



auden^o

Auden Techno Corporation
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Stock Code : 3138

2023

Annual Meeting of Shareholders

Handbook

Meeting date : June 27th, 2023

Meeting location : No.286, Section 1, Gaotiezhanqian W Rd, Zhongli District, Taoyuan City 334, Taiwan (R.O.C.)

The original of this handbook is written in Chinese language. If there is any discrepancy between the Chinese version and this English translation, the Chinese version shall prevail.



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I. Matters to Report

1. 2022 Business Report

Explanation: Please refer to Attachment 1. (page.5~page.6) ◦

2. 2022 Audit Committee's Review Report

2022 annual business report, financial statements and earnings allocation proposal, etc., are prepared by the board of directors, among which the financial statements were audited by Accountants Lily Lu and Lin Wu of KPMG Taiwan and issued the audit report. The above business report, financial statement and earnings allocation proposal have been reviewed by us as Audit Committee of the Company and found to be consistent.

Pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this review report for your consideration.

Submit to

2023 Annual Meeting of Shareholders, Auden Techno Corp.

Chairman of the Audit Committee: Chou, Chun-Hung

March 14th, 2023

3. The Status of Cash dividends for Distribution of 2022 Profits

- (1) Pursuant to Item 5 of Article 240 of the Company Act and Article 19-1 of the Articles of Incorporation, in circumstances where dividends are distributed in cash, the Board is authorized to determine the distribution and shall report it to the Shareholders' Meeting.
- (2) The Board has approved the appropriation of cash dividends of NTD 163,488,721 (NTD 3.5/per share). The cash distribution date is on May 19th, 2023.

4. The Status of Distribution Remuneration of Employees and Directors in 2022

- (1) According to Article 19 of the Articles of Incorporation, when the Company has a profit for any fiscal year, the Company shall allocate at least 2% of the profit as bonus to be issued to its employees and not in excess of 2% of the profit as compensation to directors of the Company.
- (2) Board Meeting on March 14th, 2023 decided that the 2022 compensation amounts to be distributed in cash to employees and directors would be NTD 7,684,554 and NTD 6,916,098, respectively.

5. Report of amendment to the “Ethical Corporate Management Best Practice Principles”

On December 28th, 2022 the Board of Directors of the Company approved the amendment to the " Ethical Corporate Management Best Practice Principles " of the company. The comparison table for amendment, please refer to Attachment 6. (page.26~page.27)

6. Report to amendment to the “Procedures for Ethical Management and Guidelines for Conduct”

On December 28th, 2022 the Board of Directors of the Company approved the amendment to the " Procedures for Ethical Management and Guidelines for Conduct " of the company. The comparison table for amendment, please refer to Attachment 7. (page.28~page.29)

II. Matters for Adoption

No. 1: (Proposed by the Board of Directors)

Proposal: Adoption of the 2022 Business Report and Financial Statements.

Explanation:

- (1) 2022 Business Report and Financial Statements have been reviewed by the Audit Committee, and approved by the board of directors.
- (2) For the related 2022 Business Report and Financial Statements, please refer to Attachments 1 to 3. (page.5~page.21)

Resolution:

No. 2: (Proposed by the Board of Directors)

Proposal: Adoption of the Proposal for Distribution of 2022 Profits

Explanation:

- (1) The earnings distribution plan is to distribute the 2022 distributable retained earnings. It is approved the proposed distribution of cash dividend of NT\$3.5 per share. The Profit Distribution Table is listed as follows.

AUDEN TECHNO CORP.
Profit Distribution Table of Year 2022

Unit: NTD

Item	Amount
Beginning retained earnings	\$ 254,503,616
Retained earnings through actuarial income	284,090
Current profit after tax	320,777,297
10% Legal reserve	(32,106,139)
Distributable net profit	\$ 543,458,864
Distribution items :	
Cash Dividends to Shareholders (NTD\$3.5 per share)	(163,488,721)
Unappropriated retained earnings	\$ 379,970,143

- (2) This profits distribution will expend 2022 Profits first.
- (3) The allotment of shares in the above table is based on the number of shares qualified to the allotment, i.e., 46,711,063 shares on March 10th, 2023. The calculation of the cash dividend is based on the proportion of shareholdings up to the round unit of a NTD. The total fractional amounts less than NTD 1 shall be listed in ascending order according to the amount and account number, until it means the total distribution amount for shareholder cash dividends.

Resolution:

III. Matters for Discussion

No. 1: (Proposed by the Board of Directors)

Proposal: Proposal for Amendment of “Articles of Incorporation”

Explanation:

According to the amendment of the law and the actual operation status, the company plan to amend “Articles of Incorporation”. The comparison table for amendment, please refer to Attachment 4. (page.22~page. 23)

Resolution:

No. 2: (Proposed by the Board of Directors)

Proposal: Proposal for Amendment to the “Rules of Procedure for Shareholders Meeting”

Explanation:

According to the amendment of the law and the actual operation status, the company plan to amend Rules of Procedure for Shareholders Meeting”. The comparison table for amendment, please refer to Attachment 5. (page.24~page.25)

Resolution:

IV. Questions and Motions

V. Adjournment

2022 Business Report

I. The Operating Performance

(I) The implementation of the business plan

The company mainly engages in the field of wireless communication and other related products, focusing on sales of high-tech, and high-value-added products, and continuously investing in research and development resources to enhance our R&D capabilities. We are dedicated to developing marketable new technologies and products, while promoting the commercialization of new products to drive growth momentum for our business operations and enhance our competitive edge.

In 2022, the global economic growth began to slow down due to the multiple impacts of the COVID-19 pandemic, geopolitical tension, and inflation. This has amplified operational uncertainties and risks for enterprises. Therefore, our company not only continues to focus on investing in products and technology, but also places greater emphasis on enhancing overall operational flexibility and risk management to cope with the highly uncertain business environment and potential risk in the future.

However, despite the continued intensification of operation challenges, the company has managed to achieve consistently strong results, thanks to the unremitting efforts of all colleagues. Consolidated operating income of the company in 2022 was NT\$1,718,039 thousand, an increase of 20% compared with NT\$1,432,826 thousand in 2021; net income of the consolidated period in 2022 was NT\$323,589 thousand, an increase of 13% compared with NT\$285,329 thousand in 2021; basic earnings per share in 2022 was NT\$6.89.

(II) Budget implementation

The Company has not provided a financial forecast for 2022, so it is not applicable.

(III) Analysis of receipts, expenditures, and profitability

Unit: In thousands of New Taiwan Dollar

Item	Annual	2021	2022
Operating Revenue		1,432,826	1,718,039
Gross Profit on sale		605,359	693,824
Operating Expense		450,232	597,897
Operating Income		155,127	95,927
Non-operating income and expenses		160,536	306,070
Profit before tax		315,663	401,997
Net Profit		285,329	323,589
Net Profit (attributable to the parent company)		275,969	320,777
Total Comprehensive Income for the Year		275,226	321,398
Return on Equity		22.52	21.70
Net Profit Margin		19.91	18.83
Earnings per share(after tax)		5.96	6.89

II. The Operating Prospect

Antenna system

Antenna is the main technical core of the company and the main source of revenue and profit. In order to obtain the first opportunity in the 5G market, the company will continue to invest resources in the development of software and hardware technology, so as to enhance the technical strength and enhance the market competitiveness. By virtue of long-term accumulation of profound core technology and research and development achievements, the company will introduce into mobile communication, Internet of Things, biomedicine and other related fields.

Sales of measurement equipment

The measurement equipment is mainly the agent of SPEAG wireless wave energy absorption measurement equipment of Switzerland, and provides after-sales service and technical support services on behalf of the original factory. Since this product has market exclusivity, the company will continue to provide stable revenue and profit. In the future, besides maintaining the market share of the agent products, we will also actively negotiate with the marketable measuring equipment agency, so as to enhance the operating momentum.

Testing and certification services for wireless communication network

To help customers to quickly pass the global government, alliance and enterprise standards or obtain various kinds of recognition, accelerate the process of customer products from research and development to the market, also combined with the products of other business groups, to provide customers with wireless communication electronic products integration services.

III. Future Development Strategy

With the growth trend of the wireless communication industry and the gradual fermentation of product applications, the company will continue to focus on mobile communications, Internet of Things and biomedical related product applications and integration of hardware and software technology, and actively explore the market to enhance business momentum.

Direction of the company's product and technology development :

- With communication technology as the main axis, we continue to construct RF, SAR, Bio-magnetic and other soft and hard integration technologies.
- To develop highly competitive RF communications products with mobile communications, Internet of Things and biomedical products as the core of R&D.
- Carry out cross-field technology and product integration to expand the application field of wireless communication products.

Continue to provide customers with product planning, research and development design, mass production and then marketing certification, construct One Stop wireless communication stack horizontal integration service, shorten customer research and development time, reduce the waste of research and development resources and accelerate customer product marketing time.

Chairman: Chang, Yu-Bin

Manager: Chang, Yu-Bin

Chief Accountant: Wen, Wen-Sheng

Independent Auditors' Report

To the Board of Directors of Auden Techno Corp.:

Opinion

We have audited the accompanying parent company only financial statements of Auden Techno Corp. ("the Company"), which comprise the statements of financial position as of December 31, 2022 and 2021, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the accompanying financial position of the Company as of December 31, 2022 and 2021, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue Recognition

Please refer to note 4(n) for the relevant accounting policy regarding recognition of revenue, and refer to note 6(u) for relevant disclosures.

Please refer to notes 4(n) and 6(u) for the information related to revenue of the consolidated financial statements.

Description of key audit matter

The Sales revenue of the Company is a key indicator for management to evaluate financial or business performance. and is highly expected by the investors. Therefore, the revenue recognition has been identified as a key audit matter.

How the matter was addressed in our audit:

Our audit procedures include testing the effectiveness of the design and implementation of the internal controls in relation to revenue recognition and cash collection, conducting trend analysis for the top ten customers by comparing the changes or differences to evaluate if there is any significant irregularity, performing random sample checking on the sales transactions to evaluate the authenticity of these transactions, the correctness of the recognized amount of sales revenue and the reasonableness of the timing of recording, and reviewing samples of sales transactions for a specified period before and after the end of the year to assess whether the timing of revenue recognition is appropriate.

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

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

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

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

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2022 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Lily Lu and Lin Wu.

KPMG

Taipei, Taiwan (Republic of China)

March 14, 2023

Notes to Readers

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

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

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
Auden Techno Corp.

Parent Company Only Statements of Financial Position

December 31, 2022 and 2021

(All amounts expressed in thousands of New Taiwan dollars)

	December 31, 2022		December 31, 2021			December 31, 2022		December 31, 2021			
	Amount	%	Amount	%		Amount	%	Amount	%		
11xx	Assets					Liabilities and Equity					
	Current assets:				21xx	Current liabilities:					
1100	\$	863,686	31	373,904	19	2150	\$	123	-	123	-
1170		189,011	7	182,758	9	2170		71,573	3	121,059	6
1180		37,606	1	13,256	-	2180		101,550	4	135,876	7
1200		37,632	1	84,290	4	2200		180,676	6	104,446	5
1210		61,399	2	19,119	1	2220		286	-	475	-
1220		88	-	-	-	2230		35,680	1	7,168	-
130X		211,012	7	239,816	12	2280		1,961	-	213	-
1410		16,916	1	22,099	1	2399		<u>165,911</u>	<u>6</u>	<u>73,019</u>	<u>4</u>
1476		3,450	-	11,500	1			<u>557,760</u>	<u>20</u>	<u>442,379</u>	<u>22</u>
1470		<u>2,220</u>	<u>-</u>	<u>13,266</u>	<u>1</u>	25xx		Non-Current liabilities:			
	Total current assets				2530			391,559	14	-	-
15xx	Non-current assets:				2540			190,000	6	190,000	9
1510		80	-	-	-	2570		72,132	3	53,364	3
1517						2580		1,993	-	190	-
		84,158	3	71,326	4	2640		657	-	1,073	-
1550		736,994	26	514,649	26	2645		<u>130</u>	<u>-</u>	<u>130</u>	<u>-</u>
1600		380,622	14	356,080	18			<u>656,471</u>	<u>23</u>	<u>244,757</u>	<u>12</u>
1755		3,857	-	393	-	2xxx		<u>1,214,231</u>	<u>43</u>	<u>687,136</u>	<u>34</u>
1760		38,380	1	38,753	2	31xx		Total non-current liabilities			
1780		6,153	-	8,055	-	3110		Total liabilities			
1840		39,325	2	25,592	1	3200		Equity attributable to owners of parent (notes 6(n), (p), (r) and (s)):			
1980		106,947	4	28,311	1	3300		467,131	17	467,217	23
1990		<u>1,457</u>	<u>-</u>	<u>8,278</u>	<u>-</u>	3400		476,307	17	384,651	19
	Total non-current assets				3xxx			679,268	24	498,372	25
		<u>1,397,973</u>	<u>50</u>	<u>1,051,437</u>	<u>52</u>	3xxx		<u>(15,944)</u>	<u>(1)</u>	<u>(25,931)</u>	<u>(1)</u>
1xxx		<u>\$ 2,820,993</u>	<u>100</u>	<u>2,011,445</u>	<u>100</u>	2-3xxx		<u>1,606,762</u>	<u>57</u>	<u>1,324,309</u>	<u>66</u>
	Total assets							<u>\$ 2,820,993</u>	<u>100</u>	<u>2,011,445</u>	<u>100</u>

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
Auden Techno Corp.

Parent Company Only Statements of Comprehensive Income

For the years ended December 31, 2022 and 2021

(All amounts expressed in thousands of New Taiwan dollars)

		<u>2022</u>		<u>2021</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4000	Operating revenue (notes 6(u) and 7)	\$ 1,353,666	100	901,859	100
5000	Operating costs (notes 6(e) and 7)	<u>837,466</u>	<u>62</u>	<u>567,866</u>	<u>63</u>
5900	Gross profit	516,200	38	333,993	37
5910	Less: nrealized profit (loss) from sales	<u>17,820</u>	<u>1</u>	<u>(5,257)</u>	<u>(1)</u>
5900	Gross profit	<u>498,380</u>	<u>37</u>	<u>339,250</u>	<u>38</u>
6000	Operating expenses (notes 6(c), (p), 6(s) and 6(v)):				
6100	Selling expenses	115,851	9	65,472	7
6200	Administrative expenses	130,213	10	102,208	12
6300	Research and development expenses	179,207	13	106,867	12
6450	Expected credit losses	<u>29</u>	<u>-</u>	<u>2</u>	<u>-</u>
	Total operating expenses	<u>425,300</u>	<u>32</u>	<u>274,549</u>	<u>31</u>
6900	Net operating income	<u>73,080</u>	<u>5</u>	<u>64,701</u>	<u>7</u>
7000	Non-operating income and expenses (notes 6(b), (f), (g), (n), (o), (w) and 7):				
7100	Interest income	2,135	-	576	-
7010	Other income	52,342	4	70,350	8
7020	Other gains and losses	44,886	3	95,140	10
7050	Finance costs	(8,851)	-	(1,103)	-
7070	Share of profit of the subsidiaries accounted for using equity method	<u>206,091</u>	<u>15</u>	<u>69,703</u>	<u>8</u>
	Total non-operating income and expenses	<u>296,603</u>	<u>22</u>	<u>234,666</u>	<u>26</u>
7900	Income before income tax	369,683	27	299,367	33
7950	Less: Income tax expenses (note 6(q))	<u>48,906</u>	<u>4</u>	<u>23,398</u>	<u>2</u>
	Net income	<u>320,777</u>	<u>23</u>	<u>275,969</u>	<u>31</u>
8300	Other comprehensive income (notes 6(p), (q) and (r)):				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Remeasurement of defined benefit plans	355	-	1,314	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(23,030)	(2)	(8,233)	(1)
8349	Less: income tax related to items that will not be reclassified subsequently to profit or loss	<u>71</u>	<u>-</u>	<u>263</u>	<u>-</u>
	Total items that will not be reclassified subsequently to profit or loss	<u>(22,746)</u>	<u>(2)</u>	<u>(7,182)</u>	<u>(1)</u>
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Foreign currency translation differences for foreign operations	23,895	2	(3,454)	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified subsequently to profit or loss	<u>4,088</u>	<u>-</u>	<u>(862)</u>	<u>-</u>
	Total items that will be reclassified subsequently to profit or loss	<u>19,807</u>	<u>2</u>	<u>(2,592)</u>	<u>-</u>
8300	Other comprehensive income (loss), net of tax	<u>(2,939)</u>	<u>-</u>	<u>(9,774)</u>	<u>(1)</u>
8500	Total comprehensive income	<u>\$ 317,838</u>	<u>23</u>	<u>266,195</u>	<u>30</u>
Earnings per share (expressed in New Taiwan dollars) (note 6(t))					
9750	Basic earnings per share	<u>\$ 6.89</u>		<u>5.96</u>	
9850	Diluted earnings per share	<u>\$ 6.78</u>		<u>5.91</u>	

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Auden Techno Corp.

Parent Company Only Statements of Changes in Equity

For the years ended December 31, 2022 and 2021

(All amounts expressed in thousands of New Taiwan dollars)

	Ordinary shares	Capital surplus	Retained earnings			Total	Total other equity interest				Total equity
			Legal reserve	Special reserve	Unappropriated earnings		Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets at fair value through other comprehensive income	Others	Total	
Balance at January 1, 2021	\$ 466,957	367,809	36,452	28,767	230,846	296,065	(40,522)	40,485	(15,511)	(15,548)	1,115,283
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	10,782	-	(10,782)	-	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(74,713)	(74,713)	-	-	-	-	(74,713)
Net income for the year	-	-	-	-	275,969	275,969	-	-	-	-	275,969
Other comprehensive income (loss) for the year	-	-	-	-	1,051	1,051	(2,592)	(8,233)	-	(10,825)	(9,774)
Total comprehensive income (loss) for the year	-	-	-	-	277,020	277,020	(2,592)	(8,233)	-	(10,825)	266,195
Restricted stock to employee adjustments	260	16,842	-	-	-	-	-	-	(17,102)	(17,102)	-
Share-based payments	-	-	-	-	-	-	-	-	17,544	17,544	17,544
Balance at December 31, 2021	467,217	384,651	47,234	28,767	422,371	498,372	(43,114)	32,252	(15,069)	(25,931)	1,324,309
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	27,702	-	(27,702)	-	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(140,165)	(140,165)	-	-	-	-	(140,165)
Share option –equity components recognized for convertible bonds issued (Preference share)	-	93,058	-	-	-	-	-	-	-	-	93,058
Net income for the year	-	-	-	-	320,777	320,777	-	-	-	-	320,777
Other comprehensive income (loss) for the year	-	-	-	-	284	284	19,807	(23,030)	-	(3,223)	(2,939)
Total comprehensive income (loss) for the year	-	-	-	-	321,061	321,061	19,807	(23,030)	-	(3,223)	317,838
Restricted stock to employee adjustments	(86)	(1,402)	-	-	-	-	-	-	1,488	1,488	-
Share-based payment	-	-	-	-	-	-	-	-	11,722	11,722	11,722
Balance at December 31, 2022	\$ 467,131	476,307	74,936	28,767	575,565	679,268	(23,307)	9,222	(1,859)	(15,944)	1,606,762

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
Auden Techno Corp.

Parent Company Only Statements of Cash Flows
For the years ended December 31, 2022 and 2021
(All amounts expressed in thousands of New Taiwan dollars)

	2022	2021
Cash flows from (used in) operating activities:		
Income before tax	\$ 369,683	299,367
Adjustments:		
Adjustments to reconcile profit and loss		
Depreciation expense	22,993	18,201
Amortization expense	4,310	3,232
Expected credit losses	29	2
Net loss on financial assets or liabilities at fair value through profit or loss	1,560	-
Interest expense	8,851	1,103
Interest income	(2,135)	(576)
Dividend income	(1,904)	(1,554)
Share-based payments	11,722	17,544
Share of profit of subsidiaries accounted for using equity method	(206,091)	(69,703)
Loss on disposal of property, plant and equipment	(1)	(1)
Loss (gain) on disposal of subsidiaries	3,488	(98,499)
Unrealized profit (loss) from sales	17,820	(5,257)
Total adjustments to reconcile profit and loss	(139,358)	(135,508)
Changes in operating assets and liabilities relating:		
Net changes in operating assets:		
Notes receivable	-	483
Accounts receivable	(6,282)	(97,768)
Accounts receivable—related parties	(24,350)	25,015
Other receivables	11,553	(30,562)
Other receivable—related parties	(404)	(10,744)
Inventories	28,804	(98,728)
Prepayments	5,183	(17,664)
Other current assets	11,046	(13,262)
Total net changes in operating assets	25,550	(243,230)
Net changes in operating liabilities:		
Notes payable	-	123
Accounts payable	(49,486)	65,985
Accounts payable—related parties	(34,326)	84,101
Other payables	56,587	39,233
Other payable—related parties	(189)	393
Other current liabilities	92,892	(28,283)
Net defined benefit liability	(61)	(78)
Total net changes in operating liabilities	65,417	161,474
Total net changes in operating assets and liabilities	90,967	(81,756)
Total adjustments	(48,391)	(217,264)
Cash inflow generated from operations	321,292	82,103
Interest received	2,135	576
Dividends received	1,904	1,554
Interest paid	(4,979)	(1,103)
Income taxes paid	(19,607)	(25,062)
Net cash flows from operating activities	300,745	58,068
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(35,862)	(22,500)
Proceeds from disposal of subsidiaries	31,618	139,400
Acquisition of investments accounted for using equity method	(10,000)	(60,000)
Acquisition of property, plant and equipment	(58,364)	(279,657)
Proceeds from disposal of property, plant and equipment	1	18,214
Acquisition of intangible assets	(3,971)	(9,516)
Decrease (increase) in other financial assets—non-current	(70,586)	6,048
Decrease in other non-current assets	237	-
Increase in prepayments for equipment	(1,294)	(7,241)
Net cash flows used in investing activities	(148,221)	(215,252)
Cash flows from (used in) financing activities:		
Proceeds from issuing bonds	479,105	-
Proceeds from long-term borrowings	-	190,000
Payment of lease liabilities	(1,682)	(592)
Cash dividends paid	(140,165)	(74,713)
Net cash flows from financing activities	337,258	114,695
Net increase (decrease) in cash and cash equivalents	489,782	(42,489)
Cash and cash equivalents at beginning of period	373,904	416,393
Cash and cash equivalents at end of period	\$ 863,686	373,904

Attachment 3

Representation Letter

The entities that are required to be included in the combined financial statements of Auden Techno Corp. as of and for the year ended December 31, 2022 under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with International Financial Reporting Standards No. 10 "Consolidated Financial Statements" endorsed by the Financial Supervisory Commission of the Republic of China. In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, Auden Techno Corp. and Subsidiaries do not prepare a separate set of combined financial statements.

Company name: Auden Techno Corp.
Chairman: Chang, Yu-Pin
Date: March 14, 2023

Independent Auditors' Report

To the Board of Directors of Auden Techno Corp.:

Opinion

We have audited the accompanying consolidated financial statements of Auden Techno Corp. ("the Company") and its subsidiaries (collectively referred to as "the Group"), which comprise the consolidated statements of financial position as of December 31, 2022 and 2021, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), interpretation as well as related guidance endorsed by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2022. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue Recognition

Please refer to note 4(o) for the relevant accounting policy regarding recognition of revenue, and refer to note 6(u) for relevant disclosures.

Description of key audit matter

The Sales revenue of the Group is a key indicator for management to evaluate financial or business performance. and is highly expected by the investors. Therefore, the revenue recognition has been identified as a key audit matter.

How the matter was addressed in our audit:

Our audit procedures include testing the effectiveness of the design and implementation of the internal controls in relation to revenue recognition and cash collection, conducting trend analysis for the top ten customers by comparing the changes or differences to evaluate if there is any significant irregularity, performing random sample checking on the sales transactions to evaluate the authenticity of these transactions, the correctness of the recognized amount of sales revenue and the reasonableness of the timing of recording, and reviewing samples of sales transactions for a specified period before and after the end of the year to assess whether the timing of revenue recognition is appropriate.

Other Matter

The Company has prepared its parent company only financial statements as of and for the years ended December 31, 2022 and 2021, on which we have issued an unmodified opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2022 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Lily Lu and Lin Wu.

KPMG

Taipei, Taiwan (Republic of China)

March 14, 2023

Notes to Readers

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

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
AUDEN TECHNO CORP. AND SUBSIDIARIES

Consolidated Statements of Financial Position

December 31, 2022 and 2021

(All amounts expressed in thousands of New Taiwan dollars)

	December 31, 2022		December 31, 2021			December 31, 2022		December 31, 2021			
	Amount	%	Amount	%		Amount	%	Amount	%		
11xx	Assets				21xx	Liabilities and Equity					
1100	Current assets:				2150	Current liabilities:					
1100	\$ 1,411,209	46	667,762	29	2150	Notes payable	38,092	1	44,496	2	
1150	23,863	1	41,082	2	2170	Accounts payable	156,494	5	220,997	10	
1170	326,811	11	297,206	13	2200	Other payables (note 6(v))	285,575	10	213,080	9	
1200	110,452	4	85,524	4	2230	Current tax liabilities	70,307	2	16,522	1	
1220	129	-	-	-	2280	Current lease liabilities (notes 6(o) and 7)	6,800	-	11,479	-	
130X	325,986	11	315,300	14	2399	Other current liabilities (note 6(u))	<u>220,899</u>	<u>7</u>	<u>109,064</u>	<u>5</u>	
1410	30,593	1	37,637	2		Total current liabilities	<u>778,167</u>	<u>25</u>	<u>615,638</u>	<u>27</u>	
1476	48,919	1	55,874	2	25xx	Non-Current liabilities:					
1479	<u>2,293</u>	-	<u>13,338</u>	-	2530	Bond payables (note 6(n))	391,559	13	-	-	
	Total current assets	<u>2,280,255</u>	<u>75</u>	<u>1,513,723</u>	<u>66</u>	2540	Long-term borrowings (notes 6(m), (aa) and 8)	190,000	6	190,000	8
15xx	Non-current assets:				2570	Deferred tax liabilities (note 6(q))	72,132	3	53,364	2	
1510	Non-current financial assets at fair value through profit or loss (note 6(n))	80	-	-	2580	Non-current lease liabilities (notes 6(o) and 7)	11,558	-	57,853	3	
1517	Financial assets at fair value through other comprehensive income-non-current (note 6(b))	84,158	3	71,326	3	2640	Long-term deferred revenue	-	-	4,343	-
1600	Property, plant and equipment (notes 6(h) and 8)	498,054	16	558,897	25	2645	Non-current net defined benefit liability (note 6(p))	657	-	1,073	-
1755	Right-of-use assets (notes 6(i) and 7)	19,940	1	68,225	3		Guarantee deposits	<u>130</u>	-	<u>130</u>	-
1760	Investment property (note 6(j))	5,351	-	5,490	-	2xxx	Total non-current liabilities	<u>666,036</u>	<u>22</u>	<u>306,763</u>	<u>13</u>
1780	Intangible assets	7,920	-	9,405	-	31xx	Total liabilities	<u>1,444,203</u>	<u>47</u>	<u>922,401</u>	<u>40</u>
1840	Deferred tax assets (note 6(q))	39,325	1	25,592	1	3110	Equity attributable to owners of parent (notes 6(n), (r) and (s)):				
1980	Other financial assets—non-current (notes 6(k), (n) and 8)	108,025	4	29,983	1	3200	Ordinary shares	467,131	16	467,217	20
1990	Other non-current assets—others	<u>7,857</u>	-	<u>15,607</u>	<u>1</u>	3300	Capital surplus	476,307	16	384,651	17
	Total non-current assets	<u>770,710</u>	<u>25</u>	<u>784,525</u>	<u>34</u>	3400	Retained earnings	679,268	22	498,372	22
							Other equity interest	<u>(15,944)</u>	<u>(1)</u>	<u>(25,931)</u>	<u>(1)</u>
							Total equity attributable to owners of parent	<u>1,606,762</u>	<u>53</u>	<u>1,324,309</u>	<u>58</u>
						36xx	Non-controlling interests (note 6(g))	<u>-</u>	<u>-</u>	<u>51,538</u>	<u>2</u>
						3xxx	Total equity	<u>1,606,762</u>	<u>53</u>	<u>1,375,847</u>	<u>60</u>
1xxx	Total assets	<u>\$ 3,050,965</u>	<u>100</u>	<u>2,298,248</u>	<u>100</u>	2-3xxx	Total liabilities and equity	<u>\$ 3,050,965</u>	<u>100</u>	<u>2,298,248</u>	<u>100</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

AUDEN TECHNO CORP. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2022 and 2021

(All amounts expressed in thousands of New Taiwan dollars)

		2022		2021	
		Amount	%	Amount	%
4000	Operating revenue (note 6(u))	\$ 1,718,039	100	1,432,826	100
5000	Operating costs (note 6(e))	<u>1,024,215</u>	<u>60</u>	<u>827,467</u>	<u>58</u>
5900	Gross profit	<u>693,824</u>	<u>40</u>	<u>605,359</u>	<u>42</u>
6000	Operating expenses (notes 6(c), (p), (s), (v) and 7):				
6100	Selling expenses	188,023	11	134,140	9
6200	Administrative expenses	193,432	11	178,326	13
6300	Research and development expenses	214,649	12	139,719	10
6450	Expected credit losses (reversal of expected credit losses)	<u>1,793</u>	<u>-</u>	<u>(1,953)</u>	<u>-</u>
	Total operating expenses	<u>597,897</u>	<u>34</u>	<u>450,232</u>	<u>32</u>
6900	Net operating income	<u>95,927</u>	<u>6</u>	<u>155,127</u>	<u>10</u>
7000	Non-operating income and expenses (notes 6(f), (n), (o), (w) and 7):				
7100	Interest income	3,707	-	3,000	-
7010	Other income	68,180	4	51,595	4
7020	Other gains and losses	244,286	14	108,713	8
7050	Finance costs	<u>(10,103)</u>	<u>-</u>	<u>(2,772)</u>	<u>-</u>
	Total non-operating income and expenses	<u>306,070</u>	<u>18</u>	<u>160,536</u>	<u>12</u>
7900	Income before income tax	401,997	24	315,663	22
7950	Less: Income tax expenses (note 6(q))	<u>78,408</u>	<u>5</u>	<u>30,334</u>	<u>2</u>
8200	Net income	<u>323,589</u>	<u>19</u>	<u>285,329</u>	<u>20</u>
8300	Other comprehensive income (notes 6(p), (q) and (r)):				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Remeasurement of defined benefit plans	355	-	1,314	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	<u>(23,030)</u>	<u>(1)</u>	<u>(8,233)</u>	<u>(1)</u>
8349	Less: income tax related to items that will not be reclassified subsequently to profit or loss	<u>71</u>	<u>-</u>	<u>263</u>	<u>-</u>
	Total items that will not be reclassified subsequently to profit or loss	<u>(22,746)</u>	<u>(1)</u>	<u>(7,182)</u>	<u>(1)</u>
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Foreign currency translation differences for foreign operations	24,643	1	(3,783)	-
8399	Less: income tax related to components of other comprehensive income that will be reclassified subsequently to profit or loss	<u>4,088</u>	<u>-</u>	<u>(862)</u>	<u>-</u>
	Total items that will be reclassified subsequently to profit or loss	<u>20,555</u>	<u>1</u>	<u>(2,921)</u>	<u>-</u>
8300	Other comprehensive income (loss), net of tax	<u>(2,191)</u>	<u>-</u>	<u>(10,103)</u>	<u>(1)</u>
8500	Total comprehensive income (loss)	<u>\$ 321,398</u>	<u>19</u>	<u>275,226</u>	<u>19</u>
	Profit attributable to (note 6(g)):				
8610	Owners of parent	\$ 320,777	19	275,969	19
8620	Non-controlling interests	<u>2,812</u>	<u>-</u>	<u>9,360</u>	<u>1</u>
		<u>\$ 323,589</u>	<u>19</u>	<u>285,329</u>	<u>20</u>
	Comprehensive income attributable to (note 6(g)):				
8710	Owners of parent	\$ 317,838	19	266,195	18
8720	Non-controlling interests	<u>3,560</u>	<u>-</u>	<u>9,031</u>	<u>1</u>
		<u>\$ 321,398</u>	<u>19</u>	<u>275,226</u>	<u>19</u>
	Earnings per share (expressed in New Taiwan dollars) (note 6(t))				
9750	Basic earnings per share	<u>\$ 6.89</u>		<u>5.96</u>	
9850	Diluted earnings per share	<u>\$ 6.78</u>		<u>5.91</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

AUDEN TECHNO CORP. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2022 and 2021

(All amounts expressed in thousands of New Taiwan dollars)

	Equity attributable to owners of parent						Total other equity interest							
	Ordinary shares	Capital surplus	Retained earnings			Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets at fair value through other comprehensive income		Others	Total	Total equity attributable to owners of parent	Non-controlling interests	Total equity
			Legal reserve	Special reserve	Unappropriated retained earnings									
Balance at January 1, 2021	\$ 466,957	367,809	36,452	28,767	230,846	296,065	(40,522)	40,485	(15,511)	(15,548)	1,115,283	42,507	1,157,790	
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	10,782	-	(10,782)	-	-	-	-	-	-	-	-	
Cash dividends of ordinary shares	-	-	-	-	(74,713)	(74,713)	-	-	-	-	(74,713)	-	(74,713)	
Net income for the year	-	-	-	-	275,969	275,969	-	-	-	-	275,969	9,360	285,329	
Other comprehensive income (loss) for the year	-	-	-	-	1,051	1,051	(2,592)	(8,233)	-	(10,825)	(9,774)	(329)	(10,103)	
Total comprehensive income (loss) for the year	-	-	-	-	277,020	277,020	(2,592)	(8,233)	-	(10,825)	266,195	9,031	275,226	
Restricted stock to employee adjustments	260	16,842	-	-	-	-	-	-	(17,102)	(17,102)	-	-	-	
Share-based payments	-	-	-	-	-	-	-	-	17,544	17,544	17,544	-	17,544	
Balance at December 31, 2021	467,217	384,651	47,234	28,767	422,371	498,372	(43,114)	32,252	(15,069)	(25,931)	1,324,309	51,538	1,375,847	
Appropriation and distribution of retained earnings:														
Legal reserve	-	-	27,702	-	(27,702)	-	-	-	-	-	-	-	-	
Cash dividends of ordinary shares	-	-	-	-	(140,165)	(140,165)	-	-	-	-	(140,165)	-	(140,165)	
Share option — equity components recognized for convertible bonds issued (Preference share)	-	93,058	-	-	-	-	-	-	-	-	93,058	-	93,058	
Net income for the year	-	-	-	-	320,777	320,777	-	-	-	-	320,777	2,812	323,589	
Other comprehensive income (loss) for the year	-	-	-	-	284	284	19,807	(23,030)	-	(3,223)	(2,939)	748	(2,191)	
Total comprehensive income (loss) for the year	-	-	-	-	321,061	321,061	19,807	(23,030)	-	(3,223)	317,838	3,560	321,398	
Proceeds from disposal of subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(55,098)	(55,098)	
Restricted stock to employee adjustments	(86)	(1,402)	-	-	-	-	-	-	1,488	1,488	-	-	-	
Share-based payment	-	-	-	-	-	-	-	-	11,722	11,722	11,722	-	11,722	
Balance at December 31, 2022	\$ 467,131	476,307	74,936	28,767	575,565	679,268	(23,307)	9,222	(1,859)	(15,944)	1,606,762	-	1,606,762	

See accompanying notes to consolidated financial statements.

AUDEN TECHNO CORP. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2022 and 2021

(All amounts expressed in thousands of New Taiwan dollars)

	2022	2021
Cash flows from (used in) operating activities:		
Income before tax	\$ 401,997	315,663
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	74,021	78,862
Amortization expense	4,768	4,475
Expected credit losses	1,793	(1,953)
Net loss on financial assets or liabilities at fair value through profit or loss	1,560	-
Interest expense	10,103	2,772
Interest income	(3,707)	(3,000)
Dividend income	(1,904)	(1,554)
Share-based payments	11,722	17,544
Gain (loss) on disposal of property, plant and equipment	39	(3,032)
Unrealized gains on foreign exchange	(248)	(640)
Gain on disposal of subsidiaries	(194,179)	(98,499)
Total adjustments to reconcile profit and loss	(96,032)	(5,025)
Changes in operating assets and liabilities relating:		
Net changes in operating assets:		
Notes receivable	17,886	1,869
Accounts receivable	(95,393)	(67,313)
Other receivables	13,848	(27,468)
Inventories	(9,709)	(132,842)
Prepayments	7,184	(21,267)
Other current assets	(1,906)	(13,315)
Total net changes in operating assets	(68,090)	(260,336)
Net changes in operating liabilities:		
Notes payable	(7,081)	5,183
Accounts payable	(63,093)	106,995
Other payables	80,366	93,117
Other current liabilities	114,396	(32,479)
Net defined benefit liability	(61)	(972)
Total net changes in operating liabilities	124,527	171,844
Total net changes in operating assets and liabilities	56,437	(88,492)
Total adjustments	(39,595)	(93,517)
Cash inflow generated from operations	362,402	222,146
Interest received	3,707	3,121
Dividends received	1,904	1,554
Interest paid	(6,231)	(2,763)
Income taxes paid	(24,044)	(32,926)
Net cash flows from operating activities	337,738	191,132
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(35,862)	(22,500)
Disposal of subsidiaries (net of cash decreased)	294,462	91,944
Acquisition of property, plant and equipment	(95,630)	(395,442)
Proceeds from disposal of property, plant and equipment	51	24,631
Acquisition of intangible assets	(4,140)	(20,530)
Decrease in other financial assets	(70,988)	1,548
Increase in other non-current assets	(3,773)	(1,043)
Increase in prepayment for equipment	(7,308)	(4,763)
Net cash flows used in investing activities	76,812	(326,155)
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	-	40,000
Proceeds from issuing bonds	479,105	-
Proceeds from long-term borrowings	-	190,000
Payment of lease liabilities	(14,174)	(18,723)
Cash dividends paid	(140,165)	(74,713)
Net cash flows from financing activities	324,766	136,564
Effect of exchange rate changes on cash and cash equivalents	4,131	(2,559)
Net increase (decrease) in cash and cash equivalents	743,447	(1,018)
Cash and cash equivalents at beginning of period	667,762	668,780
Cash and cash equivalents at end of period	\$ 1,411,209	667,762

See accompanying notes to consolidated financial statements.

Attachment 4

AUDEN TECHNO CORP.

Comparison Table for Amendment to the Articles of Incorporation

Amended Article	Original Article	Reasons for amendment
<p>Article 13</p> <p>The company has 5 to 9 directors. The tenure for such posts shall be 3 years. <u>The system of nominating candidates shall be adopted. The directors shall be elected by shareholders from the list of candidates</u> and shall be re-elected.</p> <p>The total number of registered shares held by all the directors of the Company shall be handled in accordance with the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies " promulgated by the competent authority.</p> <p>Independent directors shall be appointed according to the number of directors described <u>above</u>, and not only shall <u>at least</u> three, but also not less than one fifth of the total number of directors. The selection method shall adopt the candidate nomination system, and the shareholders shall select them from the list of independent director candidates. The relevant professional qualifications, shareholding, part-time job restrictions, nomination and selection methods of independent directors and other matters to be followed shall be handled in accordance with the relevant provisions of the securities authority.</p> <p><u>The independent and non-independent directors of</u> the company shall be elected at the same time. The method of nomination and selection shall be handled in accordance with the relevant laws and regulations of the Company Act and the Securities and Exchange Act. <u>In addition</u>, the elected seats are counted separately.</p>	<p>Article 13</p> <p>The company has 5 to 9 directors. The tenure for such posts shall be 3 years. The system of nominating authority shall be agreed upon by the Board of Directors; The directors shall be elected by shareholders who from among the competent persons and shall be re-elected.</p> <p>After the public offering of the Company's shares, the total number of registered shares held by all the directors of the Company shall be handled in accordance with the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies " promulgated by the competent authority.</p> <p>After the public offering of the Company's shares, independent directors shall be appointed according to the number of directors described in first paragraph, and not only the number of independent directors shall not be less than three, but also not less than one fifth of the total number of directors. The selection method shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act, and the shareholders shall select them from the list of independent director candidates. The relevant professional qualifications, shareholding, part-time job restrictions, nomination and selection methods of independent directors and other matters to be followed shall be handled in accordance with the relevant provisions of the securities authority.</p> <p>The selection method of all directors of the company shall be in accordance with the candidate nomination system stipulated in Article 192-1 of the Company Act, and shall be selected from the list of candidates by the shareholders' committee; The method of nomination and selection shall be handled in accordance with the relevant laws and regulations of the Company Act and the Securities and Exchange Act.</p> <p>Independent directors and non-independent directors shall be elected at the same time and the elected seats are counted separately.</p>	<p>To comply with the law and regulation and to facilitate the practical needs.</p>
<p>Article 13-1</p> <p>The remuneration of directors of the company <u>shall authorizes to the</u> Board of Directors <u>according to the assessment of the Compensation Committee of the Company</u> and with reference to the usual standards of the industry.</p>	<p>Article 13-1</p> <p>The company authorizes the Board of Directors to determine the remuneration of directors in the performance of the Company's business in accordance with the degree of their participation in the operation of the Company and the value of their contribution, and with reference to the usual standards of the industry.</p>	<p>To comply with the law and regulation and to facilitate the practical needs.</p>

Amended Article	Original Article	Reasons for amendment
<p><u>Depending on the degree of operation participation and the value of contribution,</u> the company may set reasonable remuneration of independent directors different from that of ordinary directors.</p> <p>The Company may authorize the Board of Directors to purchase liability insurance for all the directors who are legally liable in respect of the scope of business they perform during their term.</p>	<p>After the public offering of the Company's shares, a compensation committee shall be set up in accordance with the provisions of the law to regularly evaluate the remuneration of all directors and submit it to the board of directors for agreement.</p> <p>The company may set reasonable remuneration of independent directors different from that of ordinary directors.</p> <p>The company may authorize the Board of Directors to purchase liability insurance for all the directors who are legally liable in respect of the scope of business they perform during their term.</p>	
<p>Article 13-2</p> <p>The company has an audit committee <u>and may set up other functional committees.</u></p> <p>The audit Committee <u>shall be composed of all independent directors,</u> and its powers and matters to be followed shall be handled in accordance with the provisions of the Company Act., the Securities and Exchange Act. and other relevant laws and regulations of the company.</p>	<p>Article 13-2</p> <p>In accordance with Article 14-4 of the Securities and Exchange Act., the company has an audit committee that composed of all independent directors.</p> <p>The audit Committees² powers and other matters to be followed shall be handled in accordance with the provisions of the Company Act., the Securities and Exchange Act. and other relevant laws and regulations of the company.</p>	<p>Cooperate with company functional committee to add, correct content and adjust text.</p>
<p>Article 22</p> <p>This Articles of Incorporation was enacted on Feb. 5th,1990.</p> <p>The 1st amendment was made on Aug.15th, 1995.</p> <p>The 2nd amendment was made on Jan. 7th, 1998.</p> <p>The 3rd amendment was made on May 25th, 1999</p> <p>The 4th amendment was made on Dec. 15th, 1999</p> <p>The 5th amendment was made on Jan. 17th, 2000.</p> <p>The 6th amendment was made on Jun. 23rd,2000.</p> <p>The 7th amendment was made on Apr. 27th, 2001.</p> <p>The 8th amendment was made on Apr. 30th, 2002.</p> <p>The 9th amendment was made on Jun. 27th, 2003</p> <p>The 10th amendment was made on Jun. 24th, 2004</p> <p>The 11th amendment was made on Jun. 30th, 2005.</p> <p>The 12th amendment was made on Jun. 23rd, 2006.</p> <p>The 13th amendment was made on Jun. 29th, 2007.</p> <p>The 14th amendment was made on Jun. 27th, 2008.</p> <p>The 15th amendment was made on Jun. 26th, 2009.</p> <p>The 16th amendment was made on Jun. 27th, 2011.</p> <p>The 17th amendment was made on Jun. 28th, 2013.</p> <p>The 18th amendment was made on Jun. 26th, 2015.</p> <p>The 19th amendment was made on May 31st, 2016.</p> <p>The 20th amendment was made on Sep. 26th, 2017.</p> <p>The 21st amendment was made on May 31st, 2018.</p> <p>The 22nd amendment was made on May 30th, 2019.</p> <p>The 23rd amendment was made on Jun. 27th, 2022.</p> <p><u>The 24th amendment was made on Jun. 27th, 2023.</u></p>	<p>Article 22</p> <p>This Articles of Incorporation was enacted on Feb. 5th,1990.</p> <p>The 1st amendment was made on Aug.15th, 1995.</p> <p>The 2nd amendment was made on Jan. 7th, 1998.</p> <p>The 3rd amendment was made on May 25th, 1999</p> <p>The 4th amendment was made on Dec. 15th, 1999</p> <p>The 5th amendment was made on Jan. 17th, 2000.</p> <p>The 6th amendment was made on Jun. 23rd,2000.</p> <p>The 7th amendment was made on Apr. 27th, 2001.</p> <p>The 8th amendment was made on Apr. 30th, 2002.</p> <p>The 9th amendment was made on Jun. 27th, 2003</p> <p>The 10th amendment was made on Jun. 24th, 2004</p> <p>The 11th amendment was made on Jun. 30th, 2005.</p> <p>The 12th amendment was made on Jun. 23rd, 2006.</p> <p>The 13th amendment was made on Jun. 29th, 2007.</p> <p>The 14th amendment was made on Jun. 27th, 2008.</p> <p>The 15th amendment was made on Jun. 26th, 2009.</p> <p>The 16th amendment was made on Jun. 27th, 2011.</p> <p>The 17th amendment was made on Jun. 28th, 2013.</p> <p>The 18th amendment was made on Jun. 26th, 2015.</p> <p>The 19th amendment was made on May 31st, 2016.</p> <p>The 20th amendment was made on Sep. 26th, 2017.</p> <p>The 21st amendment was made on May 31st, 2018.</p> <p>The 22nd amendment was made on May 30th, 2019.</p> <p>The 23rd amendment was made on Jun. 27th, 2022.</p>	<p>Adding amendment frequency and dates.</p>

Attachment 5

AUDEN TECHNO CORP.

Comparison Table for Amendment to the Rules of Procedure for Shareholders Meeting

Amended Article	Original Article	Reasons for amendment
<p>Article 3 Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.</p> <p><u>If the company holds a video conference of shareholders' meeting, it shall be stipulated by Articles of Incorporation and resolved by the board of directors, except as otherwise provided by Regulations Governing the Administration of Shareholder Services of Public Companies, and the video conference of shareholders shall be attended by more than two thirds of the directors of the board, among which more than half of the directors present shall agree to the implementation.</u></p> <p>(The following are omitted.)</p>	<p>Article 3 Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.</p> <p>(The following are omitted.)</p>	<p>1. Accordingly 17th, March 2023 Public Announcement Letter No. Taiwan-Stock-Governance-1120004167 of the Taiwan Stock Exchange Corporation.</p> <p>2. As the competent authority considers that the company holds a video conference of shareholders, shareholders can only participate in the meeting by video without physical meeting, which imposes more restrictions on shareholders' rights and interests. In order to protect shareholders' rights and interests, the second paragraph is added</p>
<p>Article 6-1 To convene a virtual shareholders meeting, this corporation shall include the follow particulars in the shareholders meeting notice: I. –II. (Omitted). III. 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. <u>In addition to the circumstances stipulated in Item 6 of Article 44-9 of Regulations Governing the Administration of Shareholder Services of Public Companies, the company shall at least provide the shareholders with the connection equipment and necessary assistance, and specify the period which the shareholders can apply to the Company and other relevant matters needing attention.</u></p>	<p>Article 6-1 To convene a virtual shareholders meeting, this corporation shall include the follow particulars in the shareholders meeting notice: I. –II. (Omitted). III. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.</p>	<p>1. Accordingly 17th, March 2023 Public Announcement Letter No. Taiwan-Stock-Governance-1120004167 of the Taiwan Stock Exchange Corporation.</p> <p>2. Due to the consideration of shareholders' difficulties in participating in the shareholders' meeting by video, the competent authorities require the company to at least provide the connecting equipment and venues for participating in the meeting and designate relevant personnel on the spot to provide necessary assistance to shareholders, and shall specify in the notice of convening the shareholders' meeting the period which the shareholders can apply to the company and other relevant matters needing attention.</p>
<p>Article 22 When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a</p>	<p>Article 22 When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a</p>	<p>1. Accordingly 17th, March 2023 Public Announcement Letter No. Taiwan-Stock-Governance-1120004167 of the Taiwan Stock Exchange</p>

Amended Article	Original Article	Reasons for amendment
virtual shareholders meeting online. <u>In addition to the circumstances stipulated in Item 6 of Article 44-9 of Regulations Governing the Administration of Shareholder Services of Public Companies, the company shall at least provide the shareholders with the connection equipment and necessary assistance, and specify the period which the shareholders can apply to the Company and other relevant matters needing attention.</u>	virtual shareholders meeting online.	Corporation.

Attachment 6

AUDEN TECHNO CORP.

Comparison Table for Ethical Corporate Management Best Practice Principles

Amended Article	Original Article	Reasons for amendment
<p>Article 17 (Organization and responsibility)</p> <p>The directors, supervisors, managers, employees, mandataries, and substantial controllers of the company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.</p> <p>To achieve sound ethical corporate management, the company shall establish a dedicated unit that is under the board of directors and avail itself of adequate resources and staff itself with competent personnel, responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and should report to the board of directors on a regular basis at least once a year :</p> <p>I. Assisting in incorporating ethics and moral values into the 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.</p> <p>II. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly 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.</p> <p>III. 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.</p> <p>IV. Promoting and coordinating awareness and educational activities with respect to ethics policy.</p>	<p>Article 17 (Organization and responsibility)</p> <p>The directors, supervisors, managers, employees, mandataries, and substantial controllers of a TWSE/GTSM listed company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.</p> <p>To achieve sound ethical corporate management, TWSE/GTSM listed companies shall establish a dedicated unit that is under the board of directors and avail itself of adequate resources and staff itself with competent personnel, responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and report to the board of directors on a regular basis at least once a year :</p> <p>I. Assisting in incorporating ethics and moral values into the 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.</p> <p>II. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly 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.</p> <p>III. 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.</p> <p>IV. Promoting and coordinating awareness and educational activities with respect to ethics policy.</p>	<p>To comply with the law and regulation and to facilitate the practical needs.</p>

Amended Article	Original Article	Reasons for amendment
<p>V. Developing a whistle-blowing system and ensuring its operating effectiveness.</p> <p><u>VI. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.</u></p>	<p>V. Developing a whistle-blowing system and ensuring its operating effectiveness.</p>	
<p>Article 27 (Implement)</p> <p>The ethical corporate management best practice principles of the company shall be implemented after the board of directors grants the approval, <u>and shall be s reported at a shareholders' meeting.</u> The same procedure shall be followed when the principles have been amended.</p> <p>When the company submits its ethical corporate management best practice principles to the board of directors for discussion pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. Any objections or reservations of any independent director shall be recorded in the minutes of the board of directors meeting. An independent director that cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board of directors meeting.</p>	<p>Article 27 (Implement)</p> <p>The ethical corporate management best practice principles of the company shall be implemented after the board of directors grants the approval. The same procedure shall be followed when the principles have been amended.</p> <p>When the company submits its ethical corporate management best practice principles to the board of directors for discussion pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. Any objections or reservations of any independent director shall be recorded in the minutes of the board of directors meeting. An independent director that cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board of directors meeting.</p>	<p>To comply with the law and regulation and to facilitate the practical needs.</p>
<p>Article 28 (Formulation and amendment)</p> <p>This Articles of Incorporation was enacted on Jun. 26th, 2015.</p> <p>The 1st amendment was made on <u>Jun. 2nd</u>, 2020.</p> <p><u>The 2nd amendment was made on Nov. 28th, 2022.</u></p>	<p>Article 28 (Formulation and amendment)</p> <p>This Articles of Incorporation was enacted on Jun. 26th, 2015.</p> <p>The 1st amendment was made on Mar. 13th, 2020.</p>	<p>Adding amendment frequency and dates.</p>

Attachment 7

AUDEN TECHNO CORP.

Procedures for Ethical Management and Guidelines for Conduct

Amended Article	Original Article	Reasons for amendment
<p>Article 5 Responsible unit and duties</p> <p>This Corporation shall designate the <u>Enterprise Sustainability Group</u> as the solely responsible unit (hereinafter, "responsible unit") under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:</p> <p>I. Assisting in incorporating ethics and moral values into this Corporation's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.</p> <p>II. Analysing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to this Corporation's operations and business.</p> <p>III. 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.</p> <p>IV. Promoting and coordinating awareness and educational activities with respect to ethics policy.</p> <p>V. Developing a whistle-blowing system and ensuring its operating effectiveness.</p> <p>VI. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and</p>	<p>Article 5 Responsible unit and duties</p> <p>This Corporation shall designate the Audit unit as the solely responsible unit (hereinafter, "responsible unit") under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:</p> <p>I. Assisting in incorporating ethics and moral values into this Corporation's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.</p> <p>II. Analysing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to this Corporation's operations and business.</p> <p>III. 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.</p> <p>IV. Promoting and coordinating awareness and educational activities with respect to ethics policy.</p> <p>V. Developing a whistle-blowing system and ensuring its operating effectiveness.</p> <p>VI. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and</p>	<p>To comply with facilitate the practical needs.</p>

Amended Article	Original Article	Reasons for amendment
<p>preparing reports on the regular assessment of compliance with ethical management in operating procedures.</p> <p>VII. Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.</p>	<p>preparing reports on the regular assessment of compliance with ethical management in operating procedures.</p> <p>VII. Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.</p>	
<p>Article 24 Enforcement</p> <p>These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be reported to the shareholders meeting. When these Procedures and Guidelines are submitted to the board of directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the board of directors meeting. An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the board of directors meeting.</p>	<p>Article 24 Enforcement</p> <p>These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be reported to the shareholders meeting. When these Procedures and Guidelines are submitted to the board of directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the board of directors meeting. An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the board of directors meeting.</p> <p>These Procedures and Guidelines shall come into force as of the date of the establishment of the audit committee after being approved by the shareholders' meeting.</p>	<p>To comply with facilitate the practical needs.</p>
<p><u>Article 25 Formulation and amendment</u></p> <p>This Articles of Incorporation was enacted on Jun. 26th, 2015.</p> <p>The 1st amendment was made on Jun. 2nd, 2020.</p> <p><u>The 2nd amendment was made on Jun. 27th, 2023.</u></p>		<p>Adding amendment frequency and dates.</p>

Appendix 1

AUDEN TECHNO CORP.

Rules of Procedure for Shareholders Meeting (Pre-amendment)

June 27th,2022

- Article 1 To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.
- Article 2 The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
- Article 3 Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.
- Any change in the method of shareholders' meetings shall be decided by the Board of directors at the latest before the notice of shareholders' meeting is sent
- This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. However, if the company's paid-up capital at the end of the most recent fiscal year is more than ten billion(NT\$), or if the combined ratio of FDI or Chinese direct investment in the shareholders' book of the most recent fiscal year is more than 30 percent, the electronic file shall be sent before the completion of the shareholders' regular meeting 30 days before the meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent
- The Company shall provide the shareholders meeting agenda and supplemental meeting materials mentioned in the preceding paragraph to the shareholders for reference on the day of the meeting in the following manner:
- I. For physical shareholders meetings, to be distributed on-site at the meeting.
 - II. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
 - III. 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, 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, Matters specified in Article 26-1 and Article 43-6 of the Securities and Exchanges Act, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.
- 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 extraordinary motion or otherwise in the same meeting.
- A shareholder holding one percent or more of the total number of issued shares may submit to this corporation a written proposal for discussion at a regular shareholders meeting. The number of items so proposed, however, is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. Officially, a shareholder proposal for urging the corporation to promote public interests or fulfill its social responsibilities, the Board of Directors still has to include the item in the meeting agenda. In addition, 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 proposal for urging the corporation to promote public interests or fulfill its social responsibilities shall comply with the circumstances of 60 Article 172-1 of the Company Act, however, is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.
- Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

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

Article 4 For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

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

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

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting by video, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 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 6 This Corporation shall specify in its shareholders meeting notices the time during which shareholder, solicitor and their proxies (collectively, "shareholders") attendance registrations will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. Registration for the video conference of the shareholders' meeting shall be accepted on the video conference platform 30 minutes prior to the beginning of the meeting. Shareholders who complete the registration shall be deemed to have attended the meeting in person.

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

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

This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, 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 Corporation two days before the meeting date.

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

Article 6-1 To convene a virtual shareholders meeting, this corporation shall include the follow particulars in the shareholders meeting notice:

- I. Shareholder participation in video conference and method of exercising rights.
- II. Methods for dealing with obstacles to the video conference platform or participation in video conference due to natural disasters, incidents or other force majeure events, including at least the following:
 1. As a result of the occurrence of the foregoing obstacles, the time of the meeting shall be postponed or extended, and if so, the date on which the Meeting shall be postponed or extended.
 2. Shareholders who have registered to attend the original shareholders' meeting by video shall not participate in the postponement or extension of the meeting.
 3. If it is not possible to continue the video conference, the shareholders' meeting shall continue after deducting the number of shares present at the shareholders' meeting by video, if the total number of shares present reaches the statutory quota for the meeting. The number of shares attended by the shareholders who participate by video shall be counted into the total number of shares of the shareholders present, and all the motions of the shareholders' meeting shall be deemed as abstention.
 4. In the event that the outcome of all issues has been declared, but no provisional motion has been carried out, the manner of handling
- III. 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 7 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 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. This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity

Article 8 This Corporation, 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, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end. The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting. In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9 Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically. The chair shall call the meeting to order at the appointed meeting time, and announce the number of shares without voting rights, and attending shares at the same time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 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, this Corporation 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 this Corporation in accordance with Article 6. 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 10 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 extraordinary 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 extraordinary 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 extraordinary 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 11 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 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 12

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 13

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

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

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

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

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

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

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation. Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

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

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

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

Article 14

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment regulations adopted by this 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, as well as the names of those unelected ones and the numbers of votes they obtained.

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 15 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes.
The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form
This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of this Corporation.
Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.
When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online
- Article 16 On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.
During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.
If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.
- Article 17 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 this Corporation, 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.
- Article 18 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 19 In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.
- Article 20 When the Company holds a video meeting of shareholders, the Chairman and the recorder shall be at the same place in the country and the Chairman shall announce the address of such place at the time of the meeting.
- Article 21 In the event of a virtual shareholders meeting, this Corporation 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 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 this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

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, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

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, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22 When the Company holds a video meeting of shareholders, it shall provide appropriate alternatives for shareholders who have difficulty attending the meeting by video.

Article 23 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.

Appendix 2

AUDEN TECHNO CORP. Articles of Incorporation (Pre-amendment)

June 27th,2022

- Article 1 The Company is constituted in accordance with the Company Act, and shall be known as "AUDEN TECHNO CORP."
- Article 2 The business items operated by the Company are as follows:
1. CC01060 Wired Communication Mechanical Equipment Manufacturing
 2. CC01070 Wireless Communication Mechanical Equipment Manufacturing
 3. CC01080 Electronics Components Manufacturing
 4. CC01110 Computer and Peripheral Equipment Manufacturing
 5. C802990 Other Chemical Products Manufacturing
 6. F219010 Retail Sale of Electronic Materials
 7. F401010 International Trade
 8. F113030 Wholesale of Precision Instruments
 9. F399990 Retail sale of Other Integrated
 10. E605010 Computer Equipment Installation
 11. E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering
 12. EZ05010 Instrument and Meters Installation Engineering
 13. F113070 Wholesale of Telecommunication Apparatus
 14. F118010 Wholesale of Computer Software
 15. F213040 Retail Sale of Precision Instruments
 16. F213060 Retail Sale of Telecommunication Apparatus
 17. F218010 Retail Sale of Computer Software
 18. F401021 Importing controlled telecommunication radio-frequency devices
 19. I103060 Management Consulting
 20. I301010 Information Software Services
 21. I301030 Electronic Information Supply Services
 22. JE01010 Rental and Leasing
 23. IZ99990 Other Industrial and Commercial Services
 24. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
 25. CC01101 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
 26. CE01010 General Instrument Manufacturing
 27. CE01990 Other Optics and Precision Instrument Manufacturing
 28. CQ01010 Mold and Die Manufacturing
 29. F106030 Wholesale of Molds
 30. F107990 Wholesale of Other Chemical Products
 31. F119010 Wholesale of Electronic Materials °
 32. E701010 Telecommunications Engineering
 33. F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
 34. F113020 Wholesale of Electrical Appliances
 35. F113050 Wholesale of Computers and Clerical Machinery Equipment °
 36. F207990 Retail Sale of Other Chemical Products
 37. F213030 Retail Sale of Computers and Clerical Machinery Equipment
 38. F399040 Retail Sale No Storefront
 39. I501010 Product Designing
 40. IF04010 Non-destructive Testing
 41. IZ09010 Management System Certification
 42. IZ13010 Internet Certificates Service
 43. F108031 Wholesale of Medical Devices
 44. F208031 Retail Sale of Medical Apparatus °
 45. CC01120 Data Storage Media Manufacturing and Duplicating
 46. I301020 Data Processing Services
 47. JZ99050 Agency Services
 48. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3 The Company's head office is established at Taoyuan City. Where necessary the Company may establish branches at appropriate domestic or overseas locations, subject to resolution by its Board of Directors.
- Article 4 If the Company is a limited liability shareholder of other companies, the total amount of all its investments shall not exceed 40 percent of paid-in capital stock as stipulated in Article 13 of the Company Act.
- Article 4-1 The company may issue financial endorsements or guarantees for business purposes.
- Article 5 (delete)
- Article 6 The total capital amount of the Company is NT\$600,000,000 only, and which is divided into 60,000,000 shares with a nominal value of NT\$10 each, the unissued shares shall be authorized the Board to issue in batches.

The total amount of capital mentioned in the first item comprises NT \$60,000,000 divided into 6,000,000 shares with a nominal value of NT\$10 each, which is reserved for the issuance of employee warrants, corporate bonds with warrants and special shares with warrants, subject to the resolution of the Board of Directors. The subjects of transfer of Treasury shares purchased by the Company under the Company Act., the subjects of issuance of stock warrants, the subjects of issuance of new shares to purchase shares, and the subjects of issuance of new shares to restrict the rights of employees may include the employees of controlling or subordinate companies who meet certain conditions, such conditions and the manner of distribution shall be authorized by the Board of Directors to decide.

- Article 6-1 The stock instruments of Company shall follow the “Guidelines for Stock Operations for Public Companies” which is issued by the authority
- Article 7 The share certificates of the Company are registered, and shall be issued after being signed, stamped, and numbered by directors representing the Company, as well as certified by the competent authority or the issuance registration authority granted the approval. The Company are exempted from printing the share certificate after the public offering of shares.
The issued shares mentioned above shall contact securities central depository enterprise for registration.
- Article 8 The transfer of shares under a new name shall not be altered within 30 days prior to the convening date of a regular shareholders' meeting, or within 15 days prior to the convening date of a special shareholders' meeting, or within 5 days prior to the target date fixed by the issuing company for distribution of dividends, bonus or other benefits.
- Article 9 There are two types of shareholders' meeting: Regular meeting and Special meeting. The regular meeting shall be convened at least once a year and shall be convened by the board of directors within six months after close of each fiscal year according to law, while the special meeting shall be convened according to law when necessary.
- Article 9-1 Meetings of the shareholders of the Company may be held by video conference or other means announced by the Ministry of Economic Affairs.
- Article 10 If a shareholder is unable to attend a shareholders' meeting for some reason, he may produce a power of attorney issued by the company, specifying the scope of authorization to appoint an agent to attend the meeting, and his agency shall be handled in accordance with Article 177 of the Company Act.
- Article 10-1 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, its agency shall be handled in accordance with Item 3 of Article 208 of the Company Act.; The chairman shall be held by the convening authority other than the Board of Directors. If there are more than two convening authority, one of them shall be elected from each other.
- Article 11 Each shareholder of the Company shall have one vote per share, except in the case of non-voting shares as provided for in Article 179 of the Company Act.
If the Company holds a shareholders' meeting during the stock listing period, it shall exercise its voting rights in written or electronic form in accordance with the relevant laws and regulations.
- Article 12 Unless otherwise provided for in the Company Act., the resolution of the shareholders' meeting shall be attended by more than half of the total number of shares issued and approved by more than half of the voting rights of the shareholders present.
- Article 12-1 (delete)
- Article 13 The company has 5 to 9 directors. The tenure for such posts shall be 3 years. The system of nominating authority shall be agreed upon by the Board of Directors. The directors shall be elected by shareholders who from among the competent persons and shall be re-elected.
After the public offering of the Company's shares, the total number of registered shares held by all the directors of the Company shall be handled in accordance with the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies " promulgated by the competent authority.
After the public offering of the Company's shares, independent directors shall be appointed according to the number of directors described in first paragraph, and not only the number of independent directors shall not be less than three, but also not less than one fifth of the total number of directors. The selection method shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act., and the shareholders shall select them from the list of independent director candidates. The relevant professional qualifications, shareholding, part-time job restrictions, nomination and selection methods of independent directors and other matters to be followed shall be handled in accordance with the relevant provisions of the securities authority.
The selection method of all directors of the company shall be in accordance with the candidate nomination system stipulated in Article 192-1 of the Company Act., and shall be selected from the list of candidates by the shareholders' committee; The method of nomination and selection shall be handled in accordance with the relevant laws and regulations of the Company Act and the Securities and Exchange Act.
Independent directors and non-independent directors shall be elected at the same time and the elected seats are counted separately.
- Article 13-1 The company authorizes the Board of Directors to determine the remuneration of directors in the performance of the Company's business in accordance with the degree of their participation in the operation of the Company and the value of their contribution, and with reference to the usual standards of the industry.
After the public offering of the Company's shares, a compensation committee shall be set up in accordance with the provisions of the law to regularly evaluate the remuneration of all directors and submit it to the board of directors for agreement.
The company may set reasonable remuneration of independent directors different from that of ordinary directors.
The company may authorize the Board of Directors to purchase liability insurance for all the directors who are legally liable in respect of the scope of business they perform during their term.
- Article 13-2 In accordance with Article 14-4 of the Securities and Exchange Act., the company has an audit committee that composed of all independent directors.
The audit Committees' powers and other matters to be followed shall be handled in accordance with the provisions of the Company Act., the Securities and Exchange Act. and other relevant laws and regulations of the company.

- Article 14 The board of directors shall be organized by the directors, and shall be elected by two thirds of the directors and approved by more than half of the directors. The chairman shall represent the Company.
- Article 15 Unless otherwise provided for in the Company Act., the board of Directors shall be convened by the Chairman of the board of Directors, and the chairman shall be the chairperson. If the chairman asks for leave or is unable to exercise his powers for some reason, his proxy shall be handled in accordance with Paragraph 3 of Article 208 of the Company Act.
- Article 16 In calling a meeting of the Board, a notice stated the reason for such meeting shall be given to each Director no later than 7 days prior to the scheduled meeting date. In the case of an emergency, a meeting of the Board may be convened at any time. The convening notice above may be made in writing, by e-mail, or by fax.
The Directors who attend the board meeting via video conference shall be deemed to have attended the meeting in person. Unless otherwise provided for in the Company Act., resolutions of the Board of directors shall be made with the consent of a majority of the directors present. If a director is unable to attend the board of directors for some reason, he may entrust another director to attend the board of directors on his behalf, but if a director attends the board of directors on his behalf, he shall only be entrusted by one of them.
- Article 17 The Company shall appoint managers and the appointment, removal and remuneration shall be governed by Article 29 of the Company Act. The Company has set up a compensation committee in accordance with the statutory provisions, which will periodically evaluate the compensation of managers and submit it to the board of directors for agreement.
- Article 18 The following tables shall be prepared by the Board of Directors at the end of each fiscal year and submitted to the Audit Committee for examination and approval by the Board of Shareholders 30 days before the regular meeting of shareholders:
I. Business report
II. Financial statements
III. Surplus distribution or loss provision resolution.
- Article 19 If the Company makes a profit in each year, it shall set aside not less than 2% for staff remuneration and not more than 2% for directors remuneration. However, if the company has accumulated losses, it shall reserve the amount of compensation in advance and then allocate the balance.
The remuneration of the employees referred to in the preceding paragraph shall be in stock or cash and shall be reported to the shareholders' meeting by the Board of Directors with the presence of at least two thirds of the directors and the approval of a majority of the directors.
The employee compensation mentioned in paragraph 1 shall be paid to employees of the Company and its controlling or affiliated companies who meet certain conditions. The conditions and distribution of employee remuneration shall be decided by the Board of Directors.
- Article 19-1 In order to continuously expand the company's scale and increase profitability, and to meet the company's capital needs and long-term financial planning, so as to achieve sustainable operation and stable development, the dividend policy is the residual dividend policy. If the Company has a surplus in its annual final accounts, in addition to paying taxes and contributions in accordance with the law, it shall first make up the losses of previous years and set aside statutory surplus reserve, set aside or reverse special surplus reserve in accordance with the law, and then add the undistributed surplus at the beginning of the period to the surplus available for distribution, and the board of directors shall reserve part of the fund according to the issuing rate of surplus in the past years and the operating needs of the company in the future. If the board of directors proposes to distribute the remaining balance in the form of issuing new shares, it shall be distributed after a resolution of the shareholders' meeting; If in cash, authorize the Board of Directors to distribute by special resolution and report to the shareholders' meeting.
The Company may authorize the Board of Directors to distribute all or part of its statutory surplus and capital reserves in the form of cash disbursement in accordance with paragraph 1 of Article 241 of the Company Act. by special resolution and report to the shareholders' meeting.
The second dividend shall be distributed on the principle of not less than 15% of the available earnings. However, if the dividend per share under the aforesaid method is less than NT\$ 0.25, it may be proposed by the board of directors not to be distributed and it shall be submitted to the shareholders' meeting for recognition.
Dividends to shareholders may be distributed in cash or stock, and the cash dividend shall not be less than ten percent of the total dividend.
- Article 20 (delete)
- Article 21 Any matters that are not addressed in the Articles of Incorporation shall be governed by the Company Act and the relevant regulations.
- Article 22 This Articles of Incorporation was enacted on Feb. 5th,1990.
The 1st amendment was made on Aug.15th, 1995.
The 2nd amendment was made on Jan. 7th, 1998.
The 3rd amendment was made on May 25th, 1999
The 4th amendment was made on Dec. 15th, 1999
The 5th amendment was made on Jan. 17th, 2000.
The 6th amendment was made on Jun. 23rd,2000.
The 7th amendment was made on Apr. 27th, 2001.
The 8th amendment was made on Apr. 30th, 2002.
The 9th amendment was made on Jun. 27th, 2003
The 10th amendment was made on Jun. 24th, 2004
The 11th amendment was made on Jun. 30th, 2005.
The 12th amendment was made on Jun. 23rd, 2006.
The 13th amendment was made on Jun. 29th, 2007.
The 14th amendment was made on Jun. 27th, 2008.
The 15th amendment was made on Jun. 26th, 2009.
The 16th amendment was made on Jun. 27th, 2011.

The 17h amendment was made on Jun. 28th, 2013.
The 18th amendment was made on Jun. 26th, 2015.
The 19th amendment was made on May 31st, 2016.
The 20th amendment was made on Sep. 26th, 2017.
The 21st amendment was made on May 31st, 2018.
The 22nd amendment was made on May 30th, 2019.
The 23rd amendment was made on Jun. 27th, 2022.

Appendix 3

Shareholdings of All Directors

1. According to Article 26 of the Securities and Exchange Act, all Directors as a whole shall retain no less than 4,671,107 shares.
2. As of the first day of the book closure period (April 29th,2023) shares retained by directors as indicated on the shareholders' register are as follows:

Position	Name	Current Shareholding	
		Shares	Shareholding ratio (%)
Chairman	Auoke Investment Co., Ltd. Rep. Chang, Yu-Pin	3,621,102	7.75
Director	Auoke Investment Co., Ltd. Rep. Tang, Chia-Lun	3,621,102	7.75
Director	Auhong Investment Co., Ltd. Rep. Yeh, Ming-Tarng	2,601,000	5.57
Director	Auhong Investment Co., Ltd. Rep. Chang, Chih-Chuan	2,601,000	5.57
Director	Huang, Fu-Chang	590	0.00
Independent Director	Chou, Chun-Hung	0	0.00
Independent Director	Tsai, Yu-Ching	0	0.00
Independent Director	Huang, Chih-Chen	0	0.00
Independent Director	Chung, Char-Dir	0	0.00
Total		6,222,692	13.32

Note 1 : As of the first day of the book closure period total number of shares : 46,711,063 shares

Note 2 : The Company has established an Audit Committee.



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