604,100,000
Number of shares	4,887,550 shares	8,097,855 shares (note)

Note: the number of un-converted shares is calculated based on the conversion price of NT\$74.6.

Report Item (VIII) :

Summary: Shareholders' Proposals at the General Meeting of Shareholders.

Explanation:

1. In accordance with Article 172-1 of the Company Act, shareholders, who hold more than 1% of the total number of issued shares, may submit a written proposal to the Company for the general meeting of shareholders, provided that only one proposal is allowed and the number of words of the proposal is limited to not more than three hundred words.
2. The period for accepting shareholders' proposals at the Company's general shareholders' meeting is from March 23, 2023 to April 06, 2023, and the information has been announced on the Market Observation Post System according to law.
3. The company did not receive any shareholder proposals during the acceptance period.

IV. Approval Items

Approval Item (I) :

Summary: To acknowledge 2022 Business of Report and Financial Statements (proposed by the Board of Directors).

Explanation:

1. The company's 2022 parent company only financial statements and consolidated financial statements have been resolved in the Board Meeting and audited by accountants, Wang, Chun-Kai and Wu, Chien-Chih, of the PwC Taiwan with an unqualified audit opinion. The above-mentioned financial statements have been submitted together with the Business of Report to the Audit Committee for review and approval. Please refer to [Business of Report], page 3 to 6, and and [Attachment II], page 19 to 43, of this handbook.
2. The proposal is submitted for acknowledgement.

Resolution:

Approval Item (II) :

Summary: To acknowledge 2022 Earnings Distribution Plan (proposed by the Board of Directors).

Explanation: The 2022 Earnings Distribution Plan is proposed for acknowledgement.

Advanced International Multitech Co., Ltd.		
Earnings Distribution Sheet		
2022		
Unit: NTD\$1		
Item	Amount	
	Subtotal	Total
Undistributed earnings, beginning of the year		\$ 1,489,672,849
Add: Current period net income(loss) after tax	2,240,779,972	
Current period comprehensive income (loss)	5,594,157	2,246,374,129
Less: provision of 10% legal reserve	(224,637,413)	
Add: Reversal of special reserve	78,124,119	(146,513,294)
Distributable earnings		3,589,533,684
Distribute item		
Dividend - cash (\$8.97481203 per share)	(1,234,676,307)	
Dividend - stock (\$0 per share)	0	(1,234,676,307)
Undistributed earnings, end of the year		<u>\$ 2,354,857,377</u>

Chairman : His-Chien Cheng



Manager : I-Nan Chou



Accounting Manager : Yi-Miao Kuo



Resolution:

V. Extempore motion

VI. Meeting Adjourned

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting Revision Comparison Chart

【 Attachment I 】

Revised Articles	Articles before Revision	Explanations
<p>Article III</p> <p>The Company’s Board of Directors’ Meeting should be convened at least once per quarter. The time, place and reason for the meeting shall be clearly stated at the time of the convening, and all directors shall be notified seven days in advance. However, in case of emergency, it can be called at any time.</p> <p>The notification of the convening in the preceding paragraph may be sent electronically.</p> <p>Matters stated in Article XII-1 shall be listed in the reason for the convening, and shall not be proposed as extempore motion.</p>	<p>Article III</p> <p>The Company’s Board of Directors’ Meeting should be convened at least once per quarter. The time, place and reason for the meeting shall be clearly stated at the time of the convening, and all directors shall be notified seven days in advance. However, in case of emergency, it can be called at any time.</p> <p>The notification of the convening in the preceding paragraph may be sent electronically.</p> <p>Matters stated in Article XII-1 shall be listed in the reason for convening, and shall not be proposed as extempore motion <u>unless there are emergencies or having justified reasons.</u></p>	<p>1. Amended following the changes of laws and regulations.</p> <p>2. Because matters stated in Article XII-1 are important matters relating to the Company’s operations, such shall be stated clearly in the reason for the convening, so that directors have sufficient time and information to evaluate the proposals before making decisions. Therefore, the exceptional circumstances are deleted in the article, and clearly defines that matters stipulated in Article XII-1 shall be listed in the reason for the convening, and shall not be proposed by extempore motion.</p>

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting Revision Comparison Chart

【 Attachment I 】

Revised Articles	Articles before Revision	Explanations
<p>Article XII</p> <p>The Company shall submit the following matters to the board of directors for discussion:</p> <ol style="list-style-type: none"> 1. The Company's business plan. 2. Annual financial report and semi-annual financial report. However, the semi-annual financial report does not need to be audited and certified by an accountant according to laws and regulations, this restriction does not apply. 3. Formulation or revision of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act, and the evaluation of the effectiveness of the internal control system. 4. Formulation or revision of the procedures for handling major financial business activities such as acquiring or disposing of assets, engaging in derivatives transactions, lending funds to others, and providing endorsements or guarantees for others in accordance with Article 36-1 of the Securities and Exchange Act. 5. Raising, issuing or private placement of securities with equity nature. 6. <u>Election or dismissal of the Chairman.</u> 7. <u>Appointment and dismissal of financial, accounting or internal audit supervisors.</u> 8. <u>Donations to related parties or major donations to non-related parties.</u> However, public welfare donations for emergency relief due to major natural 	<p>Article XII</p> <p>The Company shall submit the following matters to the board of directors for discussion:</p> <ol style="list-style-type: none"> 1. The Company's business plan. 2. Annual financial report and semi-annual financial report. However, the semi-annual financial report does not need to be audited and certified by an accountant according to laws and regulations, this restriction does not apply. 3. Formulation or revision of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act, and the evaluation of the effectiveness of the internal control system. 4. Formulation or revision of the procedures for handling major financial business activities such as acquiring or disposing of assets, engaging in derivatives transactions, lending funds to others, and providing endorsements or guarantees for others in accordance with Article 36-1 of the Securities and Exchange Act. 5. Raising, issuing or private placement of securities with equity nature. 6. Appointment and dismissal of financial, accounting or internal audit supervisors 7. Donations to related parties or major donations to non-related parties. However, public welfare donations for emergency relief due to major natural 	<ol style="list-style-type: none"> 1. Amended following the changes of laws and regulations. 2. With reference to the provisions of the Company Act and the Ministry of Economic Affairs' correspondence, since the dismissal and election of the Chairman are both important matters of the Company, Subparagraph 6 of Paragraph 1 is newly added, specifying that the election or dismissal of the Chairman should be discussed by the board of directors. The current Subparagraph 6 to 8 are reclassified as subparagraph 7 to 9. 3. Order of the subparagraph was amended to match the change involved in

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting Revision Comparison Chart

【Attachment I】

Revised Articles	Articles before Revision	Explanations
<p>disasters may be submitted to the next board of directors for ratification.</p> <p><u>9.</u> Any other matters that should be resolved by the shareholders' meeting or the board of directors in accordance with laws and regulations or the Company's Articles of Incorporation, or major matters stipulated by the competent authority pursuant to Article 14-3 of the Securities and Exchange Act.</p> <p>The term "related party" mentioned in subparagraph <u>8</u> of the preceding paragraph refers to the related party regulated in the "Regulations Governing the Preparation of Financial Reports by Securities Issuers"; the term "major donation to non-related party" refers to the amount of each donation or the cumulative amount of donations to the same object within one year reaching more than NT\$100 million, or 1% of the net operating income or 5% of the paid-in capital in the latest annual financial report certified by an accountant. The term "within one year" mentioned in the preceding paragraph refers to the date of the meeting of the board of directors as the benchmark, and is retroactively calculated one year in advance, and the part that has been passed by the resolution of the board of directors is exempted from counting.</p> <p>As for the independent directors of the Company, at least one independent director shall attend the board meeting in person; for matters that should be brought</p>	<p>disasters may be submitted to the next board of directors for ratification.</p> <p>8. Any other matters that should be resolved by the shareholders' meeting or the board of directors in accordance with laws and regulations or the Company's Articles of Incorporation, or major matters stipulated by the competent authority pursuant to Article 14-3 of the Securities and Exchange Act.</p> <p>The term "related party" mentioned in subparagraph 7 of the preceding paragraph refers to the related party regulated in the "Regulations Governing the Preparation of Financial Reports by Securities Issuers"; the term "major donation to non-related party" refers to the amount of each donation or the cumulative amount of donations to the same object within one year reaching more than NT\$100 million, or 1% of the net operating income or 5% of the paid-in capital in the latest annual financial report certified by an accountant. The term "within one year" mentioned in the preceding paragraph refers to the date of the meeting of the board of directors as the benchmark, and is retroactively calculated one year in advance, and the part that has been passed by the resolution of the board of directors is exempted from counting.</p> <p>As for the independent directors of the Company, at least one independent director shall attend the board meeting in person; for matters that should be brought</p>	<p>paragraph 1, and paragraph 3 and 4 were not amended.</p>

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting Revision Comparison Chart

【 Attachment I 】

Revised Articles	Articles before Revision	Explanations
<p>up for resolution by the board of directors as stated in the first paragraph, all independent directors shall attend the board meeting. If independent directors have objections or reserved opinions, they shall be stated in the minutes of the board meeting; if independent directors cannot express their objections or reserved opinions in person at the board meeting, unless there are legitimate reasons, they shall issue written opinions in advance and state them in the minutes of the board meeting .</p>	<p>up for resolution by the board of directors as stated in the first paragraph, all independent directors shall attend the board meeting. If independent directors have objections or reserved opinions, they shall be stated in the minutes of the board meeting; if independent directors cannot express their objections or reserved opinions in person at the board meeting, unless there are legitimate reasons, they shall issue written opinions in advance and state them in the minutes of the board meeting .</p>	
<p>Article XX This rules of procedure was established on December 28, 2006. The 1st amendment was made on March 28, 2008. The 2nd amendment was on December 8, 2011. The 3rd amendment was made on March 8, 2013. The 4th amendment was made on November 9, 2017. The 5th amendment was made on May 9, 2019. The 6th amendment was made on November 5, 2021. <u>The 7th amendment was made on November 4, 2022.</u></p>	<p>Arcitle XX This rules of procedure was established on December 28, 2006. The 1st amendment was made on March 28, 2008. The 2nd amendment was on December 8, 2011. The 3rd amendment was made on March 8, 2013. The 4th amendment was made on November 9, 2017. The 5th amendment was made on May 9, 2019. The 6th amendment was made on November 5, 2021.</p>	

Advanced International Multitech Co., Ltd.

Rules Governing Share Buyback and Transfer to Employees Revision Comparison Chart

【Attachment I】

Revised Articles	Articles Before Revision	Explanations
<p>Article V</p> <p>The company shall evaluate, based on standards such as employee position rank, years of service, and job performance, and must also take into account factors such as the total amount of repurchased shares held by the Company on the stock subscription base date and the upper limit of the number of shares subscribed by a single employee, to determine the employees' entitlements to the number of shares. <u>The actual subscription qualifications and the number of subscriptions are resolved by the board of directors. However, if the subscriber is a manager, it should be submitted to the remuneration committee for deliberation before submitting to the board of directors for resolution; if the subscriber is not a manager, it should be submitted to the audit committee for deliberation before submitting to the board of directors for resolution.</u></p>	<p>Article V</p> <p>The company shall evaluate, based on standards such as employee position rank, years of service, and job performance, and must also take into account factors such as the total amount of repurchased shares held by the Company on the stock subscription base date and the upper limit of the number of shares subscribed by a single employee, to determine the employees' entitlements to the number of shares. <u>The entitlement is sent to the Chairman for approval. Employees who do not subscribe after the subscription and payment period shall be regarded as abstentions. The Chairman shall negotiate with other employees to subscribe for the remaining shares.</u></p>	<p>Amended following the changes of laws and regulations. The transfer's review procedure should at least include reporting to the remuneration committee or the audit committee for approval, and then submitting to the board of directors for approval.</p>
<p>Article VII</p> <p>The repurchased shares are transferred to the employees using the actual average repurchased price as the transfer price (calculated up to NT\$0.1, rounded up below). However, before the transfer, if there is an increase in the Company's issued common share, adjustment should be carried out according to the share increase ratio; if the transfer is made to employees at a price lower than the actual average repurchase price, prior to the transfer, the proposal shall be submitted to the latest shareholders' meeting attended by shareholders representing more than half of the total number of issued shares</p>	<p>Article VII</p> <p>The repurchased shares are transferred to the employees using the actual average repurchased price as the transfer price (calculated up to NT\$0.1, rounded up below). However, before the transfer, if there is an increase in the Company's issued common share, adjustment should be carried out according to the share increase ratio; if the transfer is made to employees at a price lower than the actual average repurchase price, prior to the transfer, the proposal shall be submitted to the latest shareholders' meeting attended by shareholders representing more than half</p>	<p>Amended following the changes of laws and regulations. A price adjustment formula to adjust transfer price is added.</p>

Advanced International Multitech Co., Ltd.

Rules Governing Share Buyback and Transfer to Employees Revision Comparison Chart

【 Attachment I 】

Revised Articles	Articles Before Revision	Explanations
<p>for approval by at least two-third of the voting rights agree on the proposal, and then stated in the reason for convening the shareholders' meeting pursuant to matters stipulated in Article 10-1 of the "Regulation Governing Share Repurchase by Exchange-Listed and OTC-listed Companies".</p> <p><u>Formula to Adjust Transfer Price:</u> <u>Adjusted price = Actual average repurchased price * Total number of common shares at the time of completion of share repurchase / Total number of common shares held by the Company prior to the transfer of repurchased shares to employees</u></p>	<p>of the total number of issued shares for approval by at least two-third of the voting rights agree on the proposal, and then stated in the reason for convening the shareholders' meeting pursuant to matters stipulated in Article 10-1 of the "Regulation Governing Share Repurchase by Exchange-Listed and OTC-listed Companies".</p>	
<p>Article X This Rule was established on September 22, 2021. The 1st amendment was made on October 8, 2021. The 2nd amendment was made on January 20, 2022. The 3rd amendment was made on February 7, 2022. <u>The 3rd amendment was made on January 13, 2023.</u></p>	<p>Article X This Rule was established on September 22, 2021. The 1st amendment was made on October 8, 2021. The 2nd amendment was made on January 20, 2022. The 3rd amendment was made on February 7, 2022.</p>	

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct Revision Comparison Chart

【 Attachment I 】

Revised Article	Article before Revision	Explanation
<p>5.7 The Handling of Unethical Conduct</p> <p>5.7.1 When the Company’s personnel are involved in unethical conduct, the Company has established a specific whistle-blowing system, the "<u>Operational Procedures for Reporting of Unfaithful Behavior</u>", and truly implemented it. The Procedure covers the following matters:</p> <p>5.7.1.1 Establish and announce internal independent reporting mailboxes or special lines, or entrust other external independent organizations to provide reporting mailboxes and special lines for use by internal and external personnel of the Company.</p> <p>The following omitted...</p>	<p>5.7 The Handling of Unethical Conduct</p> <p>5.7.1 When the Company’s personnel are involved in unethical conduct, the Company has established a specific whistle-blowing system, the "<u>Operational Procedures for Reporting of Illegal, Immoral or Dishonest Behavior</u> ", and truly implemented it. The Procedure covers the following matters:</p> <p>5.7.1.1 Establish and announce internal independent reporting mailboxes or special lines, or entrust other external independent organizations to provide reporting mailboxes and special lines for use by internal and external personnel of the Company.</p>	<p>Name of the Reporting System document was amended. Please refer to the revised article.</p>

Advanced International Multitech Co., Ltd.

Letter of Representation for Consolidated Financial Statements

For the year 2022 (from January 1 to December 31, 2022), the Company's entities that are required to be included in the consolidated financial statements of affiliated enterprises under the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises" are the same as those required to be included in the parent-subsidary consolidated financial statements under the International Financial Reporting Standards 10. Moreover, the related information required to be disclosed for the consolidated financial statements of affiliated enterprises has been fully disclosed in the aforementioned parent-subsidary consolidated financial statements. Therefore, consolidated financial statements of affiliated enterprises will not be prepared.

Represented by

Company Name: Advanced International Multitech Co.,Ltd.

Responsible Person: Hsi-Chien Cheng

February 23, 2023

Independent Auditor's Report

To Advanced International Multitech Co., Ltd.

Auditor's Opinions

Advanced International Multitech Co., Ltd. and Subsidiaries' ("the Group" hereinafter) consolidated balance sheets ended December 31, 2022 and 2021, consolidated statements of comprehensive income, the consolidated statements of changes in equity, consolidated statements of cash flows from January 1 to December 31, 2022 and 2021, and the notes to the consolidated financial statements (including the summary of significant accounting policies) have been reviewed by the auditor.

In our opinion, based on our audits and the reports from other auditors (please refer Other Matters item), the aforementioned consolidated financial statements present fairly, in all material respects, the consolidated financial position of Advanced International Multitech Co., Ltd. as of December 31, 2022 and 2021, and its consolidated financial performance and consolidated cash flows from January 1 to December 31, 2022 and 2021 are presented in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," as well as International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations, and SIC Interpretations endorsed and effected by the Financial Supervisory Commission.

Basis for Audit Opinion

We planned and conducted our audits in accordance with the "Rules Governing the Auditing and Attestation of Financial Statements by Certified Public Accountants" and Generally Accepted Auditing Standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We have stayed independent from Advanced Group as required by the Code of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled other responsibilities as stipulated by the Code. Based on our audits and the reports from other auditors, we believe that we have obtained sufficient and appropriate audit evidence to serve as a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2022 consolidated financial statements of Advanced Group. Such matters have been dealt with in the course of auditing and compiling the consolidated financial statements and in the preparation of our audit opinion. As such, we do not respond to each key matter individually.

Key Audit Matters for the consolidated financial statements of Advanced Group for 2022 are stated as follows:

Assessment of Impairment of Accounts Receivable

Descriptions

Please refer to Note IV(X) and (XI) to the consolidated financial statements for accounting policies regarding accounts receivables and impairment assessment; please refer to Note V(II) to the consolidated financial statements for uncertainties of accounting estimates and assumptions regarding accounts receivables; and please refer to Note VI(IV) to the consolidated financial statements for net accounts receivables.

In measuring the expected credit losses, Advanced Group must use its judgment to identify the factors that affect the future recoverability of the accounts receivable, and consider the time value of money, the information that is reasonable and available to prove the forecast of future economic conditions, and the supporting documents obtained by the management. Therefore, we identified the evaluation of impairment for accounts receivables as a key audit matter for Advanced Group.

Audit Procedures

The procedures we have performed on the aforementioned key audit matter are summarized as follows:

1. Based on our understanding of Advanced Group's operation and its sales counter-party, we have determined the reasonableness of the policy and procedures regarding provision of loss allowance for accounts receivables, including the objective evidence that determine the loss rate, e.g. characters of customers, assessment of past payment collection experience, and future economic conditions. We have also compared whether the policy for provision of loss allowance for accounts receivables is consistent throughout the reporting period.
2. We have assessed the reasonableness of the supporting documents based on the expected loss rates for different days past due as provided by the management.
3. We have also verified the correctness of the aging of accounts receivables in order to ensure the agreement of the financial information with its policy.
4. We have also tested the recovery of accounts receivables after the audit period so as to evaluate the possibility of recovery.

Inventory Valuation

Descriptions

Refer to Note IV(XIII) to the consolidated financial statements for accounting policies regarding inventory valuation; Note V(II) for uncertainty of accounting estimates and assumptions regarding inventory valuation; and Note VI(V) for details of inventory accounting subjects.

The main business of Advanced Group is to undertake the production of consumer products for

the world's major brands. The inventory of such products, owing to rapid changes in technology and a high degree of customization, possesses higher risk of Inventory valuation loss or obsolescence. Advanced Group measures the value of inventory through the employment of an item by item approach which recognizes the value at the lower of cost and net realizable value. Advance Group also evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date and writes down the cost of inventories to the net realizable value. Since the assessment process may involve the management's judgment based on the relevant supporting documents obtained, which is an area to be determined in an audit, we have identified the inventory valuation as the key audit matter for Advanced Group.

Audit Procedures

The procedures we have performed on the aforementioned key audit matter are summarized as follows:

1. We have compared whether the policy for provision of allowance of inventory valuation loss is consistent throughout the reporting period and assessed the reasonableness of its provision policy.
2. We have examined the inventory management process, reviewed the annual inventory plan and participated in annual inventory counts in order to assess the effectiveness of management's judgment and control of obsolete inventory.
3. We have sampled and tested the net realizable value of individual inventory item to assess the reasonableness of the allowance to reduce inventory to market.

Other Matters – reference to other accountants' audits

We did not audit the financial statements of certain associates and joint ventures accounted for under the equity method. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. The total investment amount of those aforementioned companies accounted for under equity method amounted to NT\$15,568 thousand, representing 0.09% of total consolidated assets as of 31 December 2022. The total operating revenues(losses) of those aforementioned companies accounted for under equity method amounted to NT\$(32) thousand, representing 0% of total consolidated comprehensive profit or loss for the period from January 1 to December 31, 2022.

Other Matters - parent company only financial statements

Advanced International Multitech Co., Ltd. has also compiled parent company only financial statements for 2022 and 2021, and issued an unqualified audit opinion with other matter paragraph and an unqualified audit opinion report respectively from our CPA for reference.

Responsibility of the management and the governing body for the consolidated financial statements

It is the management's responsibility to fairly present the Consolidated Financial Statements in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," as well as International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations, and SIC Interpretations endorsed and effected by the Financial Supervisory Commission, and to maintain internal controls which are necessary for the preparation of the Consolidated Financial Statements so as to avoid material misstatements due to fraud or errors therein.

In preparing the consolidated financial statements, the responsibility of management includes assessing Advanced Group's ability to continue as a going concern, disclosing going concern matters, as well as adopting going concern accounting, unless the management intends to liquidate Advanced Group or terminate the business, or no practicable measure other than liquidation or termination of the business can be taken.

The governing bodies of Advanced Group (including Audit Committee) have the responsibility to oversee the financial reporting process.

The Accountants' Responsibility in Auditing the Consolidated Financial Statements

The purpose of our audit is to provide reasonable assurance that the consolidated financial statements as a whole contains no material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. "Reasonable assurance" refers to a high level of assurance. Nevertheless, our audit, which was carried out in accordance with the Generally Accepted Auditing Standards in the Republic of China does not guarantee that a material misstatement(s) in the consolidated financial statements will be detected. There may still be material misstatements due to fraud or errors, which are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users of the consolidated financial statements.

We have exercised professional judgment and maintained professional skepticism while abiding by the Generally Accepted Auditing Standards in the Republic of China in our audit. The following tasks have also been performed:

1. Identify and evaluate the risk of material misstatements due to fraud or error in the consolidated financial statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for the audit opinion. As fraud may involve collusion, forgery, deliberate omissions, false statements, or violations of internal controls, the risk of an undetected material misstatement due to fraud is greater than that due to errors.
2. Acquired necessary understanding of internal controls pertaining to the audit in order to develop audit procedures appropriate under the circumstances. Nevertheless, the purpose of such understanding is not to provide any opinion on the effectiveness of the internal controls of Advanced Group.
3. Assess the appropriateness of the accounting policies adopted by the management level, as well as the reasonableness of their accounting estimates and relevant disclosures.
4. Concluded, based on the audit evidence acquired, on the appropriateness of the

management's use of the going-concern basis of accounting, and determined whether a material uncertainty exists where events or conditions that might cast significant doubt on the ability of Advanced Group to continue as going concerns. If we believe there are events or conditions indicating the existence of a material uncertainty, we are required to remind the users of the consolidated financial statements in our audit report of the relevant disclosures therein, or to amend our audit opinion in the event that any inappropriate disclosure was found. Our conclusion is based on the audit evidence obtained as of the date of the audit report. However, future events or circumstances may cause Advanced Group to cease to continue as a going concern.

5. Evaluate the overall expression, structure and contents of the consolidated financial statements (including relevant Notes), and whether the consolidated financial statements fairly present relevant transactions and items.
6. Acquired sufficient and appropriate audit evidence regarding the financial information of entities within Advanced Group in order to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and execution of auditing the Group, and for formation of an audit opinion.

Communications between us and the company's governing body take account of the scope and timing of the planned audit and significant audit findings, including any significant deficiencies in the internal controls during the audit process.

We have also provided the governing body with our statement of independence in accordance with the Code of Professional Ethics for Certified Public Accountant of the Republic of China, and communicated with the governing body all relationships and other matters that may be deemed to have an influence on our independence (including safeguard measures).

From the matters communicated with those charged with governance, we determined the key audit matters of the 2022 consolidated financial statements of Advanced Group. Such matters have been explicitly stated in our audit report, unless laws or regulations prevent their disclosures, or, in extremely rare cases, we decide not to communicate such matters in our audit report in consideration that the reasonably anticipated adverse impacts of such communication would be greater than the public interest it would promote.

PwC Taiwan

Chun-Kao Wang

CPA:

Chien-Chih Wu

Financial Supervisory Commission, R.O.C. (Taiwan)

Approval No.: Jin Guan Zheng Shen Zi No. 1110349013

Jin Guan Zheng Shen Zi No. 1030027246

February 23, 2023

【Attachment II】

Advanced International Multitech Co., Ltd. and Subsidiaries
Consolidated Balance Sheets
December 31, 2022 and 2021

Unit: In Thousands of New Taiwan Dollars

Assets	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current assets						
1100	Cash and cash equivalents	VI (I)	\$ 2,291,800	14	\$ 833,023	7
1110	Financial assets at fair value through profit or loss – current	VI(II)	10,037	-	139	-
1136	Financial assets at amortized cost – current	VI (III) and VIII	23,788	-	283,323	2
1150	Notes receivable – net	VI(IV)	5,983	-	9,567	-
1170	Account receivable – net	V and VI(IV)	5,043,280	30	4,132,586	32
1200	Other receivables		48,440	-	17,169	-
130X	Inventories	V and VI(V)	4,106,782	25	3,178,869	24
1410	Prepayments	VI(VII)	216,928	1	319,016	3
1470	Other current assets		20,492	-	29,617	-
11XX	Total current assets		<u>11,767,530</u>	<u>70</u>	<u>8,803,309</u>	<u>68</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss – non-current	VI(II)	19,448	-	-	-
1517	Financial assets at fair value through other comprehensive income – non-current	VI(VI)	55	-	55	-
1535	Financial assets at amortized cost – non-current	VI(III) and VIII	5,630	-	3,860	-
1550	Investment accounted for using the equity method	VI(VIII)	34,344	-	3,200	-
1600	Property, plant and equipment	VI(IX)and VIII	3,789,767	23	3,099,062	24
1755	Right-of-use assets	VI(X)	846,828	5	768,513	6
1780	Intangible assets	VI(XI)	17,828	-	12,539	-
1840	Deferred income tax assets	VI(XXX)	89,642	1	65,354	-
1915	Prepayment for business facilities		67,754	-	128,540	1
1990	Other non-current assets – others	VIII	178,569	1	146,575	1
15XX	Total non-current assets		<u>5,049,865</u>	<u>30</u>	<u>4,227,698</u>	<u>32</u>
1XXX	Total assets		<u>\$ 16,817,395</u>	<u>100</u>	<u>\$ 13,031,007</u>	<u>100</u>

(Continue to next page)

Advanced International Multitech Co., Ltd. and Subsidiaries
Consolidated Balance Sheets
December 31, 2022 and 2021

Unit: In Thousands of New Taiwan Dollars

Liabilities and equities	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current liabilities						
2100	Short-term loans	VI(XII) and VIII	\$ 1,515,967	9	\$ 1,901,873	15
2120	Financial liabilities at fair value through profit or loss - current	VI(II)	417	-	-	-
2150	Notes payable		1,622	-	3,821	-
2170	Accounts payable	VII	2,230,307	13	2,088,622	16
2200	Other payable	VI(XIII)	2,246,177	13	1,874,926	14
2230	Income tax liabilities		650,310	4	348,802	3
2280	Lease liabilities -current		61,870	1	30,639	-
2300	Other current liabilities	VI(XIV)(XVI)(XXII) (XXV) and VIII	131,515	1	224,617	2
21XX	Total current liabilities		<u>6,838,185</u>	<u>41</u>	<u>6,473,300</u>	<u>50</u>
Non-current liabilities						
2530	Convertible bonds payable	VI(XV)	1,286,647	8	-	-
2540	Long-term loans	VI(XVI) and VIII	78,221	1	137,536	1
2570	Deferred income tax liabilities	VI(XXX)	243,594	1	164,860	1
2580	Lease liabilities – non-current		567,788	3	528,689	4
2630	Long-term deferred income	VI(XVI)	456	-	159	-
2640	Net defined benefit liabilities – non-current	VI(XVII)	64,719	-	73,348	1
2670	Other non-current liabilities - other		689	-	632	-
25XX	Total non-current liabilities		<u>2,242,114</u>	<u>13</u>	<u>905,224</u>	<u>7</u>
2XXX	Total liabilities		<u>9,080,299</u>	<u>54</u>	<u>7,378,524</u>	<u>57</u>
Equities						
Equity attributable to shareholders of the parent company						
Share capital						
3110	Capital of common shares	VI(XIX)	1,371,929	8	1,353,127	10
Capital surplus						
3200	Capital surplus	VI(XV)(XX)	973,927	6	781,236	6
Retained earnings						
3310	Legal reserve	VI(XXI)	1,063,914	6	929,358	7
3320	Special reserve		167,767	1	142,996	1
3350	Undistributed earnings		3,736,047	22	2,376,835	18
Other equities						
3400	Other equities		(89,642)	-	(167,766)	(1)
3500	Treasury stock	VI(XIX)	(227,667)	(1)	(258,235)	(2)
31XX	Total equity attributable to shareholders of the parent company		<u>6,996,275</u>	<u>42</u>	<u>5,157,551</u>	<u>39</u>
36XX	Non-controlling interests	IV(III)	<u>740,821</u>	<u>4</u>	<u>494,932</u>	<u>4</u>
3XXX	Total equities		<u>7,737,096</u>	<u>46</u>	<u>5,652,483</u>	<u>43</u>
Significant contingent liabilities and unrecognized contractual commitments						
Significant subsequent event						
3X2X	Total liabilities and equities		<u>\$ 16,817,395</u>	<u>100</u>	<u>\$ 13,031,007</u>	<u>100</u>

The accompanying notes to the Consolidated financial statements are an integral part of the consolidated financial. Please refer to them as well.

Chairman : His-Chien Cheng

Manager : I-Nan Chou

Accounting Manager : Yi-Miao Kuo

Advanced International Multitech Co., Ltd. And Subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to December 31, 2022 and 2021

【Attachment II】

Unit: In Thousands of New Taiwan Dollars
(Except for Earnings Per Share Presented in New Taiwan Dollars)

Item	Notes	2022		2021	
		Amount	%	Amount	%
4000 Sales revenue	VI(XXII)	\$ 21,422,785	100	\$ 16,908,024	100
5000 Cost of goods sold	VI(V)(XI) (XXVIII) (XXIX)	(17,067,951)	(80)	(13,691,412)	(81)
5900 Gross Profits		<u>4,354,834</u>	<u>20</u>	<u>3,216,612</u>	<u>19</u>
Operating expenses	VI(XI)(XXVIII) (XXIX) and VII				
6100 Sales and marketing expenses		(291,829)	(1)	(259,389)	(2)
6200 Administrative expenses		(613,757)	(3)	(518,665)	(3)
6300 Research and development expenses		(756,715)	(4)	(669,909)	(4)
6450 Expected credit impairment loss	XII(II)	(1,871)	-	(369)	-
6000 Total operating expenses		<u>(1,664,172)</u>	<u>(8)</u>	<u>(1,448,332)</u>	<u>(9)</u>
6500 Other income and expenses – net	VI(XXIII)	<u>137,364</u>	<u>1</u>	<u>178,394</u>	<u>1</u>
6900 Operating income		<u>2,828,026</u>	<u>13</u>	<u>1,946,674</u>	<u>11</u>
Non-operating income and expenses					
7100 Interest income	VI(XXIV)	16,271	-	3,787	-
7010 Other income	VI(XXV)	7,088	-	24,796	-
7020 Other gain and losses	VI(II)(XXVI)	460,289	2	(122,637)	(1)
7050 Finance costs	VI(IX)(X)(XXVII)	(59,741)	-	(28,578)	-
7060 Share of the profit (loss) of associates and joint ventures accounted for using the equity method	VI(VIII)	(7,331)	-	(2,469)	-
7000 Total non-operating income and expenses		<u>416,576</u>	<u>2</u>	<u>(125,101)</u>	<u>(1)</u>
7900 Net income before tax		3,244,602	15	1,821,573	10
7950 Income tax expenses	VI(XXX)	(744,365)	(3)	(369,733)	(2)
8200 Net income		<u>\$ 2,500,237</u>	<u>12</u>	<u>\$ 1,451,840</u>	<u>8</u>

(Continue to next page)

Unit: In Thousands of New Taiwan Dollars
(Except for Earnings Per Share Presented in New Taiwan Dollars)

Item	Notes	2022		2021	
		Amount	%	Amount	%
Other comprehensive income					
Items that will not be re-classified to profit or loss					
8311	Defined benefit plan re-measurements	VI(XVII)	\$ 6,993	-	(\$ 2,381) -
8349	Income tax-related items that are not reclassified subsequently to profit or loss	VI(XXX)	(1,399)	-	476 -
8310	Total of items that will not be re-classified to profit or loss		5,594	-	(1,905) -
Items that may be re-classified subsequently to profit or loss					
8361	Exchange differences on translation of foreign financial statements		78,124	-	(24,770) -
8300	Other comprehensive income - net		\$ 83,718	-	(\$ 26,675) -
8500	Total comprehensive income		\$ 2,583,955	12	\$ 1,425,165 8
Net income(loss) attributable to:					
8610	Shareholders of the parent		\$ 2,240,780	11	\$ 1,347,465 7
8620	Non-controlling interests		259,457	1	104,375 1
	Total		\$ 2,500,237	12	\$ 1,451,840 8
Comprehensive income(loss) attributable to:					
8710	Shareholders of the parent		\$ 2,324,498	11	\$ 1,320,790 7
8720	Non-controlling interests		259,457	1	104,375 1
	Total		\$ 2,583,955	12	\$ 1,425,165 8
Earnings per Share					
		VI(XXXI)			
9750	Basic		\$ 16.92		\$ 10.01
9850	Diluted		\$ 16.20		\$ 9.92

The accompanying notes to the Consolidated financial statements are an integral part of the consolidated financial statements.
Please refer to them as well.

Chairman : His-Chien Cheng

Manager : I-Nan Chou

Accounting Manager : Yi-Miao Kuo

Advanced International Multitech Co., Ltd. And Subsidiaries
Consolidated Statements of Changes in Equity
January 1 to December 31, 2022 and 2021

【Attachment II】

Unit : In Thousands of New Taiwan Dollars

	Equity attributable to shareholders of the parent company												Non-controlling interest	Total equity
	Notes	Capital Reserve					Retained Earnings			Exchange difference on translation of foreign financial statements	Treasury stock	Total		
		Capital of common shares	Share premium	Recognized value of changes in equity of subsidiaries	Stock option	Others	Legal reserve	Special reserve	Undistributed earnings					
<u>2021</u>														
Balance as of January 1, 2021		\$ 1,353,127	\$739,866	\$ 16,480	\$ -	\$ 24,890	\$ 861,536	\$133,828	\$ 1,473,609	(\$ 142,996)	\$ -	\$ 4,460,340	\$ 408,534	\$ 4,868,874
Net income		-	-	-	-	-	-	-	1,347,465	-	-	1,347,465	104,375	1,451,840
Other comprehensive income(loss)		-	-	-	-	-	-	-	(1,905)	(24,770)	-	(26,675)	-	(26,675)
Total comprehensive income(loss)		-	-	-	-	-	-	-	1,345,560	(24,770)	-	1,320,790	104,375	1,425,165
Earnings appropriation and allocation for 2020	VI(XXI)													
Provision of legal reserve		-	-	-	-	-	67,822	-	(67,822)	-	-	-	-	-
Provision of special reserve		-	-	-	-	-	-	9,168	(9,168)	-	-	-	-	-
Cash dividends for common shares		-	-	-	-	-	-	-	(365,344)	-	-	(365,344)	-	(365,344)
Cash dividends from subsidiaries		-	-	-	-	-	-	-	-	-	-	-	(17,977)	(17,977)
Treasury stock buyback	VI(XIX)	-	-	-	-	-	-	-	-	-	(258,235)	(258,235)	-	(258,235)
Balance as of December 31, 2021		\$ 1,353,127	\$739,866	\$ 16,480	\$ -	\$ 24,890	\$ 929,358	\$142,996	\$ 2,376,835	(\$ 167,766)	(\$258,235)	\$ 5,157,551	\$ 494,932	\$ 5,652,483
<u>2022</u>														
Balance as of January 1, 2022		\$ 1,353,127	\$739,866	\$ 16,480	\$ -	\$ 24,890	\$ 929,358	\$142,996	\$ 2,376,835	(\$ 167,766)	(\$258,235)	\$ 5,157,551	\$ 494,932	\$ 5,652,483
Net Income		-	-	-	-	-	-	-	2,240,780	-	-	2,240,780	259,457	2,500,237
Other comprehensive income(loss)		-	-	-	-	-	-	-	5,594	78,124	-	83,718	-	83,718
Total comprehensive income(loss)		-	-	-	-	-	-	-	2,246,374	78,124	-	2,324,498	259,457	2,583,955
Earnings appropriation and allocation for 2021	VI(XXI)													
Provision of legal reserve		-	-	-	-	-	134,556	-	(134,556)	-	-	-	-	-
Provision of special reserve		-	-	-	-	-	-	24,771	(24,771)	-	-	-	-	-
Cash dividends for common shares		-	-	-	-	-	-	-	(727,835)	-	-	(727,835)	-	(727,835)
Cash dividends from subsidiaries		-	-	-	-	-	-	-	-	-	-	-	(56,179)	(56,179)
Recognized equity items due to the issuance of convertible bond- from stock option	VI(XV)	-	-	-	65,084	-	-	-	-	-	-	65,084	42,611	107,695
Conversion of convertible bonds	VI(XV)	18,802	137,519	-	(9,912)	-	-	-	-	-	-	146,409	-	146,409
Treasury stock transfer to employees	VI(XVIII)(XIX)	-	-	-	-	-	-	-	-	-	30,568	30,568	-	30,568
Balance as of December 31, 2022		\$ 1,371,929	\$877,385	\$ 16,480	\$ 55,172	\$ 24,890	\$ 1,063,914	\$167,767	\$ 3,736,047	(\$ 89,642)	(\$227,667)	\$ 6,996,275	\$ 740,821	\$ 7,737,096

The accompanying notes to the Consolidated financial statements are an integral part of the consolidated financial statements. Please refer to them as well.

Advanced International Multitech Co., Ltd. And Subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2022 and 2021

【 Attachment II 】

Unit : In Thousands of New Taiwan Dollars

	Notes	2022	2021
<u>Cash flows from operating activities</u>			
Net income before tax		\$ 3,244,602	\$ 1,821,573
Adjustments			
Income and expense items			
Depreciation expenses	VI(IX)(X)(XXVIII)	638,409	523,384
Amortization expenses	VI(XXVIII)	66,602	25,256
Expected credit impairment loss	XII(II)	1,871	369
Net loss(gain) from financial assets and liabilities at fair value through profit or loss	VI(II)(XXVI)	6,512	(1,857)
Interest expense	VI(XXVII)	59,584	28,391
Interest income	VI(XXIV)	(16,271)	(3,787)
Share of the profit(loss) of associates and joint ventures accounted for using the equity method	VI(VIII)	7,331	2,469
Loss on non-financial assets impairments	VI(VIII)(XXVI)	-	42,407
Loss on disposal and retirement of property, plant and equipment	VI(XXVI)	243	7,950
Reclassification of property, plant and equipment to expense	VI(XXXII)	1,377	1,002
Gains on lease modification	VI(X)	(1,596)	(204)
Changes in operating assets and liabilities			
Net changes in operating assets			
Financial assets at fair value through profit or loss – current		(6,311)	7,462
Notes receivables		3,584	(1,759)
Account receivables		(845,224)	(1,001,056)
Other receivables		(31,249)	599
Inventories		(832,054)	(949,792)
Prepayments		106,557	(119,476)
Other current assets		9,369	(21,638)
Net changes in operating liabilities			
Financial liabilities at fair value through profit or loss – current		(6,117)	(5,295)
Notes payable		(2,199)	573
Account payable		75,719	237,193
Other payable		299,137	407,379
Other current liabilities		(23,824)	(21,810)
Long-term deferred income		297	159
Net defined benefit liabilities – non-current		(1,933)	(14,854)
Cash provided by operating activities		2,754,416	964,638
Income tax paid		(391,081)	(212,610)
Net cash provided by operating activities		2,363,335	752,028

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Advanced International Multitech Co., Ltd. And Subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2022 and 2021

【Attachment II】

Unit : In Thousands of New Taiwan Dollars

	Notes	2022	2021
<u>Cash provided by investing activities</u>			
Financial assets at fair value through profit or loss – increase in non-current		(\$ 21,586)	\$ -
Financial assets at amortized cost – decrease in current		259,535	181,765
Financial assets at amortized cost – decrease (increase) in non-current		(1,770)	40,789
Acquisition of investments accounted for using the equity method		(37,890)	-
Acquisition of property, plant, and equipment	VI(XXXII)	(711,372)	(930,363)
Increase in prepayments for business facilities		(370,711)	(121,826)
Proceeds from disposal of property, plant, and equipment		2,543	3,964
Acquisition of intangible assets	VI(XI)	(12,620)	(10,410)
Increase in refundable deposits		-	(6)
Decrease in refundable deposits		22,352	12,306
Other non-current assets – increase in others		(111,387)	(61,844)
Interest received		16,271	3,787
Net cash outflows from investing activities		(966,635)	(881,838)
<u>Cash provided by (used in) financing activities</u>			
Increase in short-term loans	VI(XXXIII)	15,635,914	15,432,107
Decrease in short-term loans	VI(XXXIII)	(16,107,130)	(14,533,888)
Repayment of the principal amount of rentals	VI(XXXIII)	(61,436)	(128,438)
Increase in long-term loans	VI(XXXIII)	93,200	27,700
Repayment in long-term loans	VI(XXXIII)	(221,680)	(96,012)
Increase in deposits received		44	87
Interest paid		(56,861)	(21,668)
Issuance of corporate bond	VI(XXXIII)	1,530,661	-
Cash dividend distributed	VI(XXI)	(727,835)	(365,344)
Cash dividend distributed by subsidiaries		(56,179)	(17,977)
Treasury stock buyback cost	VI(XIX)	-	(258,235)
Transfer of treasury stock to employees	VI(XVIII)(XIX)	30,568	-
Net cash provided by (used in) financing activities		59,266	38,332
Effect of exchange rate changes on cash and cash equivalents		2,811	(6,054)
Increase(Decrease) in cash and cash equivalents for the current period		1,458,777	(97,532)
Cash and cash equivalents, beginning of the period		833,023	930,555
Cash and cash equivalents, end of the period		\$ 2,291,800	\$ 833,023

The accompanying notes to the Consolidated financial statements are an integral part of the consolidated financial statement. Please refer to them as well.

Chairman : His-Chien Cheng

Manager : I-Nan Chou

Accounting Manager : Yi-Miao Kuo

To Advanced International Multitech Co., Ltd.

Auditor's Opinions

Advanced International Multitech Co., Ltd.'s parent company only balance sheets ended December 31, 2022 and 2021, parent company only statements of comprehensive income, parent company only statements of changes in equity, parent company only statements of cash flows from January 1 to December 31, 2022 and 2021, and the notes to the parent company only financial statements (including the summary of significant accounting policies) have been reviewed by the auditor.

In our opinion, based on our audits and the reports from other auditors (please refer Other Matters item), the aforementioned parent company only financial statements present fairly, in all material respects, the parent company only financial position of Advanced International Multitech Co., Ltd. as of December 31, 2022 and 2021, and its parent company only financial performance and parent company only cash flows from January 1 to December 31, 2022 and 2021 are presented in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Audit Opinion

We planned and conducted our audits in accordance with the "Rules Governing the Auditing and Attestation of Financial Statements by Certified Public Accountants" and Generally Accepted Auditing Standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the parent company only Financial Statements section of our report. We have stayed independent from Advanced International Multitech Co., Ltd. as required by the Code of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled other responsibilities as stipulated by the Code. Based on our audits and the reports from other auditors, we believe that we have obtained sufficient and appropriate audit evidence to serve as a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2022 parent company only financial statements of Advanced International Multitech Co., Ltd. Such matters have been dealt with in the course of auditing and compiling the parent company only financial statements and in the preparation of our audit opinion. As such, we do not respond to each key matter individually.

Key Audit Matters for the parent company only financial statements of Advanced International Multitech Co., Ltd. for 2022 are stated as follows:

Assessment of Impairment of Accounts Receivable

Descriptions

Please refer to Note IV(IX) and (X) to the parent company only financial statements for accounting policies regarding accounts receivables and impairment assessment; please refer to Note V(II) to the parent company only financial statements for uncertainties of accounting estimates and assumptions regarding accounts receivables; and please refer to Note VI(IV) to the parent company only financial statements for net accounts receivables.

In measuring the expected credit losses, Advanced International Multitech Co., Ltd. must use its judgment to identify the factors that affect the future recoverability of the accounts receivable, and consider the time value of money, the information that is reasonable and available to prove the forecast of future economic conditions, and the supporting documents obtained by the management. Therefore, we identified the evaluation of impairment for accounts receivables as a key audit matter for Advanced International Multitech Co., Ltd..

Audit Procedures

The procedures we have performed on the aforementioned key audit matter are summarized as follows:

5. Based on our understanding of Advanced International Multitech Co., Ltd. operation and its sales counter-party, we have determined the reasonableness of the policy and procedures regarding provision of loss allowance for accounts receivables, including the objective evidence that determine the loss rate, e.g. characters of customers, assessment of past payment collection experience, and future economic conditions. We have also compared whether the policy for provision of loss allowance for accounts receivables is consistent throughout the reporting period.
6. We have assessed the reasonableness of the supporting documents based on the expected loss rates for different days past due as provided by the management.
7. We have also verified the correctness of the aging of accounts receivables in order to ensure the agreement of the financial information with its policy.
8. We have also tested the recovery of accounts receivables after the audit period so as to evaluate the possibility of recovery.

Inventory Valuation

Descriptions

Refer to Note IV(XII) to the parent company only financial statements for accounting policies regarding inventory valuation; Note V(II) for uncertainty of accounting estimates and assumptions regarding inventory valuation; and Note VI(V) for details of inventory accounting subjects.

The main business of Advanced International Multitech Co., Ltd. is to undertake the production of consumer products for the world's major brands. The inventory of such products, owing to rapid changes in technology and a high degree of customization, possesses higher risk of Inventory valuation loss or obsolescence. Advanced International Multitech Co., Ltd. measures the value of inventory through the employment of an item by item approach which recognizes the value at the lower of cost and net realizable value. Advance Group also evaluates the amounts of normal inventory consumption, obsolete inventories or inventories without market selling value on balance sheet date and writes down the cost of inventories to the net realizable value. Since the assessment process may involve the management's judgment based on the relevant supporting documents obtained, which is an area to be determined in an audit, we have identified the inventory valuation as the key audit matter for Advanced International Multitech Co., Ltd..

Audit Procedures

The procedures we have performed on the aforementioned key audit matter are summarized as follows:

4. We have compared whether the policy for provision of allowance of inventory valuation loss is consistent throughout the reporting period and assessed the reasonableness of its provision policy.
5. We have examined the inventory management process, reviewed the annual inventory plan and participated in annual inventory counts in order to assess the effectiveness of management's judgment and control of obsolete inventory.
6. We have sampled and tested the net realizable value of individual inventory item to assess the reasonableness of the allowance to reduce inventory to market.

Other Matters – reference to other accountants' audits

We did not audit the financial statements of certain investee companies accounted for under the equity method. Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. The total investment amount of those aforementioned companies accounted for under equity method amounted to NT\$15,568 thousand, representing 0.13% of total assets as of 31 December 2022. The total operating revenues(losses) of those aforementioned companies accounted for under equity method amounted to NT\$(32) thousand, representing 0% of total comprehensive profit or loss for the period from January 1 to December 31, 2022.

Responsibility of the management and the governing body for the parent company only financial statements

It is the management's responsibility to fairly present the parent company only financial statements in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and to maintain internal controls which are necessary for the preparation of the parent company only financial statements so as to avoid material misstatements due to fraud or errors therein.

In preparing the parent company only financial statements, the responsibility of management includes assessing Advanced International Multitech Co., Ltd. ability to continue as a going concern, disclosing going concern matters, as well as adopting going concern accounting, unless the management intends to liquidate Advanced International Multitech Co., Ltd. or terminate the business, or no practicable measure other than liquidation or termination of the business can be taken.

The governing bodies of Advanced International Multitech Co., Ltd. (including Audit Committee) have the responsibility to oversee the financial reporting process.

The Accountants' Responsibility in Auditing the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditors' report that includes our opinion. "Reasonable assurance" refers to a high level of assurance. Nevertheless, our audit, which was carried out in accordance with the Generally Accepted Auditing Standards in the Republic of China does not guarantee that a material misstatement(s) in the parent company only financial statements will be detected.

There may still be material misstatements due to fraud or errors. and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We have exercised professional judgment and maintained professional skepticism while abiding by the Generally Accepted Auditing Standards in the Republic of China in our audit.

The following tasks have also been performed:

7. Identify and evaluate the risk of material misstatements due to fraud or error in the parent company only financial statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for the audit opinion. As fraud may involve collusion, forgery, deliberate omissions, false statements, or violations of internal controls, the risk of an undetected material misstatement due to fraud is greater than that due to errors.
8. Acquired necessary understanding of internal controls pertaining to the audit in order to develop audit procedures appropriate under the circumstances. Nevertheless, the purpose of such understanding is not to provide any opinion on the effectiveness of the internal controls of Advanced International Multitech Co., Ltd.
9. Assess the appropriateness of the accounting policies adopted by the management level, as well as the reasonableness of their accounting estimates and relevant disclosures.

10. Concluded, based on the audit evidence acquired, on the appropriateness of the management's use of the going-concern basis of accounting, and determined whether a material uncertainty exists where events or conditions that might cast significant doubt on the ability of Advanced International Multitech Co., Ltd. to continue as going concerns. If we believe there are events or conditions indicating the existence of a material uncertainty, we are required to remind the users of the parent company only financial statements in our audit report of the relevant disclosures therein, or to amend our audit opinion in the event that any inappropriate disclosure was found. Our conclusion is based on the audit evidence obtained as of the date of the audit report. However, future events or circumstances may cause Advanced International Multitech Co., Ltd. to cease to continue as a going concern.
11. Evaluate the overall expression, structure and contents of the parent company only financial statements (including relevant Notes), and whether the parent company only financial statements fairly present relevant transactions and items.
12. Acquired sufficient and appropriate audit evidence regarding the financial information of entities within Advanced International Multitech Co., Ltd. in order to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and execution of auditing the Company, and for formation of an audit opinion. Communications between us and the company's governing body take account of the scope and timing of the planned audit and significant audit findings, including any significant deficiencies in the internal controls during the audit process.
- We have also provided the governing body with our statement of independence in accordance with the Code of Professional Ethics for Certified Public Accountant of the Republic of China, and communicated with the governing body all relationships and other matters that may be deemed to have an influence on our independence (including safeguard measures).
- From the matters communicated with those charged with governance, we determined the key audit matters of the 2022 parent company only financial statements of Advanced International Multitech Co., Ltd. Such matters have been explicitly stated in our audit report, unless laws or regulations prevent their disclosures, or, in extremely rare cases, we decide not to communicate such matters in our audit report in consideration that the reasonably anticipated adverse impacts of such communication would be greater than the public interest it would promote.

PwC Taiwan

Chun-Kai Wang

CPA:

Chien-Chih Wu

Financial Supervisory Commission, R.O.C. (Taiwan)

Approval No.: Jin Guan Zheng Shen Zi No. 1110349013

Jin Guan Zheng Shen Zi No. 1030027246

February 23, 2023

Advanced International Multitech Co., Ltd. and Subsidiaries
Parent Company Only Balance Sheets
December 31, 2022 and 2021

【 Attachment II 】

Unit: In Thousands of New Taiwan Dollars

Assets	Notes	1 December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current assets						
1100	Cash and cash equivalents	VI (I)	\$ 1,461,327	12	\$ 598,209	6
1110	Financial assets at fair value through profit or loss – current	VI(II)	8,837	-	-	-
1136	Financial assets at amortized cost – current	VI (III)	21,286	-	282,135	3
1150	Notes receivable – net	VI(IV)	4,863	-	9,567	-
1170	Account receivable – net	V, VI(IV), and VII	4,542,352	38	3,644,025	40
130X	Inventories	V and VI(V)	944,922	8	802,884	9
1410	Prepayments		88,451	1	93,193	1
1470	Other current assets		53,256	1	30,104	-
11XX	Total current assets		<u>7,125,294</u>	<u>60</u>	<u>5,460,117</u>	<u>59</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss – non-current	VI(II)	19,448	-	-	-
1517	Financial assets at fair value through other comprehensive income – non-current	VI(VI)	55	-	55	-
1550	Investment accounted for using the equity method	VI(VII)	2,598,284	22	1,853,435	20
1600	Property, plant and equipment	VI(XIII)and VIII	1,437,913	12	1,241,819	14
1755	Right-of-use assets	VI(IX)	477,419	4	463,874	5
1780	Intangible assets	VI(X)	12,714	-	6,162	-
1840	Deferred income tax assets	VI(XXVIII)	43,986	1	34,519	1
1900	Other non-current assets	VIII	113,518	1	119,029	1
15XX	Total non-current assets		<u>4,703,337</u>	<u>40</u>	<u>3,718,893</u>	<u>41</u>
1XXX	Total assets		<u>\$ 11,828,631</u>	<u>100</u>	<u>\$ 9,179,010</u>	<u>100</u>

(Continue to next page)

Advanced International Multitech Co., Ltd. and Subsidiaries

Parent Company Only Balance Sheets

December 31, 2022 and 2021

【Attachment II】

Unit: In Thousands of New Taiwan Dollars

Liabilities and equities	Note	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current liabilities						
2100	Short-term loans	VI(XI) and VIII	\$ 11,393	-	\$ 316,049	3
2120	Financial liabilities at fair value through profit or loss - current	VI(II)	417	-	-	-
2150	Notes payable		893	-	3,453	-
2170	Accounts payable		115,390	1	207,465	2
2180	Account payable - related party	VII	1,673,075	14	1,743,802	19
2200	Other payable	VI(XII)	893,601	7	691,172	8
2230	Income tax liabilities		440,827	4	241,335	3
2280	Lease liabilities -current		18,359	-	13,246	-
2300	Other current liabilities	VI(XIII) and XX	79,866	1	109,819	1
21XX	Total current liabilities		<u>3,233,821</u>	<u>27</u>	<u>3,326,341</u>	<u>36</u>
Non-current liabilities						
2530	Convertible bonds payable	VI(XIV)	816,573	7	-	-
2570	Deferred income tax liabilities	VI(XXVIII)	243,179	2	164,543	2
2580	Lease liabilities – non-current		474,064	4	457,227	5
2640	Net defined benefit liabilities – non-current	VI(XV)	64,719	1	73,348	1
25XX	Total non-current liabilities		<u>1,598,535</u>	<u>14</u>	<u>695,118</u>	<u>8</u>
2XXX	Total liabilities		<u>4,832,356</u>	<u>41</u>	<u>4,021,459</u>	<u>44</u>
Equities						
3110	Share capital	VI(XVII)	1,371,929	12	1,353,127	15
3200	Capital surplus	VI(XVIII)	973,927	8	781,236	8
3310	Retained earnings	VI(XIX)	1,063,914	9	929,358	10
3320	Legal reserve		167,767	1	142,996	2
3350	Special reserve		3,736,047	32	2,376,835	26
3400	Undistributed earnings					
3400	Other equities		(89,642)	(1)	(167,766)	(2)
3500	Treasury stock	VI(XVII)	(227,667)	(2)	(258,235)	(3)
3XXX	Total equities		<u>6,996,275</u>	<u>59</u>	<u>5,157,551</u>	<u>56</u>
3X2X	Significant contingent liabilities and unrecognized contractual commitments	IX				
3X2X	Significant subsequent event	XI				
3X2X	Total liabilities and equities		<u>\$ 11,828,631</u>	<u>100</u>	<u>\$ 9,179,010</u>	<u>100</u>

The accompanying notes to Parent Company Only financial statements are an integral part of the parent company only financial. Please refer to them as well.

Chairman : His-Chien Cheng

Manager : I-Nan Chou

Accounting Manager : Yi-Miao Kuo

Advanced International Multitech Co., Ltd. And Subsidiaries
Parent Company Only Statement of Comprehensive Income

January 1 to December 31, 2022 and 2021

【 Attachment II 】

Unit: In Thousands of New Taiwan Dollars
(Except for Earnings Per Share Presented in New Taiwan Dollars)

Item	Notes	2022		2021	
		Amount	%	Amount	%
4000 Sales revenue	VI(XX)	\$ 17,824,766	100	\$ 14,300,562	100
5000 Cost of goods sold	VI(V)(X) (XXVI) (XXVII) and VII	(15,185,387)	(85)	(12,174,092)	(85)
5900 Gross Profits		<u>2,639,379</u>	<u>15</u>	<u>2,126,470</u>	<u>15</u>
Operating expenses	VI(X)(XXVI) (XXVII) and VII				
6100 Sales and marketing expenses		(206,294)	(1)	(186,384)	(1)
6200 Administrative expenses		(319,604)	(2)	(266,857)	(2)
6300 Research and development expenses		(561,756)	(3)	(516,147)	(4)
6450 Expected credit impairment loss	XII(II)	(1,397)	-	(353)	-
6000 Total operating expenses		(1,089,051)	(6)	(969,741)	(7)
6500 Other income and expenses – net	VI(XXI)	<u>123,245</u>	<u>-</u>	<u>175,463</u>	<u>1</u>
6900 Operating income		<u>1,693,573</u>	<u>9</u>	<u>1,332,192</u>	<u>9</u>
Non-operating income and expenses					
7100 Interest income	VI(XXII)	12,448	-	2,798	-
7010 Other income	VI(XXIII)	5,948	-	10,456	-
7020 Other gain and losses	VI(II)(XXIV)	318,225	2	(99,512)	(1)
7050 Finance costs	VI(XXV)	(12,252)	-	(5,019)	-
7070 Share of the profit (loss) of subsidiaries, associates and joint ventures accounted for using the equity method		<u>722,421</u>	<u>4</u>	<u>335,956</u>	<u>3</u>
7000 Total non-operating income and expenses		<u>1,046,790</u>	<u>6</u>	<u>244,769</u>	<u>2</u>
7900 Net income before tax		<u>2,720,363</u>	<u>15</u>	<u>1,576,961</u>	<u>11</u>
7950 Income tax expenses	VI(XXVIII)	(479,583)	(2)	(229,496)	(2)
8200 Net income		<u>\$ 2,240,780</u>	<u>13</u>	<u>\$ 1,347,465</u>	<u>9</u>

(Continue to next page)

Advanced International Multitech Co., Ltd. And Subsidiaries
Parent Company Only Statement of Comprehensive Income
January 1 to December 31, 2022 and 2021

【Attachment II】

Unit: In Thousands of New Taiwan Dollars
(Except for Earnings Per Share Presented in New Taiwan Dollars)

Item	Note	2022		2021	
		Amount	%	Amount	%
Other comprehensive income					
Items that will not be re-classified to profit or loss					
8311	Defined benefit plan re-measurements	VI(XV)	\$ 6,993	-	(\$ 2,381) -
8349	Income tax related items that are not reclassified subsequently to profit or loss	VI(XXVIII)	(1,399)	-	476 -
8310	Total of items that will not be re-classified to profit or loss		<u>5,594</u>	-	<u>(1,905)</u> -
Items that may be re-classified subsequently to profit or loss					
8361	Exchange differences on translation of foreign financial statements		<u>78,124</u>	-	<u>(24,770)</u> -
8300	Other comprehensive income - net		<u>\$ 83,718</u>	-	<u>(\$ 26,675)</u> -
8500	Total comprehensive income		<u>\$ 2,324,498</u>	<u>13</u>	<u>\$ 1,320,790</u> <u>9</u>
Earnings per Share					
9750	Basic	VI(XXIX)	<u>\$ 16.92</u>		<u>\$ 10.01</u>
9850	Diluted		<u>\$ 16.20</u>		<u>\$ 9.92</u>

The accompanying notes to the parent company only financial statements are an integral part of the parent company only financial statements. Please refer to them as well.

Chairman : His-Chien Cheng

Manager : I-Nan Chou

Accounting Manager : Yi-Miao Kuo

Advanced International Multitech Co., Ltd. And Subsidiaries
Parent Company Only Statements of Changes in Equity
January 1 to December 31, 2022 and 2021

【 Attachment II 】

Unit : In Thousands of New Taiwan Dollars

	Note	Capital Surplus				Retained Earnings			Exchange differences on translation of foreign financial statements	Treasury stock	Total	
		Capital of common stock	Share premium	Recognized value of changes in equity of ownership of subsidiaries	Stock option	Others	Legal reserve	Special reserve				Un-distributed earnings
<u>2021</u>												
Balance as of January 1, 2021		\$ 1,353,127	\$ 739,866	\$ 16,480	\$ -	\$ 24,890	\$ 861,536	\$ 133,828	\$ 1,473,609	(\$ 142,996)	\$ -	\$ 4,460,340
Net income		-	-	-	-	-	-	-	1,347,465	-	-	1,347,465
Other comprehensive income		-	-	-	-	-	-	-	(1,905)	(24,770)	-	(26,675)
Total comprehensive income		-	-	-	-	-	-	-	1,345,560	(24,770)	-	1,320,790
Earnings appropriation and allocation for 2020:	VI(XIX)											
Provision of legal reserve		-	-	-	-	-	67,822	-	(67,822)	-	-	-
Provision of special reserve		-	-	-	-	-	-	9,168	(9,168)	-	-	-
Cash dividends from common shares		-	-	-	-	-	-	-	(365,344)	-	-	(365,344)
Treasury stock buyback	VI(XVII)	-	-	-	-	-	-	-	-	-	(258,235)	(258,235)
Balance as of December 31, 2021		\$ 1,353,127	\$ 739,866	\$ 16,480	\$ -	\$ 24,890	\$ 929,358	\$ 142,996	\$ 2,376,835	(\$ 167,766)	(\$ 258,235)	\$ 5,157,551
<u>2022</u>												
Balance as of January 1, 2022		\$ 1,353,127	\$ 739,866	\$ 16,480	\$ -	\$ 24,890	\$ 929,358	\$ 142,996	\$ 2,376,835	(\$ 167,766)	(\$ 258,235)	\$ 5,157,551
Net income		-	-	-	-	-	-	-	2,240,780	-	-	2,240,780
Other comprehensive income		-	-	-	-	-	-	-	5,594	78,124	-	83,718
Total comprehensive income		-	-	-	-	-	-	-	2,246,374	78,124	-	2,324,498
Earnings appropriation and allocation for 2021:	VI(XIX)											
Provision of legal reserve		-	-	-	-	-	134,556	-	(134,556)	-	-	-
Provision of special reserve		-	-	-	-	-	-	24,771	(24,771)	-	-	-
Cash dividends from common shares		-	-	-	-	-	-	-	(727,835)	-	-	(727,835)
Recognized equity items due to the issuance of convertible bond- from stock options	VI(XIV)	-	-	-	65,084	-	-	-	-	-	-	65,084
Conversion of convertible bonds	VI(XIV)	18,802	137,519	-	(9,912)	-	-	-	-	-	-	146,409
Treasury stock transfer to employees	VI(XVI)(XVII)	-	-	-	-	-	-	-	-	-	30,568	30,568
Balance as of December 31, 2022		\$ 1,371,929	\$ 877,385	\$ 16,480	\$ 55,172	\$ 24,890	\$ 1,063,914	\$ 167,767	\$ 3,736,047	(\$ 89,642)	(\$ 227,667)	\$ 6,996,275

The accompanying notes to the parent company only financial statements are an integral part of the parent company only financial statements. Please refer to them as well.

Advanced International Multitech Co., Ltd. And Subsidiaries
Parent Company Only Statements of Cash Flows
January 1 to December 31, 2022 and 2021

【 Attachment II 】

Unit : In Thousands of New Taiwan Dollars

	Note	2022	2021
<u>Cash flows from operating activities</u>			
Net income before tax		\$ 2,720,363	\$ 1,576,961
Adjustments			
Income and expenses items			
Depreciation expenses	VI(VIII)(IX) (XXVI)	235,616	200,378
Amortization expenses	VI(XXVI)	24,553	13,672
Expected credit impairment loss	XII(II)	1,397	353
Net loss (gain) from financial assets and liabilities at fair value through profit or loss	VI(II)(XXIV)	3,611	264
Interest expenses	VI(XXV)	12,252	5,019
Interest income	VI(XXII)	(12,448)	(2,798)
Share of the profit (loss) of subsidiaries, associates, and joint ventures accounted for using equity method		(722,421)	(335,956)
Loss on non-financial asset impairment	VI(VII)(XXIV)	-	42,407
Loss (gain) on disposal and retirement of property, plant and equipment	VI(XXIV)	(275)	7,014
Reclassification of property, plant and equipment to expense	VI(XXX)	1,377	1,002
Gains on lease modification	VI(XXIV)	(1,596)	-
Changes in operating assets and liabilities			
Net change in operating assets			
Financial asset at fair value through profit or loss - current		(7,396)	(60)
Notes receivables		4,704	(1,759)
Account receivables		(899,724)	(803,408)
Inventories		(142,038)	(254,787)
Prepayments		4,742	(51,219)
Other current assets		(23,152)	(17,503)
Net change in operating liabilities			
Financial liabilities at fair value through profit or loss - current		(1,670)	-
Notes payable		(2,560)	205
Account payable		(92,075)	2,622
Account payable - related party		(70,727)	(148,866)
Other payable		168,222	185,056
Other current liabilities		(29,953)	(26,026)
Long-term deferred income		-	(6,152)
Net defined benefit liabilities - non-current		(1,636)	(11,083)
Cash provided by operating activities		1,169,166	375,336
Income tax paid		(212,321)	(98,382)
Net cash provided by operating activities		956,845	276,954

(Continue to next page)

Advanced International Multitech Co., Ltd. And Subsidiaries
Parent Company Only Statements of Cash Flows
January 1 to December 31, 2022 and 2021

【Attachment II】

Unit : In Thousands of New Taiwan Dollars

	Note	2022	2021
<u>Cash provided by investing activities</u>			
Financial assets at fair value through profit or loss- increase in non-current		(\$ 21,586)	\$ -
Financial assets at amortized cost - decrease in current		260,849	182,953
Financial assets at amortized cost - decrease in non-current		-	44,649
Acquisition of investments accounted for using equity method		(15,600)	-
Cash dividends from investments accounted for using equity method		71,296	262,395
Acquisition of property, plant, and equipment	VI(XXX)	(12,521)	(458,404)
Increase in prepayments for business facilities		(332,390)	(68,191)
Proceeds from disposal of property, plant, and equipment		976	3,566
Acquisition of intangible assets	VI(X)	(11,985)	(6,920)
Increase in refundable deposits		-	(2,284)
Decrease in refundable deposits		22,441	11,524
Increase in other non-current assets		(60,032)	(24,667)
Interest received		12,448	2,798
Net cash outflows from investing activities		(86,104)	(52,581)
<u>Cash flows from financing activities</u>			
Increase in short-term loans	VI(XXXI)	8,399,795	9,438,297
Decrease in short-term loans	VI(XXXI)	(8,704,451)	(9,199,735)
Repayment of the principal amount of rentals	VI(XXXI)	(20,687)	(23,934)
Interest paid		(6,036)	(1,303)
Cash dividend distributed	VI(XIX)	(727,835)	(365,344)
Issuance of corporate bond	VI(XXXI)	1,021,023	-
Treasury stock buyback cost	VI(XVII)	-	(258,235)
Transfer of treasury stock to employees	VI(XVII)	30,568	-
Net cash outflows from financing activities		(7,623)	(410,254)
Increase (Decrease) in cash and cash equivalents for the current period		863,118	(185,881)
Cash and cash equivalents, beginning of the period		598,209	784,090
Cash and cash equivalents, end of the period		\$ 1,461,327	\$ 598,209

The accompanying notes to the parent company only financial statements are an integral part of the parent company only financial statement. Please refer to them as well.

Chairman : His-Chien Cheng

Manager : I-Nan Chou

Accounting Manager : Yi-Miao Kuo

Advanced International Multitech Co., Ltd.
Management of Operation of Board Meeting

[Appendix I]

Date approved by the Board of Directors' Meeting: November 5, 2021

- Article I In order to establish a good governance system of the Company's board of directors, improve the supervision function and strengthen the management function, this Rules of Procedure is formulated in accordance with the Securities and Exchange Act and Article 2 of the Regulation Governing Procedure for Board of Directors Meeting of Public Companies.
- Article II The Rules of Procedure for meetings of board of directors shall be handled in accordance with the provisions of these rules, unless otherwise stipulated by laws and regulations or the Company's Articles of Incorporation.
- Article III The Company's Board of Directors' Meeting should be convened at least once per quarter. The time, place and reason for the meeting shall be clearly stated at the time of the convening, and all directors shall be notified seven days in advance. However, in case of emergency, it can be called at any time. The notification of the convening in the preceding paragraph may be sent electronically.
Matters stated in Article XII-1 shall be listed in the reason for convening, and shall not be proposed as extempore motion unless there are emergencies or having justified reasons.
- Article IV The board of directors of the Company designates the stock affairs unit as the meeting administration unit to handle the affairs of the board of directors, draft the contents of the board of directors meeting, notify all directors to attend the meeting according to the time stipulated in Article III, and provide sufficient meeting materials, which will be sent together with the convening notice.
If a director believes that the meeting materials are insufficient, he may request supplementary information from the meeting administration unit, and the meeting administration unit shall provide such information within three days. If a director is of the opinion that materials concerning any proposal are insufficient in content, the deliberation of such proposal may be postponed by a resolution of the board of directors.
- Article IV-1 All directors of the Company shall have access to the assistance of a corporate governance officer to ensure compliance with board procedures and all

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting

[Appendix I]

applicable laws and regulations, and to ensure good information exchange among board members and between directors and managers.

The Company has set up a corporate governance officer, who is responsible for handling matters requested by directors and can promptly and effectively assist directors in performing their duties within three days.

- Article V When a meeting of board of directors is convened, an attendance book should be made ready for signature by directors attending a meeting and thereafter made available for future reference.
- All board directors shall attend board meetings in person; if attendance in person is not possible, they may, pursuant to the Company's Articles of Incorporation, appoint another director to attend as their proxy. Attendance via tele- or video-conference is deemed as attendance in person.
- A director appointing another director to attend a board meeting in his or her place shall in each case give to that director a written proxy stating the scope of authorization with respect to the reasons for meeting.
- A proxy under paragraph 2 may accept a proxy from one person only.
- Article VI A board of directors meeting shall be held at the location and during the business hours of the Company, or at a place and time convenient to all directors and suitable for holding such a meeting.
- Article VII The Company's board meeting should be called by the chairman of the board, who should also chair the meeting.
- Where a meeting is called by the director who received votes representing the largest portion of voting rights at the shareholders' meeting in which the directors were elected, the meeting shall be chaired by that director; if there are two or more directors call the meeting, they shall choose one person by and from among themselves to chair the meeting
- Where a meeting of the board of directors is called by a majority of directors on their own initiative in accordance with Article 203, paragraph 4 or Article 203-1, paragraph 3 of the Company Act, the directors shall choose one person by and from among themselves to chair the meeting.
- When the chairperson of the board is on leave or for any reason is unable to exercise the powers of the chairperson, the vice chairperson shall do so in place of the chairperson, or, if there is no vice chairperson or the vice chairperson also is on leave or for any reason is unable to act, the chairman shall designate a director to sit in, or, if the chairperson does not make such a

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting

[Appendix I]

designation, directors shall elect a board member to sit in by and from among themselves.

Article VIII

When the Company's board of directors convenes, the meeting administration unit shall prepare relevant materials for the directors attending the meeting to check at any time.

When convening a board meeting, personnel from relevant departments or subsidiaries may be notified to attend as non-voting participants depending on the content of the proposal. When necessary, the Company may also invite certified public accountants, attorneys, or other professionals to attend a nonvoting participants and to make explanatory statements. However, all non-voting participants shall leave the meeting when deliberation or voting takes place.

When the time of a meeting has arrived and more than one-half of all board directors are present, the chair of the meeting shall call the meeting to order immediately. When the time of a meeting has arrived and one-half of all board directors are not present, the chair of the meeting may announce to postpone the meeting, provided that only two postpone announcements may be made. If the quorum is still not met after two such postponements, the chair shall re-call the meeting following the procedures provided in Article III, paragraph 2.

The term "all board directors" as used in the preceding paragraph and in Article 16, paragraph 2-2 shall be calculated as the number of directors then in office.

Article IX

The Company shall record on audio or video tape the entire proceedings of a board of directors meeting, and preserve the recordings for at least five years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of a board of directors meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

Where a board of directors meeting is held via tele- or video conferencing, the audio and visual documentation of the meeting form a part of the meeting minutes and shall be well preserved during the existence of the Company.

Article X

Agenda items for regular board of directors meetings shall include at least the following:

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting

[Appendix I]

1. Reports:
 - A. Minutes of the last meeting and actions arising.
 - B. Reporting on important financial and business matters.
 - C. Reporting on internal audit activities.
 - D. Other important matters to be reported.
2. Discussions:
 - A. Items discussed and continued from the last meeting.
 - B. Items for discussion at this meeting.
3. Extempore motions.

Article XI A board of directors meeting shall be conducted in accordance with the order of business on the agenda as specified in the meeting notice. However, the order may be changed with the approval of a majority of directors present at the meeting.

The meeting chair may not declare the meeting adjournment without the approval of a majority of directors present at the meeting.

If at any time during the proceeding of a board of directors meeting the directors sitting at the meeting are not more than half of the directors present at the meeting, then upon motion by the directors sitting at the meeting, the chair shall declare a suspension of meeting, in which case paragraph 3 of Article VIII shall apply.

Article XII The Company shall submit the following matters to the board of directors for discussion:

1. The Company's business plan.
2. Annual financial report and semi-annual financial report. However, the semi-annual financial report does not need to be audited and certified by an accountant according to laws and regulations, this restriction does not apply.
3. Formulation or revision of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act, and the evaluation of the effectiveness of the internal control system.
4. Formulation or revision of the procedures for handling major financial business activities such as acquiring or disposing of assets, engaging in derivatives transactions, lending funds to others, and providing endorsements or guarantees for others in accordance with Article 36-1 of the Securities and Exchange Act.
5. Raising, issuing or private placement of securities with equity nature.
6. Appointment and dismissal of financial, accounting or internal audit

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting

[Appendix I]

supervisors

7. Donations to related parties or major donations to non-related parties. However, public welfare donations for emergency relief due to major natural disasters may be submitted to the next board of directors for ratification.
8. Any other matters that should be resolved by the shareholders' meeting or the board of directors in accordance with laws and regulations or the Company's Articles of Incorporation, or major matters stipulated by the competent authority pursuant to Article 14-3 of the Securities and Exchange Act.

The term "related party" mentioned in subparagraph 7 of the preceding paragraph refers to the related party regulated in the "Regulations Governing the Preparation of Financial Reports by Securities Issuers"; the term "major donation to non-related party" refers to the amount of each donation or the cumulative amount of donations to the same object within one year reaching more than NT\$100 million, or 1% of the net operating income or 5% of the paid-in capital in the latest annual financial report certified by an accountant.

The term "within one year" mentioned in the preceding paragraph refers to the date of the meeting of the board of directors as the benchmark, and is retroactively calculated one year in advance, and the part that has been passed by the resolution of the board of directors is exempted from counting.

As for the independent directors of the Company, at least one independent director shall attend the board meeting in person; for matters that should be brought up for resolution by the board of directors as stated in the first paragraph, all independent directors shall attend the board meeting. If independent directors have objections or reserved opinions, they shall be stated in the minutes of the board meeting; if independent directors cannot express their objections or reserved opinions in person at the board meeting, unless there are legitimate reasons, they shall issue written opinions in advance and state them in the minutes of the board meeting .

Article XIII

When the chair at a board of directors meeting is of the opinion that a matter has been sufficiently discussed to a degree of putting to a vote, the chair may announce the discussion closed and bring the matter to vote.

When a proposal comes to a vote at a board of directors meeting, if the chair puts the matter before all directors present at the meeting and none voices an objection, the matter is deemed approved; if the chair puts the matter before all directors present at the meeting and there is voice an objection, the matter should be brought to vote.

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting

[Appendix I]

The voting method shall be decided and selected from the following three methods by the chairs, but if the attendees have objections, the opinion of the majority shall be solicited for decision:

1. Vote by show of hands or voting device.
2. Vote by roll call.
3. Voting.

The term “all directors present” mentioned in the preceding paragraph does not include directors who are not allowed to exercise voting rights in accordance with Article 15, Paragraph 1.

Article XIV

Except as otherwise stated in the Act or in the Company’s Articles of Incorporation, a resolution on a matter at a board of directors meeting requires the approval of a majority of the directors present at the meeting that shall be attended by a majority of all directors.

When there is an amendment or alternative to the same proposal, the chair shall determine the order of voting with the original proposal. However, if one of the proposals has been passed, the other proposals shall be deemed to be rejected and no further voting is required.

If it is necessary to set up vote scrutiny and counting personnel for voting on a proposal, the chair shall designate such personnel, but the voting scrutiny personnel shall have the identity of directors.

The results of the voting shall be reported on the spot and recorded.

Article XV

If any director or a juristic person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter.

Where the spouse or a blood relative within the second degree of kinship of a director, or a company which has a controlling or subordinate relation with a director, is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.

The provisions of Article 180, paragraph 2 of the Company Act, as applied mutatis mutandis under Article 206, paragraph 3 of that Act, apply to resolutions of board of directors meetings when a director is prohibited by the

Advanced International Multitech Co., Ltd.
Management of Operation of Board Meeting

[Appendix I]

preceding two paragraphs from exercising voting rights.

Article XVI

Minutes shall be prepared of the discussions at board of directors meetings.

The meeting minutes shall record the following:

1. Session (or year), time, and place of meeting.
2. Name of the meeting chair.
3. Attendance of directors at the meeting, specifying the names and number of members present, excused, and absent.
4. Names and titles of those attending the meeting as nonvoting participants.
5. Name of minutes taker.
6. Matters reported on.
7. Agenda items: the method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director under Article XII, paragraph 4.
8. Extempore motions: the name of the mover; the method of resolution and the result for each motion; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing.
9. Other matters required to be recorded.

Any of the following matters in relation to a resolution passed at a meeting of the board of directors shall be stated in the meeting minutes and within two days of the meeting be published on an information reporting website designated by the competent authority:

 - A. Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing.
 - B. Any matter that has not been passed by the audit committee, but has been adopted with the approval of two-thirds or more of all board directors.

Advanced International Multitech Co., Ltd.

Management of Operation of Board Meeting

[Appendix I]

The attendance book forms a part of the minutes for each board of directors meeting and shall be well preserved during the existence of the Company. The minutes of a board of directors meeting shall bear the signature or seal of both the meeting chair and the minutes taker; a copy of the minutes shall be distributed to each director within 20 days after the meeting and well preserved as important company records during the existence of the Company.

The production and distribution of the meeting minutes referred to in paragraph 1 may be done in electronic form.

- Article XVII
- Apart from matters referred to in paragraph 1 of Article XII, which are required to be submitted for discussion by the board of directors, the board of directors may delegate any exercise of its powers to the chairman pursuant to laws or regulations or the Company's Articles of Incorporation, and report such delegation to the board of directors during the next meeting. Contents of the delegation include:
1. Approval of important contracts.
 2. Approval of real estate mortgage loans and other loans.
 3. Approval of the acquisition and disposal of the Company's general property and real estate.
 4. Appointment of directors and supervisors of the reinvestment company.
 5. Determination of the record date of capital increase or decrease and the record date of cash dividend distribution.

- Article XVIII
- The remuneration of directors and managers should be discussed and decided by the board of directors after the remuneration committee makes recommendations.
- The board of directors may not adopt or may revise the remuneration committee's recommendations on the remuneration of directors and managers, provided that more than two-thirds of all directors are present and more than half of the directors present agree, and whether the remuneration passed by the board of directors is superior to the recommendation of the remuneration committee should be stated in the resolution.
- If the remuneration approved by the board of directors is better than the recommendation of the remuneration committee, in addition to stating the differences and reasons in the minutes of the board of directors meeting, an announcement shall be made within two days from the date of approval by the board of directors

Advanced International Multitech Co., Ltd.
Management of Operation of Board Meeting

[Appendix I]

Article XIX The formulation of the Rules of Procedure shall be approved by the board of directors of the Company, and shall be submitted to report in the shareholders' meeting. If there is any amendment in the future, it may authorize the board of directors to resolve in the meeting.

Article XX This Rules of Procedure was established on December 28, 2006. The 1st amendment was made on March 28, 2008. The 2nd amendment was on December 8, 2011. The 3rd amendment was made on March 8, 2013. The 4th amendment was made on November 9, 2017. The 5th amendment was made on May 9, 2019. The 6th amendment was made on November 5, 2021.

Advanced International Multitech Co., Ltd.
Rules Governing Share Buyback and Transfer to Employees
[Appendix I]

Article I

In order to stimulate the morale of employees and enhance the solidarity of employees, the Company, in accordance with Article 28-2, Paragraph 1, Subparagraph 1, of the Securities and Exchange Act and the "Regulation Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" issued by the Financial Supervisory Commission of the Executive Yuan, formulates this Rules Governing Share Repurchase and Transfer to Employees (hereinafter "the Rules"). When the Company repurchases shares and transfers to employees, except as required by laws and regulations, all shall be handled in accordance with the Rules.

Article II

The shares transferred to employees this time are common stocks, which have the same rights and obligations as other outstanding common stocks, unless otherwise stipulated by relevant laws and the Rules.

Article III

The shares repurchased this time may be transferred to employees at one time or in installments by setting a record date for employee stock subscription within five years from the date of repurchasing the shares pursuant to the Rules. The part that has not been transferred within the time limit is regarded as the un-issued shares of the Company, and should be canceled and recorded a change in Registration book.

Article IV

All the working employees of the Company on the record date for stock subscription and the working employees on the record date of the stock subscription (referring to full-time regular employees) of the Company's controlling or affiliated companies (including overseas subsidiaries) that meet certain conditions are qualified for share subscription in an amount stipulated in Article 5 of the Rules. An employee will lose his/her right to subscribe if he/she resigns during the period between the record date of share subscription and the end of the share subscription payment day.

The controlling or affiliated companies that meet certain conditions" mentioned in the preceding paragraph shall be determined in accordance with the standards set forth in Article 369-2, Article 369-3, Article 369-9, Paragraph 2, and Article 369-11 of the Company Act.

Advanced International Multitech Co., Ltd.

Rules Governing Share Buyback and Transfer to Employees

[Appendix I]

Article V

The company shall evaluate, based on standards such as employee position rank, years of service, and job performance, and must also take into account factors such as the total amount of repurchased shares held by the Company on the stock subscription base date and the upper limit of the number of shares subscribed by a single employee, to determine the employees' entitlements to the number of shares. The entitlement is sent to the Chairman for approval. Employees who do not subscribe after the subscription and payment period shall be regarded as abstentions. The Chairman shall negotiate with other employees to subscribe for the remaining shares.

Article VI Operational procedures for transferring of repurchased share to employees this time:

1. Announce, report and repurchase the Company's shares within the implementation period according to the resolution of the board of directors.
2. The board of directors authorizes the Chairman to determine and announce the record date for employee stock subscription, standards to determine the number of shares that can be subscribed, payment period for subscription, content of rights and restrictions, and other operational matters in accordance with the Rules.
3. Count the actual number of paid-up shares subscribed, and handle stock transfer registration and other matters.

Article VII

The repurchased shares are transferred to the employees using the actual average repurchased price as the transfer price (calculated up to NT\$0.1, rounded up below). However, before the transfer, if there is an increase in the Company's issued common share, adjustment should be carried out according to the share increase ratio; if the transfer is made to employees at a price lower than the actual average repurchase price, prior to the transfer, the proposal shall be submitted to the latest shareholders' meeting attended by shareholders representing more than half of the total number of issued shares for approval by at least two-third of the voting rights agree on the proposal, and then stated in the reason for convening the shareholders' meeting pursuant to matters stipulated in Article 10-1 of the "Regulation Governing Share Repurchase by Exchange-Listed and OTC-listed Companies".

Advanced International Multitech Co., Ltd.

Rules Governing Share Buyback and Transfer to Employees

[Appendix I]

Article VIII

After the repurchased shares are transferred to the employees and the transfer registration is completed, unless otherwise specified, the rights and obligations are the same as the original shares.

According to the provisions of Article 167-3 of the Company Act, repurchased shares that are transferred to employees may be restricted from transfer to others within two years.

Article IX

The Rules comes into effect after being resolved by the board of directors, and may be reported for revision by the resolution of the board of directors; in addition, it shall be submitted to report in the shareholders' meeting, and the revision shall also be carried out in the same manner.

Article X

This Rule was established on September 22, 2021. The 1st amendment was made on October 8, 2021. The 2nd amendment was made on January 20, 2022. The 3rd amendment was made on February 7, 2022.

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

1. Purpose:

The company engages in business activities based on the principles of fairness, honesty, trustworthiness, and transparency. In order to implement the integrity management policy and actively prevent dishonest behavior, it follows the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and local laws and regulations in different business locations of the Company, group companies and organizations to establish the Procedures for Ethical Management and Guidelines for Conduct (hereinafter "the Procedures and Guidelines"), in which specifically regulates matters that the Company's personnel should pay attention to when performing business.

2. Scope of Application

The scope of application of the Procedures and Guidelines applies to subsidiaries of the Company, and group enterprises and organizations such as judicial persons that the Company directly or indirectly donates an aggregate amount exceeding 50% of the funding, and other types of institutions or legal persons that the Company holds controlling power over.

3. Definition of Terms

- 3.1 Unethical conduct: means that any personnel of this Company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.
- 3.2 Benefits: means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

4. Related document

- 4.1 Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
- 4.2 Business Principles for Countering Bribery Small and Medium Enterprise Edition
- 4.3 Political Donations Act
- 4.4 Work Rules
- 4.5 Measures of Providing Subsidy for Employee Marriage, Death, and Giving-Birth
- 4.6 Procedures of Rewards and Punishment
- 4.7 Work Procedures for the Handling of Internal Major Information

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

5. Work Procedure**5.1 Applicable objects**

5.1.1 The term "personnel of this Company" in this Procedures and Guidelines refers to any director, supervisor, managerial officer, employee, mandatary or person having substantial control, of this Company or its group enterprises and organizations.

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

5.2 Responsible Unit and the Responsibilities

5.2.1 This Company shall designate the Ethical Operation Promotion Team as the solely responsible unit (herein after, "Responsible Unit") under the board of directors and provide it with sufficient resources and competent personnel related to the functional characteristics of the operation to execute the related works.

5.2.2 In addition to handling the revision, implementation, interpretation, consulting services, registration and filing of notification content and other related operations and supervision of the implementation of the Procedures and Guidelines, the company's Responsible Unit is mainly responsible for the following matters, and should be regularly (at least once a year)) report to the Board of Directors:

5.2.2.1 Assisting in incorporating ethics and moral values into this Company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.

5.2.2.2 Analyzing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to the Company's operations and business.

5.2.2.3 Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.

5.2.2.4 Promoting and coordinating awareness and educational activities with respect to ethics policy.

5.2.2.5 Developing a whistle-blowing system and ensuring its operating effectiveness.

5.2.2.6 Assisting the board of directors and management in auditing and assessing

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.

- 5.2.2.7 Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.

5.3 Ethical Behaviour Policy and the Handling Procedure

5.3.1 Prohibition against providing or accepting improper benefits and the handling procedure for accepting improper benefits

5.3.1.1 Except for the following situation, when the Company's personnel directly or indirectly provide, accept, promise or request the benefits specified in Article 3.2, regulations set forth in the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and this Procedures and Guidelines should be followed and handled in accordance with related procedures.

- 1) The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
- 2) The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships. °
- 3) Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance. °
- 4) Attendance at folk festivals that are open to and invite the attendance of the general public.
- 5) Rewards, emergency assistance, condolence payments, or honorariums from the management.
- 6) Property received due to engagement, marriage, maternity, relocation, assumption of a position, promotion or transfer, retirement, resignation, or severity, or the injury, illness, or death of the recipient or the recipient's spouse or linear relative, which should be handled in accordance with the

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Version:6

Company's "Measures of Providing Subsidy for Employee Marriage, Death, and Giving-Birth".

7) Other conduct that complies with the rules of this Corporation.

5.3.1.2 Handling procedure for accepting improper benefits

- 1) Except under any of the circumstances set forth in the preceding article, when any personnel of the Company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 3.2 by a third party, the matter shall be handled in accordance with the following procedures.
 - (1) If there is no relationship of interest between the party providing or offering the benefit and the official duties of this Company's personnel, the personnel shall report to their immediate supervisor within 3 days from the acceptance of the benefit, and the Responsible Unit shall be notified if necessary.
 - (2) If a relationship of interest does exist between the party providing or offering the benefit and the official duties of this Company's personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the Responsible Unit. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the Responsible Unit for handling.
- 2) "A relationship of interest between the party providing or offering the benefit and the official duties of this Company's personnel," as referred to in the preceding paragraph, refers to one of the following circumstances:
 - (1) When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
 - (2) When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
 - (3) Other circumstances in which a decision regarding the Company's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.
- 3) The responsible unit of this Company shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

another appropriate manner. The proposal shall be implemented after being reported and approved by the General Manager.

- 5.3.2 Prohibition of and the Handling Procedure for Facilitating Payments
- 5.3.2.1 This Corporation shall neither provide nor promise any facilitating payment.
- 5.3.2.2 If any personnel of this Corporation provides or promises a facilitating payment under threat or intimidation, they shall notify their immediate supervisor and the Responsible Unit immediately.
- 5.3.2.3 Upon receipt of the report under the preceding paragraph, the Responsible Unit shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency. °
- 5.3.3 Procedures for Handling Political Contributions
- 5.3.3.1 The Company's personnel or any direct or indirect donations to political parties or organizations or individuals involved in political activities shall comply with the "Political Donations Act" and the relevant internal operating procedures of the Company, and shall not use such manner to seek commercial benefits or transaction advantages.
- 5.3.3.2 If it is found any violations of regulations, the Responsible Unit shall be notified immediately. After receiving the notification, the Responsible Unit hand the matter immediately and review the relevant situation. If there is found any significant illegal activities, the judicial unit shall be notified.
- 5.3.4 Procedures for Handling Charitable Donations or Sponsorship
- 5.3.4.1 The Company's personnel, for charitable donations or sponsorship, should follow regulations and procedures set forth in accordance with related laws and regulations, as well as internal work procedures. When the amount of charitable donations or sponsorship accounted to NT\$5 million or, the donation or sponsorship shall be provided only after it has been submitted for adoption by the board of directors.
- 1) It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where the Company is doing business.
 - 2) A written record of the decision making process shall be kept.
 - 3) A charitable donation shall be given to a valid charitable institution and

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

may not be a disguised form of bribery.

- 4) The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counter-party of this Company's commercial dealings or a party with which any personnel of this Company has a relationship of interest.
- 5) After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the contribution.

5.4 Recusal

5.4.1 When a director, officer or other stakeholder of this Company attending or present at a board meeting, or the juristic person represented thereby, has a stake in a matter under discussion in the meeting, that director, officer or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of this Company would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.

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

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

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

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

- 5.5 Special unit in charge of confidentiality regime and its responsibilities
- 5.5.1 The Company's Legal Affair Unit is responsible for formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of this Corporation's trade secrets, trademarks, patents, works and other intellectual properties and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.
- 5.5.2 All personnel of this Company shall faithfully follow the operational directions pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any trade secrets, trademarks, patents, works, and other intellectual properties of the Company of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, and other intellectual properties of the Company unrelated to their individual duties.
- 5.5.3 Prohibition against unfair competition:
The Company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.
- 5.5.4 Prevention of damage caused by products and services to stakeholders:
- 5.5.4.1 The Company shall collect and understand the applicable laws and regulations and international standards governing its products and services which it shall observe and gather and publish all guidelines to cause personnel of the Company to ensure the transparency of information about, and safety of, the products and services in the course of their research and development, procurement, manufacture, provision, or sale of products and services.
- 5.5.4.2 The Company shall adopt and publish on its website a policy on the protection of the rights and interests of consumers or other stakeholders to prevent its products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders.
- 5.5.4.3 Where there are media reports, or sufficient facts to determine, that the Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the Company shall, within 90 days, recall those products or suspend the services, verify the facts and present a review and improvement plan.

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

- 5.5.4.4 The Responsible Unit of the Company shall report the event as in the preceding paragraph, actions taken, and subsequent reviews and corrective measures taken to the board of directors.
- 5.5.5 Prohibition against insider trading and non-disclosure agreement
- 5.5.5.1 All personnel of the Company shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in order to prevent other party from using such information to engage in insider trading.
- 5.5.5.2 Any organization or person outside of the Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of the Company acquired as a result, and that they may not use such information without the prior consent of the Company.
- 5.6 Policy of ethical management
- In order to strengthen and implement the Company's determination and commitment to ethical management, the Company adopts the following policies:
- 5.6.1 Policy
- In line with the business philosophy of sincerity, creativity, and satisfaction, the Company formulates policies based on the ideas of honest sharing and respect for human nature, which has been approved by the board of directors, and establishes a good corporate governance and risk control mechanism to create a sustainable business environment.
- 5.6.2 Compliance and announcement of policy of ethical management
- The Company shall request its directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.
- The Company shall disclose its policy of ethical management in its internal rules, annual reports, on the Company's websites, and in other promotional materials, and shall make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, in order to

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.

5.6.3 Ethical management evaluation prior to development of commercial relationships

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

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

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

5.6.4 Statement of ethical management policy to counter-parties in commercial dealings

Any personnel of the Company, when engaging in commercial activities, shall make a statement to the trading counter-party about the Company's ethical management policy and related rules, and shall clearly refuse to provide,

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

5.6.5 Avoidance of commercial dealings with unethical operators

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

5.6.6 Stipulation of terms of ethical management in contracts

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

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

5.6.6.2 Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.

5.6.6.3 Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Vision:6

5.7 The Handling of unethical conduct

5.7.1 When the Company's personnel are involved in unethical conduct, the Company has established a specific whistle-blowing system, the "Operational Procedures for Reporting of Illegal, Immoral or Dishonest Behavior", and truly implemented it. The Procedure covers the following matters:

5.7.1.1 Establish and announce internal independent reporting mailboxes or special lines, or entrust other external independent organizations to provide reporting mailboxes and special lines for use by internal and external personnel of the Company.

5.7.1.2 Designate a special person or unit to accept reporting cases. Reporting cases involving directors or senior managers should be reported to independent directors, and types of reports and the standardized work procedure for the investigation should be established.

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

5.7.1.4 The whistle-blower's identity and the reporting contents should be kept confidentially, and whistle-blowing reports may be submitted anonymously.

5.7.1.5 The Company also undertakes to protect the whistle-blowers from improper treatment due to their whistle-blowing act.

5.7.1.6 Incentives for whistle-blowers.

5.7.2 Actions upon event of unethical conduct by others towards the Company

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

5.8 Internal awareness sessions and establishment of a system for rewards, penalties, and complaints, and related disciplinary measures

5.8.1 The Responsible Unit of the Company shall organize one awareness sessions each year and arrange for the chairperson, general manager, or senior management to communicate the importance of ethics to its directors, employees, and mandatarly.

5.8.2 The Company shall link ethical management to employee performance evaluations

Advanced International Multitech Co., Ltd.**Procedures for Ethical Management and Guidelines for Conduct**

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Nov. 5, 2021

Version:6

and human resources policy, and handle in accordance with the "Work Rules", rewards and punish regulations, as well as while-blowing procedures.

5.8.3 If any personnel of the Company seriously violates ethical conduct procedures, the Company shall handle in accordance with applicable laws and regulations or the personnel policy and procedures of the Company.

6 Enforcement

6.1 The Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be delivered for reporting in the shareholders' meeting.

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

Advanced International Multitech Co., Ltd.
Articles of Incorporation

Section I General Provision

Article I

The Company shall be incorporated under the Company Act of the Republic of China, and its name shall be 明安國際企業股份有限公司 in the Chinese language, and Advanced International Multitech Co., Ltd. in the English language.

Article II

The scope of business of the Company shall be as follows:

1. Process, manufacture, and trade of carbon fiber prepreg and carbon fiber products (including baseball bat, cue sticks, arrows, golf clubs and club heads, fishing tackle, bicycles and their accessories);
2. Supply of composite materials for aerospace industry. Process, manufacture, and trade of “carbon fiber fabric”;
3. Import and export above-mentioned products;
4. CH01010 Sporting Goods Manufacturing;
5. CA01120 Copper Casting;
6. CA01130 Copper Rolling, Drawing, and Extruding;
7. CA02050 Valves Manufacturing;
8. CB01010 Mechanical Equipment Manufacturing;
9. I103010 Enterprise Management Consultancy;
10. I301010 Information Software Services;
11. F401010 International Trade
12. F113050 Wholesale of Computers and Clerical Machinery Equipment
13. F213030 Retail Sale of Computers and Clerical Machinery Equipment
14. ZZ99999 All Business Activities that are not prohibited or restricted by law, except those that are subject to special approval

Article III

The Corporation shall have its head office in Kaohsiung City, Taiwan, Republic of China, and shall be free, upon approval of the board of directors, to set up representative and branch offices at various locations within and without the territory of the Republic of China.

Article IV

Deleted.

Advanced International Multitech Co., Ltd. Articles of Incorporation

Article V

The Company's foreign investment may exceed 40% of the paid-in-capital, and the board of directors is authorized to execute.

Article VI

The Company may provide external guarantees for business needs, and the operations shall be handled in accordance with the Company's Measures for Making Endorsement/Guarantees.

Section II Capital Stock

Article VII

The total capital stock of the Corporation shall be in the amount of 1,800,000,000 New Taiwan Dollars, divided into 180,000,000 shares, at ten New Taiwan Dollars each, and may be paid-up in installments. The Board of Directors is authorized to issue the un-issued shares based on the actual business needs. The capital, within 5,000,000 shares, is reserved for the issuance of share subscription warrant, corporate bonds with equity warrant or preferred shares with warrant.

When the company issues employee stock option certificates at a subscription price lower than the market price (net value per share) or transfers them to employees at a price lower than the actual average price of repurchased shares, it shall follow the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" and "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" stipulates that only after the resolution of the shareholders' meeting.

The recipients of the issuance of employee stock option or the transfer of the repurchased shares may include the employees of the Company's subsidiaries that fulfill specific requirements.

Article VIII

The Company may issue shares without printing share certificate(s), but such shares shall be registered at a Centralized Securities Depository Enterprise.

Article IX

Deleted.

Article X

Registration for transfer of shares shall be suspended for sixty (60) days immediately before the day of an Annual General Meeting of shareholders, for thirty (30) days immediately before the day of any Special General Meeting of shareholders, and for five (5) days before the day on which dividends or any other benefit is scheduled to be paid by the Company.

Advanced International Multitech Co., Ltd.
Articles of Incorporation

Section III Shareholders' Meeting

Article XI

Shareholders' meetings of the Company are of two types:

1. Annual general meeting will be held once every year within six months after the close of each fiscal year in accordance with relevant laws and regulation.
2. Special Meeting shall be convened in accordance with the relevant laws, rules and regulations of the Republic of China.

Article XII

A notices shall be sent to all shareholders for the convening of shareholders' meetings, at least thirty (30) days in advance, in case of regular meetings; and at least fifteen (15) days in advance, in case of special meetings with the information including date of the meeting, venue, and proposals, and make such information public. The purpose(s) for convening any such meeting shall be clearly stated in the notices sent out to the shareholders and the public announcement. The notice may be sent electronically.

For shareholders holding less than 1,000 registered shares, the convening notice in the preceding paragraph may be issued by means of a public announcement.

When the Company's shareholders' meeting is held, it may be held in the form of a video conference or other methods announced by the central competent authority.

Article XIII

Unless otherwise specified by relevant laws and regulations, the resolution of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of issued shares in person or by proxy, and shall be exercised with the consent of more than half of the voting rights of the attending shareholders.

When the Company convenes shareholders' meeting, it should include electronic voting system as one of the manners for shareholders to exercise their voting right. Shareholders, who vote via an electronic voting system, shall be deemed as attending the shareholders' meeting in person. Electronic voting shall be conducted in accordance with the relevant laws and regulations.

Article XIV

The Company's shareholder shall be entitled to one (1) vote per share, except for those who are restricted or have no voting rights in accordance with the Company Act.

Article XV

When a shareholder is unable to attend the shareholders' meeting for any reason, he or she may entrust a proxy to attend the meeting by issuing a proxy letter issued by the Company stating the

Advanced International Multitech Co., Ltd.

Articles of Incorporation

scope of authorization in accordance with Article 177 of the Company Act. In addition to the provisions of Article 177 of the Company Act, the procedures for shareholders to entrust attendance shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at a Shareholders Meetings of Public Companies" promulgated by the competent authority.

Article XVI

When the shareholders meeting is convened by the board of directors, the chair of the meeting shall be the Chairman. When the Chairman is on leave or is unable to perform his duties for some reason, the sit-in person shall handle the matters in accordance with the provisions of Article 208 of the Company Act. When the shareholders meeting is convened by other convening authority other than the board of directors, the chairman shall be the convening authority. When there are more than two persons with the right to convene, one should be chosen by and from among the persons to be the chair of the meeting.

Article XVII

During a shareholders' meeting, minutes of resolutions should be prepared, in which specifies the date and place of the meeting, the number of voting rights represented by the number of shares, the name of the chair, the resolutions and the method of resolution with the signature by or seal of the chair. The minutes together with the attendance record of shareholders and the proxy letters for attendance should be preserved by the Company. The minutes of the meeting shall be distributed to all shareholders within 20 days after the shareholders meeting. The distribution of the minutes may be done by public announcement.

Section IV Directors, Audit Committee, and Management

Article XVIII

The Company shall have seven to ten directors. The term of office of the Company's directors is 3 years, and directors are eligible for re-election. Directors are elected by the shareholders' meeting from persons with legal capacities. If the term of office expires and a reelection is not yet to be made, the performance of the duties may be extended until a re-elected director takes office.

When the vacancy of directors reaches one-third of the total number of director members, the board of directors shall hold a special meeting of shareholders within 60 days for by-election, and the term of the office of the elected directors should be limited to make up the original directors' term of office. The shareholding ratio of registered shares held by all directors in total shall be handled in accordance with the regulations of the securities regulatory authority.

Among the total number of directors as specified in the preceding paragraph, the number of independent directors must not less than three persons and must not less than one-fifth of the

Advanced International Multitech Co., Ltd.

Articles of Incorporation

number of directors. Independent director's professional qualifications, shareholding, part-time job restrictions, selection method, and other matters shall be handled in accordance with the relevant regulations of the competent securities authority. The election of directors of the Company shall adopt a candidate nomination system, and directors are elected from the list of candidates in the shareholders' meeting.

Article XVIII-1

The Company may purchase liability insurance for directors during their term of office.

Article XIX

The Chairman of the Company is elected when more than two-thirds of the directors present and more than half of the directors presenting at the board of directors meeting agree.

When necessary, the Company may appoint a vice chairman to assist the Chairman. The method of election and appointment of the vice chairman shall be handled in accordance with the provisions of the Company Act.

Article XX

The Company's board of directors executes all affairs in accordance with the laws, Articles of Incorporation, resolutions of the shareholders' meeting and the board of directors meeting. The Company's business policy and other important matters are decided by the board of directors. Except for the first meeting of the board of directors in each session in accordance with Article 203 of the Company Act, the rest are convened by the chairman, who shall be appointed as the chair of the meeting. When the chairman is on leave or cannot exercise the right for some reason, the sit-in person shall be handled in accordance with Article 208 of the Company Act. The convening of the board of directors meeting of the Company shall notify all directors with the reasons of convening seven days in advance. However, in case of emergency, a board of directors' meeting can be called at any time. The convening notice of the board of directors meeting of the Company can be sent to all directors in writing, fax or electronic means.

Article XXI

The board of directors is chaired by the Chairman. When the Chairman is on leave or is unable to exercise his powers for some reason, the vice chairman will act as his proxy; if there is no vice chairman or the vice chairman also asks for leave or is unable to exercise his powers for some reason, the chairman will designate a director to act as his agent; in the case of no agent is designated by the chairman, the directors shall elect one person by and from among them to sitting in.

Advanced International Multitech Co., Ltd.
Articles of Incorporation

Article XXII

Directors shall attend the board meeting in person. If a director is unable to attend a board meeting for some reason, he/she shall issue a proxy letter enumerating the scope of authorization in the purpose of convening and entrusting other directors to attend the board meeting, but a director shall be entrusted as a proxy by only one person. Directors may attend the meeting via video conferences, and directors who participate in meetings through video conferences are deemed to be present in person.

Article XXIII

The Company shall form an Audit Committee in accordance with the laws and shall be composed solely of all independent director to be responsible for performing the duties of a supervisor as stipulated in the Company Act, Securities and Exchange Act and other laws and regulations.

The members of the audit committee shall exercise powers and other matters following relevant laws and regulations, and the committee constitution is separately formulated by the board of directors.

Article XXIV

The remuneration of the Directors shall be determined by the Board of Directors in accordance with each Director's involvement in and contribution to the Company's operation and also taking into consideration the standards of the industry.

As for independent directors, the Company shall set reasonable remunerations, which are different from general directors.

Article XXV

The proceedings of the board of directors meeting shall be recorded in minutes and handled in accordance with Article 183 of the Company Act.

Article XXVI

The Company may have a number of managers, whose appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Act.

Advanced International Multitech Co., Ltd.
Articles of Incorporation

Section V Accounting

Article XXVII

The fiscal year for the Company shall be from January 1 of each year to December 31 of the same year. After the close of each fiscal year, the following reports shall be prepared by the Board of Directors, and submitted to the regular shareholders' meeting for acceptance:

1. Operation Report
2. Financial Report
3. Proposal Concerning the Distribution of Earnings or Covering of Losses

Article XXVIII

The company adopts a residual dividend policy for sustainable operation and profits promotion. If the Company has a surplus after the annual final accounts, in addition to paying profit-seeking enterprise's income tax and making up for previous years' losses according to law, 10% of the legal reserve shall be set aside first, but when the legal reserve has reached the total capital, it shall not be included further. A provision of special reserve is then made or reversed in accordance with laws and regulations. The remaining surplus is added with the undistributed earnings at the beginning of the period to be the accumulated distributable earnings. The board of directors shall determine the amount to be distributed or retained and prepare a proposal for earning distribution of the current year for resolution in the Shareholders' Meeting. The amount of earnings distribution shall not less than fifty percent of the distributable earnings of the same year, among which cash dividend shall not less than ten percent of the total amount of dividend distributed of the same year.

In accordance with Company Act, the Company authorizes the board of directors to distribute all or part of dividends and bonuses, capital reserve or legal reserve in cash with more than two-thirds of the directors present and a resolution of more than half of the directors presenting in the meeting, and report in the shareholders' meeting. In the circumstance, the provisions of the preceding paragraph that should be resolved by the shareholders' meeting do not apply.

Article XXIX

The Company shall distribute employee remuneration at no less than 1% of the current year's earnings and shall distribute directors' remuneration at no more than 5% of the current year's earnings. However, if the Company still has accumulated losses, it shall make up losses first. Before the establishment of the Audit Committee of the Company, the distribution ratio of the supervisor's remuneration shall be determined according to paragraph 1.

Employee remuneration may be paid in stock or cash, and the recipients of the stock or cash may include employees of affiliated companies who meet certain conditions.

The earnings of the current year referred to in the paragraph 1 refers to the current year's pre-tax

Advanced International Multitech Co., Ltd.

Articles of Incorporation

profit after deducting remunerations paid to employees and directors.

The distribution of employee remuneration and director remuneration shall be made by the board of directors with the resolution of more than two-thirds of the directors present and the approval of more than half of the directors presenting in the meeting, and shall report to the shareholders' meeting.

Article XXX

When the cadre members (including the person in charge), who actually participate in the Company's operations, fail to retire in accordance with the Labor Standards Act, their pensions may be paid by the Company after the resolution of the board of directors in accordance with the relevant provisions of the Act. However, if any cadre member is found engaging in acts contrary to the interests of the Company due to intentional or plain negligence, this provision shall not apply.

Section VI Supplementary Provisions

Article XXXI

The internal organization constitution of the Company and the detailed procedures of business operation shall be established separately.

Article XXXII

In regard to all matters not provided for in the Articles of Incorporation, the Company Act and other laws and regulations shall govern.

Article XXXIII

Deleted.

Article XXXIV

This Articles of Incorporation was established on June 16, 1987. The first revision was on July 10, 1987. The second revision was on July 20, 1987. The third revision was on August 15, 1990. The fourth revision was on September 21, 1990. The fifth revision was on March 9, 1991. The sixth revision was on May 12, 1991. The seventh revision was on June 1, 1994. The eighth revision was on December 20, 1995. The ninth revision was on April 25, 1997. The tenth revision was made on June 6, 1998. The eleventh revision was on September 25, 1998. The twelfth revision was on June 21, 1999. The thirteenth revision was on June 27, 2000. The fourteenth revision was on June 21, 2001. The fifteenth revision was on June 21, 2002. The sixteenth revision was on May 10, 2004. The seventeenth revision was on May 25, 2005. The eighteenth revision was on May 25, 2006. The

**Advanced International Multitech Co., Ltd.
Articles of Incorporation**

nineteenth revision was on May 22, 2007. The twentieth revision was on June 10, 2009. The twenty-first revision was on June 4, 2010. The twenty-second revision was on May 25, 2012. The twenty-third revision was on May 28, 2015. The twenty-fourth revision was on May 31, 2016. The twenty-fifth revision was on May 25, 2018. The twenty-sixth revision was on May 31, 2019. The twenty-seventh revision was on July 12, 2021. The twenty-eighth revision was on November 26, 2021. The twenty-ninth revision was made on May 31, 2022.

Advanced International Multitech Co., Ltd.



Chairman: Cheng, Hsi-Chien



Advanced International Multitech Co., Ltd. Rules of Procedures for the Shareholders' Meeting

Article I

To establish a strong governance system and sound supervisory capabilities for this 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 II

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

Article III (Convening shareholders meetings and shareholders meeting notices)

Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.

Changes to how this Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than the mailing of the shareholders meeting notice.

The Company shall prepare electronic versions of the shareholders meeting notice and proxy letter, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, the Company has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

virtual meeting platform.

3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

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

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extempore motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extempore motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article IV

For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy letter issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy letter and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy letter to the Company before five days before the date of the shareholders meeting. When duplicate proxy letters are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy letter has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy letter is delivered to the Company, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article V (Principles determining the time and place of a shareholders meeting)

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

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting.

Article VI (Preparation of documents such as the attendance book)

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

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. the Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy letters shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

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

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.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article VI-1(Convening virtual shareholders meetings and particulars to be included in shareholders meeting notice)

To convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - (1)To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - (2)Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
 - (3)In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

(4) Actions to be taken if the outcome of all proposals have been announced and extempore motion has not been carried out.

3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

Article VII (The chair and non-voting participants of a shareholders meeting)

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

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

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

Article VIII (Documentation of a 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 one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article IX

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, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

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

Article X (Discussion of proposals)

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extempore motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a 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 that is not the board of directors.

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article XI (Shareholder 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 chair.

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

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

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

When a juristic person shareholder appoints two or more representatives to attend a shareholders

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

meeting, only one of the representatives so appointed may speak on the same proposal.

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

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article XII (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 this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as 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 proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three 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 XIII

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

When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

motions and amendments to original proposals.

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

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

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

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

immediately.

When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extempore motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article XIV (Elections)

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number 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 one 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 XV

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

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

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

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

Article XVI (Public Disclosure)

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, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article XVII (Maintaining order at the meeting place)

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

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

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 chair 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 chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

Article XVIII (Recess and resumption of a shareholders meeting)

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair 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 five days in accordance with Article 182 of the Company Act.

Article XIX (Disclosure of information at virtual meetings)

In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article XX (Location of the chair and secretary of virtual-only shareholders meeting)

When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article XXI (Handling of disconnection)

In the event of a virtual shareholders meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares

Advanced International Multitech Co., Ltd.

Rules of Procedures for the Shareholders' Meeting

represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and supervisors. When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at 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 handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article XXII (Handling of digital dividend)

When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.

Article XXIII

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

Advanced International Multitech Co., Ltd.
Rules of Procedures for the Shareholders' Meeting

Article XXIV

These Rules was established on May 25, 2006.

The 1st revision was on May 31, 2013.

The 2nd revision was on May 28, 2015.

The 3rd revision was on May 25, 2018.

The 4th revision was on May 28, 2020.

The 5th revision was on July 12, 2021.

The 6th revision was on November 26, 2021.

The 7th revision was made on May 31, 2022.

Advanced International Multitech Co., Ltd. Shareholdings of Directors

- The Company's paid-in capital is NT\$1,402,002,720, and the number of shares issued is 140,200,272 shares.
- The following table shows the minimum shares to be held by all the directors as stipulated in Article 26 of the Securities and Exchange Act.

Title	Minimum shares held required by laws	Number of shares registered in the register of shareholders
Director	8,412,017 shares	16,270,093 shares

- The number of shares held by individual directors and all directors recorded in the shareholder register as of the book closure date (March 31, 2023) of the general meeting of shareholders is as follows, which has met the percentage standards stipulated by the Securities and Exchange Act.

Title	Name	Shares Held	
		Share	% to number of total issued shares
Chairman	Cheng, Hsi-Chien Representative of Ming An Investment Co., Ltd.	12,134,838	8.66%
Director	Liu, An-Hao Representative of Yuan Hong Investment Co., Ltd.	2,263,415	1.61%
Director	Lin, Jui-Chang Representative of Fu Yen Investment Co., Ltd.	1,000,000	0.71%
Director	Tu, Hsiao-Fen	871,840	0.62%
Independent director	Hung, Lee-Jung	0	-
Independent director	H0, Yao-H0ng	0	-
Independent director	Chang, Shyue-bin	0	-
Independent director	Chen, Yu-Lin	0	-
Total number of shares held by all the directors		16,270,093	11.60%