

Stock Code: 8277



**Unifosa Corp.**

# **2025 Regular Shareholders' Meeting Meeting Handbook**

**Date: May 29, 2025**

**Location: No. 16, Sec.4, Zhongshan N. Rd., Shilin Dist., Taipei City 111054, Taiwan (R.O.C.)  
(Rm 332, 3rd Flr, Teaching Area, Chientan Youth Activity Center)**

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**Unifosa Corp.**  
**Agenda for the 2025 Regular Shareholders' Meeting**

**Time:** May 29, 2025 (Thursday), 9:00 AM

**Location:** No. 16, Sec.4, Zhongshan N. Rd., Shilin Dist., Taipei City 111054,  
Taiwan (R.O.C.)  
(Rm 332, 3rd Flr, Teaching Area, Chientan Youth Activity Center)

**Meeting method:** Physical shareholders' meeting

**Meeting procedure:**

- I. Call the Meeting to Order (Report the total number of shares attending)
- II. Chairperson Remarks
- III. Report Items
  1. Proposal for the Company's 2024 Business Report
  2. Proposal for the Company's Audit Committee Review Report on the 2024 Accounting Final Reports and Statements
  3. Proposal for the Company's 2024 Directors' Remuneration Report
- IV. Ratification Items
  1. Proposal for Ratification of the Company's 2024 Accounting Final Reports and Statements
  2. Proposal for Ratification of the Company's 2024 Deficit Compensation
- V. Discussion Items
  1. Proposal for Discussion on the Proposed Amendments to the Company's "Articles of Incorporation"
- VI. Election Matters
  1. Proposal for Comprehensive Re-election of the Company's Directors
- VII. Other Agenda
  1. Proposal for Discussion on the Proposed Removal of Non-Compete Restrictions for the Company's Newly Appointed Directors
- VIII. Extemporary Motions
- IX. Adjournment

## **Report Items**

### **《Report No. 1》**

The Company's 2024 Business Report, submitted for review.

#### **Explanation:**

1. The Company's 2024 Business Report, please refer to pages 7–8 of this handbook [Attachment 1].
2. As of December 31, 2024, the Company's accumulated deficit totals NT\$489,429 thousand, reaching one-half of its paid-in capital of NT\$916,288 thousand, reported in accordance with Article 211 of the Company Act

### **《Report No. 2》**

The Company's Audit Committee Review Report on the 2024 Accounting Final Reports and Statements, submitted for review

#### **Explanation:**

The Company's 2024 Audit Committee Review Report, please refer to page 11 of this handbook [Attachment 2]

### **《Report No. 3》**

The Company's 2024 Directors' Remuneration Report, submitted for review

#### **Explanation:**

In accordance with Article 10-1 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," the remuneration of the Company's directors for 2024, including the remuneration policy, individual remuneration details, amounts, and their correlation with performance evaluation results, please refer to page 12-13 of this handbook [Attachment 3]

## **Ratification Items**

### **《Ratification No. 1》**

The Company's 2024 Accounting Final Reports and Statements, submitted for ratification (Proposed by the Board)

#### **Explanation:**

1. The Company's 2024 Accounting Final Reports and Statements, including the Business Report, Financial Report (including Consolidated and Parent Company Only Financial Statements), and Deficit Compensation Statement, have been approved by resolution at the 19th meeting of the 11th Board of Directors of the Company. The Financial Report (including Consolidated and Parent Company Only Financial Statements) has also been audited and completed by CPAs Ya Chuan Chang and Chin Feng Lin of Crowe Horwath United. The aforesaid form has been made and sent to the audit committee of the Company for review, and a review report is issued.
2. The Company's 2024 Business Report, please refer to pages 7–10 of this handbook [Attachment 1].
3. The aforementioned Financial Report and Deficit Compensation Statement, please refer to pages 14–34 of this handbook [Attachment 4] and [Attachment 5].
4. Submitted for ratification.

#### **Resolution:**

### **《Ratification No. 2》**

The Company's 2024 Deficit Compensation, submitted for ratification (Proposed by the Board)

#### **Explanation:**

1. The Company's accumulated deficit to be offset at the beginning of 2024 was NT\$427,799,961. After adding the remeasurement of the defined benefit plan amounting to NT\$4,789,107 and the net loss after tax for 2024 of NT\$66,417,966, the accumulated deficit to be offset at the end of the period amounts to NT\$489,428,820.
2. The Company's "2024 Deficit Compensation Statement," please refer to page 34 of this handbook [Attachment 5].
3. Submitted for ratification.

#### **Resolution:**

## **Discussion Items**

### **《Discussion No. 1》**

Proposed Amendments to the Company's "Articles of Incorporation," submitted for referendum.  
(Proposed by the Board)

#### **Explanation:**

1. In compliance with Order No. 1130385442 issued by the Financial Supervisory Commission R.O.C. (Taiwan) (FSC) on November 8, 2024, and pursuant to Article 14, Paragraph 6 of the Securities and Exchange Act, it is proposed to amend the Company's "Articles of Incorporation."
2. Comparison Table of Provisions Before and After Amendments to the Company's "Articles of Incorporation," please refer to pages 35~36 of this handbook [Attachment 6].
3. Respectfully submitted for referendum.

#### **Resolution:**

## **Election Matters**

### **《Election Matters No. 1》**

Comprehensive Re-election of the Company's Directors, submitted for election. (Proposed by the Board)

#### **Explanation:**

1. The 11th term of the Company's directors, elected on June 10, 2022 (with a 3-year term), will expire on June 9, 2025. In accordance with the Company Act and the Articles of Incorporation, it is proposed that the 2025 Regular Shareholders' Meeting conduct a comprehensive re-election.
2. Pursuant to Article 17 of the Company's Articles of Incorporation, the Company shall have 7 to 9 directors. For the 12th term re-election, it is proposed to elect 8 directors (including 4 independent directors) using a candidate nomination system. All independent directors will form the Audit Committee, which is responsible for exercising the supervisory powers stipulated under the Company Act, Securities and Exchange Act, and other relevant regulations.
3. The term of the 12th directors shall be three years, from May 29, 2025, to May 28, 2028. The 11th directors shall be discharged upon the assumption of office by the 12th directors.
4. For a list of Candidates for Directors (including Independent Directors) of the Company, please refer to pages 37–38 of this handbook [Attachment 7].
5. Respectfully submitted for election.

#### **Election Results:**

## **Other Agenda**

### **《Agenda No. 1》**

Proposed Removal of Non-Compete Restrictions for the Company's Newly Appointed Directors, submitted for referendum. (Proposed by the Board)

#### **Explanation:**

1. In accordance with Article 209 of the Company Act, "A director who engages in activities within the scope of the Company's business, either for themselves or on behalf of others, shall explain the key details of such activities to the shareholders' meeting and obtain its approval."
2. For the Company's newly appointed directors (including juristic person directors and their representatives), it is proposed, without prejudice to the Company's interests, to submit the key details of their competitive activities to the shareholders' meeting for approval to remove the non-compete restrictions.
3. For details of the Removal of Non-Compete Restrictions for Newly Appointed Director Candidates of the Company, please refer to pages 39–44 of this handbook [Attachment 8].
4. Respectfully submitted for referendum.

#### **Resolution:**

## **Extemporaneous Motions**

## **Adjournment**

● Annex 1

## Unifosa Corp. Business Report

### 2024 Business Results

1. Business plan implementation results

Unit: NT\$ Thousand

Item	2024	2023	Increase (decrease)	Increase (decrease)
Operating revenue	293,682	267,153	26,529	9.93 %
Operating gross profit (loss)	71,960	44,131	27,829	63.06 %
Net operating profit (loss)	(64,836)	(86,632)	21,796	25.16 %
Non-operating income and expenses	(18,066)	(6,166)	(11,900)	(192.99) %
Pre-tax net profit (loss)	(82,902)	(92,798)	9,896	10.66 %
Post-tax net profit (loss)	(82,950)	(92,910)	9,960	10.72 %
Post-tax earnings per share (NT\$)	(0.72)	(0.74)	-	-

2. Budget Implementation Capacity

Since the memory industry began recovering from its price trough in 2024, the global economic recovery has remained sluggish, with macroeconomic conditions showing persistent weakness. Demand for consumer electronics and distribution channels has consistently fallen short of expectations. Additionally, China's economic downturn has cast a shadow over the market. As the first quarter drew to a close, insufficient transaction volumes led to a significant gap between original equipment manufacturer prices and market expectations, increasing challenges and risks for DRAM module manufacturers. By the third quarter, actual consumer market demand remained lackluster, resulting in a traditional peak season that failed to materialize. In the fourth quarter, the spot DRAM price index dropped below the levels seen in the same period of 2023. For the Company's Memory Business Group in 2024, the original sales target for DRAM modules was 26,000 units, with actual sales reaching 8,196 units, achieving a completion rate of 31.52%. For integrated circuits, the target was 388,800 units, with actual sales of 174,720 units, achieving a completion rate of 44.94%. These results reflect efforts to mitigate risks associated with DRAM price declines. In the Storage Business Group, the original sales target for RAID (Redundant Array of Independent Disks) and Disk Array products was 855 units. In comparison, the target for system integration products was 3,500 units. Actual sales were 261 units and 4,538 units, respectively, with completion rates of 30.53% and 129.66%, indicating satisfactory performance overall.

3. Profitability analysis

Unit: NT\$ thousand; %

Item		2024	2023	
Financial income and expenditure	Operating revenue	293,682	267,153	
	Non-operating income and expenses	(18,066)	(6,166)	
Profitability	Return on assets (%)	-11.78	-12.83	
	Return on equity (%)	-15.76	-15.89	
	Paid-in Capital Percentage (%)	Operating profit	-7.08	-9.45
		Pre-tax net profit	-9.05	-10.13
	Net profit rate (%)	-28.25	-34.78	
Earnings per share (NT\$)	(0.72)	(0.74)		

#### 4. R&D Status

Regarding DRAM modules, DDR5 memory failed to become mainstream in 2024, primarily due to the ongoing market downturn, with DDR5 remaining more expensive than DDR4. Currently, DDR5 holds approximately a 10% market share. Based on estimates from major memory manufacturers, this is expected to rise to about 20% by mid-2025 and potentially reach 50% by year-end. Consequently, the Company's 2024 product lineup remained focused on DDR4 modules. However, the development of DDR5 desktop DRAM modules has been completed, and the Company is poised to launch them in 2025 based on market demand for DDR5 memory and compatible motherboards.

In the Storage Products Division, the Company's 2024 NAS/iSCSI network storage solutions—specifically the existing Rackmount 2U12, 3U16, and 4U24 SQX series—originally utilized the Intel C246 chipset with Xeon E-2100/2200 Coffee Lake-S processors. These have been upgraded to the newer Intel C252 chipset, with compatibility integration completed using the existing proNAS software. This chipset supports the next-generation Intel® Xeon® E-2300 Rocket Lake and COMET LAKE 10th Gen Intel® Pentium® series processors, adopting the now-widespread DDR4 memory and PCIe 4.0 bus architecture. These upgrades are slated for gradual introduction into sales in the coming year.

Looking ahead to 2025, the Company plans to update its existing proNAS Software Embedded Linux version for NAS/iSCSI network storage to the Linux Kernel 6 core. This upgrade will ensure compliance with future operating system security updates. The new Linux Kernel 6 core will also support Intel's next-generation Raptor Lake-S series chipsets and Xeon processors, enabling faster DDR5 memory and PCIe 5.0 bus architecture. In 2025, the Company will assess customer demand while emphasizing next-generation integrated storage interfaces such as NVMe solid-state drives or SAS/SATA/NVMe Tri-mode RAID storage interfaces. Enhancements to RAID (Redundant Array of Independent Disks), Disk Arrays, NAS, and related products will focus on improving efficiency and security.

### **Outline of 2025 Business Plan**

#### 1. Operating policy

##### (1) Perfect financial structure and strengthen management constitution

In view of the importance of strengthening the ability to respond to industrial changes and risks, the Company will continue to actively improve the flexibility of working capital in the future, continue to work towards a low-debt business model, and go deep into the detailed aspects of operation, through careful and thorough review and coordination, to formulate A complete and appropriate financial quality plan enables the Company to operate steadily under the conditions of a sound financial structure and sufficient working capital, thereby further strengthening the Company's operating physique and industrial competitiveness, in order to meet the growth and robustness of the industry after adjustment. Create good results for future operations and profitability.

- (2) Committed to operational transformation to cope with industry risks and business climate changes

Under the violent fluctuations of the DRAM industry and the global economy, the Company continues to adhere to the business philosophy of "stable operation" and the business of "focusing on core values" in order to respond to the competitive trend of the industry's future development and to strengthen operating efficiency through resource integration, And expand business areas to expand the scale of operations, thereby achieving the purpose of stable operations, improving operational performance and industrial competitiveness. The Company will continue to promote operational transformation in the future and effectively diversify the DRAM industry's business fluctuations through diversified industrial operations Risks, in addition to developing new products to create business opportunities and through equity investment in industrial targets with the development potential to enter new technical fields and industrial development, and to effectively enhance the Company's innovation capabilities and expand business development areas. In order to achieve the purpose of enhancing the Company's operating performance.

- (3) Adopt cost-saving solutions to actively improve operational performance

Amid an industry downturn that continues to suppress memory demand, the Company faces a cautious market environment. Until these unfavorable conditions improve, the Company is committed to operational transformation to expand its business scope while exploring various cost-saving measures. These efforts aim to enhance operational performance, injecting vitality and momentum into the Company through a dual strategy of revenue growth and expense reduction.

## 2. Expected sales volume and its basis

Looking forward to 2025, the Memory Business Group projects DRAM module sales of 52,000 units and integrated circuit sales of 1,127,700 units. In the Storage Business Group, projected sales for Redundant Array of Independent Disks (RAID) and Disk Array products are 196 units, while system integration products are targeted at 1,455 units.

## 3. Important marketing policies

- (1) Enhance process integration adjustments to improve production management efficiency and flexibility, maximizing production and sales benefits.
- (2) Actively pursue product transformation and diversification, expanding the scope of new consumer products to seize market opportunities and achieve the most effective business model.

## **Development strategy of the Company in the future**

1. Actively carry out new product planning and adopt diversified and balanced development as a strategy, commit to diversified and flexible operation planning, and create a business model that emphasizes both stable growth and profitability in order to improve operational performance and industrial competitiveness.
2. Based on the R&D strategy of software and hardware integration, actively adopting core storage technologies that meet the needs of enterprises and the market, standing on mainstream industry trends, developing and integrating niche products with competitive advantages and future applications, and striving to provide customized products with various technical applications. The software/hardware equipment for cloud storage is optimized, and the industrial application-oriented storage solution cuts into potential companies and markets that require a large number of storage applications.
3. Through investment and strategic alliances, we seek industries with forward-looking development potential so as to quickly and effectively enter the market and grasp the opportunity of creating a win-win situation.

Chairman: Ching Jong Chen

General Manager: Ching Jong Chen

Accounting Department Manager: Hsiu Yu Chen

● **Annex 2**

**Unifosa Corp.**  
**Audit Committee's Review Report**

The Board of Directors has prepared and submitted the Company's 2024 Business Report, Financial Report (including Consolidated and Parent Company Only Financial Statements), and Deficit Compensation Proposal. The Financial Report has been audited by CPAs Ya Chuan Chang and Chin Feng of Lin Crowe Horwath United, who issued an unqualified opinion. The Audit Committee has reviewed these documents and found no discrepancies. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, these are submitted for your review and approval.

Sincerely,

Unifosa Corp. 2025 Regular Shareholders' Meeting

Convener of the Audit Committee: Chih Ling Chen

February 25, 2025

● Annex 3

## Unifosa Corp. 2024 Directors' Remuneration Report

2024; Unit: NT\$ Thousand; Thousand Shares

Title	Name	Remuneration to Directors								The total amount of the four items A, B, C, and D and their proportion to the net income after tax (Note 1)		Remuneration received for serving as an employee concurrently								The total amount of the seven items A, B, C, D, E, F, and G and their proportion to the net income after tax (Note 1)		Remuneration from ventures other than subsidiaries or from the parent company
		Remuneration (A)		Severance pay (B)		Remuneration to directors (C) (Note 2)		Allowances (D)				Salary, Bonuses, and Allowances (E) (Note3)		Severance Pay (F) (Note4)		Employee Compensation (G) (Note 2)						
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	Cash	Stock	Cash	Stock	The company	All companies in the consolidated financial statements	
Directors	Ching Jong Chen	0	0	0	0	0	0	35	35	0	0	2,809	2,809	4,600	4,600	0	0	0	0	0	0	None
Directors	Tsang An Chiang	0	0	0	0	0	0	35	35	0	0	0	0	0	0	0	0	0	0	0	0	None
Directors	Wu Hsing Hsiao	0	0	0	0	0	0	35	35	0	0	2,879	2,879	6,663	6,663	0	0	0	0	0	0	None
Directors	Trump Gain Investments Ltd Cheng The Wu	0	0	0	0	0	0	30	30	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Chih Ling Chen	0	0	0	0	0	0	160	160	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Wen Chin Lee	0	0	0	0	0	0	160	160	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Chi Thon Yo	0	0	0	0	0	0	160	160	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Xue Min Wu	0	0	0	0	0	0	160	160	0	0	0	0	0	0	0	0	0	0	0	0	None

Note 1: Due to the Company's net loss in 2024, the calculation of the ratio to net profit after tax is not applicable.

Note 2: As the Company recorded a net loss in 2024, no remuneration was distributed to directors or employees.

Note 3: In addition, the Company provided leased company vehicles to the chairman and president as well as a director and business group president, with total rental costs for 2024 amounting to NT\$1,568 thousand.

Note 4: Per the TPEX disclosure requirements: The actual payment of retirement benefits in 2024 was NT\$11,058 thousand, with an additional NT\$205 thousand set aside or accrued as retirement benefit expenses.

1. Directors' Remuneration Policy

The remuneration of the Company's directors (including independent directors), aside from the allocation of directors' remuneration—which is capped at 2% of profits as per Article 29 of the Articles of Incorporation for profit distribution—is determined by the Board of Directors. Pursuant to Article 23 of the Articles of Incorporation, directors' compensation is set based on their level of participation in the Company's operations, their contributions, and industry standards.

2. The Correlation Between Directors' Remuneration and Performance Evaluation Results

The remuneration of directors and managers shall take into account the reasonableness of its correlation with individual performance evaluations, the Company's operational performance, and future risks in accordance with Article 5 of the Company's "Director and Manager Remuneration Management Method." The annual performance assessment of directors shall be conducted in accordance with the "Board of Directors Performance Evaluation Method." The results of individual director performance evaluations—covering assessment criteria such as understanding of company goals and missions, awareness of directors' responsibilities, level of involvement in company operations, management of internal relationships and communication, directors' expertise and continuous professional development, internal controls, ESG sustainability performance, and other items—shall serve as the basis for determining allocation proportions. The Remuneration Committee shall review the reasonableness of these results, formulate a proposed allocation plan, and submit it to the Board of Directors for deliberation and approval. Regarding expenses related to business execution, in 2024, the Company only disbursed transportation allowances for directors attending Board of Directors meetings and fixed remuneration for independent directors serving as members of the Remuneration Committee. No other variable remuneration was provided. Therefore, the remuneration of the Company's directors has incorporated the relevant results of their performance evaluations, and no additional compensation has been paid.

## ● Annex 4

# INDEPENDENT AUDITORS' REPORT

Unifosa Corp., submitted for review:

## **Opinion**

The consolidated balance sheets of Unifosa Corp. and its subsidiaries as of December 31, 2024, and December 31, 2023, along with the consolidated statements of comprehensive income, changes in equity, and cash flows for the periods from January 1 to December 31, 2024, and January 1 to December 31, 2023, as well as the notes to the consolidated financial statements (including a summary of significant accounting policies), have been audited by this accountant.

In the opinion of this CPA, the aforementioned consolidated financial statements, in all material respects, have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), interpretations, and interpretive announcements recognized and effective as issued by the Financial Supervisory Commission of the Republic of China (FSC). They fairly present the consolidated financial position of Unifosa Corp. and its subsidiaries as of December 31, 2024, and December 31, 2023, as well as their consolidated financial performance and consolidated cash flows for the periods from January 1 to December 31, 2024, and January 1 to December 31, 2023.

## **Basis of Audit Opinion**

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

## **Key Audit Matters**

Key audit matters are those matters that, based on the professional judgment of this accountant, were of the greatest significance in the audit of the consolidated financial statements of Unifosa Corp. and its subsidiaries for the year 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon. As such, we do not provide a separate opinion on these matters.

The key audit matters identified for the consolidated financial statements of Unifosa Corp. and its subsidiaries for the year 2024 are described as follows:

### The Recognition of Sales Revenue

Taiwan Auditing Standards presume that revenue recognition carries a risk of fraud. Management may face pressure to achieve expected financial targets, which could result in a higher inherent risk of fraud related to revenue recognition. The sales revenue from the top ten customers of Unifosa Corp. and its subsidiaries for the year 2024 accounted for 51.46% of the annual net operating revenue, representing a significant impact on the consolidated financial statements. Consequently, this has been identified as a key audit matter.

We address the above-mentioned matter by taking the main audit procedures as follows:

1. Understand the internal control systems related to such sales transactions and evaluate the effectiveness of its design and implementation.
2. Understand the customer's background and obtain basic information to assess whether the transaction amount and credit limit are reasonable with the size of the Group.
3. Conduct audit tests on customers' purchasing and shipping orders. Check and verify with external shipping documents, receivables write-off records, certificates of receipts, and other relevant information to assess whether they meet the conditions for revenue recognition.

### The Evaluation of Impairment for Intangible Assets (including goodwill)

The Group acquired the control of MORELINK TECHNOLOGY CORPORATION in 2020. As of December 31, 2024, the net amounts of goodwill and other intangible assets recognized by Unifosa Corp. and its subsidiaries due to mergers and acquisitions were NT\$13,402 thousand and NT\$4,809 thousand, respectively.

When management assesses whether these assets are impaired, they must comprehensively evaluate the recoverable amount allocated to the cash-generating units associated with these assets. This process involves significant assumptions and values that rely on management's subjective judgment and may be influenced by future industry and economic conditions, introducing a high degree of uncertainty. Therefore, the impairment assessment of intangible assets (including goodwill) has been identified as a key audit matter. For details of investments accounted for using the equity method, please refer to Notes 4, 5, and 6 (9) in the Consolidated Financial Statements.

The primary audit procedures performed by this CPA are as follows:

1. Understand and assess management's procedures for identifying signs of impairment of such assets.
2. Assess the professional competence, competency, and objectivity of external evaluation experts commissioned by management. Discuss with management the terms of reference of the evaluation expert and review the terms of his appointment to confirm that there are no matters affecting his objectivity or limiting his scope of work and that the methodology used by the evaluation expert is consistent with International Accounting Standards and its industry norms.
3. Understand the process and basis for management's estimation of the financial data forecast of the cash-generating units belonging to such assets from the future operating outlook.

## Assessment for Allowance for Inventory Valuation and Obsolescence Losses

The inventory business content of the Group is divided into the Memory Business Group, Storage Business Group, Wireless communication business group, etc. Their inventories are mainly integrated circuits, memory modules, Redundant Arrays of Independent Disks (RAID), wireless communication machinery and equipment, etc. Due to fluctuations in market demands and rapid technological changes, management's estimation of net realization value and judgment of inventory obsolescence may be affected; hence, this is listed as a key audit matter. For the valuation of inventory allowances against price declines and obsolete losses, please refer to notes 4, 5, and 6 (5) in the consolidated financial statements.

We address the above-mentioned matter by taking the main audit procedures as follows:

1. Assess whether the provisioning policy adopted by management to provide for the allowance for the loss for market price decline and obsolete and slow-moving inventories is reasonable and appropriate.
2. Obtain the breakdown of inventory price declines prepared by management, verify whether it is measured by cost and net realizable value, whichever is lower, through sampling, and assess the reasonableness of the net realizable value basis used.
3. Obtain inventory aging analysis reports, evaluate inventory status through sample selection, test relevant certificates, and participate in and observe year-end inventory takes so as to assess the adequacy of the allowance for inventory obsolescence loss.

## **Other Matter**

Unifosa Corp. has prepared its Parent Company Only Financial Statements for 2024 and 2023, and this CPA has issued an unqualified audit opinion report thereon, which is available for reference.

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

The responsibilities of the management level are to comply with the Regulations Governing the Preparation of Financial Reports by Securities Issuers as well as the guidelines, interpretation, and explanations announced by the International Financial Reporting Standards and International Accounting Standards as recognized and declared effective by the Financial Supervisory Commission during the preparation of the Consolidated Financial Statements; maintain the necessary internal control mechanism related to the formulation of the Consolidated Financial Statements; and ensure that the Consolidated Financial Statements do not contain significant false statements that can lead 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 concerned 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.

The governance units (including the Audit Committee) of Unifosa Corp. and its subsidiaries are responsible for supervising the financial reporting process.

## **CPA's Responsibilities for the Audit of the Consolidated Financial Statements**

The CPA's objectives are to obtain reasonable assurance that 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 refers to a high degree of assurance. The audit performed according to the TWSA cannot guarantee that material misrepresentations in the Consolidated Financial Statements will be detected. Misstatements can arise from fraud or error. A false representation is considered significant if its individual or total amounts can reasonably be expected to affect the economic decisions made by the users of the Consolidated Financial Statements.

The CPA has exercised professional judgment and skepticism when conducting audits under the TWSA. The CPA also performed the following tasks:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. Since fraud may involve conspiracy, forgery, intentional omission, misrepresentation, or a breach of internal control, the risk of not detecting material misstatement due to fraud is higher than that due to error.
2. The CPA must understand the organization's internal control unit being audited to design the appropriate audit procedure under the circumstances. The objective is not to express an opinion on the effectiveness of the internal control unit for Unifosa Corp. and its subsidiaries.
3. Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
4. Determine the appropriateness of management's ongoing use of its accounting policies and, based on the audit evidence obtained, whether there is material uncertainty related to events or conditions that may cast significant doubt or concern on the ability of Unifosa Corp. and its subsidiaries to continue. If this CPA believes that such circumstances or conditions contain significant uncertainties, the accountant shall remind the users of the Consolidated Financial Statements to be cautious of the relevant disclosures of the Consolidated Financial Statements in the audit report or revise the audit opinion if such disclosure is inappropriate. The CPA's conclusions are based on the audit evidence obtained up to our auditor's report date. However, future events or circumstances may lead Unifosa Corp. and its subsidiaries to no longer be able to continue to operate.
5. Evaluate the overall representation, structure, and content of the Consolidated Financial Statements (including the relevant notes) and determine whether the Consolidated Financial Statements have sufficiently expressed the relevant transactions and events.
6. Acquire sufficient and appropriate audit evidence for the financial information of individuals formed within the Group and issue an opinion regarding the Consolidated Financial Statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

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

This CPA has provided the statement of independence to the governance unit regarding how the CPAs of this accounting firm who are subject to independence detachment have complied with the CPA's professional code of ethics of R.O.C. and communicated with the governing unit regarding issues that may be considered as having the ability to influence the independence of CPAs and other matters (including the relevant protective measures).

This CPA has decided on the key audit items for the 2024 Consolidated Financial Report of Unifosa Corp. and its subsidiaries based on the items communicated with the governance unit. 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 may 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.

Crowe (TW) CPAs

CPA: Ya Chuan Chang

CPA: Chin Feng Lin

Approved Certification No.: Jin-Guan-Zheng-Shen-Zi No. 1050001113

February 25, 2025

Notice to Readers

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

*For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and parent company only financial statements shall prevail*

**UNIFOSA CORP. AND SUBSIDIARIES**

**Consolidated Balance Sheets  
DECEMBER 31, 2024 AND 2023  
(In Thousands of New Taiwan Dollars)**

Code	ASSETS	Note	December 31, 2024		December 31, 2023	
			Amount	%	Amount	%
	<b>CURRENT ASSETS</b>					
1100	Cash and cash equivalents	Note 6(1)	\$ 157,716	24	\$ 148,282	21
1136	Financial assets at amortized cost	Note 6(3)	-	-	12,000	2
1140	Contract assets	Note 6(15)	5,019	1	13,013	2
1150	Notes receivable from unrelated parties, net	Note 6(4)	361	-	480	-
1170	Accounts receivable from unrelated parties, net	Note 6(4)	41,904	7	41,843	6
1200	Other receivables	Note 6(4)	1,308	-	226	-
1220	Income tax assets	Note 6(18)	137	-	88	-
1310	Inventories, net	Note 6(5)	79,480	12	83,790	11
1410	Prepayments		6,550	1	6,180	1
1470	Other current assets		-	-	11	-
11xx	Total current assets		<u>292,475</u>	<u>45</u>	<u>305,913</u>	<u>43</u>
	<b>NON-CURRENT ASSETS</b>					
1517	Financial assets at fair value through other comprehensive income	Note 6(2)	3,705	-	4,350	-
1550	Investments accounted for using the equity method	Note 6(6)	48,399	8	60,715	8
1600	Property, plant, and equipment	Note 6(7) and 8	267,639	41	274,832	39
1755	Right-of-use assets	Note 6(8)	9,308	1	14,203	2
1805	Goodwill	Note 6(9)	13,402	2	19,800	3
1821	Other intangible assets	Note 6(9)	4,809	1	5,773	-
1840	Deferred income tax assets	Note 6(18)	-	-	35	-
1975	Net defined benefit assets	Note 6(12)	-	-	12,288	2
1900	Other non-current assets		12,979	2	15,310	3
15xx	Total non-current assets		<u>360,241</u>	<u>55</u>	<u>407,306</u>	<u>57</u>
1xxx	TOTAL ASSETS		<u><u>652,716</u></u>	<u><u>100</u></u>	<u><u>\$ 713,219</u></u>	<u><u>100</u></u>

(Continued)

(Continued)

Code	LIABILITIES AND EQUITY	Note	December 31, 2024		December 31, 2023	
			Amount	%	Amount	%
	Current liabilities					
2130	Contract liabilities	Note 6(15)	1,835	-	\$ 3,431	-
2170	Accounts payable to unrelated parties		25,842	4	27,475	4
2200	Other payables	Note 6(11)	33,499	5	26,751	4
2280	Lease liabilities	Note 6(8)	4,940	1	4,822	-
2300	Other current liabilities		860	-	612	-
21xx	Total current liabilities		66,976	10	63,091	8
	Non-current liabilities					
2570	Deferred income tax liabilities	Note 6(18)	13	-	2,728	-
2580	Lease liabilities	Note 6(8)	4,573	1	9,514	2
2645	Deposits received		238	-	238	-
2655	Stockholders' current account	Note 7	94,000	14	72,000	11
25xx	Total non-current liabilities		98,824	15	84,480	13
2xxx	Total liabilities		165,800	25	147,571	21
	Equity attributable to the owners of the parent group					
3110	Share capital	Note 6(13)	916,288	141	916,288	128
3200	Additional paid-in capital	Note 6(13)	60,654	9	60,849	8
	Retained earnings	Note 6(13)				
3310	Legal reserve		7,306	1	7,306	1
3350	Accumulated deficit		(489,429)	(74)	(427,800)	(59)
3300	Total retained earnings		(482,123)	(73)	(420,494)	(58)
3400	Other Equity Items	Note 6(13)	(11,265)	(2)	(10,694)	(2)
31xx	Total equity attributable to the owners of the parent Group		483,554	75	545,949	76
36xx	Non-controlling Interests	Note 6(13)	3,362	-	19,699	3
3xxx	Total equity		486,916	75	565,648	79
	TOTAL LIABILITIES AND EQUITY		\$ 652,716	100	\$ 713,219	100

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

**UNIFOSA CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**Unit: In Thousands of New Taiwan Dollars**  
**(Except Earnings Per Share)**

Code	Item	Note	2024		2023	
			Amount		Amount	
4000	Net operating revenue	Note 6(15)	\$ 293,682	100	\$ 267,153	100
5000	OPERATING COSTS	Note 6(5&16)	(221,722)	(75)	(223,022)	(84)
5900	Gross profit from operations		71,960	25	44,131	16
	OPERATING EXPENSES	Note 6(16) & 7				
6100	Selling and marketing expenses		(30,778)	(11)	(25,060)	(10)
6200	General and administrative expenses		(62,691)	(21)	(59,658)	(22)
6300	Research and development expenses		(43,327)	(15)	(46,045)	(17)
6000	Total operating expenses		(136,796)	(47)	(130,763)	(49)
6900	LOSS FROM OPERATIONS		(64,836)	(22)	(86,632)	(33)
	NON-OPERATING INCOME AND EXPENSES					
7100	Interest income		1,262	-	1,509	1
7020	Other gains and losses	Note 6(17)	(3,775)	(1)	2,957	1
7050	Finance costs	Note 7	(3,163)	(1)	(2,204)	(1)
7060	Share of loss of associates and joint ventures accounted for using the equity method	Note 6(6)	(12,390)	(4)	(8,428)	(3)
7000	Total non-operating income and expenses		(18,066)	(6)	(6,166)	(2)
7900	LOSS BEFORE INCOME TAX		(82,902)	(28)	(92,798)	(35)
7950	Income tax (expense) benefit	Note 6(18)	(48)	-	(112)	-
8200	Net loss for the period		(82,950)	(28)	(92,910)	(35)
	OTHER COMPREHENSIVE INCOME (LOSS)					
8310	Items that will not be reclassified to profit or loss:					
8311	Remeasurement of defined benefit plans	Note 6(12)	2,061	-	256	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	Note 6(13)	(645)	-	(225)	-
	Unrealized investment valuation loss					
8349	Income tax relating to items that will not be reclassified to profit or loss	Note 6(18)	2,728	1	(51)	-
			4,144	1	(20)	-
8360	Items that will be reclassified to profit or loss:					
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method	Note 6(13)	74	-	(44)	-
	Share of profit (loss)					
8399	Income tax relating to items that will be reclassified to profit or loss	Note 6(18)	-	-	-	-
			74	-	(44)	-
8300	Other comprehensive income for the year (net of income tax)		4,218	1	(64)	-
8500	Total comprehensive income for the period		\$ (78,732)	(27)	\$ (92,974)	(35)
	Net loss attributable to:					
8610	Owners of the parent Group		\$ (66,418)	(22)	\$ (67,426)	(25)
8620	Non-controlling interests		(16,532)	(6)	(25,484)	(10)
			\$ (82,950)	(28)	\$ (92,910)	(35)
	Total comprehensive income attributable to:					
8710	Owners of the parent Group		\$ (62,200)	(21)	\$ (67,490)	(25)
8720	Non-controlling interests		(16,532)	(6)	(25,484)	(10)
			\$ (78,732)	(27)	\$ (92,974)	(35)
	EARNINGS PER SHARE	Note 6(19)				
9750	Basic earnings per share		\$ (0.72)		\$ (0.74)	
9850	Diluted earnings per share		\$ (0.72)		\$ (0.74)	

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

**UNIFOSA CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

Unit: In Thousands of New Taiwan Dollars

Equity attributable to the owners of the parent group

Code	Retained earnings				Other Equity Items		Total Equity Attributable to the Owners of the Parent Group	Non-controlling Interests	Total Equity
	Share capital	Additional paid-in capital	Legal reserve	Accumulated deficit	Exchange differences on translation of foreign financial statements.	Unrealized gain (loss) from financial assets at fair value through other comprehensive income			
A1 BALANCE, JANUARY 1, 2023	\$ 916,288	\$ 6,998	\$ 7,306	\$ (360,579)	\$ -	\$ (10,425)	\$ 559,588	\$ 44,047	\$ 603,635
C7 Changes in equity of associates and joint ventures accounted for using the equity method		53,587	-	-	-	-	53,587	-	53,587
D1 Net loss for the year ended December 31, 2023	-	-	-	(67,426)	-	-	(67,426)	(25,484)	(92,910)
D3 Other comprehensive income (loss) for the year ended December 31, 2023	-	-	-	205	(44)	(225)	(64)	-	(64)
D5 Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	(67,221)	(44)	(225)	(67,490)	(25,484)	(92,974)
M5 Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(216)	-	-	-	-	(216)	216	-
M7 Changes in ownership interests in subsidiaries	-	480	-	-	-	-	480	(480)	-
O1 Increase or decrease in non-controlling interests	-	-	-	-	-	-	-	1,400	1,400
Z1 BALANCE, DECEMBER 31, 2023	916,288	60,849	7,306	(427,800)	(44)	(10,650)	545,949	19,699	565,648
D1 Net loss for the year ended December 31, 2024	-	-	-	(66,418)	-	-	(66,418)	(16,532)	(82,950)
D3 Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	4,789	74	(645)	4,218	-	4,218
D5 Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	(61,629)	74	(645)	(62,200)	(16,532)	(78,732)
M5 Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(195)	-	-	-	-	(195)	195	-
Z1 BALANCE, DECEMBER 31, 2024	\$ 916,288	\$ 60,654	\$ 7,306	\$ (489,429)	\$ 30	\$ (11,295)	\$ 483,554	\$ 3,362	\$ 486,916

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

**UNIFOSA CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

Unit: In Thousands of New Taiwan Dollars

Code	2024	2023
AAAA CASH FLOWS FROM OPERATING ACTIVITIES		
A10000 Loss before income tax	(82,902)	\$ (92,798)
A20000 Adjustments for:		
A20100 Depreciation expenses	12,192	15,027
A20200 Amortization expenses	964	964
A20900 Interest expenses	3,163	2,204
A21200 Interest income	(1,262)	(1,509)
A22300 Share of loss of associates and joint ventures accounted for using the equity method	12,390	8,428
A23700 Impairment loss on non-financial assets	6,398	-
A31000 Net movement in operating assets		
A31125 (Increase) decrease in contract assets	7,994	(13,013)
A31130 Decrease in notes receivable - unrelated parties, net	119	317
A31150 Increase in accounts receivable from unrelated parties, net	(61)	(1,262)
A31180 Increase in other receivables	(1,152)	(156)
A31200 Decrease in inventories, net	4,310	22,420
A31230 Increase in prepayments	(370)	(2,209)
A31240 Decrease (increase) in other current assets	11	(9)
A31990 Decrease (increase) in other operating assets	14,349	(302)
A32000 Net changes in operating liabilities		
A32125 Increase (decrease) in contract liabilities	(1,596)	206
A32130 Decrease in notes payable - unrelated parties	-	(315)
A32150 Increase (decrease) in accounts payable to unrelated parties	(1,633)	5,095
A32180 Increase in other payables	6,292	277
A32230 Increase in other current liabilities	248	70
A33000 Cash outflow from operations	(20,546)	(56,565)
A33100 Interest received	1,332	1,439
A33300 Interest paid	(2,707)	(2,001)
A33500 Income tax paid	(49)	(72)
AAAA Net cash outflow from operating activities	(21,970)	(57,199)
BBBB CASH FLOWS FROM INVESTING ACTIVITIES		
B00050 Disposal of financial assets measured at amortized cost	12,000	912
B01800 Acquisition of investments accounted for using equity method	-	(15,600)
B02200 Acquisition of subsidiaries (net of cash acquired)	-	-
B02700 Payments for property, plant and equipment	(104)	(1,241)
B06700 Increase in other non-current assets	-	(6,279)
B06800 Decrease in other non-current assets	2,331	-
BBBB Net cash flows used in investing activities	14,227	(22,208)
CCCC CASH FLOWS FROM FINANCING ACTIVITIES		
C04020 Repayment of principal portion of lease liabilities	(4,823)	(4,733)
C05800 Changes in non-controlling interests	-	1,400
C09900 Other financing activities	22,000	30,000
CCCC Net cash flows generated from (used in) financing activities	17,177	26,667
EEEE Net increase (decrease) in cash and cash equivalents	9,434	(52,740)
E00100 CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	148,282	201,022
E00200 CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	\$ 157,716	\$ 148,282

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

# INDEPENDENT AUDITORS' REPORT

Unifosa Corp., submitted for review:

## **Opinion**

The individual balance sheets of Unifosa Corp. as of December 31, 2024, and December 31, 2023, along with the individual statements of comprehensive income, changes in equity, and cash flows for the periods from January 1 to December 31, 2024, and January 1 to December 31, 2023, as well as the notes to the Parent Company Only Financial Statements (including a summary of significant accounting policies), have been audited by this CPA.

In the opinion of this CPA, the aforementioned Parent Company Only Financial Statements, in all material respects, have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, fairly presenting the individual financial position of Unifosa Corp. as of December 31, 2024, and December 31, 2023, as well as its individual financial performance and cash flows for the periods from January 1 to December 31, 2024, and January 1 to December 31, 2023.

## **Basis of Audit Opinion**

The CPA has conducted the audit according to the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Taiwan Standards on Auditing (TWSA). The CPA's responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Parent Company Only Financial Statements. This CPA is an independent auditor of his accounting firm, subject to the code of professional ethics of R.O.C. for CPAs who have maintained detached and independence from Unifosa Corp. and fulfilled other responsibilities provided by the code. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Key Audit Matters**

The key audit items refer to the most important audit matters for the 2024 Parent Company Only Financial Statements of Unifosa Corp., under the professional judgment of this CPA. These matters were addressed in the context of our audit of the Parent Company Only Financial Statements as a whole and in forming our response thereon. As such, we do not provide a separate opinion on these matters.

The key audit items of Unifosa Corp.'s 2024 Parent Company Only Financial Statements are described as follows:

### The Recognition of Sales Revenue

Taiwan Auditing Standards presume that revenue recognition carries a risk of fraud. Management may face pressure to achieve expected financial targets, which could result in a higher inherent risk of fraud related to revenue recognition. The sales revenue from Unifosa Corp.'s top ten customers in 2024 accounted for 51.02% of the annual net operating revenue, representing a significant impact on the Parent Company Only Financial Statements. Therefore, this has been identified as a key audit matter.

We address the above-mentioned matter by taking the main audit procedures as follows:

1. Understand the internal control systems related to such sales transactions and evaluate the effectiveness of its design and implementation.
2. Understand the customer's background and obtain basic information to assess whether the transaction amount and credit limit are reasonable with the size of the Group.
3. Conduct audit tests on customers' purchasing and shipping orders. Check and verify with external shipping documents, receivables write-off records, certificates of receipts, and other relevant information to assess whether they meet the conditions for revenue recognition.

### The Evaluation of Impairment for Investment Using Equity Method (including goodwill and intangible assets)

Unifosa Corp. acquired the control of Morelink Technology Corporation in 2020. As of December 31, 2024, the balance of investments accounted for using the equity method acquired by Unifosa Corp. through mergers and acquisitions amounted to NT\$20,986 thousand (including goodwill of NT\$13,402 thousand and intangible assets of NT\$4,809 thousand).

For Unifosa Corp., Morelink Technology Corporation is an independent cash-generating unit, and the recoverable amount of investments (including goodwill and intangible assets) using the equity method is measured according to its future operating cash flows. As these assumptions involve management's subjective judgment, which may be affected by future industrial and economic outlooks and are highly uncertain, the Evaluation of impairment of investments using the equity method is listed as a key audit matter. For details of investments accounted for using the equity method, please refer to Notes 4, 5, and 6 (9) to the Parent Company Only Financial Statements.

The primary audit procedures performed by this CPA are as follows:

1. Understand and assess management's procedures for identifying signs of impairment of such assets.
2. Assess the professional competence, competency, and objectivity of external evaluation experts commissioned by management. Discuss with management the terms of reference of the evaluation expert and review the terms of his appointment to confirm that there are no matters affecting his objectivity or limiting his scope of work and that the methodology used by the evaluation expert is consistent with International Accounting Standards and its industry norms.
3. Understand the process and basis for management's estimation of the financial data forecast of the cash-generating units belonging to such assets from the future operating outlook.

### Assessment for Allowance for Inventory Valuation and Obsolescence Losses

The inventory business content of Unifosa Corp. is divided into the Memory Business Group and Storage Business Group, which may affect management's estimation of net realization value and judgment of inventory obsolescence due to fluctuations in market demands and rapid technological changes, so it is listed as a key audit matter. For the valuation of inventory allowances against price declines and obsolete losses, please refer to notes 4, 5, and 6 (4) to the Parent Company Only Financial Statements.

We address the above-mentioned matter by taking the main audit procedures as follows:

1. Assess whether the provisioning policy adopted by management to provide for the allowance for the loss for market price decline and obsolete and slow-moving inventories is reasonable and appropriate.
2. Obtain the breakdown of inventory price declines prepared by management, verify whether it is measured by cost and net realizable value, whichever is lower, through sampling, and assess the reasonableness of the net realizable value basis used.
3. Obtain inventory aging analysis reports, evaluate inventory status through sample selection, test relevant certificates, and participate in and observe year-end inventory takes so as to assess the adequacy of the allowance for inventory obsolescence loss.

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

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

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

The governance units (including the Audit Committee) of Unifosa Corp. are responsible for supervising the financial reporting process.

## **CPA's Responsibilities for the Audit of the Parent Company Only Financial Statements**

Our objectives are to obtain reasonable assurance that the Parent Company Only Financial Statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance refers to a high degree of assurance. The audit performed according to the TWSA cannot guarantee that material misrepresentations in the Parent Company Only Financial Statements will be detected. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these Parent Company Only Financial Statements.

In performing the audit in accordance with generally accepted auditing standards, this CPA exercised professional judgment and maintained professional skepticism. The CPA also performed the following tasks:

1. Identify and assess the risks of material misstatement of the Parent Company Only Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. Since fraud may involve conspiracy, forgery, intentional omission, misrepresentation, or a breach of internal control, the risk of not detecting material misstatement due to fraud is higher than that due to error.
2. The CPA must understand the organization's internal control unit being audited to design the appropriate audit procedure under the circumstances. The objective is not to express an opinion on the effectiveness of the internal control unit for Unifosa Corp.
3. Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
4. Determine the appropriateness of management's ongoing use of its accounting policies and, based on the audit evidence obtained, whether there is material uncertainty related to events or conditions that may cast significant doubt or concern on the ability of Unifosa Corp. to continue. If we conclude that a material uncertainty exists, we must draw attention in our auditor's report to the related disclosures in the Parent Company Only Financial Statements or, if such disclosures are inadequate, to modify our opinion. The CPA's conclusions are based on the audit evidence obtained up to our auditor's report date. However, future events or circumstances may lead Unifosa Corp. to no longer be able to continue to operate.
5. Evaluate the overall representation, structure, and content of the Parent Company Only Financial Statements (including the relevant notes) and determine whether the Parent Company Only Financial Statements have sufficiently expressed the relevant transactions and events.

6. Acquire sufficient and appropriate audit evidence for the financial information of individuals formed within Unifosa Corp. and issue an opinion regarding the Parent Company Only Financial Statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

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

This CPA has provided the statement of independence to the governance unit regarding how the CPAs of this accounting firm who are subject to independence detachment have complied with the CPA's professional code of ethics of R.O.C. and communicated with the governing unit regarding issues that may be considered as having the ability to influence the independence of CPAs and other matters (including the relevant protective measures).

This CPA has determined the key audit matters for the audit of Unifosa Corp.'s Parent Company Only Financial Statements for the year 2024 based on the matters communicated with those charged with governance. 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 may 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.

Crowe (TW) CPAs

CPA: Ya Chuan Chang

CPA: Chin Feng Lin

Approved Certification No.: Jin-Guan-Zheng-Shen-Zi No. 1050001113

February 25, 2025

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*For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and parent company only financial statements shall prevail*

**UNIFOSA CORP.**  
**PARENT COMPANY ONLY BALANCE SHEETS**  
**DECEMBER 31, 2024 AND 2023**  
**Unit: In Thousands of New Taiwan Dollars**

Code	ASSETS	Note	December 31, 2024		December 31, 2023	
			Amount	%	Amount	%
	<b>CURRENT ASSETS</b>					
1100	Cash and cash equivalents	Note 6(1)	89,559	17	\$ 107,084	18
1150	Notes receivable from unrelated parties, net	Note 6(3)	91	-	480	-
1170	Accounts receivable from unrelated parties, net	Note 6(3)	36,904	7	33,415	6
1180	Accounts receivable from related parties, net	Note 6(3) and 7	49	-	-	-
1200	Other receivables	Note 6(3) and 7	109	-	132	-
1220	Income tax assets	Note 6(15)	85	-	65	-
1310	Inventories, net	Note 6(4)	23,374	5	24,821	4
1410	Prepayments		751	-	1,314	-
1470	Other current assets		-	-	11	-
11xx	Total current assets		<u>150,922</u>	<u>29</u>	<u>167,322</u>	<u>28</u>
	<b>NON-CURRENT ASSETS</b>					
	Financial assets at fair value through other comprehensive					
1517	income	Note 6(2)	3,705	-	4,350	-
1550	Investments accounted for using the equity method	Note 6(5)	101,881	20	135,289	24
1600	Property, plant, and equipment	Note 6(6) and 8	259,655	49	262,386	44
1755	Right-of-use assets	Note 6(7)	5,510	1	7,403	1
1840	Deferred income tax assets	Note 6(15)	-	-	11	-
1975	Net defined benefit assets	Note 6(10)	-	-	12,288	2
1900	Other non-current assets		6,960	1	8,049	1
15xx	Total non-current assets		<u>377,711</u>	<u>71</u>	<u>429,776</u>	<u>72</u>
1xxx	TOTAL ASSETS		<u>528,633</u>	<u>100</u>	<u>\$ 597,098</u>	<u>100</u>

(Continued)

(Continued)

Code	LIABILITIES AND EQUITY	Note	December 31, 2024		December 31, 2023	
			Amount	%	Amount	%
	Current liabilities					
2130	Contract liabilities	Note 6(12)	\$ 117	-	\$ 2,530	-
2170	Accounts payable to unrelated parties		19,364	4	20,437	4
2200	Other payables	Note 6(9)	18,633	4	16,861	3
2280	Lease liabilities	Note 6(7)	1,872	-	1,845	-
2300	Other current liabilities		594	-	381	-
21xx	Total current liabilities		<u>40,580</u>	<u>8</u>	<u>42,054</u>	<u>7</u>
	Non-current liabilities					
2570	Deferred income tax liabilities	Note 6(15)	5	-	2,728	-
2580	Lease liabilities	Note 6(7)	3,756	-	5,629	1
2645	Deposits received		738	-	738	-
25xx	Total non-current liabilities		<u>4,499</u>	<u>-</u>	<u>9,095</u>	<u>1</u>
2xxx	Total liabilities		<u>45,079</u>	<u>8</u>	<u>51,149</u>	<u>8</u>
	Equity					
3110	Share capital	Note 6(11)	916,288	173	916,288	154
3200	Additional paid-in capital	Note 6(11)	60,654	12	60,849	10
	Retained earnings	Note 6(11)				
3310	Legal reserve		7,306	1	7,306	1
3350	Accumulated deficit		(489,429)	(92)	(427,800)	(71)
3300	Total retained earnings		<u>(482,123)</u>	<u>(91)</u>	<u>(420,494)</u>	<u>(70)</u>
3400	Other Equity Items	Note 6(11)	(11,265)	(2)	(10,694)	(2)
3xxx	Total equity		<u>483,554</u>	<u>92</u>	<u>545,949</u>	<u>92</u>
	TOTAL LIABILITIES AND EQUITY		<u>\$ 528,633</u>	<u>100</u>	<u>\$ 597,098</u>	<u>100</u>

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

**UNIFOSA CORP.**

**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

**Unit: In Thousands of New Taiwan Dollars  
(Except Earnings Per Share)**

Code	Item	Note	2024		2023	
			Amount	%	Amount	%
4000	Net operating revenue	Note 6(12) and 7	\$ 209,565	100	\$ 194,599	100
5000	OPERATING COSTS	Note 6(4 and 13)	(161,475)	(77)	(152,648)	(79)
5900	Gross profit from operations		48,090	23	41,951	21
5910	Unrealized sales loss (gain)		22	-	(9)	-
5920	Realized sales gain		9	-	9	-
5950	Gross profit from operations		48,121	23	41,951	21
	OPERATING EXPENSES	Note 6(13) and 7				
6100	Selling and marketing expenses		(18,368)	(9)	(18,522)	(9)
6200	General and administrative expenses		(38,442)	(18)	(37,441)	(19)
6300	Research and development expenses		(15,783)	(8)	(14,819)	(8)
6000	Total operating expenses		(72,593)	(35)	(70,782)	(36)
6900	LOSS FROM OPERATIONS		(24,472)	(12)	(28,831)	(15)
	NON-OPERATING INCOME AND EXPENSES					
7100	Interest income		948	-	1,081	-
7020	Other gains and losses	Note 6(14) and 7	4,013	2	11,159	6
7050	Finance costs		(171)	-	(167)	-
7070	Share of loss (profit) of subsidiaries, associates and joint ventures accounted for using the equity method	Note 6(5)	(46,720)	(22)	(50,538)	(26)
7000	Total non-operating income and expenses		(41,930)	(20)	(38,465)	(20)
7900	LOSS BEFORE INCOME TAX		(66,402)	(32)	(67,296)	(35)
7950	Income tax (expense) benefit	Note 6(15)	(16)	-	(130)	-
8200	Net loss for the period		(66,418)	(32)	(67,426)	(35)
	OTHER COMPREHENSIVE INCOME (LOSS)					
8310	Items that will not be reclassified to profit or loss:					
8311	Remeasurement of defined benefit plans	Note 6(10)	2,061	1	256	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	Note 6(11)	(645)	-	(225)	-
	Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income					
8349	Income tax relating to items that will not be reclassified to profit or loss	Note 6(15)	2,728	1	(51)	-
			4,144	2	(20)	-
8360	Items that will be reclassified to profit or loss:					
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method	Note 6(11)	74	-	(44)	-
	Share of profit (loss)					
8399	Income tax relating to items that will be reclassified to profit or loss	Note 6(15)	-	-	-	-
			74	-	(44)	-
8300	Other comprehensive income for the year (net of income tax)		4,218	2	(64)	-
8500	Total comprehensive income for the period		\$ (62,200)	(30)	\$ (67,490)	(35)
	EARNINGS PER SHARE	Note 6(16)				
9750	Basic earnings per share		\$ (0.72)		\$ (0.74)	
9850	Diluted earnings per share		\$ (0.72)		\$ (0.74)	

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

**UNIFOSA CORP.**  
**PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
**Unit: In Thousands of New Taiwan Dollars**

Code	Share capital	Additional paid-in capital	Retained earnings		Other Equity Items		Total Equity	
			Legal reserve	Accumulated deficit	Exchange differences on translation of foreign financial statements.	Unrealized gain (loss) from financial assets at fair value through other comprehensive income		
A1	BALANCE, JANUARY 1, 2023	\$ 916,288	\$ 6,998	\$ 7,306	\$ (360,579)	\$ -	\$ (10,425)	\$ 559,588
C7	Changes in equity of associates and joint ventures accounted for using the equity method	-	53,587	-	-	-	-	53,587
D1	Net loss for the year ended December 31, 2023	-	-	-	(67,426)	-	-	(67,426)
D3	Other comprehensive income (loss) for the year ended December 31, 2023	-	-	-	205	(44)	(225)	(64)
D5	Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	(67,221)	(44)	(225)	(67,490)
M5	Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(216)	-	-	-	-	(216)
M7	Changes in ownership interests in subsidiaries	-	480	-	-	-	-	480
Z1	BALANCE, DECEMBER 31, 2023	916,288	60,849	7,306	(427,800)	(44)	(10,650)	545,949
D1	Net loss for the year ended December 31, 2024	-	-	-	(66,418)	-	-	(66,418)
D3	Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	4,789	74	(645)	4,218
D5	Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	(61,629)	74	(645)	(62,200)
M5	Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(195)	-	-	-	-	(195)
Z1	BALANCE, DECEMBER 31, 2024	\$ 916,288	\$ 60,654	\$ 7,306	\$ (489,429)	\$ 30	\$ (11,295)	\$ 483,554

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

**UNIFOSA CORP.**  
**PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**  
Unit: In Thousands of New Taiwan Dollars

Code		2024	2023
AAAA	CASH FLOWS FROM OPERATING ACTIVITIES		
A10000	Loss before income tax	\$ (66,402)	\$ (67,296)
A20000	Adjustments for:		
A20100	Depreciation expenses	4,624	4,594
A20900	Interest expenses	171	167
A21200	Interest income	(948)	(1,081)
A22400	Share of loss (profit) of subsidiaries, associates and joint ventures accounted for using equity method	46,720	50,538
A23700	Impairment loss on non-financial assets	6,398	-
A23900	Unrealized sales loss (gain)	(22)	9
A24000	Realized sales gain	(9)	(9)
A31000	Net movement in operating assets		
A31130	Decrease in notes receivable - unrelated parties, net	389	292
A31150	Increase in accounts receivable from unrelated parties, net	(3,489)	(6,998)
A31160	Increase in accounts receivable from related parties, net	(49)	-
A31180	Decrease (increase) in other accounts receivable	23	(27)
A31200	Decrease in inventories, net	1,447	14,309
A31230	Decrease (increase) in prepayments	563	(573)
A31240	Decrease (increase) in other current assets	11	(9)
A31990	Decrease (increase) in other operating assets	14,349	(302)
A32000	Net changes in operating liabilities		
A32125	Increase (decrease) in contract liabilities	(2,413)	483
A32150	Decrease in accounts payable to unrelated parties	(1,073)	(1,192)
A32180	Increase in other payables	1,772	879
A32230	Increase in other current liabilities	213	7
A33000	Cash inflow (outflow) from operations	2,275	(6,209)
A33100	Interest received	948	1,081
A33300	Interest paid	(171)	(167)
A33500	Income tax paid	(20)	(49)
AAAA	Net cash inflow (outflow) from operating activities	3,032	(5,344)
BBBB	CASH FLOWS FROM INVESTING ACTIVITIES		
B01800	Acquisition of investments accounted for using equity method	(19,800)	(35,400)
B06700	Increase in other non-current assets	-	(1,224)
B06800	Decrease in other non-current assets	1,089	-
BBBB	Net cash outflow from investing activities	(18,711)	(36,624)
CCCC	CASH FLOWS FROM FINANCING ACTIVITIES		
C04020	Repayment of principal portion of lease liabilities	(1,846)	(1,745)
CCCC	Net cash outflows in financing activities	(1,846)	(1,745)
EEEE	NET DECREASE IN CASH AND CASH EQUIVALENTS	(17,525)	(43,713)
E00100	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	107,084	150,797
E00200	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	\$ 89,559	\$ 107,084

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

● Annex 5

**Unifosa Corp.**  
**Deficit Compensation Statement**  
**2024**

Unit: NT\$

<b>Item</b>	<b>Amount</b>
Deficit to be made up at the beginning of the period	(427,799,961)
Remeasurements of defined benefit plans	4,789,107
Adjusted loss to be offset	(423,010,854)
Net Loss for the Year 2024	(66,417,966)
Deficit to be made up at the end of the period	(489,428,820)

Chairman: Ching Jong Chen

General Manager: Ching Jong Chen

Accounting Department Manager: Hsiu Yu Chen

● Annex 6

Unifosa Corp.  
 “Articles of Incorporation”  
 Before/After Amendment Comparison Table

Terms	Original Articles	Amended Articles	Reason for Amendment
Article 29	<p>If the Company achieves a profit in a given year, it shall allocate between 5% and 15% as employee compensation and no more than 2% as director compensation. The recipients of employee compensation, whether in the form of stock or cash, may include employees of controlled or affiliated companies who meet certain conditions as determined by the Chairman.</p> <p>If there is any surplus in the Company's annual final accounts, 10% of the Company's legal surplus reserves shall be allocated in addition to the taxes paid and the losses made in previous years.</p>	<p>If the Company achieves a profit in a given year (<u>where profit refers to income before tax, calculated prior to accounting for employee and director compensation</u>), it shall allocate between 5% and 15% as employee compensation and no more than 2% as director compensation. <u>However, if the Company has accumulated losses, it shall first reserve an amount from the aforementioned pre-tax profit to offset such losses and then allocate employee and director compensation from the remaining balance based on the aforementioned percentages.</u></p> <p><u>Of the employee compensation amount allocated in the preceding paragraph, no less than 10% shall be reserved for distribution to entry-level employees in accordance with the Securities and Exchange Act.</u></p> <p><u>The recipients of employee compensation, whether in the form of stock or cash, may include employees of controlled or affiliated companies who meet certain conditions as determined by the Chairman.</u></p> <p><u>The matters in the preceding three paragraphs shall be resolved by a special resolution of the Board of Directors and reported to the shareholders' meeting.</u></p>	<p>In collaboration with the recent amendments to the Securities and Exchange Act, the Articles of Incorporation provide that if there is a surplus in any given year, a specific percentage must be set aside for distribution as compensation or salary adjustments for entry-level employees.</p>

Terms	Original Articles	Amended Articles	Reason for Amendment
Article 34	<p>These Articles of Incorporation were enacted on May 6, 1994.</p> <p>The 1st amendment was made on March 16, 1995.</p> <p>The 2nd amendment was made on September 15, 1995.</p> <p>The 3rd amendment was made on July 29, 1996.</p> <p>The 4th amendment was made on August 9, 1996.</p> <p>The 5th amendment was made on December 1, 1997.</p> <p>The 6th amendment was made on March 30, 1998.</p> <p>The 7th amendment was made on May 5, 1998.</p> <p>The 8th amendment was made on September 2, 1998.</p> <p>The 9th amendment was made on October 20, 1998.</p> <p>The 10th amendment was made on January 15, 1999.</p> <p>The 11th amendment was made on July 1, 1999.</p> <p>The 12th amendment was made on March 22, 2000.</p> <p>The 13th amendment was made on May 29, 2000.</p> <p>The 14th amendment was made on October 6, 2000.</p> <p>The 15th amendment was made on June 4, 2002.</p> <p>The 16th amendment was made on June 26, 2003.</p> <p>The 17th amendment was made on June 16, 2004.</p> <p>The 18th amendment was made on June 10, 2005.</p> <p>The 19th amendment was made on June 10, 2005.</p> <p>The 20th amendment was made on June 23, 2006.</p> <p>The 21st amendment was made on June 13, 2007.</p> <p>The 22nd amendment was made on June 13, 2008.</p> <p>The 23rd amendment was made on November 17, 2008.</p> <p>The 24th amendment was made on June 10, 2009.</p> <p>The 25th amendment was made on June 15, 2010.</p> <p>The 26th amendment was made on June 15, 2012.</p> <p>The 27th amendment was made on June 11, 2013.</p> <p>The 28th amendment was made on June 15, 2016.</p> <p>The 29th amendment was made on June 10, 2022.</p>	<p>These Articles of Incorporation were enacted on May 6, 1994.</p> <p>The 1st amendment was made on March 16, 1995.</p> <p>The 2nd amendment was made on September 15, 1995.</p> <p>The 3rd amendment was made on July 29, 1996.</p> <p>The 4th amendment was made on August 9, 1996.</p> <p>The 5th amendment was made on December 1, 1997.</p> <p>The 6th amendment was made on March 30, 1998.</p> <p>The 7th amendment was made on May 5, 1998.</p> <p>The 8th amendment was made on September 2, 1998.</p> <p>The 9th amendment was made on October 20, 1998.</p> <p>The 10th amendment was made on January 15, 1999.</p> <p>The 11th amendment was made on July 1, 1999.</p> <p>The 12th amendment was made on March 22, 2000.</p> <p>The 13th amendment was made on May 29, 2000.</p> <p>The 14th amendment was made on October 6, 2000.</p> <p>The 15th amendment was made on June 4, 2002.</p> <p>The 16th amendment was made on June 26, 2003.</p> <p>The 17th amendment was made on June 16, 2004.</p> <p>The 18th amendment was made on June 10, 2005.</p> <p>The 19th amendment was made on June 10, 2005.</p> <p>The 20th amendment was made on June 23, 2006.</p> <p>The 21st amendment was made on June 13, 2007.</p> <p>The 22nd amendment was made on June 13, 2008.</p> <p>The 23rd amendment was made on November 17, 2008.</p> <p>The 24th amendment was made on June 10, 2009.</p> <p>The 25th amendment was made on June 15, 2010.</p> <p>The 26th amendment was made on June 15, 2012.</p> <p>The 27th amendment was made on June 11, 2013.</p> <p>The 28th amendment was made on June 15, 2016.</p> <p>The 29th amendment was made on June 10, 2022.</p> <p><u>The 30th amendment was made on May 29, 2025.</u></p>	Add Amendment Date

● Annex 7

**Unifosa Corp.**  
**List of Candidates for Directors (including Independent Directors)**

Director Category	Candidate Name	Education	Experience	Current Positions and Concurrent Roles at the Company and Other Companies	Reason for Continued Nomination After Serving Three Consecutive Terms as Independent Director	Shareholding
General Director	Ching Jong Chen	Department of Electronic Engineering, Tamkang University	Sales Manager, Clevo Co.	This Company's Chairman This Company's President This Company's Memory Business Group President This Company's Management business group President Responsible Person of Phoenix Innovative Materials Co., Ltd. Juristic Person Director Representative, Foresight Energy Technologies Juristic Person Director Representative, Morelink Technology Corporation	Not Applicable	187,092 shares
General Director	Tsang An Chiang	Department of Electronic Physics, National Chiao Tung University	UMC's marketing manager	This Company's director Chairman of Princeton Technology Corp. Chairman of Princeton Technology Corp. (Shenzhen) Chairman of Princeton Technology Corp. (Chengdu) Chairman of Chengdu Chip-Rail Microelectronics Co., Ltd. Chairman of Princeton Capital Corp. Chairman of Princeton Silicon Inc. Chairman of Morelink Technology Corporation Chairman of Foresight Energy Technologies Co., Ltd. Chairman of Sipp Technology Corporation Chairman of Silan Co., Ltd. Director of Taiwan Commate Computer Inc. Director of TC-1 Culture Fund Supervisor of Innorich Venture Capital Corp. Juristic Person Board of Directors Representative for Phoenix Innovative Materials Co., Ltd. Director of Himalaya Venture Fund Corp. Management Consultant & Chairman of Himalaya Venture Fund Corp. Chairman of TAI XIN Corp. Chairman of Jiaxin Co., Ltd.	Not Applicable	577,290 shares

General Director	Wu Hsing Hsiao	Dept. of Computer Science, CYCU	Vice President of the Dept. of Computer Science & Information Engineering, NUU	The Company's Storage business group President Juristic Person Director Representative, Morelink Technology Corporation	Not Applicable	718,453 shares
General Director TAI XIN Corp.		Not Applicable	Director of Opto Tech Corporation	Director of Foresight Energy Technologies Co., Ltd.	Not Applicable	4,000,000 shares
Independent Director	Xue Min Wu	Master of Business, University of Chicago	Chief Auditor of TECO Electric Vice President of Enterprise Review Department for DaChan	This Company's Independent Director This Company's Audit Committee Member This Company's Remuneration Committee Member Independent Director of Princeton Technology Corp.	Not Applicable	0 share
Independent Director	Yu Feng Ma	PhD in Business Administration, Taipei University	Specialist, Economic Research Office, Central Bank	Assistant Professor, Department of Finance, Shih Chien University Independent Director of Princeton Technology Corp. Independent Director of Union Insurance Supervisor of Black Dragon Technology Corporation	Not Applicable	0 share
Independent Director	Chin Tang, Chiu	Ph.D. in Business Administration, Graduate Institute of Business Administration, NCU Master's degree, Sloan School of Management, MIT Master's degree, Graduate Institute of Business Administration, NCU Bachelor's degree in Electronics Engineering, NCTU	Senior Vice President / Head of Corporate Banking Peer Group / Head of Taipei Branch, HSBC Head of Corporate Banking Division, Far Eastern International Bank Bank of America Corporation Vice President / Executive Vice President Manager of Citibank Market Planner, TAISEL	Independent Director, Prosperity Dielectrics Co., Ltd. Independent Director of Medimaging Integrated Solution Inc. Independent Director of 3D Global Biotech Inc. Director of ChiuSiTe Industrial Co., Ltd.	Not Applicable	0 share
Independent Director	Wei Ru Chang	Bachelor of Tourism, MCU	Director of Opto Tech Corporation	Director of Foresight Energy Technologies Co., Ltd. Director of Princeton Technology Corp.	Not Applicable	0 share

● Annex 8

## Removal of Non-Compete Restrictions for Unifosa Corp.'s New Director Candidates

New Directors	Non-Compete Restriction Removal Details	Nature of Competition (Primary Business Activities)
Ching Jong Chen	Responsible Person of Phoenix Innovative Materials Co., Ltd.	This company is a subsidiary in which our company has invested, operating in the nonwoven fabric industry, other textile and product manufacturing industries, synthetic resin and plastic manufacturing, man-made fiber manufacturing, other chemical material manufacturing, plastic film and bag manufacturing, reinforced plastic product manufacturing, other plastic product manufacturing, pollution control equipment manufacturing, unclassified other industrial product manufacturing, daily necessities wholesale, chemical raw materials wholesale, cosmetics wholesale, pollution control equipment wholesale, chemical raw materials retail, cosmetics retail, and pollution control equipment retail industries.
	Juristic Person Director Representative, Morelink Technology Corporation	This company operates in the wireless communication equipment and electronic component manufacturing industry, telecommunications equipment and electronic materials wholesale and retail industries, and the import industry for regulated radiofrequency telecommunications equipment.
	Foresight Energy Technologies Co., Ltd. Juristic Person Director Representative, Unifosa Corp.	This company is engaged in the R&D, design, production, and sale of resin microporous membranes, operating in the electronic component and battery manufacturing industries, as well as the wholesale and retail of electrical and electronic materials.
Tsang An Chiang	Princeton Technology Corp. Chairman	This company is engaged in the design and manufacturing of ICs (integrated circuits) and industrial automation control systems, as well as the production and trading of computers and peripheral equipment, electronic instruments, and their components.
	Chairman of Princeton Technology Corp. (Shenzhen)	This company is engaged in the design and manufacturing of ICs (integrated circuits) and industrial automation control systems, as well as the production and trading of computers and peripheral equipment, electronic instruments, and their components.
	Chairman of Princeton Technology Corp. (Chengdu)	This company is engaged in integrated circuit design, software design, technology transfer, technical consulting, and after-sales technical services; the design, development, and wholesale of electronic system modules; and the wholesale, import, and export of integrated circuit products and electronic products, along with related supporting services.

<p><b>Chairman of Chengdu Chip-Rail Microelectronics Co., Ltd.</b></p>	<p>The Company is involved in the design, production, and sale of integrated circuits and system products; the development, production, and sale of electronic products; the development and sale of computer hardware and software; and the transfer, technical services, and consulting related to integrated circuit technology.</p>
<p><b>Chairman of Princeton Capital Corp.</b></p>	<p>This company is engaged in general investment activities.</p>
<p><b>Chairman of Princeton Silicon Inc.</b></p>	<p>This company is involved in investments in businesses in mainland China.</p>
<p><b>Chairman of Morelink Technology Corporation</b></p>	<p>This company operates in the wireless communication equipment and electronic component manufacturing industry, telecommunications equipment and electronic materials wholesale and retail industries, and the import industry for regulated radiofrequency telecommunications equipment.</p>
<p><b>Chairman of Foresight Energy Technologies Co., Ltd.</b></p>	<p>This company is engaged in the R&amp;D, design, production, and sale of resin microporous membranes, operating in the electronic component and battery manufacturing industries, as well as the wholesale and retail of electrical and electronic materials.</p>
<p><b>Chairman of SIPP Technology Corporation</b></p>	<p>This company operates in the fields of information software services, electronic information supply services, product design, R&amp;D services, management system certification, other general retail, intellectual property, business incubation, investment consulting, management consulting, and other consulting services.</p>
<p><b>Chairman of Silan Co., Ltd.</b></p>	<p>This company is engaged in the wholesale of miscellaneous food items, textiles, clothing, shoes, hats, umbrellas, and apparel accessories; the retail of miscellaneous food items and beverages; international trade; intellectual property; investment consulting; management consulting; information software services; electronic information supply services; product design; management system certification; and sports training.</p>
<p><b>Director of Taiwan Commate Computer Inc.</b></p>	<p>This company is engaged in the manufacturing of data storage and processing equipment, the wholesale of transactional machinery and equipment, and the manufacturing export industry.</p>
<p><b>Director of TC-1 Culture Fund</b></p>	<p>This company is involved in venture capital investment.</p>
<p><b>Supervisor of Innorich Venture Capital Corp.</b></p>	<p>This company is involved in venture capital investment.</p>

	<b>Juristic Person Board of Directors Representative for Phoenix Innovative Materials Co., Ltd.</b>	<b>This company is a subsidiary in which our company has invested, operating in the nonwoven fabric industry, other textile and product manufacturing industries, synthetic resin and plastic manufacturing, man-made fiber manufacturing, other chemical material manufacturing, plastic film and bag manufacturing, reinforced plastic product manufacturing, other plastic product manufacturing, pollution control equipment manufacturing, unclassified other industrial product manufacturing, daily necessities wholesale, chemical raw materials wholesale, cosmetics wholesale, pollution control equipment wholesale, chemical raw materials retail, cosmetics retail, and pollution control equipment retail industries.</b>
	<b>Chairman of Himalaya Venture Capital Management Consulting Co., Ltd.</b>	<b>This company is engaged in venture capital investment, investment consulting, and management consulting.</b>
	<b>Director of Himalaya Venture Fund Corp.</b>	<b>This company is involved in venture capital investment.</b>
	<b>Chairman of TAI XIN Corp.</b>	<b>This company is involved in the manufacturing of electronic components, computers, and peripheral equipment. It also engages in the wholesale of electronic materials, the wholesale of computers and transactional machinery and equipment, the wholesale of information software, the retail of electronic materials, the retail of computers and transactional machinery and equipment, the retail of information software, international trade, general investment, and management consulting.</b>
	<b>Chairman of Jiaxin Co., Ltd.</b>	<b>This company is involved in the manufacturing of electronic components, computers, and peripheral equipment. It also engages in the wholesale of electronic materials, the wholesale of computers and transactional machinery and equipment, the wholesale of information software, the retail of electronic materials, the retail of computers and transactional machinery and equipment, the retail of information software, international trade, general investment, and management consulting.</b>
<b>TAI XIN Corp.</b>	<b>Director of Foresight Energy Technologies Co., Ltd.</b>	<b>This company is involved in the manufacturing of electronic components, battery manufacturing, the manufacturing of plastic films and bags, the wholesale of batteries (restricted to operations outside the designated area), and the retail of batteries (restricted to operations outside the designated area).</b>

<p><b>Wu Hsing Hsiao</b></p>	<p><b>Juristic Person Director Representative, Morelink Technology Corporation</b></p>	<p>This company operates in the wireless communication equipment and electronic component manufacturing industry, telecommunications equipment and electronic materials wholesale and retail industries, and the import industry for regulated radiofrequency telecommunications equipment.</p>
<p><b>Xue Min Wu</b></p>	<p><b>Independent Director of Princeton Technology Corp.</b></p>	<p>This company is engaged in the design and manufacturing of ICs (integrated circuits) and industrial automation control systems, as well as the production and trading of computers and peripheral equipment, electronic instruments, and their components.</p>
<p><b>Yu Feng Ma</b></p>	<p><b>Independent Director of Princeton Technology Corp.</b></p>	<p>This company is engaged in the design and manufacturing of ICs (integrated circuits) and industrial automation control systems, as well as the production and trading of computers and peripheral equipment, electronic instruments, and their components.</p>
	<p><b>Independent Director of Union Insurance</b></p>	<p>This company is engaged in property and casualty insurance.</p>
	<p><b>Supervisor of Black Dragon Technology Corporation</b></p>	<p>This company is involved in immersive experience application services, electronic information supply services, biotechnology services, wholesale of environmental pharmaceuticals, retail of environmental pharmaceuticals, manufacturing of environmental pharmaceuticals, pharmaceutical testing, information software services, data processing services, crop cultivation, special crop cultivation, edible mushroom cultivation, flower cultivation, crop cultivation services, wholesale of veterinary pharmaceuticals, retail of veterinary pharmaceuticals, manufacturing of veterinary pharmaceuticals, retail of miscellaneous food items and beverages, product design, management consulting, international trade, motion picture production, animated film production, movie special effects production, television program production, video program production, motion picture exhibition, provision of equipment and venues for film shooting, film processing, film sound recording, cultural and artistic services, performing arts activities, live music venue operations, and photography.</p>

<b>Chin Tang, Chiu</b>	<b>Independent Director, Prosperity Dielectrics Co., Ltd.</b>	<b>This company is engaged in the manufacturing of precision chemical materials, other chemical materials, electronic components, and other electrical and electronic machinery and equipment, as well as the wholesale and retail of electronic materials.</b>
	<b>Independent Director of Medimaging Integrated Solution Inc.</b>	<b>This company operates in medical equipment manufacturing (limited to radiation and electronic medical equipment manufacturing, eyewear manufacturing, and other medical equipment and supplies manufacturing under the Republic of China Industry Standard Classification); optical instrument manufacturing (limited to other communication equipment manufacturing, audiovisual electronics manufacturing, camera manufacturing, other optical instruments and equipment manufacturing, and eyewear manufacturing under the Republic of China Industry Standard Classification); biotechnology services (limited to natural and engineering science research and development services under the Republic of China Industry Standard Classification); information software services (limited to computer software design, computer system integration services, and other computer system design services under the Republic of China Industry Standard Classification); medical equipment wholesale (limited to clocks, watches, and eyewear wholesale, pharmaceuticals and medical supplies wholesale, and other machinery wholesale under the Republic of China Industry Standard Classification); manufacturing of regulated radiofrequency telecommunications equipment (limited to telephone and mobile phone manufacturing, other communication equipment manufacturing, measurement, navigation, and control equipment manufacturing, and radiation and electronic medical equipment manufacturing under the Republic of China Industry Standard Classification); importation of regulated radiofrequency telecommunications equipment (limited to wholesale of electronic equipment and components under the Republic of China Industry Standard Classification); electronic component manufacturing (limited to unclassified other electronic component manufacturing under the Republic of China Industry Standard Classification); wholesale of electronic materials (restricted to operations outside the designated area, limited to wholesale of electronic equipment and components under the Republic of China Industry Standard Classification); and retail of electronic materials (restricted to operations outside the designated area, limited to retail of computers and peripherals, software, telecommunications equipment, and audiovisual equipment under the Republic of China Industry Standard Classification).</b>
	<b>Independent Director of 3D Global</b>	<b>This company is engaged in dairy product</b>

	<b>Biotech Inc.</b>	manufacturing, beverage manufacturing, veterinary pharmaceutical manufacturing, environmental pharmaceutical manufacturing, cleaning product manufacturing, cosmetics manufacturing, ceramics and ceramic product manufacturing, feed wholesale, cleaning product wholesale, fertilizer wholesale, veterinary pharmaceutical wholesale, environmental pharmaceutical wholesale, chemical raw materials wholesale, cosmetics wholesale, cleaning product retail, fertilizer retail, environmental pharmaceutical retail, chemical raw materials retail, cosmetics retail, over-the-counter drug retail, international trade, intellectual property, management consulting, information software services, biotechnology services, research and development services, energy technology services, other industrial and commercial services, other plastic product manufacturing, other metal product manufacturing, machinery equipment manufacturing, automobile and parts manufacturing, motorcycle and parts manufacturing, bicycle and parts manufacturing, aircraft and parts manufacturing, medical equipment manufacturing, jewelry and precious metal product manufacturing, mold manufacturing, medical equipment wholesale, precision instrument wholesale, and medical equipment retail.
	<b>Director of ChiuSiTe Industrial Co., Ltd.</b>	This company operates in real estate sales and leasing.
<b>Wei Ru Chang</b>	<b>Director of Foresight Energy Technologies Co., Ltd.</b>	This company is involved in electronic component manufacturing, battery manufacturing, plastic film and bag manufacturing, battery wholesale (restricted to operations outside the designated area), and battery retail (restricted to operations outside the designated area).
	<b>Director of Princeton Technology Corp.</b>	This company is engaged in the design and manufacturing of ICs (integrated circuits) and industrial automation control systems, as well as the production and trading of computers and peripheral equipment, electronic instruments, and their components.

● **Appendices 1**

**Unifosa Corp.**  
**Articles of Incorporation**

**Chapter I**

**General Provisions**

- Article 1 The Company is organized in accordance with the Company Act and is named 商丞科技股份有限公司, with the English name UNIFOSA CORP.
- Article 2 The Company's scope of business is as follows:
- 001CB01020 Office Machines Manufacturing
  - 002CC01060 Wired Communication Mechanical Equipment Manufacturing
  - 003CC01070 Wireless Communication Mechanical Equipment Manufacturing
  - 004CC01030 Electrical Appliances and Manufacturing
  - 005CC01080 Electronic Parts and Components Manufacturing
  - 006CC01101 Controlled Telecommunications Radio-Frequency Devices Manufacturing
  - 007CC01110 Computers and Peripheral Equipment Manufacturing
  - 008CE01030 Photographic and Optical Equipment Manufacturing
  - 009E605010 Computer Equipment Installation Industry
  - 010E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering
  - 011E701040 Simple Telecommunications Equipment Installation
  - 012F113050 Wholesale of Computing and Business Machinery Equipment
  - 013F113070 Wholesale of Telecommunication Apparatus
  - 014F114030 Wholesale of Motor Vehicles and Motorcycles Parts and Accessories
  - 015F116010 Wholesale of Photographic Equipment
  - 016F118010 Wholesale of Computer Software
  - F17F119010 Wholesale of Electronic Materials
  - 018F213030 Retail Sale of Computing and Business Machinery Equipment
  - 019F213060 Retail Sale of Motor Vehicles, Motorcycles Parts
  - 020F214030 Retail Sale of Motor Vehicles and Motorcycle Parts and Accessories
  - 021F216010 Retail Sale of Photographic Equipment
  - 022F218010 Retail Sale of Computer Software
  - 023F219010 Retail Sale of Electronic Materials
  - 024F401010 International Trade
  - 025F401021 Controlled Telecommunications Radio-Frequency Devices Importing
  - 026F601010 Intellectual Property Rights
  - 027I199990 Other Consultancy
  - 028I301010 Software Design Services
  - 029I501010 Product Designing
  - 030ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3 The Company's main office is in Taipei City, Taiwan. Where necessary, the Company may establish branches within or out of the country, subject to approval by the Board of Directors.

Article 4 Deleted.

## **Chapter II**

### **Shares**

Article 5 The total authorized capital of the Company is NT\$2 billion, divided into 200 million shares, with a par value of NT\$10 per share, to be issued in installments. Among them, NT\$30 million consists of 3 million shares reserved to serve as subscription warrants for employees.

Article 6 The total amount of the Company's reinvestment shall not be subject to the restriction in Article 13 of the Company Act, whereby reinvestment shall not exceed 40% of the paid-in share capital. The Board of Directors is authorized to determine the reinvestment operating decisions.

Article 7 The Company's share certificates shall be in registered form and signed or sealed by the Director representing the Company. They shall be certified for issuance of the share certificates according to the laws.  
Stocks issued by the Company do not require printing. The Company, however, shall contact the securities depository and custodian institution to register the share certificates.

Article 7-1 Deleted

Article 8 The transfer of shares shall be signed and sealed by the transferor and the transferee, and the transfer application shall be made to the Company. The transfer shall not be made against the Company before the transfer formalities are completed.

Article 9 The handling of the Company's stock affairs shall be conducted in accordance with the Company Act and the " Regulations Governing the Administration of Shareholder Services of Public Companies " promulgated by the competent authority.

Article 10 The share ownership transfer shall be suspended within 60 days before an annual general shareholders' meeting, within 30 days before an extempore shareholders' meeting, or within five days before the record date of payout of dividends, bonuses, or other benefits.

## **Chapter III**

### **Shareholders' Meeting**

- Article 11 This Company's shareholders' meetings are divided into the following 2 types:
1. A regular shareholders' meeting shall be convened within 6 months after the end of each fiscal year.
  2. A special shareholders' meeting shall be convened when necessary.
- The Company may convene shareholders' meetings by video conference or in other methods as announced by the central competent authority. The conditions, operating procedures, and other matters to be followed for the adoption of a video shareholders' meeting shall be in accordance with the relevant regulations of the competent securities authorities.
- Article 12 The chairman shall chair a shareholders' meeting. When the chairman is on leave or unable to exercise his/her duties for some reason, he shall designate a director to act on his/her behalf. If the chairman does not appoint a proxy, the directors shall elect one among themselves to act as a proxy. When a shareholders' meeting is convened by a person with convening authority other than the Board of Directors, that person shall serve as the chair. If there are 2 or more such conveners, they shall mutually select 1 person to act as the chair.
- Article 13 The meeting date, location, and subject matter shall be notified to the shareholders at least 30 days before general shareholder meetings and at least 15 days before extraordinary shareholder meetings.
- Article 14 When a shareholder is unable to attend the shareholders' meeting for any reason and appoints a proxy to attend on their behalf, they shall issue a proxy form provided by the Company, specifying the scope of authorization, and the appointed proxy shall attend the shareholders' meeting.
- Article 15 All shareholders are entitled to one vote for every share held except for non-voting shares as specified by law.
- Article 16 Resolutions at a shareholders' meeting shall, unless otherwise provided in applicable laws and regulations, be adopted by a majority vote of the shareholders present, who represent more than half of the total issued shares.
- Article 16-1 Shareholders' meeting resolutions shall be compiled into detailed minutes and signed or sealed by the meeting chairman before disseminating them to each shareholder no later than 20 days after the meeting. The distribution of the aforesaid minutes may be made via public announcement.
- The minutes shall detail the date and venue of the meeting, the meeting chairman's name, the method of resolution, and the summary and results of meeting agendas. These minutes shall be retained permanently.

## **Chapter IV**

### **Board of Directors**

- Article 17 The Company shall have seven to nine directors with a three-year office term. The board of shareholders shall elect any person who can act and may continue in office if re-elected. Directors are elected and appointed by the shareholders' meeting from candidates in accordance with the candidate nomination system.
- Article 17-1 Pursuant to Article 14-2 of the Securities and Exchange Act, among the number of directors referred to in the preceding article, there shall be no less than three independent directors. Independent directors are elected and appointed by the shareholders' meeting from candidates in accordance with the candidate nomination system. Their professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence, method of nomination, and other matters for compliance with respect to independent directors shall follow the regulation of the competent authority in charge of securities affairs.
- Article 17-2 Pursuant to Article 14-4 of the Securities and Exchange Act, the audit committee shall be composed of all independent directors. It shall be responsible for the enforcement of the functions and powers of the supervisors as stipulated in the Company Act, the Securities and Exchange Act, and other laws.  
The audit committee shall include at least one independent director with accounting or finance, and one of the directors shall serve as the convenor.  
The resolution of the audit committee shall be approved by more than half of the members.
- Article 18 The Board Of Directors shall be comprised of directors with the following functions and powers:
1. Manufacturing business plan.
  2. Propose profit distribution or a plan for recovery of losses.
  3. Propose to increase or decrease Company capital.
  4. Set up important rules and Company organizational structures.
  5. To appoint and remove the general manager and manager of the Company.
  6. Establishment and termination of branches.
  7. Formulate budgets and final accounts.
  8. Other functions and powers assigned according to the Company Act or resolutions of the board of shareholders.
- Article 19 A chairman shall be elected during a Board of Directors meeting attended by two-thirds of the directors and by a majority vote from the directors present. The chairman shall represent the Company externally.
- Article 20 Unless otherwise provided for in the Company Act, the Board of Directors shall be convened by the chairman. Except as otherwise provided in the Company Act, a majority of the directors shall be present at the resolution of the Board of Directors. It shall be executed with the consent of more than half of the directors present. When the Board of Directors meets, if the meeting is held by video conference, the directors who attend the meeting by video conference shall be deemed to attend the meeting in person.  
The Board of Directors meeting shall be convened with a seven-day notice to the directors, specifying the reason for convening, but in case of emergency, it may be convened at any time. Notification of a Board of Directors meeting may be issued in writing, by fax, or via email.
- Article 21 The Chairman serves as the chair of the Board of Directors. In the event that the Chairman is on leave or unable to perform their duties for any reason, the Chairman shall designate one director to act as their proxy. If the Chairman does not designate a proxy, the directors shall

mutually select one among themselves to serve as the proxy. Directors are required to attend Board of Directors meetings in person. If a director is unable to attend due to unforeseen circumstances, they may appoint another director as their proxy, provided that the appointed proxy represents only one director.

Article 22 Deleted

Article 22-1 Deleted

Article 23 Remuneration of the directors of the Company authorizes the Board of Directors to agree to pay according to the director's participation in the Company's operations and the value of his contribution to the Company's operations, as well as the normal level of the industry.

Article 23-1 The Company shall purchase liability insurance for directors.

Article 24 The Company shall have one general manager. The appointment and removal of the general manager shall be approved by more than half of the directors.

Article 25 The general manager shall preside over the Company's business in accordance with the resolutions of the Board of Directors.

## **Chapter V**

### **Accounting**

Article 26 The Company fiscal year is from January 1st to December 31st each year. The final accounts shall be handled at the end of each year.

Article 27 The Company shall, at the end of each fiscal year, in accordance with article 228 of the Company Act, the Board of Directors shall prepare the following tables, which shall be submitted to the audit committee for examination 30 days before the regular meeting of shareholders. The audit committee shall issue a report and submit it to the regular meeting of shareholders for approval.

1. Business Report.
2. Financial statements.
3. Surplus earning distribution or loss off-setting proposals.

Article 28 The distribution of dividends and bonuses shall be subject to the proportion of shares held by each shareholder. No dividend or bonus shall be distributed when the Company has no surplus.

Article 29 If the Company makes profits in the year, 5% to 15% should be appropriated for employee remuneration and no more than 2% for director remuneration. Employee remuneration issued to stock or cash may include employees of controlled or subordinate companies who meet certain conditions. Such conditions shall be prescribed by the chairman.  
If there is any surplus in the Company's annual final accounts, 10% of the Company's legal surplus reserves shall be allocated in addition to the taxes paid and the losses made in previous years.

Article 29-1 However, if the legal surplus reserve has reached the amount of paid-in capital of the Company, it shall not be subject to this limitation. If there is a balance, and the undistributed surplus accumulated in the previous period is added to the balance, the surplus may be retained and distributed separately in the following year. The Board of Directors shall draw up a proposal for surplus distribution according to the Company's dividend policy. If it is done by issuing new shares, it shall be distributed after the resolution of the shareholders' meeting.

The Company distributes dividends and bonuses or all or part of the statutory surplus reserve and capital reserve. If the payment is made in cash, the empowered Board of Directors shall act upon the presence of more than two-thirds of the directors and the consent of more than half of the directors present and shall report to the shareholders' meeting.

The Company shall consider its status and growth stage, respond to future capital needs and long-term financial planning, and meet shareholders' demands for cash inflow to allocate over 50% of the distributable surplus when distributing shareholder dividends. Among them, the cash dividend distribution shall not be less than 20% of the total dividends paid.

Article 29-2 The object of the transfer of shares purchased by the Company according to law, to whom the employee stock warrants are issued, the issuance of new shares to purchase shares, and the issuance of new shares with restricted employee rights all include employees of controlled or subordinate companies who meet certain conditions. Such conditions shall be prescribed by the chairman.

## **Chapter VI**

### **Appendix**

Article 30 Deleted

Article 31 The Company may engage in external assurance business in accordance with government regulations.

Article 32 The Company's organizational rules and regulations are separately stipulated.

Article 33 Any matters not sufficiently provided for in these Articles of Incorporation shall be handled in accordance with the Company Act.

Article 34 These Articles of Incorporation were enacted on May 6, 1994.

The 1st amendment was made on March 16, 1995.

The 2nd amendment was made on September 15, 1995.

The 3rd amendment was made on July 29, 1996.

The 4th amendment was made on August 9, 1996.

The 5th amendment was made on December 1, 1997.

The 6th amendment was made on March 30, 1998.

The 7th amendment was made on May 5, 1998.

The 8th amendment was made on September 2, 1998.

The 9th amendment was made on October 20, 1998.  
The 10th amendment was made on January 15, 1999.  
The 11th amendment was made on July 1, 1999.  
The 12th amendment was made on March 22, 2000.  
The 13th amendment was made on May 29, 2000.  
The 14th amendment was made on October 6, 2000.  
The 15th amendment was made on June 4, 2002.  
The 16th amendment was made on June 26, 2003.  
The 17th amendment was made on June 16, 2004.  
The 18th amendment was made on June 10, 2005.  
The 19th amendment was made on June 10, 2005.  
The 20th amendment was made on June 23, 2006.  
The 21st amendment was made on June 13, 2007.  
The 22nd amendment was made on June 13, 2008.  
The 23rd amendment was made on November 17, 2008.  
The 24th amendment was made on June 10, 2009.  
The 25th amendment was made on June 15, 2010.  
The 26th amendment was made on June 15, 2012.  
The 27th amendment was made on June 11, 2013.  
The 28th amendment was made on June 15, 2016.  
The 29th amendment was made on June 10, 2022.

**Unifosa Corp.**  
**Chairman: Ching Jong Chen**

## ● Appendices 2

# Unifosa Corp. Rules of Procedures for Shareholders' Meetings

Amendment Date: May 29, 2024

### Article 1 (Basis)

This Rules of Procedure for Shareholders' Meetings (hereinafter "the Procedure") is formulated pursuant to Article 5 of the Corporate Governance Best Practice Principles for compliance by the Company to establish a sound governance system for shareholders' meetings, improve the supervision capacity, and strengthen the management function.

### Article 2 The Company's Procedure shall prevail unless otherwise provided by the laws or the Articles of Incorporation.

### Article 3 (Convening shareholders' meetings and shareholders' meeting notices)

Unless otherwise specified by the laws, the Company's shareholders' meetings shall be convened by the Board of Directors.

The Company's shareholders' meeting, which is held via video conference, shall be specified in the Articles of Incorporation and resolved by the Board of Directors unless otherwise provided by the Regulations Governing the Administration of Shareholder Services of Public Companies. The Board of Directors shall resolve the video shareholders' meeting with the attendance of over two-thirds of the directors and the majority consent.

Changes to the convening method for the Company's shareholders' meeting shall be subject to a resolution of the Board of Directors. They shall be implemented before the shareholders' meeting notice is dispatched.

The Company shall, at least 30 days prior to a regular shareholders' meeting or 15 days prior to a special shareholders' meeting, prepare and submit electronic files of the shareholders' meeting notice, proxy form, details, and explanatory materials related to ratification proposals, discussion proposals, and matters concerning the election or dismissal of directors to the Market Observation Post System. Additionally, at least 21 days prior to a regular shareholders' meeting or 15 days prior to a special shareholders' meeting, the Company shall prepare and submit electronic files of the shareholders' meeting handbook and supplementary meeting materials to the Market Observation Post System. In addition, this Corporation shall also have prepared the shareholders' meeting agenda and supplemental meeting materials 15 days before the date of the shareholders' meeting and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.

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

1. For physical shareholders' meetings, it shall be distributed on-site at the meeting.
2. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. Electronic files shall be shared on the virtual meeting platform for virtual-only shareholders' meetings.

Notice of convening the shareholder meeting in the third item of this article, for holders of less than 1,000 registered shares, shall be entered into the MOPS for announcement.

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

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

If the convening notice includes a full director re-election with an inauguration date, no changes to that date may be proposed by extemporary motion or otherwise post-election at the same meeting.

Shareholders holding over one percent of total issued shares may submit one proposal for a regular shareholders' meeting. Excess proposals shall be excluded. Additionally, if a proposal submitted by a shareholder falls under any of the circumstances listed in Paragraph 4 of Article 172-1 of the Company Act, the Board of Directors may choose to exclude it as an agenda item. Shareholders may submit one suggestive proposal to promote public interest or social responsibility per Article 172-1 of the Company Act. Excess proposals shall be excluded.

The Company shall, prior to the date on which the transfer of shares is suspended before the Regular Shareholders' Meeting, announce the acceptance of shareholder proposals, the methods of acceptance (in writing or electronically), the location for submission, and the acceptance period. The acceptance period shall not be less than ten days.

A proposal made by a shareholder shall be limited to 300 characters. Anything exceeding 300 characters shall be excluded. The proposing shareholder shall attend the shareholders' meeting in person or entrust another to participate in the proposal discussion.

The Company shall, prior to the issuance of the shareholders' meeting notice, inform the proposing shareholder of the outcome of the proposal review and include the proposals that comply with the provisions of this article in the meeting notice. For shareholder proposals not included in the agenda, the Board of Directors shall explain the reasons for their exclusion at the shareholders' meeting.

#### Article 4 (Entrusts to attend the shareholders' meeting and authorizes)

At each shareholders' meeting, any of the shareholders may issue a power of attorney stipulated by the Company specifying the scope of authorization to appoint a proxy to attend the shareholders' meeting.

Each shareholder may only issue one power of attorney to appoint only one proxy, which shall be delivered to the Company five days before the convening shareholders' meeting. In the event of any repetitive powers of attorney, the one served first shall prevail. However, such a provision does not apply to the powers of attorney issued before the declaration of revocation. After a power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting shall notify the Company in writing of the revocation of the proxy no later than 2 days before the shareholders' meeting. In the event of overdue revocation, the voting right exercised by the authorized proxy shall prevail.

After a power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting via video conferencing shall notify the Company of the proxy revocation in writing two days prior to the shareholders' meeting. The voting rights of the entrusted proxy shall prevail if the revocation is not issued prior to the deadline.

- Article 5 (Principles determining the time and place of a shareholders' meeting)  
The shareholders' meeting shall be located at a place within the Company or a place convenient for shareholders attendance and suitable for the shareholders' meeting. The start time of the meeting shall not be earlier than 9 am or later than 3 pm. The opinions of independent directors must be fully considered in terms of the location and time of the meeting.  
A shareholders' meeting convened by the Company via video conferencing is not subject to the preceding convening location restriction.
- Article 6 (Preparation of Documents such as Signature Book)  
The Company shall specify the reporting time, location, and other matters requiring attention for the accepted shareholders, solicitors, and entrusted proxies (hereafter "shareholders").  
The preceding registration time shall be at least 30 minutes before the meeting. The registration area shall be clearly identified, and sufficient personnel must be deployed to handle the registration matters. Registration for shareholders' meetings conducted via video conferencing shall be accepted on the shareholders' meeting video conference platform 30 minutes before the start of the meeting. Shareholders who have completed the registration shall be deemed to be present at the shareholders' meeting in person.  
The Company shall prepare the sign-in book for the attending shareholders to sign in, or the attending shareholders may hand in the sign-in cards instead of signing in.  
The Company shall deliver the procedures handbooks, annual reports, attendance certificates, speech slips, voting ballots, and other meeting materials to the shareholders attending the shareholders' meeting. If there is any director election, the election ballots shall be attached.  
The shareholders must present the attendance certificate, sign-in card, or other attendance certificates to attend the shareholders' meeting. Except for the documents required for shareholders to attend, the Company shall not arbitrarily request other supporting documents. The proxy with a power of attorney must present ID documents for verification.  
For the shareholder who is a government or legal person, the number of representatives attending the shareholders' meeting is not limited to one person. When a legal person is appointed to attend the shareholders' meeting, only one representative of such a legal person may be appointed to participate in the meeting.  
If a shareholders' meeting is held via video conferencing, shareholders who wish to attend by video conferencing shall register with the Company two days before the shareholders' meeting,  
If a shareholders' meeting is held via video conferencing, the Company shall upload the procedural manual, annual report, and other relevant materials to the shareholders' meeting video conferencing platform at least 30 minutes before the start of the meeting and continue to disclose the materials until the end of the meeting.

- Article 6-1 (Matters to be included in the Notice of Convening a Shareholders' Meeting via Video Conference)  
When the Company holds a shareholders' meeting via video conference, the following matters shall be stated in the shareholders' meeting convening notice:
1. Shareholder video conference participation and rights exercising method.
  2. The response to the video conference platform obstacles or to the participation in the video conference due to natural disasters, incidents, or other force majeure events shall include at least the following:
    - A. If the preceding obstacles cannot be eliminated, what is the time the meeting must be extended or continued, and what is the extension or continuation date of the meeting?
    - B. Shareholders who have not registered to participate in the original shareholders' meeting by video conferencing shall not participate in the extension or continuation of the meeting.
    - C. If a video-assisted shareholders' meeting held by the Company cannot continue, the shareholders' meeting shall continue if the total number of shares in attendance still reaches the quorum for the shareholders' meeting resolution after deducting the number of shares attending the shareholders' meeting by video. For the shareholders who participate by video conference, the number of shares they represent shall be included in the total number of shares for the shareholders present. But they must be regarded as abstentions for the resolutions of this shareholders' meeting.
    - D. Handling method if all motions' results have been declared, but no extemporaneous motion has been made.
  3. If a shareholders' meeting is convened via video conferencing, appropriate alternatives shall be provided for shareholders who have difficulty attending the shareholders' meeting via video conferencing. Unless otherwise provided in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with online connection equipment and necessary assistance and specify the period during which shareholders may applications with the Company and other relevant matters that must be noted.

- Article 7 (Chairperson and Attending Staff of Shareholders' Meeting)  
If the Board of Directors convenes a shareholders' meeting, the meeting shall be chaired by the chairman of the board. When the board chairman is on leave or cannot exercise his/her power and authority for any reason, the vice chairman shall act as a proxy. If there is no vice chairman or the vice chairman is also on leave or for any reason unable to exercise his/her power and authority, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select one director among themselves as a proxy.  
The shareholders' meeting convened by the Board of Directors shall be attended by more than half of the directors of the Board of Directors.  
If the shareholders' meeting is convened by a party with convening rights other than the Board of Directors, the chair shall be the person with such convening rights. If there are two or more such conveners, they shall mutually select one person to serve as the chair.  
The Company may designate appointed lawyers, accountants, or relevant personnel to attend the shareholders' meeting as attendees.

- Article 8 (Video or Audio Recording for the Shareholders' Meeting)  
The Company shall record the entire shareholders' meeting by audio or video recording for at least one year. However, if a shareholder initiates litigation pursuant to Article 189 of the Company Act, the relevant documents shall be retained until the conclusion of the litigation.  
If a shareholders' meeting is held via video conferencing, the Company shall record the shareholders' login, registration, check-in, questions, voting, and the Company's vote counting results. The entire video conferencing process shall be recorded continuously and uninterruptedly.  
The Company shall adequately preserve the preceding materials and audiovisual recordings throughout the Company's existence. Audiovisual recordings shall be provided to those entrusted to preserve the video conference affairs.  
If the shareholders' meeting is held via video conference, the Company shall make an audio recording of the backstage operation interface for the video conference platform.

- Article 9 (Calculation of Shares Represented and Convening of the Shareholders' Meeting)  
Attendance at the shareholders' meeting shall be calculated based on shares. The number of shares held by those present and those registered via the video conferencing platform shall be calculated based on the

signature book or the sign-in card submitted, plus the number of shares exercising voting rights in writing or electronically.

The chair shall call the meeting to order at the scheduled meeting time and announce the relevant information, such as the number of non-voting rights and the number of shares present.

However, when shareholders representing over half the issued shares are absent, the chairman may postpone the meeting. The times of postponements shall not exceed two, and the entire postponement time shall not exceed one hour. If the share amount present is still insufficient after 2 delays but is over 1/3 of the total issued shares, the chair shall announce the meeting aborted. If the shareholders' meeting is to be held via video conferencing, the Company shall also announce the meeting aborted through the video conferencing platform.

If the share amount present does not exceed 1/3 of the total issued shares after 2 delays, a tentative resolution may be passed pursuant to the first paragraph in Article 175 of the Company Act, and notify the shareholders of the tentative resolution and reconvene the shareholder's meeting within 1 month. If the shareholders' meeting is to be held via video conferencing, Shareholders who wish to attend by video conferencing shall re-register with the Company according to Article 6.

Suppose the number of shares represented by the shareholders present has reached a majority of the total number of shares issued before the end of the meeting. In that case, the chair shall resubmit the tentative solutions passed to be voted by the shareholders' meeting according to Article 174 of the Company Act.

#### Article 10 (Agenda Discussions)

If the Board of Directors convenes the shareholder meeting, the Board of Directors shall determine the meeting proceeding. The relevant discussions (including temporary motions and amendments to the original discussions) shall be decided on a case-by-case voting basis, and the proceeding cannot be changed unless resolved during the shareholder meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.

Before the meeting (including extraordinary motions) has been concluded, the chair shall not declare the meeting adjourned without a resolution. Suppose the chair violates the procedure rules and announces the meeting has adjourned. In that case, other members of the Board of Directors shall promptly assist the shareholders present in electing one person to serve as the chair and continue the meeting according to the procedures established by law.

The chair shall provide sufficient opportunities for explanation and discussion regarding agenda items, amendments proposed by shareholders, or extemporary motions. When the chair deems that the matter has reached a point suitable for voting, they may announce the end of the discussion, put the matter to a vote, and allocate adequate time for voting.

#### Article 11 (Statements by Shareholders)

Before speaking at the meeting, attending shareholders must complete a speaker's slip indicating the gist of their remarks, shareholder account number (or attendance certificate number), and name. The chair shall determine the order of speakers.

The attending shareholders who only submit the speech slip without making speeches are deemed to have not made speeches. If the content of the spoken speech is inconsistent with the record of speech slip, the content of the verbal speech shall prevail.

Each shareholder's speech on the same proposal shall not exceed 2 times (each time shall not exceed 5 minutes) without the chair's consent. However, if the shareholder's speech violates the regulations or exceeds the scope of the agenda, the chair may stop such a shareholder from making a speech.

While an attending shareholder is speaking, other shareholders may not interrupt unless they have obtained the consent of both the chair and the speaking shareholder. The chair shall stop any violators.

If a corporate shareholder appoints two or more representatives to attend the Shareholders' Meeting, only one representative may speak on the same agenda item.

After an attending shareholder has spoken, the chair may respond personally or designate relevant personnel to respond.

If a shareholders' meeting is held via video conferencing, the shareholders participating by video conferencing may ask questions in the text on the shareholders' meeting video conferencing platform after the chair announces the meeting and before the meeting adjournment is announced. Each shareholder shall not ask over 2 questions per meeting. Each question is limited to 200 words, and the provisions provided in Paragraphs 1-5 shall not apply.

If the preceding questions neither violate the provisions nor exceed the proposal's scope, disclosing them on the shareholders' meeting video conferencing platform for public viewing is advisable.

#### Article 12 (Voting Share Calculation, Recusal System)

The voting rights for a shareholders' meeting shall be calculated according to the number of shares.

The number of shares of shareholders without voting rights shall not be included in the total number of issued shares in the resolution of the shareholders' meeting.

Shareholders who have personal interests in the matters discussed in the meeting and may harm the Company's interests shall not participate in voting or exercise their voting rights on behalf of other shareholders.

The number of shares for which voting rights shall not be exercised based on the preceding Paragraph shall not be included in the number of voting rights of attending shareholders.

Except for a trust enterprise or a stock agency approved by the securities competent authority, when two or more shareholders appoint one proxy at the same time, the voting rights of the proxy shall not exceed 3% of the total voting rights of the issued shares. The excess voting rights shall not be included.

#### Article 13 (Voting, Vote Monitoring, and Counting Methods)

Shareholders have one voting right per share, except those restricted or have no voting rights pursuant to Paragraph 2, Article 179 of the Company Act.

When the Company convenes a shareholders' meeting, it may adopt electronic or written manners to exercise the voting rights; when exercising voting rights in writing or electronically, the method for exercising rights shall be specified in the shareholders' meeting convening notice. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, the extemporary motions and amendments to the original shareholders' meeting proposals shall be deemed abstentions.

In the event of exercising voting rights in writing or electronically, according to the preceding paragraph, the statement of intent shall be delivered to the Company 2 days before the shareholders' meeting convenes. However, such a provision does not apply to those statements of intent issued before the declaration of revocation.

A shareholder who intends to attend a shareholders' meeting in person or via video conferencing after declaring his/her intention to exercise his/her voting right in writing or by electronic means shall revoke the earlier declaration of intent at least 2 days before the meeting. Otherwise, he/she shall exercise his/her voting right in writing or by electronic means. If voting rights are exercised in writing or electronically and a proxy is appointed via a proxy form to attend the shareholders' meeting, the voting rights exercised by the appointed proxy shall prevail.

The vote for a proposal shall be passed with the approval of a majority of the shareholder voting rights present unless otherwise stipulated in the Company Act or the Company's Articles of Incorporation. At the time of voting, shareholders shall vote on a case-by-case basis after the total number of shareholder voting rights present is announced by the chair or the chair's proxy. The shareholders' approval, opposition, and abstention voting results shall be uploaded to the Market Observation Post System.

When there are amendments or alternatives to the same agenda item, the chair shall determine the voting order in conjunction with the original proposal. If one of the proposals is approved, the others shall be deemed rejected and require no further voting.

The chair shall appoint vote monitoring and counting personnel to vote on a proposal, provided that all monitoring personnel are the Company's shareholders.

The counting of votes for voting on proposals or elections at the shareholders' meeting shall be done at a public place at the meeting venue. After the votes are fully counted, the results shall be announced on the spot. They shall include the weight for statistics, and a record shall be made.

When the Company convenes a shareholders' meeting via video conferencing, the shareholders participating by video shall conduct voting on the various resolutions and election proposals via the video conference platform after the chair announces the meeting has started. The voting shall be completed before the chair announces the voting is closed. Those who did not vote within this time frame shall be deemed abstained.

Suppose a shareholders' meeting is held via video conferencing. In that case, the votes shall be counted once the chair announces the voting is closed, and the voting and election results shall be announced.

When the Company holds a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting via video conferencing according to the provisions of Article 6 and wish to attend the physical shareholders' meeting in person shall cancel the registration two days before the shareholders' meeting in the same manner as making the registration. Those who failed to cancel within this time limit shall only attend the shareholders' meeting via video conferencing.

Except for extemporary motions, those who participated in the shareholders' meeting via video conferencing and exercised their voting rights in writing or electronically without revoking their declaration shall not vote again on the original proposal, propose amendments to the original proposal, or exercise voting rights on the amendments to the original proposal.

#### Article 14 (Election Matters)

When the Shareholders' Meeting involves the election of directors, it shall be conducted in accordance with the Company's relevant election regulations and the election results,

including the list of elected directors, their voting rights, and the list of unelected candidates with their respective voting rights, shall be announced on-site.

The ballots for election in the preceding paragraph shall be sealed and signed by the scrutineers and be properly preserved for at least one year. However, if a shareholder initiates litigation pursuant to Article 189 of the Company Act, the relevant documents shall be retained until the conclusion of the litigation.

Article 15 (Meeting Minutes and Signature Matters)

The resolutions of the shareholders' meeting shall be recorded in the meeting minutes, signed or sealed by the chair, and distributed to all shareholders within 20 days after the meeting. The preparation and distribution of the meeting minutes may be conducted electronically.

The distribution of the aforementioned minutes may be carried out by means of a public announcement entered into the Market Observation Post System.

The minutes shall accurately record the year, month, day, venue, chair's name, method of resolution, summary of proceedings, and voting results (including the calculated voting rights). In the case of a director election, the voting rights of each elected candidate shall be disclosed. These minutes shall be permanently retained during the Company's existence.

If a shareholders' meeting is held via video conferencing, the shareholders' meeting adjournment time, the method of convening, and the chair's name are recorded. The handling method when a force majeure issue, such as a natural disaster or unpreventable incident, has affected the video conferencing platform or if the platform has malfunctioned shall be recorded in the minutes in addition to the items stipulated by the preceding provisions.

In addition to the provisions of the preceding paragraph, a shareholders' meeting held by the Company via video conferencing must also specify the alternative measures for shareholders who may have difficulty participating in video conferencing in the meeting minutes.

Article 16 (Public Announcement)

The Company shall prepare a statistical table according to the prescribed format containing the number of shares acquired by the solicitor, the number of shares represented by the proxy, and the number of shares held by the shareholders attending the meeting in writing or electronically, and disclose the information on the day of the shareholders' meeting in the meeting venue. Suppose a shareholders' meeting is held via video conferencing. In that case, the Company shall upload the preceding information to the shareholders' meeting video conferencing platform at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.

When the Company holds a shareholders' meeting via video conferencing, the total number of rights held by the attending shareholders shall be disclosed on the video conferencing platform when the meeting is adjourned. The same applies if there are other statistics regarding the total number of shares and voting rights from the shareholders present at the meeting.

Suppose matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or the regulations of the Taiwan Stock Exchange (Taipei Exchange). In that case, the Company shall upload the content of such resolution to the MOPS within the prescribed period.

Article 17 (Maintaining Venue Order)

The shareholders' meeting staff shall wear identification cards or armbands.

The chair may direct pickets (or security personnel) to assist in maintaining order at the meeting venue. When the security personnel is present to assist in maintaining order, they shall bear armbands or ID cards displaying the word “SECURITY.”

If the venue is equipped with amplification devices, the chair may stop shareholders from speaking if they do not use the equipment provided by the Company.

If a shareholder violates the rules of procedure, disobeys the chair’s correction, disrupts the meeting, and refuses to comply after being stopped, the chair may instruct guards or security personnel to request their departure from the venue.

**Article 18 (Meeting Break and Continuation)**

During a meeting, the chair may announce a break at his or her discretion. During a force majeure event, the chair may rule to suspend the meeting temporarily and announce the meeting continuation time.

If the meeting venue cannot continue to be used before the agendas (including extraordinary motions) set by the shareholders’ meeting are concluded, the shareholders’ meeting may decide to find another venue to continue the meeting.

The shareholders’ meeting may decide to postpone or continue the meeting within 5 days pursuant to Article 182 of the Company Act.

**Article 19 (Information Disclosure for Video Conference)**

When a shareholders’ meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of various proposals on the video conference platform in accordance with the regulations. It shall continue to disclose for at least 15 minutes after the chair declares the meeting adjourned.

**Article 20 (Location of the Chair and Minute-taker of the Video-Conference Shareholders’ Meeting)**

When the Company holds a video conference for a shareholders’ meeting, the chair and the minute taker shall be at the same place in Taiwan, and the chair shall announce the address at the time of the official convening of the meeting.

**Article 21 (Disconnection Handling)**

If a shareholders’ meeting is held via video conferencing, the Company may provide a simple connection test for shareholders before the meeting and provide relevant services immediately before and during the meeting to resolve any technical communication problems.

If the shareholders’ meeting is held via video conferencing, the chair shall separately announce that there is no need for postponement or continuation of the meeting pursuant to Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies when the chair declares the meeting started. If there is an obstacle to the video conferencing platform or video conferencing participation due to natural disaster, unpreventable incident, or other force majeure issues that lasted for over 30 minutes before the chair announces the meeting adjourned, Article 182 of the Company Act shall not apply if the shareholders’ meeting must be extended or continued within 5 days.

If the preceding extension or continuation occurs, shareholders who have not registered to participate in the original shareholders’ meeting by video conferencing shall not participate in the extended or continued meeting.

If a meeting is extended or continued according to Paragraph 2, the number of shares attended. The voting or election rights exercised at the original shareholders’ meeting by shareholders who have registered to participate in the original shareholders’ meeting via video conferencing and completed the registration but did not participate in the extended

or continued meeting shall be counted as part of the shares attended and the voting or election rights exercised at the extended or continued meeting.

If the shareholders' meeting is extended or continued according to the provisions provided by Paragraph 2, the voting and vote counting that has been completed, the voting results declare that the list of elected directors need not be re-discussed or resolved again.

If a video-assisted shareholders' meeting held by the Company cannot continue due to issues described in Paragraph 2, the shareholders' meeting shall continue if the total number of shares in attendance still reaches the statutory quota for the shareholders' meeting resolution after deducting the number of shares attending the shareholders' meeting by video, and there is no need to extend or continue the meeting according to Paragraph 2.

In the event of circumstances under the preceding paragraph requiring the meeting to proceed, for shareholders participating in the shareholders' meeting via video conferencing, their represented shares shall be included in the total number of shares of attending shareholders. However, with respect to all agenda items of that shareholders' meeting, they shall be deemed to have abstained from voting.

If a shareholders' meeting is extended or continued by the Company according to Paragraph 2, the relevant preparatory work according to the original shareholders' meeting date and the relevant provisions shall be implemented according to Article 44-27 of the Regulations Governing the Administration of Shareholder Services of Public Companies. The period specified by the latter part of Article 12 and Paragraph 3 of Article 3 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies as well as Paragraph 2 of Article 44, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies shall be handled by the Company according to the shareholders' meeting date postponement or reconvening provisions provided by Paragraph 2.

#### Article 22 (Digital Gap Handling)

When the Company convenes a shareholders' meeting via video conference, it shall provide appropriate alternatives to shareholders who have difficulty attending the shareholders' meeting by video conference.

Unless otherwise provided in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with online connection equipment and necessary assistance and specify the period during which shareholders may applications with the Company and other relevant matters that must be noted.

#### Article 23 The Procedure shall take effect upon approval by the shareholders' meeting, and the same shall apply to any amendments.

● **Appendices 3**

**Unifosa Corp.**  
**Regulations for Election of the Directors**

Amendment Date: August 25, 2021

- Article 1 Unless otherwise specified by law or the Articles of Incorporation, company directors shall be elected according to this Regulations for Election of the Directors (hereinafter “the Regulations”).
- Article 2 The Company shall adopt the cumulative voting method for director elections. Each share shall have voting rights equal to those to be elected and may be cast for a single candidate or split among multiple candidates.  
The election of independent directors and non-independent directors shall be conducted concurrently, with the number of elected positions calculated separately.
- Article 3 The directors of the Company shall be elected by the shareholders’ meeting from individuals with legal capacity, in accordance with the quota stipulated in the Articles of Incorporation. Based on the tally of election votes, those receiving the highest number of votes representing voting rights shall be sequentially elected as independent and non-independent directors, respectively.  
If 2 or more persons have the same number of rights that exceed the prescribed number, the people with the same number of rights shall draw a lot to make the decision, and the chair shall draw the lot for those who are not present.
- Article 4 The Company adopts a candidate nomination system for the election of directors, whereby the shareholders’ meeting selects directors from a list of nominated candidates.  
The Company shall, prior to the date on which share transfers are suspended before the shareholders’ meeting, announce the nomination period for director candidates, the number of positions to be elected, the designated submission location, and other necessary details. The nomination period shall not be less than ten days.  
The Company’s Board of Directors or shareholders holding more than 1% of the total issued shares may submit a list of director candidates in writing to the Company. The number of nominees shall not exceed the number of director positions to be elected; this limit also applies to the number of candidates nominated by the Board of Directors.  
Other matters to be complied with shall be handled in accordance with the Company Act and relevant regulations of the securities supervisory authority.
- Article 5 More than half of the elected directors of the Company must not have any of the following relationships with one another:  
1. Spouse.  
2. Relative within a second degree of kinship.  
If an elected director of the Company does not comply with the provisions of the preceding clause, the candidate with the lowest number of votes representing voting rights shall lose their eligibility for election.
- Article 6 The convener shall prepare ballots equal in number to the directors to be elected, with voting weights indicated thereon, and distribute them to shareholders attending the shareholders’ meeting. The identification of voters may be represented by the attendance certificate number printed on the ballot.

- Article 7 Before the election begins, the chair shall designate several scrutineers (who must be shareholders) and vote counters to perform the relevant duties.
- Article 8 For the election of directors, the convener shall provide a ballot box, which shall be publicly inspected by the scrutineers prior to voting.
- Article 9 Voters must indicate the name or entity name of the candidate in the “candidate” column on the ballot. However, when the candidate is a government entity or a juristic person shareholder, the “candidate” column on the ballot shall list the name of the government entity or juristic person. Alternatively, it may list both the name of the government entity or juristic person and the name of its representative; if there are multiple representatives, the names of each representative shall be listed separately.
- Article 10 Ballot papers with any of the following conditions shall be deemed invalid:
- (1) Voters who did not use ballot papers prepared by those with the right to convene.
  - (2) Blank ballots are inserted into the ballot box.
  - (3) The writing is illegible, cannot be identified, or is altered.
  - (4) The candidates filled in are inconsistent with the list of director candidates after verification.
  - (5) Ballots containing text other than the name or entity name of the candidate or ballots listing two or more candidates shall be deemed invalid.
  - (6) After voting is completed, the ballots shall be counted on the spot, and the chair shall announce the results immediately.
- Article 11 The elected directors shall be individually issued election notification letters by the Company’s Board of Directors.
- Article 12 Matters not specified in these regulations shall be handled in accordance with the Company Act and relevant legal provisions.
- Article 13 These regulations shall take effect upon approval by the shareholders’ meeting, and any amendments shall follow the same process.
- Article 14 Ballots containing text other than the name or entity name of the candidate or ballots listing two or more candidates shall be deemed invalid.

● Appendices 4

**Number of shares held by all and individual directors  
(including independent directors of the audit committee)**

1. The minimum number of shares that all directors should hold

- (1) The Company's paid-in capital is NT\$916,288,330, with a total of 91,628,833 shares issued.
- (2) As the Company has established four independent director positions and, pursuant to Article 14-4 of the Securities and Exchange Act, has set up an Audit Committee, the legal requirement that supervisors hold a minimum shareholding ratio does not apply. Accordingly, the shareholding ratio of all directors other than independent directors is reduced to 80% of the stipulated ratio.
- (3) As of the date on which share transfers were suspended for this shareholders' meeting, the shareholdings of all directors, as recorded in the shareholder register, are listed in the table below and comply with the shareholding ratio requirements stipulated in Article 26 of the Securities and Exchange Act.

March 31, 2025

<b>Title</b>	<b>The legal minimum number of shares to be held</b>	<b>Number of shares held by all directors</b>
Directors	7,330,306 shares	1,482,835 shares

Note: Shareholder Register Suspension Date: March 31, 2025

2. Number of shares held by all and individual directors

March 31, 2025

<b>Title</b>	<b>Name</b>	<b>Number of shares held in the register of shareholders</b>
Chairman	Ching Jong Chen	187,092 shares
Directors	Tsang An Chiang	577,290 shares
Directors	Wu Hsing Hsiao	718,453 shares
Independent Director	Chih Ling Chen	0 share
Independent Director	Wen Chin Lee	0 share
Independent Director	Chi Thon Yo	0 share
Independent Director	Xue Min Wu	0 share
<b>Total of all directors</b>		<b>1,482,835 shares</b>