

NOVA TECHNOLOGY CORP.

2019 Annual Shareholders' Meeting Minutes

(Translation)

Time : 9:00a.m on Friday, 24 May, 2019

Place : 2F,No.76, Sec.2, Jiafeng S. Rd., Zhubei City, Hsinchu County 30272, Taiwan
(Zenfar APEC business center)

Total outstanding Novatech shares : 33,928,000 shares

Total shares represented by shareholders present in person or by proxy : 23,077,875
shares (844,411 shares were voted electronically)

Percentage of shares held by shareholders present in person or by proxy : 68.02%

Attendees : Liang, Chin-Li (Chairman of the Board of Directors)

Hsu, Chung-Cheng (Director & President),

Wu, Bi-Hui (Director),

Yang, Sheng-Yung (Independent Director, the Convenor of Audit
Committee)

Chi, Chih-Yi (Independent Director)

Li, Cheng (Independent Director)

Attending as Delegates:

Huang, Hai-Ning (CPA of KPMG)

Yang, Hui-Chi (Attorney-at-law)

Ou, Chun-Yen (CFO)

Chairman : Liang, Chin-Li

Recorder : Li, Ya-Ping

Call the Meeting to Order:The aggregate shareholding of shareholders present in person or by proxy constituted a quorum. The chairman called the meeting to order.

1. Chairman Remarks (omitted)

2. Report Items

Report No. 1: 2018 Distribution of Remuneration to Employees and Directors
(Proposed by the Board of Directors)

Explanation: According to the Article 19-1 of the “Articles of Incorporation”. The company proposed to allocate 4% for employee remuneration (not less than 3%) in the amount of NTD 30,600,489. It also planned to allocate 3% for the remuneration of directors (not higher than 5%) in the amount of NTD 22,950,366. The employees’ and directors’ remuneration are to be distributed in cash. There is no difference between the amount of employees’ and directors’ remuneration recognized in the 2018 financial statements.

Report No. 2 : Business Report of 2018 (Proposed by the Board of Directors)

Explanation : For the company’s 2018 business reports and financial related statements are attached hereto as Attachments I, II.

ReportNo.3 : Audit Committee’s Review Report of 2018 (Proposed by the Board of Directors)

Explanation : The Audit Committee’s Review Report of 2018 is attached hereto as Attachments III.

Report No. 4 : Report on the amendment of the Company's “Rules of Procedure for Board of Directors Meeting.”

Explanation : In order to conform to the amendments of related laws the company hereby amended “Rules of Procedure for Board of Directors Meeting” is attached hereto as Attachments IV.

3. Proposals

Proposal No. 1 : Adoption of the 2018 Business Report and Financial Statements.
(Proposed by the Board of Directors)

Explanation :

- (1) The Company’s Financial Statements (including 2018 consolidated and individual financial statements) were audited and certified by Huang, Hai-Ning and Chang, Tzu-Hsin the CPA of KPMG Firm. The above-mentioned documents subsequently examined by Audit Committee.

(2) 2018 Business Report, Independent Auditors' Report, and the aforementioned Financial Financial Statements are attached hereto as Attachments I, II.

Voting Results : Sharers represented at the time of voting : 23,077,875 votes

Type	Votes in favor	Votes against	Votes invalid	Votes abstained
votes casted by correspondence	22,233,464	0	0	0
votes casted electronically	841,399	11	0	3,001
Total	23,074,863	11	0	3,001

Shares voted for the proposal represented 99.98 % of the total represented shares present at the time of voting.

Resolution : The 2018 Business Report and Financial Statements be and hereby were ratified as submitted.

Proposal No. 2 : Adoption of the Proposal for Distribution of 2018 Profits.
(Proposed by the Board of Directors)

Explanation :

(1) Please refer to the 2018 Profit Distribution Table as follows:

**NOVA TECHNOLOGY CORP.
PROFIT DISTRIBUTION TABLE
Year 2018**

Unit: NTD

Beginning retained earnings	282,081,409
Add: Effect of retrospective application	104,199,508
Less: Defined benefit plans	2,342,000
Add: Net profit after tax	559,862,730
Less: 10% Legal reserve (2018)	55,986,273
Less: Special reserve appropriated	14,265,538
Distributable net profit	873,549,836
Distribution items:	
Cash Dividend to shareholders (15 per share)	508,920,000
Unappropriated retained earnings	364,629,836

- (2) When distributing cash dividends, the total amount paid to each shareholder shall be in whole NT dollars and any fractional amount less than one NT dollar shall be rounded up to the next NT dollar. The resulting difference shall be recognized as a company expense.
- (3) Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Chairman be authorized to determine the record date to distribute the cash dividend and other relevant issues.

Voting Results : Sharers represented at the time of voting : 23,077,875 votes

Type	Votes in favor	Votes against	Votes invalid	Votes abstained
votes casted by correspondence	22,233,464	0	0	0
votes casted electronically	741,399	100,011	0	3,001
Total	22,974,863	100,011	0	3,001

Shares voted for the proposal represented 99.55 % of the total represented shares present at the time of voting.

Resolution : The the Company's distribution of 2018 earnings be and hereby was ratified as submitted.

4. Discussion

Proposal No. 1 : Discussion on the proposal to amend "Articles of Incorporation."
(Proposed by the Board of Directors)

Explanation :

- (1) In order to conform to the amendments of related laws, the company hereby proposes to amend "Articles of Incorporation".
- (2) The Comparison Table for the "Articles of Incorporation" Before and After Revision is attached hereto as Attachment V

Voting Results : Sharers represented at the time of voting : 23,077,875 votes

Type	Votes in favor	Votes against	Votes invalid	Votes abstained
votes casted by correspondence	22,233,464	0	0	0
votes casted electronically	838,399	11	0	6,001
Total	23,071,863	11	0	6,001

Shares voted for the proposal represented 99.97 % of the total represented shares present at the time of voting.

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

Proposal No. 2 : Discussion on the proposal to amend “Procedure for Acquisition or Disposal of Assets” (Proposed by the Board of Directors)

Explanation :

- (1) In order to meet the needs of the company's operations, the company hereby proposes to amend “Procedure for Acquisition or Disposal of Assets”.
- (2) The Comparison Table for the “Procedure for Acquisition or Disposal of Assets” Before and After Revision is attached hereto as Attachment VI

Voting Results : Sharers represented at the time of voting : 23,077,875 votes

Type	Votes in favor	Votes against	Votes invalid	Votes abstained
votes casted by correspondence	22,233,464	0	0	0
votes casted electronically	785,399	53,011	0	6,001
Total	23,018,863	53,011	0	6,001

Shares voted for the proposal represented 99.74 % of the total represented shares present at the time of voting.

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

Proposal No. 3 : Discussion on the proposal to amend “Procedures for Endorsements and Guarantees” (Proposed by the Board of Directors)

Explanation :

- (1) In order to conform to the amendments of related laws and the company's operations, the company hereby proposes to amend “Procedures for Endorsements and Guarantees”.
- (2) The Comparison Table for the “Procedures for Endorsements and Guarantees” Before and After Revision is attached hereto as Attachment VII

Voting Results : Sharers represented at the time of voting : 23,077,875 votes

Type	Votes in favor	Votes against	Votes invalid	Votes abstained
votes casted by correspondence	22,233,464	0	0	0
votes casted electronically	838,399	11	0	6,001
Total	23,071,863	11	0	6,001

Shares voted for the proposal represented 99.97 % of the total represented shares present at the time of voting.

Resolution : The above proposal be and hereby was apporved as proposed.

Proposal No. 4 : Discussion on the proposal to amend “Procedures for Loaning of Company Funds” (Proposed by the Board of Directors)

Explanation :

- (1) In order to meet the needs of the company's operations, the company hereby proposes to amend “Procedures for Loaning of Company Funds”.
- (2) The Comparison Table for the “Procedures for Loaning of Company Funds” Before and After Revision is attached hereto as Attachment VIII

Voting Results : Sharers represented at the time of voting : 23,077,875 votes

Type	Votes in favor	Votes against	Votes invalid	Votes abstained
votes casted by correspondence	22,233,464	0	0	0
votes casted electronically	838,399	11	0	6,001
Total	23,071,863	11	0	6,001

Shares voted for the proposal represented 99.97 % of the total represented shares present at the time of voting.

Resolution : The above proposal be and hereby was apporved as proposed.

Proposal No. 5 : Discussion on the proposal to amend “Regulations Governing Remuneration Paid to Directors”

Explanation :

- (1) In order to meet the needs of the company's operations, the company hereby proposes to amend “Regulations Governing Remuneration paid to Directors” and revised the title to “Regulations Governing Remuneration paid to Directors and Functional Committee”.
- (2) The Comparison Table for the “Regulations Governing Remuneration paid to Directors and Functional Committee” Before and After Revision is attached hereto as Attachment IX

Voting Results : Sharers represented at the time of voting : 23,077,875 votes

Type	Votes in favor	Votes against	Votes invalid	Votes abstained
votes casted by correspondence	22,233,464	0	0	0
votes casted electronically	836,399	2,011	0	6,001
Total	23,069,863	2,011	0	6,001

Shares voted for the proposal represented 99.96 % of the total represented shares present at the time of voting.

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

5. Elections

Proposal No. 1 : To elect 7 members of the 9th Board of Directors. (Including 4 independent directors) (Proposed by the Board of Directors)

Explanation :

- (1) The term of directors of the 8th Board will expire on 12/05/2019. According to the Article 199-1 of “Company Act” and Article 14 of “Articles of Incorporation”, the company proposes to re-elect new Board members at this year's Annual Shareholders’ Meeting.
- (2) According to the “Securities and Exchange Act”, the Company establishes an audit committee. According to the Article 7 of the “Procedures for Election of Directors” and Article 14 of “Articles of Incorporation”, the company proposes to duly elect 7 new Board members by nomination. (including 4 independent directors) The tenure of newly elected directors shall be 3 years, commencing on May 24, 2019 and expiring on May 23, 2022.

- (3) The qualification of the nominated. Please refer to Attachment X for details.

Voting by Poll :

The list of the newly elected directors and independent directors is as follows.

Shareholder No./ID	Title	Name	Votes Received
1	Director	Acter Co., Ltd. Representative:Liang, Chin-Li	25,951,392
1	Director	Acter Co., Ltd. Representative: Hsu, Chung-Cheng	23,186,675
1	Director	Acter Co., Ltd. Representative: Wu, Bi-Hui	22,608,355
A127XXXXXX	Independent Director	Chi, Chih-Yi	22,104,776
L121XXXXXX	Independent Director	Yang, Sheng-Yung	22,104,690
A120XXXXXX	Independent Director	Li, Cheng	22,104,180
R220XXXXXX	Independent Director	Chiu, Hui-Yin	22,104,166

6. Other Matters

Proposal No. 1 : To release the directors from non-competition restrictions.
(Proposed by the Board of Directors)

Explanation :

- (1) In accordance with Article 209 of Company Act, any director acting for himself/ herself, or for any other person within the scope of the Company business, should explain the important matters of such acts and acquire the approval of the shareholders' meeting.
- (2) It is proposed to submit to the 2019 Annual Meeting for approval on the lifting of newly-elected directors of non-competition restrictions. Please refer to Attachment XI for details.

Voting Results : Sharers represented at the time of voting : 23,077,875 votes

Type	Votes in favor	Votes against	Votes invalid	Votes abstained
votes casted by correspondence	22,233,464	0	0	0
votes casted electronically	821,312	2,395	0	20,704
Total	23,054,776	2,395	0	20,704

Shares voted for the proposal represented 99.89 % of the total represented shares present at the time of voting.

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

7. Questions and Motions: None.

8. Adjournment

Attachments

Attachment I Business Reports

NOVA TECHNOLOGY CORP. 2018 Business Reports

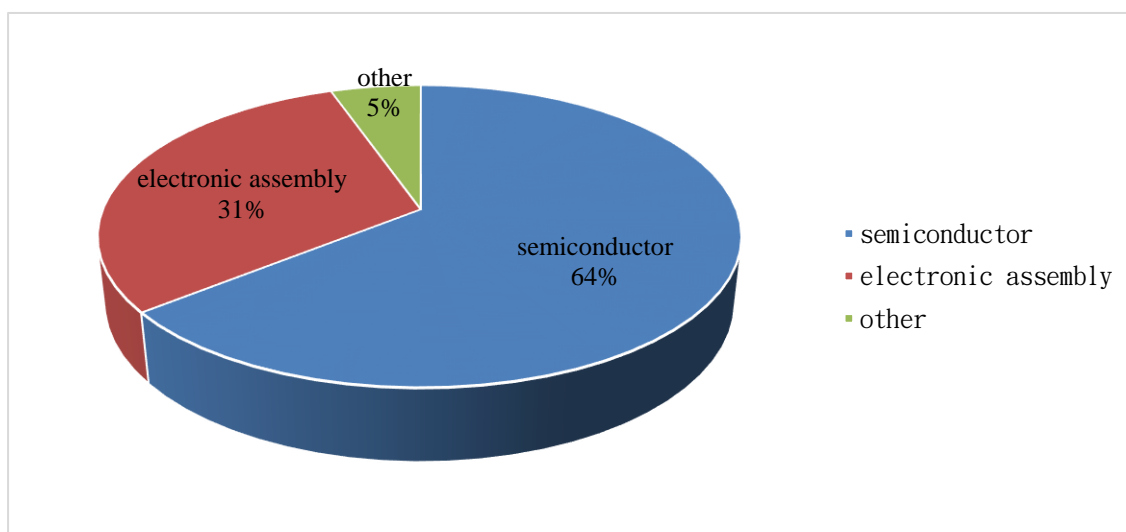


I. 2018 Business results

A. Business plan implementation results

Nova Technology Corp. has been working for many years and has a good reputation and stable customer base in the high-tech industry. This year benefited from China active development of the semiconductor and panel industry, which led to an increase in capital expenditures for major customers to build new plants, and increased overall revenue growth. The consolidated operating revenue for the year 2018 reached NTD 4,867 million, which represents a growth of 45.6% compared to last year. In terms of profit, the combined net profit after tax of 2017 was 560 million, which was a 25.1% compared to last year.

Operating Revenue Type Ratio



Unit: In thousands NT\$, %

Item	2018	2017	%
Operating revenue	4,866,703	3,342,542	45.6%
Operating Cost	3,765,651	2,345,098	60.6%
Gross profit	1,101,052	997,444	10.4%
Operating expenses	395,483	321,542	23.0%
Operating income	705,569	675,902	4.4%
Non-Operating income and expenses	99,428	(79,191)	225.6%
Income before income taxes	804,997	596,711	34.9%

B. State of budget implementation :

This item is not applicable since Nova Tech has not disclosed any financial forecasts.

C. Financial structure and profitability

Item		2018	2017	
Financial Structure	Debt to asset ratio (%)	47.50	62.96	
	Long-term capital to property, plant and equipment (%)	1,743.69	2,292.2	
Solvency	Current ratio (%)	225.15	160.67	
	Quick ratio (%)	192.71	93.09	
Profitability	Return on assets (%)	11.44	10.13	
	Return on stockholders' equity (%)	26.02	29.22	
	Ratio to issued capital(%)	Operating income	207.96	199.22
		Pre-tax income	237.27	175.88
	Profit ratio (%)	11.5	13.39	
	Basic after-tax EPS (NTD)	16.5	15.07	

D. Technology and R&D Overview:

The R&D department continuously develops various innovative engineering methods and equipment improvements for different industries and projects, and takes value engineering as the guide to strengthen our competitive advantage. Described as follows:

- a. Process waste solvent and waste TMAH recycling and reuse: cooperate with foreign companies and domestic institutes to develop high-purification and reuse of chemicals with rectification technology as the core technology.

The amount of process TMAH is increasing day by day. Our company cooperate with domestic top institutes to focus on the high-concentration waste TMAH solution recovery system that can be handled by the customers in their plants. It has the following advantages:

- I. Reduce the cost of sludge and waste liquid for electro-optical customers.
- II. Reduce the cost of wastewater treatment plant operation fee for electro-optical customers.
- III. Recycling chemicals with economic value (such as H₃PO₄, aluminum, etc.) in waste liquids to achieve the goal of circular economy.
- IV. Produce other chemicals of high economic value, such as Iron(II) phosphate, Tricalcium phosphate, etc.

Applied in the current electro-optical customers' plants to help they reduce production costs and improve process recovery rate to achieve the ultimate goal of circular economy.

- b. Chemical liquid concentration control system: The integrated application of online dilution equipment and high-precision meter. Eliminate temperature and measurement errors based on temperature characteristics curves or moving average data processing to ensure accuracy.

- c. Slurry mixing supply equipment: Different design methods not only realize the non-volatile crystallization of the slurry, but also ensure the quality, and the degree of automation is higher. The mechanical stirring method can fully mix the slurry, and can control and change the height.
- d. Module design and planning for large-scale desalination plants: Water shortages are widespread throughout the world due to changes in the climate. The World Meteorological Organization (WMO) predicts that 1 billion people in the global coastal areas will face a drinking water crisis in 2050. Cooperate with foreign large-scale desalination companies to develop seawater desalination technology with the lowest investment cost and unit water price.
- e. Development of developer recycling system: The development process is an important part of the semiconductor and electro-optical industries. After the process reaction, the developer flows to the wastewater treatment system will cause the ammonia nitrogen treatment problem because it contains a large amount of amine.

II. Business Plan for 2018

A. Business objectives

- a. Implement corporate governance and deepen corporate culture.
- b. Continuing existing customers in mainland China and Southeast Asia, and developing new customers to improve operational efficiency.
- c. Strengthen cooperation with international partners and deepen the professional and technical capabilities of green energy and water resources engineering.
- d. Recruiting more diverse talents and actively training management teams.

B. Sales forecast and sales policy

In recent years, the China government has promoted the policy of localization of the supply chain. More and more international semiconductor manufacturers have set up plants in China to grasp the potential business opportunities in the China market. According to statistics from IC Insights, the market share of semiconductors manufactured locally in China in 2016 was 11.6%. It is estimated that the compound annual growth rate of China's semiconductor manufacturing industry is 18% from 2016 to 2021. It is estimated that the global market share of China's IC will reach 17% by 2020, and the market share will reach 25% in 2025. According to the Semiconductor Equipment and Materials International (SEMI), semiconductor equipment sales performance in 2018 was impressive, growing by 9.7%, a record high. However, the estimated sales amount in 2019 will decrease, and will fall by 4% compared with 2018, but will grow by 20.7% in 2020 and continue to record a new high. SEMI said that the decline in sales in 2019 was mainly due to the slowdown in global economic growth. The US-China trade war led the United States to limit the export of semiconductor equipment and components to some enterprises, and the impact of memory prices go down and other variables. In addition, China has vigorously supported semiconductors and the growth rate of semiconductor equipment procurement was 55.7% in 2018, became the one of largest market and second only to South Korea in the world. Our company has been deeply involved in the China market for many years, and its regional sales accounted for more than half. It is expected that under the China government's promotion of high-tech industry development policies, although the semiconductor equipment sales are expected to be poor in the year of 2019, we will continue to work hard in 2019 to create the best shareholders' interests.

III. Future development strategy

High-tech process supply systems are mainly used in semiconductor, optoelectronics, and other high-investment industries, where safety and quality requirements establish a threshold for competition. The technology and demand of high-tech industries are changing with each passing day, which can adapt to the changes in the market and expand the development space of the business, so that they can survive and grow rapidly under the elimination mechanism of market. In the situation where the competition between domestic and foreign peers has become more intense, technological capabilities, scale economies, efficiency enhancement, and integration services are the winning factors. In view of this, the company continued to carry out research and development of related products, sought cooperation between domestic and foreign advanced products and manufacturers, and constantly self-improvement, in response to market demand and future development.

Due to climate and environmental changes, water shortages are spreading throughout the world. The World Meteorological Organization predicts that one billion people will face drinking water crisis in the global coastal areas in 2050. This company has cooperated with international water resources professional companies to develop water resources related system equipment and engineering, to provide customers with the best solutions and services, and to fulfill the responsibilities of global citizens.

IV. The impact of th External Competitive Environment, Regulatory Environment and Macroeconomic Conditions

A. External competitive environment

In the situation where the competition between domestic and foreign peers has become more intense, technological capabilities, economies of scale, efficiency enhancement, and integration services are the winning factors, the establishment of corporate physique and the implementation of professional technology are the only ways to expand the space for career development and create vitality. In current industry competition pattern, we can quickly grasp the source of raw materials and provide customers with faster and more advanced products and services, which are important factors in whether we can take the leading position in the industry. In view of this, this company continued to carry out research and development of related products, and sought cooperation between domestic and foreign advanced products and manufacturers, and constantly self-improvement, in response to market demand and future development.

B. Regulatory environment

This company regularly reviews changes in laws and regulations and complies with the requirements of the competent authorities and upholds the philosophy of decent management. As a whole, changes in the regulatory environment will have no major impact on this company.

C. Macroeconomic conditions

As mentioned above, Chinese government is actively promoting the development of local semiconductor industry, it is expected that the company will benefit from related capital expenditure requirements and further increase the market share in China region.

Taiwan region is actively developing the use of water resources, according to the plan of the Water Resources Department, the amount of reclaimed water to be used every day should reach 700,000 tons in 2021, and 1,320,000 tons in year 2043.

(Source : <http://file.wra.gov.tw/public/Data/57713564171.pdf>)

This company actively cooperates with internationally renowned companies in the development of water resource utilization plans and cultivates relevant professionals. It is expected that it will be able to lay a solid foundation for the company's next phase of development in this area.

V. Important production and sales policies

For many years, this company has continuously researched and developed high-tech industrial process equipment and the surrounding pipeline engineering design and overall system to provide customers with competitive customized equipment and services. In addition to many years of deep plowing in mainland China, and in line with government's efforts to promote South moving policy and the rise of countries in Southeast Asian region, company has set up a subsidiary in Singapore to help expand overseas markets in the future.

Production and sales policies will continue to deliver aforementioned advantages and grasp current opportunities, we will continue to take care of customers' needs to consolidate existing customers and develop new customers in order to maintain steady growth in company business and profitability. In production side, we continue to strengthen our design capabilities, and on the premise of ensuring production of high-quality equipment, we have now add Suzhou Winmax Technology Co., Ltd. to expand its equipment manufacturing capacity in a timely manner and steadily move forward.

VI. Corporate Social Responsibility

"Happy employees, satisfied customers, and sustainable environment" is the goal and responsibility of Novatech. Adhering to the goal is to start from the surrounding stakeholders, create team benefits, and create a sustainable Novatech. The customer's attempt is our mission, the mission must get result is the spirit of Novatech, satisfying customers and applying core skills to add the environmental protection elements to customer needs, reducing the environmental impact of the production process, and pursuing win-win symbiosis.

In addition, "Sincerity, Trustworthy, Simple, Steady" has always been the consistent corporate culture of Novatech to pursuit of sustainable management. We know that the sustainable development of the company is maintained by good communication and interaction with all stakeholders. We also hope to gradually integrate corporate social responsibility into daily operations and corporate behavior, so that every member of our company will give back to society and be friendly to the environment. In terms of talent cultivation, we cooperate with institutes to provide students with opportunities to enter the industry. At the same time, we will promote the mentoring system, new employee orientation, promote the elite school, and create a growth stage.

Novatech implements the government's promotion of work safety and health management, requesting each project to be based on standard operating standards, ensuring the safety management of the site's work, and promoting precautions. Strictly request the safety equipment and protection to be checked from time to time during the construction process to ensure that all executives successfully complete the project and return home safely.

All the personnel of Novatech uphold the company's "Tomorrow to be Better" concept and continue to overcome difficulties. We hope to provide customers with satisfactory services and the greatest benefit for shareholders with excellent products, better solutions and quality.

Sincerely Yours,

Chairman : Chin-Li ,Liang

General Manager : Hsu, Chung-Cheng

Financial and Accounting Manager : Ou, Chun-Yen

Attachment II 2018 Independent Auditors' Report and Financial Statements

Independent Auditors' Report

To the Board of Directors of Nova Corporation:

Opinion

We have audited the consolidated financial statements of Nova Corporation (the "Company") and its subsidiaries ("the Group"), which comprise the consolidated statement of financial position as of December 31, 2018 and 2017, and the consolidated statement of comprehensive income, changes in equity and cash flows for the year ended December 31, 2018 and 2017, and 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, 2018 and 2017, 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"), interpretations as well as related guidance endorsed by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. 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 of the current period. 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. Based on our judgment, the key audit matters should be reflected in our report are as follow:

1. Recognition of construction contract revenue (including estimated total budget cost)

Please refer to Note 4(9) "Revenue from contracts with customers", Note 5 "Major Sources of Accounting Judgments, Estimations and Assumptions of Uncertainty", and Note 6(3) "Construction contracts" to the consolidated financial statements.

Description of key audit matter:

The Group recognized its revenue by using the percentage of completion method. The completion level is based on the cost for each contract at year-end. The management will re-evaluate the cost if the total budget had significantly increased or decreased, and will recalculate the percentage of completion in accordance with the adjusted cost. The accuracy of the construction contract revenue may be affected by the completion level and appropriateness of the estimation of total budget cost. Thus, we considered the recognition of revenue as one of the key matters of our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: reviewing significant contracts to understand the specific terms and risks of each contract; testing the key internal controls of the revenue cycle to confirm the significant risk of the abnormality. Also, enquiring with the management and updating the preparation and approval process of the estimated cost of the contracts; understanding the process of accounting estimates made by the management and considering other evidences to evaluate the management's assumptions on the completeness of construction revenue; checking the differences between the estimated total budget cost and the actual cost of the construction contract. Furthermore, considering whether the management has estimated the cost that had not been invested before the completion date, and the possibility of reversal on the expected price are appropriate and reasonable; as well as assessing whether the revenue is in accordance with the relevant regulations, and the cost is appropriately disclosed.

2. Valuation of receivables

Please refer to Note 4(7) "Financial instruments", Note 5 "Major Sources of Accounting Judgments, Estimations and Assumptions of Uncertainty", and Note 6(2) "Notes receivable, Accounts receivable and overdue receivable, net" to the consolidated financial statements.

Description of key audit matter:

The recoverability of the Group's accounts receivable is related to the economic cycle and customer operations. The management measures the financial position of the customers and assesses the expected credit losses arising from all possible defaults during the expected life of the accounts receivable. The assessment of the impairment loss of receivables is determined by management judgment. Therefore, the valuation of accounts receivable is one of the key matters for our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: testing the control and validity of the collection, and checking the receipt of cash after the year-end, analyzing the aging of the allowance evaluation assumptions and measuring the credit loss during expected period of the receivables to consider the adequacy of the Group's disclosures in the accounts.

3. Accrual of construction contract losses

Please refer to Note 4(12) "Construction contracts", Note 5 "Major Sources of Accounting Judgments, Estimations and Assumptions of Uncertainty", and Note 9(4) "Significant Commitments and Contingencies" to the consolidated financial statements.

Description of key audit matter:

If the Group assesses that the contract cost that has been incurred is "unlikely to be recovered" then will make an accrual for the loss and recognize it as an expense immediately. The accrual of the losses involves management judgment so that the estimation of construction contract losses is one of the key matters for our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: Comparing the actual amount of construction contract losses and loss provisions accrued in the past; assessing and understanding how the management estimates the losses, including the method of assessment, whether the source of the information is appropriate, and the possibility to correct the accounting estimates; evaluating the appropriateness of accounting principles and related disclosures. In addition, if the completion of the contract is subject to the outcome of pending litigation or legislation, the construction contract losses will also be evaluated in accordance with IAS 37.

Other Matter

The Company has additionally prepared its parent company only financial statements as of and for the years ended December 31, 2018 and 2017, 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 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 are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 auditor's 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 appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the group financial statements. We are responsible for the direction, supervision and performance of the group 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.

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

The engagement partners on the audit resulting in this independent auditors' report are Hai-Ning Huang and Tzu-Hsin Chang.

KPMG

Taipei, Taiwan (Republic of China)
February 25, 2019

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated statement of financial position, financial performance and its 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 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 auditors' report and consolidated financial statements, the Chinese version shall prevail.

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

Nova Corporation and subsidiaries

Consolidated Balance Sheets

December 31, 2018 and 2017

(Expressed in Thousands of New Taiwan Dollars)

Assets	December 31, 2018		December 31, 2017		Liabilities and Equity	December 31, 2018		December 31, 2017	
	Amount	%	Amount	%		Amount	%	Amount	%
Current assets:					Current liabilities:				
Cash and cash equivalents (note 6(1))	\$ 1,717,725	39	2,246,348	42	Notes payable	\$ 43,126	1	149,917	3
Notes receivable, net (note 6(2))	227,870	5	81,741	2	Accounts payable	861,160	20	937,107	18
Accounts receivable, net (note 6(2))	1,377,726	31	565,996	11	Accounts payable to related parties (note 7)	2,961	-	2,063	-
Contract assets – current (notes 6(12) and 7)	81,936	2	-	-	Contract liabilities – current (notes 6(12) and 7)	542,657	12	-	-
Construction contracts receivable (notes 6(3) and 7)	-	-	401,156	7	Construction contracts payable (notes 6(3) and 7)	-	-	47,777	1
Other receivables due from related parties (note 7)	225	-	207	-	Salary and bonus payable	164,773	4	125,741	2
Inventories (note 6(4))	306,787	7	1,634,371	30	Provisions – current (note 6(7))	152,970	3	180,549	3
Prepayments to suppliers	217,743	5	171,273	3	Unearned sales revenue (note 3)	-	-	1,702,275	32
Other financial assets – current (notes 6(5) and 8)	249,731	6	119,743	2	Other current liabilities	101,856	2	119,617	2
Other current assets	29,510	1	25,272	-	Total current liabilities	1,869,503	42	3,265,046	61
Total current assets	4,209,253	96	5,246,107	97	Non-Current liabilities:				
Non-current assets:					Deferred tax liabilities (note 6(9))	192,005	4	107,608	2
Property, plant and equipment (note 6(6))	144,648	3	92,816	2	Net defined benefit liabilities – non-current (note 6(8))	24,403	1	22,280	-
Deferred tax assets (note 6(9))	29,007	1	44,525	1	Total non-current liabilities	216,408	5	129,888	2
Other non-current assets (note 6(2))	8,814	-	9,122	-	Total liabilities	2,085,911	47	3,394,934	63
Total non-current assets	182,469	4	146,463	3	Equity (note 6(10):				
					Ordinary share capital	339,280	8	339,280	6
					Capital surplus	866,545	20	866,545	16
					Retained earnings	1,140,428	26	817,987	15
					Other equity interest	(40,442)	(1)	(26,176)	-
					Total equity	2,305,811	53	1,997,636	37
Total assets	\$ 4,391,722	100	5,392,570	100	Total liabilities and equity	\$ 4,391,722	100	5,392,570	100

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)
Nova Corporation and subsidiaries
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2018 and 2017
(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

	For the years ended December 31,			
	2018		2017	
	Amount	%	Amount	%
Net operating revenue (notes 6(3), (12) and (13))	\$ 4,866,703	100	3,342,542	100
Operating costs (notes 6(3), (4), (8) and 7)	3,765,651	78	2,345,098	71
Gross profit	1,101,052	22	997,444	29
Operating expenses (notes 6(2), (8), (10) and (15)):				
Selling	74,940	2	51,892	2
General and administrative	208,805	4	199,765	6
Research and development	116,037	2	81,945	2
Expected credit Impairment loss (gain)	(4,299)	-	(12,060)	-
Total operating expenses	395,483	8	321,542	10
Net operating income	705,569	14	675,902	19
Non-operating income and expenses:				
Other gains and losses (note 6(14))	99,428	2	(78,015)	(2)
Finance costs (note 6(14))	-	-	(1,176)	-
	99,428	2	(79,191)	(2)
Income before income tax	804,997	16	596,711	17
Less: income tax expense (note 6(9))	245,134	5	149,236	4
Net income	559,863	11	447,475	13
Other comprehensive income:				
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of the defined benefit plans (note 6(8))	(2,342)	-	(5,527)	-
Income tax relating to items that will be not reclassified subsequently	-	-	-	-
Total items that will not be reclassified subsequently to profit or loss	(2,342)	-	(5,527)	-
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translation of foreign financial statements	(19,015)	-	(2,907)	-
Income tax relating to items that may be reclassified subsequently (note 6(9))	4,749	-	494	-
Total items that may be reclassified subsequently to profit or loss	(14,266)	-	(2,413)	-
Other comprehensive income, net	(16,608)	-	(7,940)	-
Total comprehensive income	\$ 543,255	11	439,535	13
Earnings per share (New Taiwan Dollars) (note 6(11))				
Basic earnings per share	\$ 16.50		15.07	
Diluted earnings per share	\$ 16.39		14.99	

See accompanying notes to consolidated financial statements.

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

Nova Corporation and subsidiaries

Consolidated Statements of Changes in Equity

For the years ended December 31, 2018 and 2017

(Expressed in Thousands of New Taiwan Dollars)

	Ordinary share capital	Capital surplus	Retained earnings				Exchange differences on translation of foreign financial statements	Total equity
			Legal reserve	Special reserve	Unappropriat ed retained earnings	Total		
Balance as of January 1, 2017	\$ 296,280	239,295	99,262	9,241	445,304	553,807	(23,763)	1,065,619
Net income for the period	-	-	-	-	447,475	447,475	-	447,475
Other comprehensive income for the period	-	-	-	-	(5,527)	(5,527)	(2,413)	(7,940)
Total comprehensive income for the period	-	-	-	-	441,948	441,948	(2,413)	439,535
Appropriation and distribution of retained earnings:								
Appropriation for legal reserve	-	-	26,439	-	(26,439)	-	-	-
Appropriation for special reserve	-	-	-	23,763	(23,763)	-	-	-
Cash dividends distributed to shareholder	-	-	-	-	(177,768)	(177,768)	-	(177,768)
Capital increase by cash	43,000	615,266	-	-	-	-	-	658,266
Share-based payment for the subscription of new shares by employees	-	11,984	-	-	-	-	-	11,984
Balance as of December 31, 2017	339,280	866,545	125,701	33,004	659,282	817,987	(26,176)	1,997,636
Effects of retrospective application of new standards	-	-	-	-	104,200	104,200	-	104,200
Balance on January 1, 2018 after adjustments	339,280	866,545	125,701	33,004	763,482	922,187	(26,176)	2,101,836
Net income for the period	-	-	-	-	559,863	559,863	-	559,863
Other comprehensive income for the period	-	-	-	-	(2,342)	(2,342)	(14,266)	(16,608)
Total comprehensive income for the period	-	-	-	-	557,521	557,521	(14,266)	543,255
Appropriation and distribution of retained earnings:								
Appropriation for legal reserve	-	-	44,748	-	(44,748)	-	-	-
Reversal Special reserve	-	-	-	(6,828)	6,828	-	-	-
Cash dividends distributed to shareholder	-	-	-	-	(339,280)	(339,280)	-	(339,280)
Balance as of December 31, 2018	\$ 339,280	866,545	170,449	26,176	943,803	1,140,428	(40,442)	2,305,811

See accompanying notes to consolidated financial statements.

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

Nova Corporation and subsidiaries

Consolidated Statements of Cash Flows

For the years ended December 31, 2018 and 2017

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31,	
	2018	2017
Cash flows from operating activities:		
Income before income tax	\$ 804,997	596,711
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation	10,064	6,671
Expected credit Impairment loss (gain)	(4,299)	(12,060)
Allowance for inventory valuation and obsolescence loss	5,309	2,414
Interest expense	-	1,176
Interest income	(24,390)	(11,555)
Compensation cost of share-based payment transactions	-	11,984
Others	30	460
Total adjustments to reconcile profit (loss)	(13,286)	(910)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes and accounts receivable	(953,088)	159,015
Contract assets	424,348	(341,917)
Inventories	(73,423)	(540,099)
Other current assets	(80,714)	(57,311)
Total changes in operating assets	(682,877)	(780,312)
Changes in operating liabilities:		
Contract liabilities	211,423	(303,946)
Notes and accounts payable	(182,738)	375,379
Accounts payable–related parties	898	(140)
Unearned sales revenue	(10,023)	659,007
Accrued expenses and other current assets	(7,840)	197,094
Total changes in operating assets	11,720	927,394
Total adjustments	(684,443)	146,172
Cash flows generated from operations	120,554	742,883
Interest received	24,390	11,555
Interest paid	-	(1,182)
Income taxes paid	(152,729)	(79,022)
Net cash flows from (used in) operating activities	(7,785)	674,234
Cash flows from investing activities:		
Acquisition of property, plant and equipment	(63,114)	(14,103)
Proceeds from disposal of property, plant and equipment	277	150
Increase in other financial assets	(100,000)	-
Decrease (increase) in other non–current assets	308	(3,864)
Net cash flows used in investing activities	(162,529)	(17,817)
Cash flows from financing activities:		
Cash dividends paid	(339,280)	(177,768)
Capital increase by cash	-	658,266
Net cash flows generated from (used in) financing activities	(339,280)	480,498
Effect of exchange rate changes	(19,029)	(3,485)
Net increase (decrease) in cash and cash equivalents	(528,623)	1,133,430
Cash and cash equivalents at beginning of period	2,246,348	1,112,918
Cash and cash equivalents at end of period	\$ 1,717,725	2,246,348

See accompanying notes to consolidated financial statements.

Attachment III Audit Committee's Review Report

NOVA TECHNOLOGY CORPORATION

Audit Committee's Review Report

The Board of Directors has prepared the company's 2018 Financial Statements (both consolidated and individual). The CPA firm of KPMG was retained to audit NOVA Technology Corporation's Financial Statements and has issued an audit report relating to the Financial Statements.

This company's 2018 business report and earnings distribution proposal have been prepared and issued by the board of directors. The foregoing business report and earnings distribution proposal have been reviewed and determined to be correct and accurate by the audit committee member of NOVA Technology Corporation. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

2019 shareholders meeting of NOVA TECHNOLOGY CORPORATION

NOVA TECHNOLOGY CORPORATION

Chairman of the Audit Committee: Yang, Sheng-Yung

February 25, 2019

Attachment IV Comparison Table of the Rules of Procedure for Board of Directors Meeting

Article	After revision	Before revision
Article 15	<p>Director's interest avoidance system</p> <p>Directors who have a stake in a conference event are legally interested in their own or their legal representative. They should be aware of the important content of their interest in the Board of Directors. If they are harmful to the interests of the company, they must not join the discussion and vote and discuss and vote should To evade and not to act on behalf of other directors exercising their voting rights.</p> <p>The CompanyBoard of Directors resolution applies Article 180-2 regulations for the directors who are not allowed to exercise the voting rights under the preceding paragraph according to the <u>Article 204 paragraph four of the Company Act</u> Article 206-3.</p>	<p>Director's interest avoidance system</p> <p>Directors who have a stake in a conference event are legally interested in their own or their legal representative. They should be aware of the important content of their interest in the Board of Directors. If they are harmful to the interests of the company, they must not join the discussion and vote and discuss and vote should To evade and not to act on behalf of other directors exercising their voting rights.</p> <p>The CompanyBoard of Directors resolution applies Article 180-2 regulations for the directors who are not allowed to exercise the voting rights under the preceding paragraph according to the Company Act Article 206-3.</p>

Attachment V Comparison Table of the Articles of Incorporation

Article	After revision	Before revision
Article 1	The Company is organized under the terms of the Company Act and <u>and its name shall be 朋億股份有限公司 in the Chinese language, and NOVA TECHNOLOGY CORPORATION in the English language.</u>	The Company is organized under the terms of the Company Act and is named NOVA TECHNOLOGY CORPORATION.
Article 4	The total amount of investment made by the company in other invested companies shall not be restricted by Section 1 , Article 13 of the Company Law. The board of directors is authorized to make such investment.	The total amount of investment made by the company in other invested companies shall not be restricted by Section 1, Article 13 of the Company Law. The board of directors is authorized to make such investment.
Article 7-1	<u>Treasury stocks bought back by the company in accordance with the Company Act, new shares issued by the company, employee stock warrants or the restricted employee shares can be granted to employees of parents or subsidiaries of the company as well whoever meets criteria developed by the Company.</u>	None
Article 19-1	If the company is profitable for the year, it should retain the amount of accumulated losses before tax. The net profit before tax of not including dispatched employees' and directors' remuneration shall be no less than 3% for employee remuneration, and then set not more than five percent for directors. <u>Employee and directors remuneration are resolved by a majority vote at a Board of Directors meeting attended by two-thirds of the total number of directors and shall be reported to the shareholders' meeting.</u> <u>Employee remuneration shall be distributed in stocks or in cash. The payment shall apply to employees of parents or subsidiaries of the company as well whoever meets criteria developed by the Board of Directors.</u>	If the company is profitable for the year, it should retain the amount of accumulated losses before tax. The net profit before tax of not including dispatched employees' and directors' remuneration shall be no less than 3% for employee remuneration, and then set not more than five percent for directors.
Article 20-1	The Company will consider the company's environment and growth stage. In response to the unsatisfied funding requirements, financial structure, surplus situation and balanced and stable dividend policy, depending on the funding needs and the dilution of the company's earnings per share, the Company will allocate the surplus for distribution each year. Not less than 10% of shareholder dividends are distributed.	The Company will consider the company's environment and growth stage. In response to the unsatisfied funding requirements, financial structure, surplus situation and balanced and stable dividend policy, depending on the funding needs and the dilution of the company's earnings per share, the Company will allocate the surplus for distribution each year. Not less than 10% of shareholder dividends are distributed.

Article	After revision	Before revision
	<p>The Company may adopt a modest stock dividend or cash dividend method, of which the cash dividend shall not be less than 10% of the total dividends paid. <u>However, due to the company's significant investment plan and the inability to obtain other funds, the board of directors proposed and the shareholders' meeting decided not to issue cash dividends.</u></p>	<p>The Company may adopt a modest stock dividend or cash dividend method, of which the cash dividend shall not be less than 10% of the total dividends paid.</p>
<p>Article 22</p>	<p>This Articles of Association was concluded on May 27, 1997..... The twenty-first revision was made on May 22, 2017. <u>The twenty-second revision was made on May 24, 2019.</u></p>	<p>This Articles of Association was concluded on May 27, 1997..... The twenty-first revision was made on May 22, 2017.</p>

Attachment VI Comparison Table of the Procedure for Acquisition or Disposal of Assets

Article	After revision	Before revision
<p>Article 2</p>	<p>Asset scope The scope of the assets referred to in this procedure is as follows: 2.1 Stocks, public debts, corporate bonds, financial bonds, recognition of the fund's securities, depository receipts, subscriptions (sales) warrants, beneficiary securities, and asset-based securities. 2.2 Real estate (including land, housing and construction, investment property, land use rights, and construction industry inventory) and equipment. 2.3 Membership Card. 2.4 Intangible assets such as patents, copyrights, trademark rights, franchise rights, etc. <u>2.5 Right-of-use assets</u> 2.5 <u>2.6</u> Claims of financial institutions (including accounts receivable, purchase discounts, lending, and collection payments). 2.6 <u>2.7</u> Derived goods. 2.7 <u>2.8</u> Assets acquired or dispositioned by merger, division, acquisition or transfer of shares pursuant to law. 2.8 <u>2.9</u> Other important assets.</p>	<p>Asset scope The scope of the assets referred to in this procedure is as follows: 2.1 Stocks, public debts, corporate bonds, financial bonds, recognition of the fund's securities, depository receipts, subscriptions (sales) warrants, beneficiary securities, and asset-based securities. 2.2 Real estate (including land, housing and construction, investment property, land use rights, and construction industry inventory) and equipment. 2.3 Membership Card. 2.4 Intangible assets such as patents, copyrights, trademark rights, franchise rights, etc. 2.5 Claims of financial institutions (including accounts receivable, purchase discounts, lending, and collection payments). 2.6 Derived goods. 2.7 Assets acquired or dispositioned by merger, division, acquisition or transfer of shares pursuant to law. 2.8 Other important assets.</p>
<p>Article 3.1</p>	<p>Derivative Products: <u>Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.</u></p>	<p>Derivative Products: It refers to the forward contracts whose value is derived from commodities such as assets, interest rates, exchange rates, indices or other interests, futures contracts, futures contracts, leveraged margin contracts, exchange contracts, and the combination of these commodities. The so-called forward contracts do not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, and long-term import (sales) contracts.</p>

Article	After revision	Before revision
Article 3.2	<p>Assets acquired or dispositioned in accordance with law mergers, divisions, acquisitions or share transfers:</p> <p>Refers to assets acquired or discontinued pursuant to the Mergers and Acquisitions Act, the Company Act, the Merger Act of the Financial Institutions, or other laws, mergers, divisions, or acquisitions, or the issuance of new shares pursuant to Article 156-3156, Article 8 of the Company Act Received shares of other companies (hereinafter referred to as shares).</p>	<p>Assets acquired or dispositioned in accordance with law mergers, divisions, acquisitions or share transfers:</p> <p>Refers to assets acquired or discontinued pursuant to the Mergers and Acquisitions Act, the Company Act, the Merger Act of the Financial Institutions, or other laws, mergers, divisions, or acquisitions, or the issuance of new shares pursuant to Article 156, Article 8 of the Company Act Received shares of other companies (hereinafter referred to as shares).</p>
Article 4	<p><u>Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:</u></p> <p>4.1 <u>May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</u></p> <p>4.2 <u>May not be a related party or de facto related party of any party to the transaction.</u></p> <p>4.3 <u>If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</u></p> <p><u>When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following:</u></p> <p>4.3.1 <u>Prior to accepting a case, they shall</u></p>	<p>The company obtains a valuation report or a statement of accountants, lawyers, or securities underwriters. The professional valuer and its appraiser, accountant, lawyer, or securities underwriter cannot be related to the company.</p>

Article	After revision	Before revision
	<p><u>prudently assess their own professional capabilities, practical experience, and independence.</u></p> <p>4.3.2 <u>When examining a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.</u></p> <p>4.3.3 <u>They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</u></p> <p>4.3.4 <u>They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.</u></p>	
Article 6.3.1	<p>For the purpose of the operation, the transfer of equity shall be subject to equity disposal. If the amount of each transaction is <u>NT\$300 million or more, 20 percent of the company's paid-in capital or NT\$300 million or more,</u> it shall be submitted to the Board of Directors, if not more than <u>20 percent of the company's paid-in capital or NT\$300 million,</u> authorized by the chairman to approve. If the transaction amount exceeds NT\$100 million, it is <u>and</u> reported to the nearest Board of Directors for review.</p>	<p>For the purpose of the operation, the transfer of equity shall be subject to equity disposal. If the amount of each transaction is NT\$300 million or more, it shall be submitted to the Board of Directors, if not more than NT\$300 million, authorized by the chairman to approve. If the transaction amount exceeds NT\$100 million, it is reported to the nearest Board of Directors for review.</p>
Article 7.1	<p>Price Determination Method and Reference To obtain or dispose of real estate, or equipment and other fixed assets <u>or right-of-use assets,</u> reference shall be made to the present value of the announcement, the assessed value, and the actual transaction</p>	<p>Price Determination Method and Reference To obtain or dispose of real estate or equipment and other fixed assets, reference shall be made to the present value of the announcement, the assessed value, and the actual transaction price of the nearby real</p>

Article	After revision	Before revision
	price of the nearby real estate. The transaction conditions, transaction price, and analysis report shall be prepared through procedures such as inquiry, price comparison, bargaining, or public tendering. Reporters are long.	estate. The transaction conditions, transaction price, and analysis report shall be prepared through procedures such as inquiry, price comparison, bargaining, or public tendering. Reporters are long.
Article 7.2	<p>Asked experts to issue a valuation report</p> <p><u>In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NT\$300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</u></p>	<p>Asked experts to issue a valuation report</p> <p>Acquiring or disposing of real estate or equipment, except for transactions with government agencies, establishment of committees, construction of leased land, or acquisition and disposal of equipment for business use, the transaction amount is up to 20 percent of the company's paid-in capital or new For NT\$300 million or more, an appraisal report issued by a professional appraiser shall be obtained before the factual occurrence date, and meet the following requirements:</p>
Article 7.2.1	<p><u>Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.</u></p>	<p>When a limited price, a specific price or a special price is used as a reference for the transaction price for special reasons, the transaction shall be submitted to the Board of Directors for resolution. Changes in future trading conditions shall also be handled mutatis mutandis.</p>
Article 7.3	<p>Authorized Credits and Tiers</p> <p>The acquisition or disposal of real estate, or equipment <u>or right-of-use assets</u> with a transaction amount of NT\$3 million (inclusive)80 thousands to NT\$30 million <u>(inclusive)</u> shall be submitted to the chairman for approval; if the transaction amount exceeds NT\$3<u>30</u> million <u>(inclusive)</u>, it must be approved by the Board of Directors.</p>	<p>Authorized Credits and Tiers</p> <p>The acquisition or disposal of real estate or equipment with a transaction amount of NT\$3 million (inclusive) shall be submitted to the chairman for approval; if the transaction amount exceeds NT\$3 million, it must be approved by the Board of Directors.</p>
Article 7.4	<p>Implementation Unit</p> <p>When the company acquires or disposes of immovable property, or equipment <u>or right-of-use assets</u>, it shall be subject to the approval of the nuclear authority of the foregoing paragraph, and the use</p>	<p>Implementation Unit</p> <p>When the company acquires or disposes of immovable property or equipment, it shall be subject to the approval of the nuclear authority of the foregoing paragraph, and the use department and related power and</p>

Article	After revision	Before revision
	department and related power and responsibility units shall be responsible for the execution.	responsibility units shall be responsible for the execution.
Article 7.5	<p>Trading Process</p> <p>The Company obtains or disposes of transaction procedures for real estate, or equipment <u>or right-of-use assets</u>, and is required to comply with the Company's internal control system for real estate, plant and equipment cycle-related operations.</p>	<p>Trading Process</p> <p>The Company obtains or disposes of transaction procedures for real estate or equipment, and is required to comply with the Company's internal control system for real estate, plant and equipment cycle-related operations.</p>
Article 8.2	<p><u>The Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:</u></p>	<p>The Company acquires or disposes of immovable property from the purchase or exchange with a related party, or obtains or disposes of other assets other than immovable assets with a related party and the transaction amount is 20% of the company's paid-up capital, 10% of total assets or new For NT\$300 million or more, in addition to buying and selling government bonds, bonds with buy-back, repurchase terms, and buying or repurchasing money market funds issued by domestic securities investment trusts, the following information shall be divided by two points by all members of the Audit Committee. One or more of them agreed and submitted the Board of Directors to the following to sign the transaction contract and pay the money:</p>
Article 8.2.3	<p><u>With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 8.3 and Article 8.4.</u></p>	<p>Obtain relevant information on the reasonableness of the pre-determined trading conditions as determined in accordance with 8.3 and 8.4 in obtaining real estate from related parties.</p>
Article 8.2.9	<p><u>With respect to the types of transactions listed below, when to be conducted between the company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the company's board of directors may pursuant to Article 7.3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions</u></p>	<p>The company obtains or disposes of equipment for business use between the company and the parent company or subsidiary company. The Board of Directors may follow the 7.3 authorized directors to make a decisive deduction before a certain amount, and subsequently report the most recent issue of the Board of Directors.</p>

Article	After revision	Before revision
	<p><u>subsequently submitted to and ratified by the next board of directors meeting:</u></p> <p>(1) <u>Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</u></p> <p>(2) <u>Acquisition or disposal of real property right-of-use assets held for business use.</u></p>	
Article 8.3.1	To obtain real estate <u>or right-of-use assets</u> from a related party, the following methods should be used to assess the reasonableness of transaction costs:	To obtain real estate from a related party, the following methods should be used to assess the reasonableness of transaction costs:
Article 8.3.2	<u>Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in Article 8.3.1.</u>	For mergers and acquisitions of land and housing of the same subject, transaction costs may be assessed for land and housing in accordance with any of the methods listed in 8.3.1.
Article 8.3.3	To acquire real estate <u>or right-of-use assets</u> from a connected person, the cost of the real property <u>or right-of-use assets</u> should be assessed in accordance with 8.3.1 and 8.3.2, and an accountant <u>certified public accountant</u> should review and express specific opinions.	To acquire real estate from a connected person, the cost of the real property should be assessed in accordance with 8.3.1 and 8.3.2, and an accountant should review and express specific opinions.
Article 8.3.4	<p>The acquisition of immovable property <u>or right-of-use assets</u> from a connected person is subject to the provisions of 8.2 related assessments and operating procedures, and does not apply the assessment requirements for the reasonableness of transaction costs specified in 8.3.1 to 8.3.3.</p> <p>(1) A person in a relationship acquires <u>immovable property or right-of-use assets</u> because of inheritance or gift.</p> <p>(2) The time for the contractor to obtain <u>immovable property or right-of-use assets</u> was more than five years before the contract date of the transaction.</p> <p>(3) Signing a co-construction contract with a affiliated person, or requesting the affiliated person to build an immovable property and obtaining real estate from the committee of the Party committee or the building committee of the prefecture.</p> <p>(4) <u>The real property right-of-use assets for</u></p>	<p>The acquisition of immovable property from a connected person is subject to the provisions of 8.2 related assessments and operating procedures, and does not apply the assessment requirements for the reasonableness of transaction costs specified in 8.3.1 to 8.3.3.</p> <p>(1) A person in a relationship acquires immovable property because of inheritance or gift.</p> <p>(2) The time for the contractor to obtain immovable property was more than five years before the contract date of the transaction.</p> <p>(3) Signing a co-construction contract with a affiliated person, or requesting the affiliated person to build an immovable property and obtaining real estate from the committee of the Party committee or the building committee of the prefecture.</p>

Article	After revision	Before revision
	<u>business use are acquired by the company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.</u>	
Article 8.4.1	<p>If the affiliate obtains the redevelopment of the original land or rented land, he or she must produce evidence that meets one of the following conditions:</p> <p>(1) As assessed by the method prescribed in 8.3, prime real estate is calculated based on the construction cost of the related party plus a reasonable construction profit, which is the aggregate of the actual transaction price. The so-called reasonable construction profits shall be based on the average operating gross margin of the related party's construction department in the recent three years or the lowest gross profit margin of the construction industry announced by the Ministry of Finance.</p> <p>(2) Other non-relationship transactions within one year in other floors of the same subject premises or in adjacent areas are similar in area, and the conditions are comparable if the transaction conditions are assessed on the basis of reasonable floor or regional spreads in accordance with the conventions governing the sale of real estate or lease.</p> <p>(3) Other non-relationship leasing cases within one year of other floors of the same subject premises are estimated to be equivalent to the reasonable floor price difference according to the normal floor price difference for real estate leasing practice.</p>	<p>If the affiliate obtains the redevelopment of the original land or rented land, he or she must produce evidence that meets one of the following conditions:</p> <p>(1) As assessed by the method prescribed in 8.3, prime real estate is calculated based on the construction cost of the related party plus a reasonable construction profit, which is the aggregate of the actual transaction price. The so-called reasonable construction profits shall be based on the average operating gross margin of the related party's construction department in the recent three years or the lowest gross profit margin of the construction industry announced by the Ministry of Finance.</p> <p>(2) Other non-relationship transactions within one year in other floors of the same subject premises or in adjacent areas are similar in area, and the conditions are comparable if the transaction conditions are assessed on the basis of reasonable floor or regional spreads in accordance with the conventions governing the sale of real estate.</p> <p>(3) Other non-relationship leasing cases within one year of other floors of the same subject premises are estimated to be equivalent to the reasonable floor price difference according to the normal floor price difference for real estate leasing practice.</p>
Article 8.4.2	<u>Where the company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties</u>	<p>The real estate purchased from the evidence to the connected person shall have the same trading conditions and similar area and closeness to other non-relationship transactions in the neighboring area within one year.</p> <p>The transaction cases in the neighboring areas are said to be based on the same or</p>

Article	After revision	Before revision
	<p><u>within the preceding year. Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.</u></p>	<p>adjacent street profile and not more than 500 meters away from the subject matter of the transaction target or the current value of the announcement is similar; the similar area is said to be the case of other non-relationship transactions. The area of not less than 50% of the subject matter of the transaction is the principle; within one year, it is based on the date of the acquisition of real estate facts, and is calculated retrospectively for one year.</p>
Article 8.5	<p>To acquire real estate <u>or right-of-use assets</u> from a related party, if the evaluation results are lower than the transaction price as stipulated in 8.3 and 8.4, the following matters shall be handled:</p>	<p>To acquire real estate from a related party, if the evaluation results are lower than the transaction price as stipulated in 8.3 and 8.4, the following matters shall be handled:</p>
Article 8.5.1	<p>Special surplus reserves shall be provided in accordance with the Articles of Incorporation and the relevant laws and regulations for the difference between the price of the real property <u>or right-of-use assets</u> transaction and the evaluation cost, and shall not be distributed or transferred for capital allocation. Investors who evaluate the equity of the company's investment in the equity method, if they are publicly-issued companies, shall also set aside a special surplus reserve in accordance with relevant laws and regulations in proportion to the amount of such an offer.</p>	<p>Special surplus reserves shall be provided in accordance with the Articles of Incorporation and the relevant laws and regulations for the difference between the price of the real property transaction and the evaluation cost, and shall not be distributed or transferred for capital allocation. Investors who evaluate the equity of the company's investment in the equity method, if they are publicly-issued companies, shall also set aside a special surplus reserve in accordance with relevant laws and regulations in proportion to the amount of such an offer.</p>
Article 8.5.3	<p>The former 8.5.1 and 8.5.2 cases should be submitted to Shareholders' meeting and the details of the transaction should be disclosed in the annual report and the public statement. <u>The company and the public offering company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market</u></p>	<p>The former 8.5.1 and 8.5.2 cases should be submitted to Shareholders' meeting and the details of the transaction should be disclosed in the annual report and the public statement. The company and the public offering company that evaluates the equity of the company adopts the equity method to assess the special surplus reserves. The assets that should be purchased at high</p>

Article	After revision	Before revision
	<p><u>value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Financial Supervisory Commission has given its consent.</u></p>	<p>prices have recognized the loss or disposition of the loss or have been properly compensated or restored. Other evidence confirms that there is no unreasonable person, and after obtaining the approval of the Financial Supervisory Commission, the special surplus reserve fund may be used.</p>
Article 8.6	<p>The Company obtains real estate <u>or right-of-use assets</u> from related parties. If there is any other evidence showing that the transaction is inconsistent with business practices, it shall comply with the provisions of 8.5.</p>	<p>The Company obtains real estate from related parties. If there is any other evidence showing that the transaction is inconsistent with business practices, it shall comply with the provisions of 8.5.</p>
Article 9	<p><u>The company acquires or disposes of evaluation and operating procedures of intangible assets or right-of-use assets thereof or memberships.</u></p>	<p>Obtain or dispose of evaluation and operating procedures of membership cards and intangible assets</p>
Article 9.1	<p>Price Determination Method and Reference To obtain or dispose of membership cards or intangible assets <u>intangible assets or right-of-use assets thereof or memberships</u>, it is necessary to consider the potential benefits and market-determined value of the assets in the future, and if necessary, refer to expert opinions and negotiate with the transaction counterparts.</p>	<p>Price Determination Method and Reference To obtain or dispose of membership cards or intangible assets, it is necessary to consider the potential benefits and market-determined value of the assets in the future, and if necessary, refer to expert opinions and negotiate with the transaction counterparts.</p>
Article 9.2	<p>Ask experts to issue opinions <u>The company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation; the calculation of the aforementioned transaction amounts shall be handled in accordance with the provisions of 13.2.</u></p>	<p>Ask experts to issue opinions Obtain or dispose of membership cards or intangible assets. If the transaction amount reaches 20 percent of the company's paid-in capital or more than NT\$300 million, the transaction should be made before the actual occurrence date in addition to dealings with government agencies. The reasonableness of the opinions expressed shall be handled by the accountants in accordance with the stipulations of the Auditing Standards Bulletin No. 20 issued by the Accounting Research and Development Foundation; the calculation of the aforementioned transaction amounts shall be handled in accordance with the provisions of 13.2.</p>

Article	After revision	Before revision																														
Article 9.3.2	Obtaining or disposing of intangible assets or right-of-use assets , if the transaction amount is less than NT\$1 million (inclusive), must be signed by the company and submitted to the directors for approval, and the latest Board of Directors should be submitted. If the transaction amount exceeds NT\$1 million, it must be approved by the Board of Directors.	Obtaining or disposing of intangible assets, if the transaction amount is less than NT\$1 million (inclusive), must be signed by the company and submitted to the directors for approval, and the latest Board of Directors should be submitted. If the transaction amount exceeds NT\$1 million, it must be approved by the Board of Directors.																														
Article 9.4	Implementation Unit The company's obtaining and disposing of membership cards and intangible assets or right-of-use assets thereof or memberships shall be performed by the user unit and the relevant power and responsibility unit after the nuclear authority has been submitted for verification.	Implementation Unit The company's obtaining and disposing of membership cards and intangible assets shall be performed by the user unit and the relevant power and responsibility unit after the nuclear authority has been submitted for verification.																														
Article 9.5	Trading Process The Company obtains or disposes of membership cards or intangible assets or right-of-use assets thereof or memberships , which is handled in accordance with the Company's approval list and internal control system procurement and payment cycle procedures.	Trading Process The Company obtains or disposes of membership cards or intangible assets, which is handled in accordance with the Company's approval list and internal control system procurement and payment cycle procedures.																														
Article 11.5	<p>Delegation Lines and Levels</p> <p>The authorization limits and hierarchies of hedging operations are as follows:</p> <p>The company's authorized trader must be able to enter into the transaction only after the amount of the transaction contract specified in 11.3.1 has been approved by the chief financial officer and approved by the treasurer.</p> <p>Each transaction must be internally signed in accordance with the amount of credit, and its authorization limit, transaction approval and hierarchy are as follows:</p> <table border="1"> <thead> <tr> <th>Amount (NT)</th> <th>Department heads</th> <th>General manager</th> <th>Chairman</th> <th>Board of Directors</th> </tr> </thead> <tbody> <tr> <td>Below 100 million or less</td> <td>Review</td> <td>Review</td> <td>Approved</td> <td>Recognize</td> </tr> <tr> <td>100 million or more</td> <td>Review</td> <td>Review</td> <td>Approved Review</td> <td>Resolution</td> </tr> </tbody> </table> <p>In order to enable the transaction partner to cooperate with the supervision and</p>	Amount (NT)	Department heads	General manager	Chairman	Board of Directors	Below 100 million or less	Review	Review	Approved	Recognize	100 million or more	Review	Review	Approved Review	Resolution	<p>Delegation Lines and Levels</p> <p>The authorization limits and hierarchies of hedging operations are as follows:</p> <p>The company's authorized trader must be able to enter into the transaction only after the amount of the transaction contract specified in 11.3.1 has been approved by the chief financial officer and approved by the treasurer.</p> <p>Each transaction must be internally signed in accordance with the amount of credit, and its authorization limit, transaction approval and hierarchy are as follows:</p> <table border="1"> <thead> <tr> <th>Amount (NT)</th> <th>Department heads</th> <th>General manager</th> <th>Chairman</th> <th>Board of Directors</th> </tr> </thead> <tbody> <tr> <td>100 million or less</td> <td>Review</td> <td>Review</td> <td>Approved</td> <td>Recognize</td> </tr> <tr> <td>100 million or more</td> <td>Review</td> <td>Review</td> <td>Approved</td> <td>Resolution</td> </tr> </tbody> </table> <p>In order to enable the transaction partner to cooperate with the supervision and management of the Company, the transaction authorization amount and level</p>	Amount (NT)	Department heads	General manager	Chairman	Board of Directors	100 million or less	Review	Review	Approved	Recognize	100 million or more	Review	Review	Approved	Resolution
Amount (NT)	Department heads	General manager	Chairman	Board of Directors																												
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100 million or less	Review	Review	Approved	Recognize																												
100 million or more	Review	Review	Approved	Resolution																												

Article	After revision	Before revision
	management of the Company, the transaction authorization amount and level specified in this section should be notified in writing to the transaction target. However, the written confirmation with the transaction object, regardless of the amount of money, is signed by the treasurer.	specified in this section should be notified in writing to the transaction target. However, the written confirmation with the transaction object, regardless of the amount of money, is signed by the treasurer.
Article 13.1.1	<u>The company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises shall not be included.</u>	Obtaining or disposing of immovable property from a related party, or obtaining or disposing of other assets outside the real estate with a related party, and the transaction amount is 20% of the company's paid-up capital, 10% of total assets or NT\$300 million Yuan above. However, the purchase and sale of government bonds, bonds with repurchased terms and conditions for repurchase, and purchases or repurchase of money market funds issued by domestic securities investment trusts shall not be included.
Article 13.1.4	The types of assets acquired <u>Acquired</u> or disposed of are <u>equipment or right-of-use assets</u> for business use, and the parties to the transaction are not related parties, and the transaction amount has reached NT\$500 million or more.	The types of assets acquired or disposed of are equipment for business use, and the parties to the transaction are not related parties, and the transaction amount has reached NT\$500 million or more.
Article 13.1.5	The Company has acquired or disposed of the real estate <u>or right-of-use assets</u> for construction use by the company in construction business and the transaction partner is not a related party, and the transaction amount has reached more than NT\$500 million.	The Company has acquired or disposed of the real estate for construction use by the company in construction business and the transaction partner is not a related party, and the transaction amount has reached more than NT\$500 million.
Article 13.1.6	The real estate is obtained from the methods of the construction of the local committee, the lease of the land, the construction of the sub-houses, the construction of the sub-units, and the construction of the sub-sales. The company expects to invest more than NT\$500 million in the transaction <u>the parties to the transaction are not related parties.</u>	The real estate is obtained from the methods of the construction of the local committee, the lease of the land, the construction of the sub-houses, the construction of the sub-units, and the construction of the sub-sales. The company expects to invest more than NT\$500 million in the transaction.

Article	After revision	Before revision
Article 13.1.7	<p>Excluding the previous six-point asset transactions, financial institutions disposing of claims, or engaging in investment in the mainland, the transaction amount of the company's paid-in capital amounted to 20 percent or more than NT\$300 million. However, the following circumstances are not limited:</p> <p>(1) <u>Trading of domestic government bonds.</u></p> <p>(2) <u>Where done by professional investors-securities trading on securities exchanges or OTC markets, or subscription of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.</u></p> <p>(3) <u>Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</u></p>	<p>Excluding the previous six-point asset transactions, financial institutions disposing of claims, or engaging in investment in the mainland, the transaction amount of the company's paid-in capital amounted to 20 percent or more than NT\$300 million. However, the following circumstances are not limited:</p> <p>(1) Buying and selling public debt.</p> <p>(2) Specializing in investment, trading in securities for stocks in stock exchanges or stock exchanges at home and abroad, or subscription of general corporate bonds issued in general and unquoted general financial bonds, or securities companies in the domestic primary market As a result of underwriting business needs, it serves as a securities company to negotiate and recommend the securities to be subscribed by TPEX.</p> <p>(3) Buy and sell bonds with Repo, Reverse Repo, apply for purchase, or buy back money market funds issued by domestic securities investment trusts.</p>
Article 13.2.3	<p>Accumulated acquisitions or dispositions (acquisition, disposition, respectively) of the amount of real estate <u>or right-of-use assets</u> of the same development plan within one year.</p>	<p>Accumulated acquisitions or dispositions (acquisition, disposition, respectively) of the amount of real estate of the same development plan within one year.</p>
Article 13.3	<p><u>The company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the Financial Supervisory Commission by the 10th day of each month</u> and provide relevant information on a monthly basis.</p>	<p>The Company shall, on a monthly basis, enter the company and non-domestic companies that are not publicly-owned as of the end of the month to engage in derivative commodity transactions in accordance with the prescribed format, enter the financial reporting website specified by the Financial Supervisory Commission and provide relevant information on a monthly basis. Information to the parent company of the</p>

Article	After revision	Before revision
	Information to the parent company of the group..	group.
Article 13.7	If the subsidiary of the Company is not a public issuer and acquires or disposes of assets that meet the declared standards for the publication of Articles 30 and 31 of the " Criteria for Handling Acquisition and Disposal of Assets by Public Companies <u>Regulations Governing the Acquisition and Disposal of Assets by Public Companies</u> ", the Company shall also The subsidiary handled the notification of the announcement. The applicable reporting standards of the subsidiary company shall be related to the declared amount of 20 percent of the paid-in capital or 10 percent of the total assets, which is based on the paid-in capital of the company or the total assets.	If the subsidiary of the Company is not a public issuer and acquires or disposes of assets that meet the declared standards for the publication of Articles 30 and 31 of the "Criteria for Handling Acquisition and Disposal of Assets by Public Companies", the Company shall also The subsidiary handled the notification of the announcement. The applicable reporting standards of the subsidiary company shall be related to the declared amount of 20 percent of the paid-in capital or 10 percent of the total assets, which is based on the paid-in capital of the company or the total assets.

Attachment VII Comparison Table of the Procedures for Endorsements and Guarantees

Article	After revision	Before revision
Article 4.1.3	<p><u>In the case of endorsement and guarantee to companies or firms who have a business relationship with the Company, the total endorsement and guarantee amount of an individual company or firms shall not exceed the total amount of the business transactions between the Company and the individual company or firms. The “total amount of the business transactions” refers the amount of purchases or sales during the recent year or the estimate for the next year, whichever is higher.</u></p>	<p>The amount of an endorsement and guarantee provided for business dealings except above subparagraphs shall not exceed the amount of such business dealings. Amount of business dealing means the amount of product purchase or product sale between the companies during one year, whichever is higher.</p>
Article 10.3	<p>“Date of occurrence” in these Regulations means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty <u>about endorsements and guarantees</u> and monetary amount of the transaction, whichever date is earlier.</p>	<p>“Date of occurrence” in these Regulations means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.</p>
Article 12.4	<p>When the endorsement and guarantee procedure is submitted to the board of directors for discussion in accordance with the previous section, opinions from each independent director shall be fully taken into consideration and the specific opinions of approval or objection and the reasons for objection shall be included in the minutes of the board meeting. <u>If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</u></p>	<p>When the endorsement and guarantee procedure is submitted to the board of directors for discussion in accordance with the previous section, opinions from each independent director shall be fully taken into consideration and the specific opinions of approval or objection and the reasons for objection shall be included in the minutes of the board meeting.</p>

Attachment VIII Comparison Table of the Procedures for Loaning of Company Funds

Article	After revision	Before revision
Article 2.1.2(3)	Capital lending among overseas companies whose 100% voting shares are directly or indirectly held by the company, <u>or overseas companies whose 100% voting shares are directly or indirectly held by the company lending to the company.</u>	Capital lending among overseas companies whose 100% voting shares are directly or indirectly held by the company
Article 2.2.4	According to Article 2.1.2(3) Capital lending among overseas companies whose 100% voting shares are directly or indirectly held by the company <u>or overseas companies whose 100% voting shares are directly or indirectly held by the company lending to the company</u> is not subject to the restrictions under Article 2.2.1~2.2.3. The aggregate amount of loans and the maximum amount permitted to a single borrower shall each be prescribed separately for business transactions and for short-term financing respectively.	According to Article 2.1.2(3) Capital lending among overseas companies whose 100% voting shares are directly or indirectly held by the company is not subject to the restrictions under Article 2.2.1~2.2.3. The aggregate amount of loans and the maximum amount permitted to a single borrower shall each be prescribed separately for business transactions and for short-term financing respectively.
Article 2.2.6	<u>When the person in charge of the company violates the provisions of Article 2.2.1~2.2.3, it shall be responsible for the return of the loan with the borrower; if the company suffers damage, it shall also be liable for damages</u>	None
Article 5.3	“Date of occurrence” in these Regulations means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty <u>about fund lending</u> and monetary amount of the transaction, whichever date is earlier.	“Date of occurrence” in these Regulations means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.
Article 8.4	When the funds lending procedure is submitted to the board of directors for discussion in accordance with the previous section, opinions of independent directors shall be fully taken into consideration and the specific opinions of approval or objection and the reasons for objection shall be included in the minutes of the board meeting. <u>If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</u>	When the funds lending procedure is submitted to the board of directors for discussion in accordance with the previous section, opinions from each independent director shall be fully taken into consideration and the specific opinions of approval or objection and the reasons for objection shall be included in the minutes of the board meeting.

Attachment IX Comparison Table of the Regulations Governing Remuneration Paid to Directors and Functional Committee

Article	After revision	Before revision
Article 1	<p>In order to follow the company's director's rewards, special measures have been established.<u>In accordance with Article 16-1 and 19-1 of the Articles of Incorporation, this regulation is established to determine the remuneration of directors.</u></p>	<p>In order to follow the company's director's rewards, special measures have been established.</p>
Article 2	<p>The directors' rewards mentioned in these Measures refer to the following:</p> <ol style="list-style-type: none"> 1. Remuneration of directors based on the Articles of Incorporation (refers to salary, position bonuses, various bonuses, severance payments, bonuses, etc.) <u>Excluding business execution expenses, including fees paid for seats the transportation and attendance fare for directors attending the board meetings and special expenses during the meeting , various allowances, dormitories, cars, etc. provided in kind).</u> 2. According to the Articles of Incorporation, directors' rewards are paid annually. 	<p>The directors' rewards mentioned in these Measures refer to the following:</p> <ol style="list-style-type: none"> 1. Remuneration of directors based on the Articles of Incorporation (refers to salary, position bonuses, various bonuses, severance payments, bonuses, etc.) Excluding business execution expenses, including fees paid for seats and special expenses during the meeting , various allowances, dormitories, cars, etc. provided in kind). 2. According to the Articles of Incorporation directors' rewards are paid annually.
Article 3	<p>The amount of remuneration and distribution method</p> <ol style="list-style-type: none"> 1. Independent director, whose fixed remuneration does not exceed NT\$50,000 per month authorizing the Board of Directors to decide not to participate in the annual directors' remuneration. <u>The fixed amount of remuneration for independent directors is NT\$40,000 dollars per month. Independent directors shall be excluded from distribution. Independent directors that be appointed to be any member of functional committee by the board meeting can gain extra remuneration mentioned under section 5.</u> 2. Directors' fees<u>Transportation fare for board meeting: Each time the Board of Directors pays NT\$6,000 dollars for each director, according to the actual attendance calculation, the payment is paid after each meeting.</u> 	<p>The amount of remuneration and distribution method</p> <ol style="list-style-type: none"> 1. Independent director, whose fixed remuneration does not exceed NT\$50,000 per month authorizing the Board of Directors to decide not to participate in the annual directors' remuneration. 2. Directors' fees: Each time the Board of Directors pays NT\$6,000, according to the actual attendance calculation, the payment is paid after each meeting. 3. Directors attendance fee: Each time the Board of Directors pays the new Taiwanese dollar Lu Yuyuan, according to the actual attendance calculation (including the video conferencing method), payment is made after each meeting. 4. When the Company directors act as managers or employees, they are treated as employees of the Company to

Article	After revision	Before revision
	<p>3. Directors attendance fee <u>Attendance fare for board meeting: Each time the Board of Directors pays the new Taiwanese dollar Lu Yuyuan NT\$6,000 dollars for each director, according to the actual attendance calculation (including the video conferencing method), payment is made after each meeting.</u></p> <p>4. <u>Transportation fare for functional committee meeting: NT\$6,000 dollars per meeting for each members of functional committee. It is determined on the basis of the actual attendance (including attendance via video conference) and shall be paid after each meeting. No fare will be paid when the functional committee meeting is convened at the same day of the board meeting and members of functional committee have received the transportation and attendance fare for the board meeting.</u></p> <p>5. <u>The remuneration for members of functional committee: The remuneration for each member of each functional committee is NT\$10,000 dollars per month since he/her be appointed by the company. For the calculation of member resign during the year, the remuneration will be calculated based on the proportion of the period of serving.</u></p> <p>6. 4-When the Company directors act as managers or employees, they are treated as employees of the Company to receive salary, bonuses and bonuses.</p> <p>7. 5-For directors other than the above listed independent directors, their remuneration is distributed in accordance with the total amount of directors awarded through the annual allocation of the Board of Directors in the following ways:</p> <p>(1). The directors are each 1 basis point. For those who are less than one year old, the number of points is calculated based on the ratio of the total number of elected months to</p>	<p>receive salary, bonuses and bonuses.</p> <p>5. For directors other than the above listed independent directors, their remuneration is distributed in accordance with the total amount of directors awarded through the annual allocation of the Board of Directors in the following ways:</p> <p>(1). The directors are each 1 basis point. For those who are less than one year old, the number of points is calculated based on the ratio of the total number of elected months to the whole year. If the resignation period is not included in the calculation of the year of remuneration, the resignation shall not be included in the calculation.</p> <p>(2). Increase the number of director positions by 0.5 basis points.</p> <p>(3). If the director has an increase of 0.5 basis point for the company's endorsement guarantor in the year of assigning compensation.</p> <p>(4). Remuneration for individual directors: The total base points for directors divided by the total base points for all directors participating in the distribution, and then multiplied by the total amount of directors paid through the Board of Directors for that year.</p> <p>6. If legal directors need to actually participate in the company's business operations, they will be paid NT\$50,000 per month fee after being confirmed by the board of directors.</p>

Article	After revision	Before revision
	<p>the whole year. If the resignation period is not included in the calculation of the year of remuneration, the resignation shall not be included in the calculation.</p> <p>(2). Increase the number of director positions by 0.5 basis points. The chairman of the board gains an additional 1.5 basis points.</p> <p>(3). If the director has an increase of 0.5 basis point for the company's endorsement guarantor in the year of assigning compensation.</p> <p>(4). Remuneration for individual directors: The total base points for directors divided by the total base points for all directors participating in the distribution, and then multiplied by the total amount of directors paid through the Board of Directors for that year.</p> <p>8. 6.If legal directors need to actually participate in the company's business operations, they will be paid NT\$50,000 <u>dollars</u> per month fee after being confirmed by the board of directors.</p>	
Article 4	<p>The present Measures shall come into effect after being resolved by the shareholders' meeting, and shall also be the same when amended.</p> <p><u>This regulation shall be implemented after approval by the board of directors. The same procedure shall be applicable to any amendment hereof.</u></p>	<p>The present Measures shall come into effect after being resolved by the shareholders' meeting, and shall also be the same when amended.</p>

Attachment X The qualification of the nominated

Category /Name	Current Shareholding	Education	Experience
Director, Acter Co., Ltd. Representative: Liang ,Chin-Li	21,098,179 Shares	<ul style="list-style-type: none"> • EMBA, National Chiao Tung University • Department of Electrical Engineering – Refrigerating and Air-conditioning, Taipei Tech 	<p>Experience</p> <ul style="list-style-type: none"> • Manager, Engineering Department, Gongshan Air-conditioning and Refrigerating Co., Ltd. <p>Current Position</p> <ul style="list-style-type: none"> • Chairman/President, Acter Co., Ltd. • Chairman, Nova Technology Corp. • Chairman, Her Suo Eng.,Co., Ltd. • Chairman, Sheng Huei (Suzhou) Engineering., Co.,Ltd. • Chairman, Zhangjiagang Free Trade Zone Fuyu International Trade Co., Ltd. • Director, Sheng Huei (Shenzhen) Engineering.,Co., Ltd. • Director, Shenzhen Dingmao Trade Co., Ltd. • Legal Representative, Sheng Huei International Co., Ltd. Corporate • Legal Representative, Acter International Limited Corporate • Legal Representative, New Point Group Limited Corporate • Director, Nova Technology Singapore Pte., Ltd • Director, Nova Technology Malaysia Sdn. Bhd. • Supervisor, Winmax Technology Corporation • Director, Fengze Engineering Co., Ltd. • Chairman, Winmega Technology Corp. • Director, Acter Engineering Co., Ltd. • Supervisor, Suzhou Winmax Technology Corporation • Director, Novatech Engineering & Construction Pte Ltd. • Director, Sheng Huei (Vietnam) Engineering Co., Ltd.
Director, Acter Co., Ltd. Representative: Hsu, Chung-Cheng	21,098,179 Shares	<ul style="list-style-type: none"> • National Taiwan University EMBA- International Business Master • National Taiwan University Department of Chemical Engineering 	<p>Experience</p> <ul style="list-style-type: none"> • General manager, Acter Co., Ltd. • Supervisor, Sheng Huei Engineering (Suzhou) Co., Ltd. • Director, Sheng Huei Engineering (Shenzhen) Co., Ltd. • Supervisor, Shenzhen Shiding Trading Co., Ltd. • Director, Pt. Novamex Indonesia • Director, Acter Egeengineering Co.,

Category /Name	Current Shareholding	Education	Experience
			<p>Ltd.</p> <ul style="list-style-type: none"> • Director, Nova Technology Singapore Pte. Ltd. • Director, Nova Technology Malaysia Sdn. Bhd. • Vice general manager, Osense Technology Corp. • Chairman and general manager, Winmax Technology Corp. • Chairman and general manager, Suzhou Winmax Technology <p>Current Position</p> <ul style="list-style-type: none"> • Director/general manager, Nova Technology. • Director, Winmax Technology Corporation • Director, Suzhou Winmax Technology Corporation • Director, Winmega Technology Corp. • Director, Fengze Engineering Co., Ltd • Director/ general manager, Novatech Engineering & Construction Pte Ltd.
<p>Director, Acter Co., Ltd. Representative: Wu, Bi-Hui</p>	<p>21,098,179 Shares</p>	<ul style="list-style-type: none"> • National Chung Hsing University College of Management Master Program • Feng Chia University Department of International Business 	<p>Experience</p> <ul style="list-style-type: none"> • General manager, Long King Leather Products Co., Ltd. • General manager, Linglu Composite Building Material (shanghai) Co., Ltd.
<p>Independent Director, Chi, Chih-Yi</p>	<p>0 Shares</p>	<ul style="list-style-type: none"> • Harvard University PhD in Economics • National Taiwan University Master in Economics • National Chengchi University Bachelor of Public Finance 	<p>Experience</p> <ul style="list-style-type: none"> • Associate Professor, National Chung Hsing University College of Finance and Taxation • Director, National Chung Hsing University Accounting Department • Associate Professor, National Chung Cheng University Department of Economics • Supervisor ,Siward Crystal Technology

Category /Name	Current Shareholding	Education	Experience
			<p>Current Position</p> <ul style="list-style-type: none"> • Professor , National Chung Hsing University College of Department of Finance and Taxation • Independent Director/ Audit Committee Member/ Remuneration Committee Member of Sinon Co., Ltd.
<p>Independent Director, Yang, Sheng-Yung</p>	<p>0 Shares</p>	<ul style="list-style-type: none"> • Drexel University LeBow's Finance Department PhD • Drexel University LeBow's Master in Business Management • National Taiwan University Department of Agricultural Economics Bachelor Degree 	<p>Experience</p> <ul style="list-style-type: none"> • Dean of Asia University College of Management • Director, National Chung Hsing University Department of Finance • CEO, National Chung Hsing University EMBA • Division Director, National Chung Hsing University Office of Research Development • Independent Director/ Audit Committee Member / Remuneration Committee Member, Grand Bills Finance Corp. • Independent Director/ Remuneration Committee Member, High-Tek Group <p>Current Position</p> <ul style="list-style-type: none"> • Dean of University International College and International and Cross-Strait Affairs • Director/ Audit Committee Member/ Remuneration Committee Member, JMicron Technology Corp. • Remuneration Committee Member, Sinon Co., Ltd.
<p>Independent Director, Li, Cheng</p>	<p>0 Shares</p>	<ul style="list-style-type: none"> • Tulane University PhD • Tunghai University Bachelor Degree in Law 	<p>Experience</p> <ul style="list-style-type: none"> • Attorney, U.S. Federal and New York State • Attorney, Lee & Tsai. Attorney at Law • Chair of Tunghai University Department of Law and Director of Graduate Institute of Law • Advisor of Trade Investigation Commission of the Ministry of Economic Affairs

Category /Name	Current Shareholding	Education	Experience
			<p>Current Position</p> <ul style="list-style-type: none"> • Associate Professor, Tunghai University College of Law • Independent Director/ Remuneration Committee member, Ginko International Co., Ltd. • Consultant, International Patent Trademark & Law Office • Director, Top Food Industry Corporation • Remuneration Committee member, Rexon Technology Corp.
<p>Independent Director, Chiu, Hui-Yin</p>	<p>0 Shares</p>	<ul style="list-style-type: none"> • National Taiwan University Master in Accounting • National Chengchi University Bachelor of Accounting 	<p>Experience</p> <ul style="list-style-type: none"> • Partner CPA, Deloitte & Touche • Assurance department manager, Deloitte & Touche <p>Current Position</p> <ul style="list-style-type: none"> • Partner CPA, Everwell & Co., CPAs. • Representative, Li Jung Investment Co.,Ltd

Attachment XI Adjunct Positions of the directors (including independent directors)

Title	Name	Current Adjunct Positions
Director	Acter Co., Ltd.	<ul style="list-style-type: none"> • Sheng Huei International Co., Ltd. Corporate • Her Suo Eng.,Co., Ltd. • Fengze Engineering Co., Ltd. • Nova Technology Singapore Pte., Ltd • New Point Group Limited Corporate • Acter International Limited Corporate • Sheng Huei (Suzhou) Engineering., Co.,Ltd. • Sheng Huei (Vietnam) Engineering Co., Ltd. • Winmega Technology Corp. • Winmax Technology Corporation • Nova Technology Malaysia Sdn. Bhd. • Pt. Novamex Indonesia • Zhangjiagang Free Trade Zone Fuyu International Trade Co., Ltd. • Sheng Huei (Shenzhen) Engineering.,Co., Ltd. • Shenzhen Dingmao Trade Co., Ltd. • Acter Engineering Co., Ltd • Suzhou Winmax Technology Corporation • Novatech Engineering & Construction Pte Ltd.
Director	Acter Co., Ltd. Representative: Liang ,Chin-Li	<ul style="list-style-type: none"> • Chairman/President, Acter Co., Ltd. • Chairman, Her Suo Eng.,Co., Ltd. • Legal Representative, Sheng Huei International Co., Ltd. Corporate • Legal Representative, Acter International Limited Corporate • Legal Representative, New Point Group Limited Corporate • Chairman, Sheng Huei (Suzhou) Engineering., Co.,Ltd. • Director, Sheng Huei (Shenzhen) Engineering.,Co., Ltd. • Chairman, Zhangjiagang Free Trade Zone Fuyu International Trade Co., Ltd. • Supervisor, Winmax Technology Corporation • Director, Nova Technology Singapore Pte., Ltd • Director, Nova Technology Malaysia Sdn. Bhd. • Director, Shenzhen Dingmao Trade Co., Ltd. • Director, Fengze Engineering Co., Ltd. • Chairman, Winmega Technology Corp. • Director, Acter Engineering Co., Ltd • Supervisor, Suzhou Winmax Technology Corporation • Director, Novatech Engineering & Construction Pte Ltd. • Director, Sheng Huei (Vietnam) Engineering Co., Ltd.

Title	Name	Current Adjunct Positions
Director	Acter Co., Ltd. Representative: Hsu, Chung-Cheng	<ul style="list-style-type: none"> • General manager, Nova Technology. • Director, Winmax Technology Corporation • Director, Fengze Engineering Co., Ltd • Director, Suzhou Winmax Technology Corporation • Director, Winmega Technology Corp. • Director/ general manager, Novatech Engineering & Construction Pte Ltd.
Independent Director	Chi, Chih-Yi	<ul style="list-style-type: none"> • Director, Sinon Co., Ltd. Independent
Independent Director	Yang, Sheng-Yung	<ul style="list-style-type: none"> • Director, JMicon Technology Corp.
Independent Director	Li, Cheng	<ul style="list-style-type: none"> • Independent Director, Ginko International Co., Ltd. • Director, Top Food Industry Corporation
Independent Director	Chiu, Hui-Yin	<ul style="list-style-type: none"> • Partner CPA, Everwell & Co., CPAs. • Representative, Li Jung Investment Co.,Ltd