

Code 3443



Global Unichip Corp.

2023 Annual Shareholders' Meeting

Meeting Handbook
(Translation)

May 18, 2023

Table of Contents

I. Meeting Procedure	1
II. Meeting Agenda	2
1. Call the Meeting to Order	4
2. Chairperson's Address	4
3. Report Items	4
4. Proposed Resolutions	6
5. Discussion Items	7
6. Directors Election	8
7. Other Proposals	9
8. Other Business and Special Motion	9
III. Attachment	
Attachment 1: 2022 Annual Business Report	10
Attachment 2: Audit Committee's Review Report	18
Attachment 3: Independent Auditor's Report and 2022 Financial Statement	19
Attachment 4: Earnings Distribution Table	36
Attachment 5: Comparison Table for Pre- and Post-amendments to the "Asset Acquisition and Disposal Handling Procedures	37
Attachment 6: List of Director (Including Independent Director) Candidates	43
IV. Appendix	
Appendix 1: Shareholders' Meeting Rules and Procedures	46
Appendix 2: Articles of Incorporation	50
Appendix 3: Rules for Election of Directors	57
Appendix 4: Shareholdings of Directors	59
Appendix 5: The Impact of this Stock Dividend Issuance on the Company's Business Performance, EPS, and Shareholders' ROI	59

Global Unichip Corp.

2023 Annual Shareholders' Meeting

Meeting Procedure

1. Call the Meeting to Order
2. Chairperson's Address
3. Report Items
4. Proposed Resolutions
5. Discussion Items
6. Directors Election
7. Other Proposals
8. Other Business and Special Motion
9. Meeting Adjourned

Global Unichip Corp.
2023 Annual General Shareholders' Meeting
Meeting Agenda

(Translation)

Meeting type : Physical shareholders' meeting

Time: 9:30 a.m., May 18, 2023 (Thursday)

Location: 3F, No. 10, Lixing 6th Rd., Hsinchu Science Park

Attendants: All shareholders or their proxy holders

Chairperson: F.C. Tseng, Chair of the Company

1. Call the Meeting to Order

2. Chairperson's Address

3. Report Items

- (1) To report the business of 2022
- (2) To report 2022 employees' profit sharing and directors' compensation
- (3) Audit Committee's review report
- (4) Communication report between the convener of the Audit Committee, the members of independent directors and the head of Internal Audit.
- (5) The convener of the Compensation Committee reports the compensation received by the directors, including the compensation policy, the content and amount of individual compensation and their correlation with the performance evaluation results

4. Proposed Resolutions

- (1) To accept 2022 Business Report and Financial Statements
- (2) To accept Company's 2022 Earnings Distribution

5. Discussion Items

To approve amendments of "Procedures for Acquisition or Disposal of Assets".

6. Directors Election

To elect nine Directors (including five independent directors)

Voting by poll and election

7. Other Proposals

To Release the Prohibition on Directors from Participation in
Competitive Business

Voting by poll

8. Other Business and Special Motion

9. Meeting Adjourned

1. Call the Meeting to Order

2. Chairperson's Address

3. Report Items

Report No. 1

To report the business of 2022 (proposed by the Board of Directors)

Explanatory Notes:

2022 Annual Business Report of the Company is attached hereto as Attachment 1 (Please refer to pages 10~17).

Report No. 2

To report 2022 employees' profit sharing and directors' compensation (proposed by the Board of Directors)

Explanatory Notes:

1. The compensation of employees and directors of the Company in 2022 was approved by the Board of Directors on February 2nd, 2023. The above-mentioned compensation was paid in cash.
2. The cash bonuses and compensation of employees totaled NT\$1,336,547,702.
3. The compensation of the directors is NT\$45,000,000.
4. There was no difference between the estimated compensation and the distributed compensation for employees.
5. The Company adjusted its director's compensation as proposed by the Compensation Committee and as adopted by the Board of Directors. The allocated amount was NT\$27,543,995 lower than the estimate.

Report No. 3

Audit Committee's review report (proposed by the Board of Directors)

Explanatory Notes:

The Audit Committee's review report is attached hereto as Attachment 2 (Please refer to page 18).

Report No. 4

Communication report between the convener of the Audit Committee, the independent director members and the head of Internal Audit (proposed by the Board of Directors)

Explanatory Notes:

In the quarterly Audit Committee meeting, the head of Internal Audit regularly reports to the Audit Committee the implementation of the audit plan, important findings and the progress of previously suggested improvement items, interacting face-to-face with independent directors. The head of Internal Audit reports to and communicates with the independent directors every month via a written monthly report. The key communications and interactions between the independent directors and the head of Internal Audit in the Audit Committee meeting are recorded in the meeting minutes. In addition, communication among independent directors, or between the head of Internal Audit and the members of the Audit Committee on audit and other matters related to the responsibilities of the Audit Committee will also be conducted via email. The convener of the Audit Committee maintains a good communication channel with independent directors and the head of Internal Audit.

Report No. 5

The convener of the Compensation Committee reports the compensation received by the directors, including the compensation policy, the content and amount of individual compensation and their correlation with the performance evaluation results (proposed by the Board of Directors)

Explanatory Notes:

1. The compensation, remuneration and travel expenses of the Company's directors shall be provided in accordance with the "Regulations on the Directors' Compensation, Remuneration and Travel Expenses" unless otherwise stipulated by laws and regulations and the Company's Articles of Incorporation. The total compensation of the directors shall be regulated in accordance with Article 26 of the Company's Articles of Incorporation, and shall not exceed 2% of the Company's profit for the current year.

The compensation is paid based on the earnings distribution approved by the shareholders' meeting. The compensation of independent directors and the additional compensation of directors serving as members of various functional committees shall be determined by the Board of Directors in accordance with industry standards.

2. The performance of the Company's Board of Directors, functional committees and individual directors is evaluated once a year in accordance with the "Regulations for the Performance Evaluation of the Board of Directors and Functional Committees". The proposed director's compensation has been reviewed by the Compensation Committee on February 2, 2023 and approved by the Board of Directors. It was proposed to distribute 1.3% of the Company's profit as the director's compensation, which is in line with industry standards. The distribution of the compensation is as follows: (Please refer to page 35~36 of the Annual Report)

4. Proposed Resolutions

Proposal No. 1

To accept 2022 Business Report and Financial Statements (proposed by the Board of Directors)

Explanatory Notes:

1. GUC's 2022 Financial Statements, including the balance sheet, income statement, statement of changes in shareholders' equity and statement of cash flow were audited by independent auditors, Ming-Hui Chen and Su-Li Fang, of Deloitte Taiwan, and a report has been issued.
2. Please refer to Attachment 1 (pages 10-17) and Attachment 3 (pages 19-35) of this Handbook for the 2022 Annual Business Report and Financial Statements (including the Independent Auditor's Report).

Proposal No. 2

To accept Company's 2022 Earnings Distribution (proposed by the Board of Directors)

Explanatory Notes:

1. The 2022 Earnings Distribution was approved by the Board of Directors and reviewed by the Audit Committee, and the Audit Committee's Review Report has been issued.
2. The Company proposes to distribute NT\$1,876,166,754 from the 2022 distributable earnings as shareholder dividends, all of which will be paid in cash. (Common stock cash dividends of NT\$14.0 per share). Cash dividends will be distributed in integers of NTD (rounded down to an integer) with fractions of NTD accounted for as other income of the Company.
3. Upon the approval of the General Shareholders' Meeting, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, and other relevant issues. In the event that the Company needs to cancel the shares or issue new shares due to the Company's repurchase of treasury shares or other reasons, which affects the total number of outstanding shares of the Company, it is proposed that the Chair of the Board be authorized to distribute the total earnings based on the ordinary shares resolved and adjust the shareholders' cash dividend distribution ratio based on the number of actual shares outstanding on the record date for distribution.
4. Please refer to Attachment 4 (page 36) of this Handbook for the 2022 Earnings Distribution Table.

Resolution:

5. Discussion Items

To approve amendments of "Procedures for Acquisition or Disposal of Assets"(proposed by the Board of Directors)

Explanatory Notes:

1. The R.O.C. Financial Supervisory Commission amended its "Regulations Governing the Acquisition and Disposal of Assets by Public Companies".GUC's "Procedures for Acquisition or Disposal of Assets" require amendments to reflect such regulatory changes.
2. The Comparison Table for the Procedures for Acquisition or Disposal of Assets Before and After Revision is

attached hereto as Attachment 5 (pages 37-42).

6. Directors Election

To elect nine Directors (including five independent directors)
(proposed by the Board of Directors)

Explanatory Notes:

1. The tenure of all GUC Directors (including Independent Directors) expired on May 13, 2023. According to the Company Act article 195, the company proposes to duly elect new Board members at this year's Annual General Shareholders' Meeting.
2. According to Article 16 of the Articles of Incorporation, The Board of Directors resolved that nine Directors (including five independent Directors) will be elected at this Annual General Shareholders' Meeting.
3. According to the relevant regulations, the election of Directors is conducted under the "candidate nomination system". The Directors shall be elected from the nominated candidates. The qualification of the nominated Directors (including Independent Directors) has been reviewed by the Board meeting on Feb 2nd, 2023. The Director (including Independent Directors) candidates' academic background, experience and relevant information are attached hereto as Attachment 6 in page 43-45. The tenure of newly elected directors shall commence on May 18, 2023 and expire on May 17, 2026.
4. Please refer to pages 57~58 of this Handbook (Appendix 3) for the Company's "Rules for Election of Directors".

Voting by poll and election

7. Other Proposals

To Release the Prohibition on Directors from Participation in Competitive Business. (proposed by the Board of Directors)

Explanatory Notes:

1. According to the Company Act article 209, a director who acts for himself or on behalf of another person that is within the scope of the company's business, shall secure approval for such at the meeting of shareholders.

2. For the newly elected board of directors, it is proposed to request to release the prohibition on directors from participation in competitive business.
3. Newly elected directors with concurrent job post is listed in details attached hereto as Attachment 6 in page 43-45.

Voting by poll

8. Other Business and Special Motion

9. Meeting Adjourned

Attachement1

Business Report

During the pandemic, global demand for semiconductor ICs across industries has surged. In 2022, as major manufacturers adjusted their production capacity and end-user demand slowed down, the market began gradually returning to normal. The once-widespread prosperity seen in the semiconductor industry is gone, causing business operational performance in the semiconductor industry chain to vary significantly. In 2022, Global Unichip Corporation (below, GUC) maintained its growth momentum and continued to generate outstanding performance. The Company's consolidated revenue in 2022 was NT\$24.040 billion, with record highs for three consecutive years since 2020; consolidated earnings per share was NT\$27.69, a record high since 2021.

Business Operation Results in 2022

(1) Business Plan Implementation and Performance

In 2022, there continued to be murmurs in the semiconductor industry, including uncertainties such as inflation and interest rate hikes, which caused demand for consumer electronics products to be weak. However, as market competition becomes increasingly fierce, more and more companies are beginning to seek differentiation. Major system and brand companies continue to invest resources in developing application-specific integrated circuits (ASICs), whether in carrying out the development themselves or through collaboration with ASIC manufacturers; developing ASICs has gradually become the primary school of thought. Also, once a certain economy of scale is reached, the benefits are expected to outweigh the adoption of standardized ICs. In addition, with the emergence of a vast number of new applications and special requirements, the growth of market demand for ASICs remains at a high pace. Benefiting from the blossoming of applications for Artificial Intelligence (AI) and high-speed computing, as well as active development of customers, the Company's revenue from both design services and IC products both grew in 2022, and overall operating performance continued to hit a record high.

For the non-recurring engineering (NRE) business, in addition to benefiting from growth trends for applications such as AI and networking, the acceleration of investment in ASIC design by major technology companies has increased the Company's NRE annual

revenue growth rate in 2022 to 38%, higher than beginning-of-the-year forecasts. As to the turnkey business, benefitting from the growth in demand for SSDs, BMCs, and networking, revenue not only followed the NRE business in reached a record high, but also greatly exceeded the beginning-of-the-year forecasts.

In terms of profit, the gross margin in 2022 was higher than that of the previous year, exceeding the beginning-of-year forecasts. Benefitting from the fact that gross margins in the turnkey business were better than expected, and coupled with effective control of operating expenses, the annual net profit growth rate in 2022 was significantly higher than the revenue growth rate. In 2022, in addition to continuing to hit record highs in profits, the Company also achieved the goal of profitable growth for three consecutive years.

In 2022, GUC invested substantial R&D resources in providing solutions to advanced process design and high-end packaging technologies as well as the development of related intellectual properties (IPs). We did this in order to maintain our leading position in technology and continue to win the trust of world-class customers, hoping to maintain long-term revenue and stable profit growth. In terms of advanced processes, the proportion of revenue from products at 16 nm and smaller climbed steadily compared to the previous year; and the proportion of revenue from products with 7 nm or below increased significantly this year.

(2) Analysis of Operating Revenue and Profitability

GUC's consolidated net operating revenue for 2022 was NT\$24.040 billion, an increase of 59% from the previous year's revenue of NT\$15.108 billion. Net profit after tax was NT\$3.710 billion, an increase of 154% from the previous year. Earnings per share was NT\$27.69, an increase of 154% over the previous year's figure of NT\$10.9, significantly higher than the annual revenue growth rate.

GUC's gross margin in 2022 was 34.7%, higher than the 34.6% figure from the previous year. This is primarily attributed to the increase in the turnkey business' gross margin and higher proportion of revenue. The operating profit margin increased to 17.1%, compared to 11.1% in the previous year. This was primarily due to the fact that the operating

expense growth rate was significantly lower than the revenue growth rate. The net profit margin after tax in 2022 was 15.4%, an increase of 5.7 percentage points from 9.7% in the previous year.

(3) Overview of Technology Development

Chiplet-based architectures using CoWoS and InFO have become mainstream for infrastructure products and GUC is uniquely positioned with its long experience of developing HBM and GLink IPs and high-volume manufacturing CoWoS products. With the new GLink 2.3LL silicon validation, GUC demonstrates its long-term commitment to providing the most competitive 2.5D total solution, including a first-in-the-industry silicon-proven HBM3 PHY & Controller, GLink 2.5D and 3D chiplet interfaces, electrical and thermal simulations, package design, DFT and production tests, CoWoS and InFO manufacturing expertise

Moreover, by the end of 2022 our patent portfolio consists of 462 patents, demonstrating the achievements GUC has gained from active investment in R&D, and effectively enhancing our core competitiveness.

Major technical breakthroughs and innovation achievements in 2022 are as follows:

- Combined with TSMC InFO/CoWoS packaging technology, GUC has proposed the 3rd-generation chip interconnection IP "GLink 2.3" in 5nm. The silicon has been verified in 4Q22 and is ready to provide customers with complete multi-chip interconnect solutions, and received 2022 ASPENCORE (EE Times) World Electronics Achievement Awards - EDA/IP/Software of the year.
- GUC completed the tape-out of 5nm and 6nm GLink-3D IP testchip for 3D SoIC in 2Q21, and received EE Awards Asia 2022 "Best IP/Processor."
- GUC has successfully enabled the mass production of HBM2/2E/3 with CoWoS for 6 different customers with their large SoC design. The configuration ranges from 2 to 8 HBM memory dies, and the main applications are AI and HPC.
- GUC's 5nm HBM3 8.4G (PHY & Controller) has been successfully

taped out in 1Q22, silicon proven in 4Q22, and adopted by several customers.

- In combination of TSMC latest CoWoS-S and CoWoS-R packaging technology, GUC taped out world's 1st 7nm HBM3 CoWoS platform in 2Q21, including HBM3 7.2G, GLink, and 112G SerDes IP. The solution was already silicon proven in 2Q22.
- GUC successfully developed customer optical ASIC chip for datacenter communication in 7nm and 16nm, which integrated 28G/56G SerDes, and have been validated by customer in 4Q22 and expected to enter production in 2023.
- GUC has successfully provided 6nm ASIC design service for a leading HPC customer in 2022, which will tape out in 2Q23 and enter production in 2024.
- Adopting TSMC advanced process solution, GUC has succeeded to integrate multiple customers' AI/HPC SoCs with 2.5D packaging technology for hyperscale data center applications, and had several customers successfully into mass production. Looking forward, 5nm HPC customer will tape out in 1Q23 and enter production in 2024.
- GUC has collaborated with a 5G leading company on analog front-end (AFE) IP in 12nm, which supports both mmWave and sub-6GHz bands. The design has been silicon proven and adopted by a leading customer. The SoC has been silicon proven and ready for mass production.
- GUC's industry-leading ultra-low-power design solution has been proven to significantly reduce AI SoC chip power consumption for edge computing, successfully enabling customers into mass production.
- Following a hyperscale data center AI chip customer and a renowned consumer electronics chip customer mass productions in 2020, GUC's industry-leading spec-in service has successfully assisted networking customer to complete SoC design and system bring up. The SoC went into production in early 2022.
- GUC early adopted TSMC 3nm technology, completed N3E design

flow and verification in 4Q22, and expected to tapeout HBM3 and GLink IP for meeting customer's product design need in 2023.

Summary of the 2023 Business Plan

ASIC performance is higher than that of GPUs and FPGAs. Therefore, major global technology companies will accelerate the development of their exclusive ASICs to widen the gap with other competitors. This sort of development model is already becoming common. In addition, ASICs have extremely wide applications. Driven by new applications and functional requirements, ASICs have become the goal pursued by many companies, and business opportunities in this area continue to grow. Taking new AI applications as an example, the flow of data increases year by year, and more data needs to be processed and computed, creating demand for data centers, cloud computing, and edge computing. Although general-purpose ICs such as CPUs/GPUs can also be used to process simple AI systems, they are gradually becoming inadequate with the development of AI. In addition, high-performance computing (HPC) ICs are developing toward chiplet architecture, which also relies on more advanced manufacturing processes and high-end packaging technologies.

In order to stay on top of market trends, GUC will continue to invest R&D resources into high-end processes and system-in-package (SiP) IPs, to enhance our competitive advantage in IC design services, and thus provide customers with more added value, share benefits with customers, and effectively create differentiated competitive advantage.

(1) Expected Sales

GUC's ASIC services and product portfolio are aimed at a variety of applications. In addition to the upcoming launch of many new AI applications, the pandemic has also accelerated digital transformation around the world, thereby increasing global demand for semiconductor products and storage devices. In addition, with lowering costs for ICs as a result of 3D NAND technology, SSD applications are becoming more diverse and popular; not only can they be applied to personal computers, but also to the high-end storage market such as servers. In the future, AI-related applications

will also rely heavily on storage ICs; coupled with the popularization of 5G wireless technology, this will also drive unlimited growth momentum for many storage applications. In order to stay on top of business opportunities from the growth in SSDs, GUC launched ASIC solutions for SSD in 2017. The Company has accumulated a number of successful mass production projects and a huge ecosystem with collaborative partners in these applications.

Looking forward to 2023, since general-purpose ICs are gradually becoming outdated due to the fact that they are unable to meet the demand for different architectures and characteristics of ICs for different applications, it is expected that there will still be an endless stream of IC NRE projects from major global companies, and demand from major brand customers for advanced process technologies and SiP is still high. It is foreseeable that the global ASIC market will continue to create business opportunities, and the growth of GUC's business can also be looked forward to. In addition, the 5G infrastructure, AI, and SSD application projects invested in by the Company in recent years have made good progress, and it is believed that such achievements can gradually be transformed into medium- and long-term growth momentum.

(2) Important Production and Marketing Policies

Compared with general-purpose ICs, the demand for ASICs is relatively long-term and stable. Although service periods are longer, product life cycles are usually longer, creating long-term relationships with collaborative partners. While the Company is developing emerging applications related to AI and 5G/Networking, existing customers with long-term cooperation continue to provide stable revenue and profits. Therefore, in response to this rapid growth of business opportunities in the ASIC market, selecting customers with a meticulous attitude and carefully choosing NRE projects with potential for mass production can effectively improve the Company's return on investment in R&D resources, which is the ultimate way to improve GUC's steady profitability in the long run.

In 2023, GUC will continue to improve in order to provide customers

with excellent design services. In addition to assisting important partners to continuously promote advanced manufacturing processes, the Company will also actively invest in IP rights required for advanced manufacturing processes. With industry-leading IC design capacity in advanced manufacturing processes and deployment of high-end packaging technology-related IPs, the competitiveness of accepted projects can be improved, putting more emphasis on enhancing the Company's design value. Moreover, while investing in emerging applications, the Company continues to strengthen the loyalty of existing core customers. As a professional design service company, GUC insists on the promise of not competing with customers; we neither develop our own brands, nor directly compete with customers.

Impact of External Competition, Regulations, and the Overall Economic Environment on the Company's Future Development Strategies

The US-China trade war, which has lasted for more than three years, continued in 2022, and US-China trade bans escalated again in October. With the continuous expansion of US export control measures against China, and since the start of the US-China trade war, the Company has adopted a cautious attitude for the selection of projects, abides by all laws and regulations, and uses the most rigorous procedures to review whether customers comply with regulations, so as to ensure that services are provided legitimately to customers all over the world. In the future, GUC will continue pay close attention to US regulatory measures, in order to avoid geopolitical risks and safeguard the long-term interests of the Company's shareholders and employees.

Business management involves the shouldering of heavy responsibilities. In addition to focusing on the development of technologies and pursuing the growth of profits, GUC is also committed to improving corporate governance and paying careful attention to the rights and interests of all stakeholders. Through the operation of the ESG Committee, the Company practices corporate social responsibility and implements corporate governance, in hopes of contributing to

society and the environment.

The Company has been voluntarily issuing a corporate social responsibility report/sustainability report every year since 2011, and has passed audits by independent verification bodies since 2014. The reports specifically disclose how the Company responds to important topics such as the economy, environment, society, and corporate governance that stakeholders are concerned about, and effectively improve the transparency of corporate information. In terms of practical measures for achieving corporate sustainable development, GUC has continuously proposed improvement plans for energy conservation and carbon reduction in 2022. In addition, we have also introduced 100% lead-free bumps in advance of requirements; collaborated with Mega Bank and Bank Sinopac to launch sustainability-linked deposits; established a volunteer club; installed solar panels on the roof of the headquarters building to generate green electricity; initiated a comprehensive carbon inventory for subsidiaries; and incorporated ESG into manager KPIs to comply with the Company's strategic goals for corporate sustainability. We expect to invest more into resources in 2023 to improve the development of projects of concern, and encourage employees to get involved, show enthusiasm, and practice corporate social responsibility together with the Company.

Shifts in the supply chain following the technology war and the complexity of IC design for high-end process applications present both challenges and opportunities that GUC must pay attention to. The Company will continue to work with world-class customers and partners to seize major opportunities for the growth in target markets. Looking ahead to 2023, we are fully confident in achieving our medium- and long-term business goals.

Finally, we would like to once again thank our customers, suppliers, shareholders and the general public for all your long-term support and trust in GUC. Everyone in the Company will spare no efforts to create reasonable profits for our shareholders.

Last, let us wish you good health and all the best!

Chair: F.C. Tseng Manager: Sean Tai, Daniel Chien Chief Accountant: Blithe Chiang

Attachment 2

Audit Committee's Review Report

The Company's 2022 financial statements approved by the Audit Committee and resolved by the Board of Directors has been audited by Deloitte & Touche appointed by the Board, and an Audit Report has been issued when Deloitte & Touche completed the audit.

As for the Company's 2022 business reports and the proposal regarding earnings distribution prepared and submitted by the Board, the Audit Committee, after completing relevant audits, considers that the said reports and proposal comply with provisions stipulated in Company Act. Thus, this report is hereby issued in accordance with Article 14-4 of Securities and Exchange Act and Article 219 of Company Act, and submitted for your Honor to approve.

To:

Global Unichip Corp. 2023 Regular Shareholders' Meeting

Audit Committee Convener: Jesse Ding

February 2, 2023

Attachment 3

Independent Auditors' Report (Consolidated Financial Statements)

The Board of Directors and Shareholders
Global Unichip Corp.

Opinion

We have audited the accompanying consolidated financial statements of Global Unichip Corp. and its subsidiaries (the “Company”), which comprise the consolidated balance sheets as of December 31, 2022 and 2021, and the consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Key Audit Matters

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

Valuation of inventory

Due to the current rapid changes in technology and the high level of competition in the business environment, the prices of products are fluctuating quickly; consequently, the changes in the net realizable value of inventory could have a material impact on the financial statements. As of December 31, 2022 the carrying amount of inventory was NT\$6,562,722 thousand, which accounted for 31% of the total assets in the consolidated balance sheet. Please refer to Notes 4, 5 and 8 to the consolidated financial statements for the details of the information and accounting policy about inventory. The Company's primary business is rendering of services and producing and selling of products in the semiconductor industry. The rapid technological changes in the semiconductor industry require management to timely estimate possible loss on inventory that is expected to be scrapped or disposed of according to the Company's inventory control and accounting policy and the clients' orders. As uncertainty exists in management's judgment when determining loss on inventory, the valuation of inventory has been identified as a key audit matter.

Our key audit procedures performed in respect of this area included the following:

1. We obtained an understanding of the design of the key controls over the valuation of inventory.
2. We obtained the inventory aging report, and we verified the accuracy and completeness of the report by agreeing the age interval, quantity, and amount to the supporting documents of inbound inventory. We assessed the reasonableness of allowance for inventory loss by recalculating the amount in accordance with the stated valuation policy for the inventory.
3. We performed a retrospective review of past estimates to determine the reasonableness of the past judgments with reference to actual amounts of inventory loss.

Other Matter

We have also audited the parent company only financial statements of Global Unichip Corp. as of and for the years ended December 31, 2022 and 2021 on which we have issued an unmodified opinion.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence on the financial information of components constituting the Company to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Ming-Hui Chen and Su-Li Fang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 2, 2023

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated 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 consolidated financial statements are those generally accepted and applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated 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 consolidated financial statements shall prevail.

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2022		December 31, 2021		LIABILITIES AND EQUITY	December 31, 2022		December 31, 2021	
	Amount	%	Amount	%		Amount	%	Amount	%
CURRENT ASSETS					CURRENT LIABILITIES				
Cash and cash equivalents (Note 27)	\$ 5,848,557	28	\$ 5,587,232	38	Contract liabilities (Notes 16 and 27)	\$ 6,349,476	30	\$ 5,313,950	36
Financial assets at fair value through profit or loss (Note 7)	1,780,000	8	2,130,000	14	Accounts payable	1,512,480	7	1,240,392	8
Accounts receivable, net (Notes 6 and 16)	2,981,616	14	1,507,550	10	Payables to related parties (Note 27)	1,470,933	7	609,293	4
Receivables from related parties (Note 27)	18,617	-	5,500	-	Accrued employees' compensation and remuneration to directors (Note 23)	740,818	3	299,495	2
Inventories (Note 8)	6,562,722	31	2,788,572	19	Payables on machinery and equipment	17,452	-	3,820	-
Other financial assets (Note 27)	1,531	-	782	-	Current tax liabilities (Note 21)	592,932	3	219,949	2
Other current assets (Notes 12 and 27)	<u>2,364,874</u>	<u>11</u>	<u>1,607,981</u>	<u>11</u>	Lease liabilities - current (Notes 10, 24 and 27)	68,808	-	61,223	-
					Accrued expenses and other current liabilities (Note 13)	<u>1,845,578</u>	<u>9</u>	<u>1,454,671</u>	<u>10</u>
Total current assets	<u>19,557,917</u>	<u>92</u>	<u>13,627,617</u>	<u>92</u>	Total current liabilities	<u>12,598,477</u>	<u>59</u>	<u>9,202,793</u>	<u>62</u>
NON-CURRENT ASSETS					NON-CURRENT LIABILITIES				
Property, plant and equipment (Note 9)	646,035	3	564,391	4	Deferred income tax liabilities (Note 21)	116,463	1	91,547	1
Right-of-use assets (Note 10)	270,017	1	260,357	2	Lease liabilities - non-current (Notes 10, 24 and 27)	214,981	1	210,004	2
Intangible assets (Note 11)	541,432	3	317,888	2	Other long-term payables (Note 13)	165,659	1	53,687	-
Deferred income tax assets (Note 21)	19,322	-	14,374	-	Net defined benefit liabilities (Note 14)	27,287	-	33,388	-
Prepayments for business facilities	1,036	-	-	-	Guarantee deposits (Note 24)	<u>3,474</u>	<u>-</u>	<u>2,911</u>	<u>-</u>
Refundable deposits (Note 27)	129,580	1	50,832	-	Total non-current liabilities	<u>527,864</u>	<u>3</u>	<u>391,537</u>	<u>3</u>
Pledged time deposits (Notes 27 and 28)	<u>22,200</u>	<u>-</u>	<u>22,200</u>	<u>-</u>	Total liabilities	<u>13,126,341</u>	<u>62</u>	<u>9,594,330</u>	<u>65</u>
Total non-current assets	<u>1,629,622</u>	<u>8</u>	<u>1,230,042</u>	<u>8</u>	EQUITY (Note 15)				
					Share capital	1,340,119	6	1,340,119	9
					Capital surplus	32,676	-	32,641	-
					Retained earnings				
					Appropriated as legal reserve	1,056,442	5	910,172	6
					Appropriated as special reserve	38,471	-	22,153	-
					Unappropriated earnings	5,611,724	27	2,996,715	20
					Others	<u>(18,234)</u>	<u>-</u>	<u>(38,471)</u>	<u>-</u>
					Total equity	<u>8,061,198</u>	<u>38</u>	<u>5,263,329</u>	<u>35</u>
TOTAL	<u>\$ 21,187,539</u>	<u>100</u>	<u>\$ 14,857,659</u>	<u>100</u>	TOTAL	<u>\$ 21,187,539</u>	<u>100</u>	<u>\$ 14,857,659</u>	<u>100</u>

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
NET REVENUE (Notes 16 and 27)	\$ 24,039,671	100	\$ 15,107,915	100
COST OF REVENUE (Notes 23 and 27)	<u>15,704,686</u>	<u>65</u>	<u>9,877,961</u>	<u>65</u>
GROSS PROFIT	<u>8,334,985</u>	<u>35</u>	<u>5,229,954</u>	<u>35</u>
OPERATING EXPENSES				
Sales and marketing (Notes 23 and 27)	381,394	2	279,373	2
General and administrative (Notes 23 and 27)	564,931	2	478,707	3
Research and development (Notes 23 and 27)	3,289,727	14	2,817,903	19
Expected credit impairment gain (Note 6)	<u>-</u>	<u>-</u>	<u>(19,921)</u>	<u>-</u>
Total operating expenses	<u>4,236,052</u>	<u>18</u>	<u>3,556,062</u>	<u>24</u>
INCOME FROM OPERATIONS	<u>4,098,933</u>	<u>17</u>	<u>1,673,892</u>	<u>11</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Notes 17 and 27)	42,195	-	14,082	-
Other income (Notes 10 and 18)	78,238	-	90,505	1
Other gains and losses (Note 19)	129,818	1	(32,551)	-
Finance costs (Notes 20 and 27)	<u>(4,411)</u>	<u>-</u>	<u>(4,623)</u>	<u>-</u>
Total non-operating income and expenses	<u>245,840</u>	<u>1</u>	<u>67,413</u>	<u>1</u>
INCOME BEFORE INCOME TAX	4,344,773	18	1,741,305	12
INCOME TAX EXPENSE (Note 21)	<u>634,331</u>	<u>3</u>	<u>281,156</u>	<u>2</u>
NET INCOME	<u>3,710,442</u>	<u>15</u>	<u>1,460,149</u>	<u>10</u>
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans (Note 14)	5,238	-	2,551	-
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translation of foreign operations (Note 15)	<u>20,237</u>	<u>-</u>	<u>(16,318)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>25,475</u>	<u>-</u>	<u>(13,767)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 3,735,917</u>	<u>15</u>	<u>\$ 1,446,382</u>	<u>10</u>
EARNINGS PER SHARE (Note 22)				
Basic earnings per share	<u>\$ 27.69</u>		<u>\$ 10.90</u>	
Diluted earnings per share	<u>\$ 27.47</u>		<u>\$ 10.86</u>	

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY (In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

	<u>Share Capital - Common Stock</u>			<u>Retained Earnings</u>				<u>Others Foreign Currency Translation Reserve</u>	
	<u>Share (In Thousands)</u>	<u>Amount</u>	<u>Capital Surplus</u>	<u>Legal Reserve</u>	<u>Special Reserve</u>	<u>Unappropriated Earnings</u>	<u>Total</u>		<u>Total Equity</u>
BALANCE, JANUARY 1, 2021	134,011	\$ 1,340,119	\$ 32,618	\$ 825,628	\$ 20,745	\$ 2,290,027	\$ 3,136,400	\$ (22,153)	\$ 4,486,984
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	84,544	-	(84,544)	-	-	-
Special reserve	-	-	-	-	1,408	(1,408)	-	-	-
Cash dividends to shareholders - NT\$5.00 per share	-	-	-	-	-	(670,060)	(670,060)	-	(670,060)
Total	-	-	-	84,544	1,408	(756,012)	(670,060)	-	(670,060)
Dividends from claims extinguished by prescription	-	-	23	-	-	-	-	-	23
Net income in 2021	-	-	-	-	-	1,460,149	1,460,149	-	1,460,149
Other comprehensive income (loss) in 2021, net of income tax	-	-	-	-	-	2,551	2,551	(16,318)	(13,767)
Total comprehensive income (loss) in 2021	-	-	-	-	-	1,462,700	1,462,700	(16,318)	1,446,382
BALANCE, DECEMBER 31, 2021	134,011	1,340,119	32,641	910,172	22,153	2,996,715	3,929,040	(38,471)	5,263,329
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	146,270	-	(146,270)	-	-	-
Special reserve	-	-	-	-	16,318	(16,318)	-	-	-
Cash dividends to shareholders - NT\$7.00 per share	-	-	-	-	-	(938,083)	(938,083)	-	(938,083)
Total	-	-	-	146,270	16,318	(1,100,671)	(938,083)	-	(938,083)
Dividends from claims extinguished by prescription	-	-	35	-	-	-	-	-	35
Net income in 2022	-	-	-	-	-	3,710,442	3,710,442	-	3,710,442
Other comprehensive income in 2022, net of income tax	-	-	-	-	-	5,238	5,238	20,237	25,475
Total comprehensive income in 2022	-	-	-	-	-	3,715,680	3,715,680	20,237	3,735,917
BALANCE, DECEMBER 31, 2022	<u>134,011</u>	<u>\$ 1,340,119</u>	<u>\$ 32,676</u>	<u>\$ 1,056,442</u>	<u>\$ 38,471</u>	<u>\$ 5,611,724</u>	<u>\$ 6,706,637</u>	<u>\$ (18,234)</u>	<u>\$ 8,061,198</u>

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

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 4,344,773	\$ 1,741,305
Adjustments for:		
Depreciation	318,014	370,430
Amortization	333,986	301,169
Expected credit impairment gain	-	(19,921)
Gain on financial assets at fair value through profit or loss	(10,884)	(3,792)
Finance costs	4,411	4,623
Interest income	(42,195)	(14,082)
Loss on foreign exchange, net	22,126	9,212
Gain on lease modification	(5)	(462)
Changes in operating assets and liabilities:		
Accounts receivable, net (including related parties)	(1,487,183)	(318,687)
Inventories	(3,774,150)	(1,114,106)
Other current assets	(514,003)	(699,980)
Contract liabilities	1,035,526	2,932,172
Accounts payable (including related parties)	898,427	620,178
Accrued employees' compensation and remuneration to directors	441,323	153,861
Accrued expenses and other current liabilities	274,308	389,029
Net defined benefit liabilities	(863)	(381)
Cash generated from operations	1,843,611	4,350,568
Income tax paid	(249,075)	(119,647)
Net cash generated from operating activities	<u>1,594,536</u>	<u>4,230,921</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of:		
Financial assets at fair value through profit or loss	(2,030,000)	(3,930,000)
Property, plant and equipment	(320,057)	(91,832)
Intangible assets	(359,745)	(290,024)
Proceeds from disposal of:		
Financial assets at fair value through profit or loss	2,390,884	2,533,792
Refundable deposits paid	(72,470)	(30,209)
Refundable deposits refunded	3,368	2,364
Interest received	<u>41,446</u>	<u>13,683</u>
Net cash used in investing activities	<u>(346,574)</u>	<u>(1,792,226)</u>

(Continued)

GLOBAL UNICHIP CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM FINANCING ACTIVITIES		
Guarantee deposits received	\$ 314	\$ 67
Guarantee deposits refunded	(57)	(33)
Repayment of the principal portion of lease liabilities	(64,879)	(59,088)
Cash dividends paid	(938,083)	(670,060)
Interest paid	(4,411)	(4,623)
Dividends from claims extinguished by prescription reclassified to capital surplus	<u>35</u>	<u>23</u>
Net cash used in financing activities	<u>(1,007,081)</u>	<u>(733,714)</u>
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	<u>20,444</u>	<u>(14,502)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	261,325	1,690,479
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>5,587,232</u>	<u>3,896,753</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 5,848,557</u>	<u>\$ 5,587,232</u>

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

(Concluded)

Independent Auditors' Report

(Parent Company Only Financial Statements)

The Board of Directors and Shareholders
Global Unichip Corp.

Opinion

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

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

Basis for Opinion

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

Key Audit Matters

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

Valuation of inventory

Due to the current rapid changes in technology and the high level of competition in the business environment, the prices of products are fluctuating quickly; consequently, the changes in the net realizable value of inventory could have a material impact on the parent company only financial statements. As of December 31, 2022 the carrying amount of inventory was NT\$6,562,722 thousand, which accounted for 31% of the total assets in the parent company only balance sheet. Please refer to Notes 4, 5 and 8 to the parent company only financial statements for the details of the information and accounting policy about inventory. The Company's primary business is rendering of services and producing and selling of products in the semiconductor industry. The rapid technological changes in the semiconductor industry require management to timely estimate possible loss on inventory that is expected to be scrapped or disposed of according to the Company's inventory control and accounting policy and the clients' orders. As uncertainty exists in management's judgment when determining loss on inventory, the valuation of inventory has been identified as a key audit matter.

Our key audit procedures performed in respect of this area included the following:

1. We obtained an understanding of the design of the key controls over the valuation of inventory.
2. We obtained the inventory aging report, and we verified the accuracy and completeness of the report by agreeing the age interval, quantity, and amount to the supporting documents of inbound inventory. We assessed the reasonableness of allowance for inventory loss by recalculating the amount in accordance with the stated valuation policy for the inventory.
3. We performed a retrospective review of past estimates to determine the reasonableness of the past judgments with reference to actual amounts of inventory 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.

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

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

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

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

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Ming-Hui Chen and Su-Li Fang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 2, 2023

Notice to Readers

The accompanying financial statements are intended only to present the 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 financial statements are those generally accepted and applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying 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 financial statements shall prevail.

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2022		December 31, 2021		LIABILITIES AND EQUITY	December 31, 2022		December 31, 2021	
	Amount	%	Amount	%		Amount	%	Amount	%
CURRENT ASSETS					CURRENT LIABILITIES				
Cash and cash equivalents (Note 28)	\$ 5,192,497	25	\$ 5,009,975	34	Contract liabilities (Notes 17 and 28)	\$ 6,349,476	30	\$ 5,313,950	36
Financial assets at fair value through profit or loss (Note 7)	1,780,000	8	2,130,000	14	Accounts payable	1,512,246	7	1,235,347	8
Accounts receivable, net (Notes 6 and 17)	2,981,616	14	1,507,550	10	Payables to related parties (Note 28)	1,480,285	7	609,293	4
Receivables from related parties (Note 28)	18,617	-	5,500	-	Accrued employees' compensation and remuneration to directors (Note 24)	740,818	4	299,495	2
Inventories (Note 8)	6,562,722	31	2,788,572	19	Payables on machinery and equipment	17,452	-	3,820	-
Other financial assets (Note 28)	1,498	-	686	-	Current tax liabilities (Note 22)	589,288	3	217,182	2
Other current assets (Notes 13 and 28)	<u>2,267,195</u>	<u>11</u>	<u>1,571,723</u>	<u>11</u>	Lease liabilities - current (Notes 11, 25 and 28)	37,853	-	33,229	-
					Accrued expenses and other current liabilities (Notes 14 and 28)	<u>1,846,129</u>	<u>9</u>	<u>1,463,008</u>	<u>10</u>
Total current assets	<u>18,804,145</u>	<u>89</u>	<u>13,014,006</u>	<u>88</u>	Total current liabilities	<u>12,573,547</u>	<u>60</u>	<u>9,175,324</u>	<u>62</u>
NON-CURRENT ASSETS					NON-CURRENT LIABILITIES				
Investments accounted for using equity method (Note 9)	787,568	4	643,921	5	Deferred income tax liabilities (Note 22)	116,014	1	91,332	1
Property, plant and equipment (Note 10)	628,152	3	546,301	4	Lease liabilities - non-current (Notes 11, 25 and 28)	108,638	-	126,736	1
Right-of-use-assets (Note 11)	143,456	1	157,592	1	Other long-term payables (Note 14)	165,659	1	53,687	-
Intangible assets (Note 12)	541,432	3	317,888	2	Net defined benefit liabilities (Note 15)	27,287	-	33,388	-
Deferred income tax assets (Note 22)	18,780	-	14,229	-	Guarantee deposits (Note 25)	<u>3,071</u>	<u>-</u>	<u>2,768</u>	<u>-</u>
Prepayments for business facilities	1,036	-	-	-					
Refundable deposits (Note 28)	108,645	-	30,427	-	Total non-current liabilities	<u>420,669</u>	<u>2</u>	<u>307,911</u>	<u>2</u>
Pledged time deposits (Notes 28 and 29)	<u>22,200</u>	<u>-</u>	<u>22,200</u>	<u>-</u>	Total liabilities	<u>12,994,216</u>	<u>62</u>	<u>9,483,235</u>	<u>64</u>
Total non-current assets	<u>2,251,269</u>	<u>11</u>	<u>1,732,558</u>	<u>12</u>	EQUITY (Note 16)				
					Share capital	1,340,119	6	1,340,119	9
TOTAL	<u>\$ 21,055,414</u>	<u>100</u>	<u>\$ 14,746,564</u>	<u>100</u>	Capital surplus	32,676	-	32,641	-
					Retained earnings				
					Appropriated as legal reserve	1,056,442	5	910,172	6
					Appropriated as special reserve	38,471	-	22,153	-
					Unappropriated earnings	5,611,724	27	2,996,715	21
					Others	<u>(18,234)</u>	<u>-</u>	<u>(38,471)</u>	<u>-</u>
					Total equity	<u>8,061,198</u>	<u>38</u>	<u>5,263,329</u>	<u>36</u>
					TOTAL	<u>\$ 21,055,414</u>	<u>100</u>	<u>\$ 14,746,564</u>	<u>100</u>

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

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2022		2021	
	Amount	%	Amount	%
NET REVENUE (Notes 17 and 28)	\$ 23,995,308	100	\$ 14,983,822	100
COST OF REVENUE (Notes 24 and 28)	<u>15,706,539</u>	<u>65</u>	<u>9,827,087</u>	<u>66</u>
GROSS PROFIT	<u>8,288,769</u>	<u>35</u>	<u>5,156,735</u>	<u>34</u>
OPERATING EXPENSES				
Sales and marketing (Notes 24 and 28)	396,617	2	293,913	2
General and administrative (Notes 24 and 28)	553,689	2	469,480	3
Research and development (Notes 24 and 28)	3,336,611	14	2,858,203	19
Expected credit impairment gain (Note 6)	<u>-</u>	<u>-</u>	<u>(19,921)</u>	<u>-</u>
Total operating expenses	<u>4,286,917</u>	<u>18</u>	<u>3,601,675</u>	<u>24</u>
INCOME FROM OPERATIONS	<u>4,001,852</u>	<u>17</u>	<u>1,555,060</u>	<u>10</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Notes 18 and 28)	39,275	-	11,815	-
Other income (Notes 11 and 19)	15,692	-	33,861	-
Other gains and losses (Note 20)	143,532	1	(30,863)	-
Finance costs (Notes 21 and 28)	(1,776)	-	(1,951)	-
Share of profit of subsidiaries	<u>123,410</u>	<u>-</u>	<u>144,055</u>	<u>1</u>
Total non-operating income and expenses	<u>320,133</u>	<u>1</u>	<u>156,917</u>	<u>1</u>
INCOME BEFORE INCOME TAX	4,321,985	18	1,711,977	11
INCOME TAX EXPENSE (Note 22)	<u>611,543</u>	<u>3</u>	<u>251,828</u>	<u>1</u>
NET INCOME	<u>3,710,442</u>	<u>15</u>	<u>1,460,149</u>	<u>10</u>
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans (Note 15)	5,238	-	2,551	-
Items that may be reclassified subsequently to profit or loss				
Exchange differences on translation of foreign operations (Note 16)	<u>20,237</u>	<u>-</u>	<u>(16,318)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>25,475</u>	<u>-</u>	<u>(13,767)</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 3,735,917</u>	<u>15</u>	<u>\$ 1,446,382</u>	<u>10</u>
EARNINGS PER SHARE (Note 23)				
Basic earnings per share	<u>\$ 27.69</u>		<u>\$ 10.90</u>	
Diluted earnings per share	<u>\$ 27.47</u>		<u>\$ 10.86</u>	

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

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY (In Thousands of New Taiwan Dollars, Unless Specified Otherwise)

	<u>Share Capital - Common Stock</u>			<u>Retained Earnings</u>				<u>Others</u>	
	<u>Share</u>	<u>Amount</u>	<u>Capital Surplus</u>	<u>Legal</u>	<u>Special</u>	<u>Unappropriated</u>	<u>Total</u>	<u>Foreign</u>	<u>Total Equity</u>
	<u>(In Thousands)</u>			<u>Reserve</u>	<u>Reserve</u>	<u>Earnings</u>		<u>Currency</u>	
								<u>Translation</u>	
								<u>Reserve</u>	
BALANCE, JANUARY 1, 2021	134,011	\$ 1,340,119	\$ 32,618	\$ 825,628	\$ 20,745	\$ 2,290,027	\$ 3,136,400	\$ (22,153)	\$ 4,486,984
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	84,544	-	(84,544)	-	-	-
Special reserve	-	-	-	-	1,408	(1,408)	-	-	-
Cash dividends to shareholders - NT\$5.00 per share	-	-	-	-	-	(670,060)	(670,060)	-	(670,060)
Total	-	-	-	84,544	1,408	(756,012)	(670,060)	-	(670,060)
Dividends from claims extinguished by prescription	-	-	23	-	-	-	-	-	23
Net income in 2021	-	-	-	-	-	1,460,149	1,460,149	-	1,460,149
Other comprehensive income (loss) in 2021, net of income tax	-	-	-	-	-	2,551	2,551	(16,318)	(13,767)
Total comprehensive income (loss) in 2021	-	-	-	-	-	1,462,700	1,462,700	(16,318)	1,446,382
BALANCE, DECEMBER 31, 2021	134,011	1,340,119	32,641	910,172	22,153	2,996,715	3,929,040	(38,471)	5,263,329
Appropriation and distribution of prior year's earnings									
Legal reserve	-	-	-	146,270	-	(146,270)	-	-	-
Special reserve	-	-	-	-	16,318	(16,318)	-	-	-
Cash dividends to shareholders - NT\$7.00 per share	-	-	-	-	-	(938,083)	(938,083)	-	(938,083)
Total	-	-	-	146,270	16,318	(1,100,671)	(938,083)	-	(938,083)
Dividends from claims extinguished by prescription	-	-	35	-	-	-	-	-	35
Net income in 2022	-	-	-	-	-	3,710,442	3,710,442	-	3,710,442
Other comprehensive income in 2022, net of income tax	-	-	-	-	-	5,238	5,238	20,237	25,475
Total comprehensive income in 2022	-	-	-	-	-	3,715,680	3,715,680	20,237	3,735,917
BALANCE, DECEMBER 31, 2022	<u>134,011</u>	<u>\$ 1,340,119</u>	<u>\$ 32,676</u>	<u>\$ 1,056,442</u>	<u>\$ 38,471</u>	<u>\$ 5,611,724</u>	<u>\$ 6,706,637</u>	<u>\$ (18,234)</u>	<u>\$ 8,061,198</u>

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

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 4,321,985	\$ 1,711,977
Adjustments for:		
Depreciation	279,116	329,553
Amortization	333,986	301,150
Expected credit impairment gain	-	(19,921)
Gain on financial assets at fair value through profit or loss	(10,884)	(3,792)
Finance costs	1,776	1,951
Interest income	(39,275)	(11,815)
Share of profit of subsidiaries	(123,410)	(144,055)
Loss on foreign exchange, net	22,126	9,212
Gain on lease modification	(5)	(6)
Changes in operating assets and liabilities:		
Accounts receivable, net (including related parties)	(1,487,183)	(319,829)
Inventories	(3,774,150)	(1,330,967)
Other current assets	(489,916)	(713,413)
Contract liabilities	1,035,526	2,967,447
Accounts payable (including related parties)	942,335	857,038
Accrued employees' compensation and remuneration to directors	441,323	153,861
Accrued expenses and other current liabilities	266,522	385,343
Net defined benefit liabilities	(863)	(381)
Cash generated from operations	1,719,009	4,173,353
Income tax paid	(219,306)	(92,674)
Net cash generated from operating activities	<u>1,499,703</u>	<u>4,080,679</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisitions of:		
Financial assets at fair value through profit or loss	(2,030,000)	(3,930,000)
Investments accounted for using equity method	-	(27,994)
Property, plant and equipment	(312,698)	(81,133)
Intangible assets	(359,745)	(290,024)
Proceeds from disposal of:		
Financial assets at fair value through profit or loss	2,390,884	2,533,792
Refundable deposits paid	(71,278)	(25,199)
Refundable deposits refunded	2,558	1,943
Interest received	<u>38,463</u>	<u>11,444</u>
Net cash used in investing activities	<u>(341,816)</u>	<u>(1,807,171)</u>

(Continued)

GLOBAL UNICHIP CORP.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	2022	2021
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of the principal portion of lease liabilities	\$ (35,541)	\$ (35,105)
Cash dividends paid	(938,083)	(670,060)
Interest paid	(1,776)	(1,951)
Dividends from claims extinguished by prescription reclassified to capital surplus	<u>35</u>	<u>23</u>
Net cash used in financing activities	<u>(975,365)</u>	<u>(707,093)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	182,522	1,566,415
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>5,009,975</u>	<u>3,443,560</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 5,192,497</u>	<u>\$ 5,009,975</u>

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

Attachment 4

Global Unichip Corp.
2022 Profit Distribution Table
December 31, 2022

Unit: NTD

Retained earnings at the beginning of the period	1,896,043,168
2022 Net profit	3,710,442,263
Plus: Actuarial gain of defined benefit plan	5,238,185
The net profit after tax of the current period with the amount for items other than the net profit after tax of the current period are included in the undistributed earnings of the current year	3,715,680,448
Less: Appropriation for legal reserve	(371,568,045)
Add: Reverse of special reverse	20,236,977
2022 Distributable earnings	3,364,349,380
Earnings available for distribution by the end of 2022	5,260,392,548
Items of distribution:	
—Shareholders' cash dividend (NT\$14 per share)	(1,876,166,754)
Undistributed earnings at the end of the period	3,384,225,794

Chair: F.C. Tseng

Manager: Sean Tai, Daniel Chien

Chief Accountant: Blithe Chiang

Attachment 5

Comparison Table for Pre- and Post-amendments to the “Asset Acquisition and Disposal Handling Procedures”

Article No.	Pre-amendment	Post-amendment	Reason for amendment
Article 7: Related Party Transactions	<p>Above Omitted</p> <p>1. If the Company acquires or disposes of real estate or right-of-use assets from or to a related party, or acquires or disposes of assets other than real estate or right-of-use assets from or to a related party, and the transaction amount reaches 20% of the Company’s paid-in capital, 10% of its total assets or more than NT\$300 million, with the exception of the trading of domestic government bonds or bonds under repurchase or reverse repurchase agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, it shall not sign any transaction contract and make any payment until submitting the data below in accordance with the relevant regulations to the Auditing Committee and obtains the consent of said Committee and the approval of the Board of Directors.</p> <p>Omitted</p> <p>The calculation of the preceding transaction amount shall be made in accordance with Article 13, Paragraph 2;</p>	<p>Above Omitted</p> <p>1. If the Company acquires or disposes of real estate or right-of-use assets from or to a related party, or acquires or disposes of assets other than real estate or right-of-use assets from or to a related party, and the transaction amount reaches 20% of the Company’s paid-in capital, 10% of its total assets or more than NT\$300 million, with the exception of the trading of domestic government bonds or bonds under repurchase or reverse repurchase agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, it shall not sign any transaction contract and make any payment until submitting the data below in accordance with the relevant regulations to the Auditing Committee and obtains the consent of said Committee and the approval of the Board of Directors.</p> <p><u>In the event that the Company or its subsidiary, which is not a domestic public company, undertakes</u></p>	Amended in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies

	<p>“within one year” refers to one year counted retroactively from the date of the occurrence of the transaction. Those that have been submitted to the audit committee in accordance with the Handling Procedures, and obtained the consent of the committee and approval of the Board of Directors may be exempt from being recalculated.</p> <p>Below Omitted</p>	<p><u>the preceding transaction, and the transaction amount is more than 10% of the Company’s total assets, it shall separately submit the data below to the Board of Shareholders and obtain its approval before signing any transaction contract and making any payment. However, this is not limited to a transaction between the Company and its parent company or subsidiaries, or between subsidiaries”:</u></p> <p>Omitted</p> <p>The calculation of the preceding transaction amount shall be made in accordance with Article 13, Paragraph 2; “within one year” refers to one year counted retroactively from the date of the occurrence of the transaction. Those that have been submitted to the audit committee in accordance with the Handling Procedures, and obtained the consent of the committee while having also been adopted by the <u>Shareholders Meeting</u> and Board of Directors may be exempt from being recalculated.</p> <p>Below Omitted</p>	
Article 10: Regulations Governing Commissioned Experts’ Evaluation Criteria and Operations	<p>Above Omitted</p> <p>1.(3) In the event that the professional appraiser’s appraisal results show any of the following circumstances, except where the appraised price of asset acquisition is higher than the transaction</p>	<p>Above Omitted</p> <p>1.(3) In the event that the professional appraiser’s appraisal results show any of the following circumstances, except where the appraised price of asset acquisition is higher than the transaction</p>	Amended in accordance with the Regulations Governing the Acquisition and disposal of Assets by

	<p>amount or the appraised price of the asset disposal is lower than the transaction amount, the Company shall request its CPA to process the case in accordance with <u>the Statements of Auditing Standard No. 20 published by the Accounting Research and Development Foundation (hereafter referred to as the ARDF)</u>, for which the CPA shall give their specific opinion on the variance cause and adequacy of the transaction price:</p> <p>Below Omitted</p>	<p>amount or the appraised price of the asset disposal is lower than the transaction amount, the Company shall request its CPA to give their specific opinion on the variance cause and adequacy of the transaction price:</p> <p>Below Omitted</p>	Public Companies
	<p>2. For the Company's acquisition or disposal of securities, the underlying company's latest financial statements audited and certified or reviewed by its CPA shall be obtained before the date of the occurrence of the fact and used as the reference for evaluation of the transaction price. In addition, if the transaction amount reaches 20% of the Company's paid-in capital or more than NT\$300 million, the Company shall request its CPA to give their opinion on the rationality of the transaction price before the date of the occurrence of the fact. <u>In the event that the CPA requires the adoption of the expert's report, the case shall be processed in accordance with the Statements of Auditing Standard No. 20 published by the ARDF.</u> However, this is</p>	<p>2. For the Company's acquisition or disposal of securities, the underlying company's latest financial statements audited and certified or reviewed by its CPA shall be obtained before the date of the occurrence of the fact and used as the reference for evaluation of the transaction price. In addition, if the transaction amount reaches 20% of the Company's paid-in capital or more than NT\$300 million, the Company shall request its CPA to give their opinion on the rationality of the transaction price before the date of the occurrence of the fact. However, this is not limited to the securities having active market public offer or otherwise stipulated by the competent authorities.</p>	Amended in accordance with the Regulations Governing the Acquisition and disposal of Assets by Public Companies

	not limited to the securities having an active market public offer or where otherwise stipulated by the competent authorities.		
	3. In the event that the transaction amount of intangible assets, right-of-use assets or membership cards acquired or disposed of by the Company reaches 20% of the Company's paid-in capital or NT\$300 million, except for transactions with domestic government agencies, the Company shall request its CPA to give their opinion on the rationality of the transaction price before the date of the occurrence of the fact and <u>the CPA shall follow the Statements of Auditing Standard No. 20 published by the ARDF to process the case.</u>	3. In the event that the transaction amount of intangible assets, right-of-use assets or membership cards acquired or disposed of by the Company reaches 20% of the Company's paid-in capital or NT\$300 million, except for transactions with domestic government agencies, the Company shall request its CPA to give their opinion on the rationality of the transaction price before the date of the occurrence of the fact.	Amended in accordance with the Regulations Governing the Acquisition and disposal of Assets by Public Companies
	5. When the Company acquires the appraisal report or the opinion report from its CPA, attorney or securities underwriter, the professional appraiser along with its appraisal personnel, or the CPA, attorney or securities underwriter shall meet the following requirements: (1) They shall have never violated the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, Company Act, Banking Act, Insurance Act, Financial Holding Company Act and Business Entity Accounting Act, and have never been sentenced to	5. When the Company acquires the appraisal report or the opinion report from its CPA, attorney or securities underwriter, the professional appraiser <u>along with its appraisal personnel, or the CPA, attorney or securities underwriter</u> shall meet the following requirements: (1) They shall have never violated the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, Company Act, Banking Act, Insurance Act, Financial Holding Company Act and Business Entity Accounting Act, and have never been sentenced to	

	<p>imprisonment of more than one year in a final judgment as a result of fraud, trust breach and embezzlement, forgery or business criminal offense. However, this does not apply to those who have already completed service of their sentence and three years or more have passed since the expiration of their probation or a pardon was received.</p> <p>(2) They shall not be the related party or substantive related party of the transactional parties.</p> <p>(3) If it is required for the Company to receive appraisal reports from two or more professional appraisers, different professional appraisal providers or personnel shall not be the related parties or substantive related parties to each other.</p> <p>When issuing their appraisal report or opinion statement, the preceding personnel shall comply with the following requirements:</p> <p>(1) Before undertaking a case, they shall discreetly assess their professional competence, practical experience and independence.</p> <p>(2) When <u>reviewing</u> a case, they shall properly plan and implement an appropriate operation process and come up with conclusions, followed by the issuing the report or opinion statement based on the conclusions. The execution opinion statement, execution procedures, collected data and</p>	<p>imprisonment of more than one year in a final judgment as a result of fraud, trust breach and embezzlement, forgery or business criminal offense. However, this does not apply to those who have already completed service of their sentence and three years or more have passed since the expiration of their probation or a pardon was received.</p> <p>(2) They shall not be the related party or substantive related party of the transactional parties.</p> <p>(3) If it is required for the Company to receive appraisal reports from two or more professional appraisers, different professional appraisal providers or personnel shall not be the related parties or substantive related parties to each other.</p> <p>When issuing their appraisal report or opinion statement, the preceding personnel shall comply with the disciplinary rules of the association they belong to and the following requirements:</p> <p>(1) Before undertaking a case, they shall discreetly assess their professional competence, practical experience and independence.</p> <p>(2) When <u>executing</u> a case, they shall properly plan and implement an appropriate operation process and come up with conclusions, followed by the issuing of</p>	
--	---	---	--

	<p>conclusions shall all be stated in detail in the case's worksheet.</p> <p>(3) For the sources, parameters and information of the used data, they shall evaluate the <u>integrity, accuracy</u> and rationality item-by-item to form the foundation for the issuance of the appraisal report or opinion statement.</p> <p>(4) The statement items shall include the matters covering relevant personnel's professionalism and independence, the rationality and accuracy of the information used in evaluation, and compliance with relevant statutory laws and regulations.</p>	<p>the report or opinion statement based on the conclusions. The execution opinion statement, execution procedures, collected data and conclusions shall all be stated in detail in the case's worksheet.</p> <p>(3) For the sources, parameters and information of the used data, they shall evaluate the <u>adequacy</u> and rationality item-by-item to form the foundation for issuance of the appraisal report or opinion statement.</p> <p>(4) The statement items shall include the matters covering relevant personnel's professionalism and independence, the rationality and adequacy of the information used in evaluation, and compliance with relevant statutory laws and regulations.</p>	
Article 13: Announcement of Declaration Standards	<p>Above Omitted</p> <p>1. Trading of public bonds</p> <p>Below Omitted</p>	<p>Above Omitted</p> <p>1. Trading of public bonds <u>or foreign public bonds with a credit rating no lower than the grade of the sovereign bond rating.</u></p> <p>Below Omitted</p>	Amended in accordance with the Regulations Governing the Acquisition and disposal of Assets by Public Companies

Attachment 6

Global Unichip Corp. List of Director (Including Independent Director) Candidates

Title	Name	Shareholdings (share)	Education & Experience
Director	Representative of TSMC Dr. F.C. Tseng	46,687,859	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● Ph.D. , Electrical Engineering, National Cheng Kung University, Taiwan ● President of Vanguard, President of TSMC, Vice CEO of TSMC, Vice Chairman of TSMC, Independent Director and commissioner of compensation committee of Acer <p>Current Position:</p> <ul style="list-style-type: none"> ● Director of TSMC, Chairman of TSMC (China), Vice Chairman of Vanguard International Semiconductor Corporation
Director	Representative of TSMC Dr. Cliff Hou	46,687,859	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● Ph.D., Electrical and Computer Engineering, Syracuse University, USA ● Vice President of Research and Development / Design and Technology Platform of TSMC <p>Current Position:</p> <ul style="list-style-type: none"> ● Senior Vice President of Europe and Asia Sales and Corporate Research under Research and Development (R&D), Director/President of TSMC's subsidiaries
Director	Representative of TSMC Wendell Huang	46,687,859	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● MBA, Cornell University, U.S.A. ● CFO & Vice President of TSMC <p>Current Position:</p> <ul style="list-style-type: none"> ● CFO & Vice President of TSMC, Director/ Supervisor/President of TSMC's subsidiaries.
Director	Representative of TSMC Dr. Sean Tai	46,687,859	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● Ph.D. in Electrical Engineering, Yale University ● President of Nuvoton Technology Corporation, President of China/Japan Subsidiaries, Realtek Semiconductor Corp., President of Silicon Touch Technology Inc., Assistant vice president of Winbond, Technical Manager of TSMC <p>Current Position:</p> <ul style="list-style-type: none"> ● President of GUC

Title	Name	Shareholdings (share)	Education & Experience
Independent Director	Dr. Kenneth Kin	0	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● Ph.D., Nuclear Engineering and Applied Physics, Columbia University, USA ● Senior VP, TSMC. VP, Worldwide Microelectronics Sales & Services, IBM, VP, Asia-Pacific, Motorola Computer. Chair Professor, National Tsing Hua University. <p>Current Position:</p> <ul style="list-style-type: none"> ● Consultant and Honorary Chair Professor, College of Technology Management, National Tsing Hua University, Adjunct Professor, Department of Economics, National Tsing Hua University, Independent Director and Member of Remuneration Committee of eMemory Technology Inc., Independent Director and Member of Remuneration Committee of Vanguard International Semiconductor Corporation, Director of MediaTek Inc.
Independent Director	Jesse Ding	0	<p>Education & Major Past Position:</p> <ul style="list-style-type: none"> ● One year doctoral program at Wharton College, University of Pennsylvania ● MBA, University of Detroit. ● BA, National Taiwan University(Accounting) ● President & CEO, Entie Commercial Bank, President, Taipei Fubon Bank <p>Current Position:</p> <ul style="list-style-type: none"> ● Chair of Entie Commercial Bank, Independent Director, DACIN Construction Co., Ltd
Independent Director	Huang, Tsui-Hui	0	<p>Education & Major Past Position :</p> <ul style="list-style-type: none"> ● M.B.A. at Cornell University, U.S.A. ● B.A. in Business from National Taiwan University ● Chair of Taiwan Venture Capital Association,Chair and President of Hotung Venture Capital Group,Member of President's Council of Cornell University,Chair of the International Business Committee of Taiwan Securities Association,Board Director of Taipei Exchange,Vice Chair of The Children Charity Association <p>Current Position:</p> <ul style="list-style-type: none"> ● Honorary Chair of Taiwan Venture Capital Association,Chair and CEO of Hotung Venture Capital Group,Member of President's Council of Cornell Women,Director of Taiwan Women on

Title	Name	Shareholdings (share)	Education & Experience
			Boards Association
Independent Director	Dr.Cheng- Wen Wu	0	<p>Eduation & Major Past Position:</p> <ul style="list-style-type: none"> ● PhD ,ECE from the University of California, Santa Barbara (UCSB) ● Distinguished Chair Professor and Chair of EE Department of National Tsing Hua University (NTHU), Vice President of NTHU,Executive Vice President for National Cheng Kung University (NCKU),Senior Vice President, General Director and Chief Technology Expert.of ITRI's Southern Campus. <p>Current Position:</p> <ul style="list-style-type: none"> ● President of STUST
Independent Director	Dr.Ho-Min Chen	0	<p>Eduation & Major Past Position:</p> <ul style="list-style-type: none"> ● PhD in Business Administration from National Taiwan University, Master's degree in Applied Statistics from the University of Iowa ● Dean of the College of Social Sciences and Management at National Chung Hsing University, and a member of the National Development Fund Management Committee under the Executive Yuan. <p>Current Position:</p> <ul style="list-style-type: none"> ● Distinguished Professor in the Department of International Business at National Taiwan University, member of the International Trade Commission under the Ministry of Economic Affairs, independent director of SINBON Electronics Co., Ltd., independent director of Fulltech Fiber Glass Corp., and independent director of Sharehope Medicine Co., Ltd.

Appendix 1

Global Unichip Corp. Rules and Procedures of Shareholders' Meeting

1. Unless otherwise provided for in applicable laws or regulation, shareholders' meetings of the Company shall be conducted in accordance with the rules and procedures specified herein.
2. Attending shareholders or their proxies shall submit a sign-in card . The total shares represented by shareholders present in person or by proxy should be determined based on the submitted sign-in cards.
3. Attendance and voting rights at shareholders' meetings shall be calculated based on the numbers of shares represented.
4. The venue of shareholders' meetings shall be on the Company's premises or at another place convenient for shareholders to attend and suitable for such a meeting. The meeting shall begin no earlier than 9 a.m. and no later than 3 p.m.
5. If a shareholders' meeting is convened by the Board of Directors, the Chair of the Board of Directors shall be the chairperson presiding at the meeting. If the Chair of the Board of Directors is on leave or unable to perform his duties for any other reason, the Vice Chair shall preside at the meeting on the Chair's behalf. If the Vice Chair is also on leave or unable to perform his duties for any other reason, the Chair of the Board of Directors shall appoint a Managing Director to act on his behalf. If there are no Managing Directors, the Chair shall appoint a Director to act on his behalf. If the Chair does not make such a designation, the Managing Directors or Directors shall select one person from among themselves to serve as the chair.
The Chairperson in the preceding paragraph shall be a member of the Board of Directors, and they shall have served on the Board of Directors for a minimum of six months, and be well versed in the Company's financial and operational status. The same shall apply if the Chairperson is the representative of a juristic person.
If the shareholders' meeting is convened by any other person entitled to convene the meeting other than the Board of Directors, such person shall be the chairperson of the meeting.
When there are two or more such convening parties, they shall mutually select a Chairperson from among themselves.
6. The Company may appoint designated counsel, certified public accountants, or other relevant persons to attend the shareholders' meeting. Staff handling administrative affairs of a shareholders' meeting shall wear identification badges or armbands.
7. The Company's shareholders' meetings must be videotaped or audio recorded and kept for at least one year.

8. The chairperson shall call the meeting to order at the appointed time. However, if the attending shareholders do not represent more than one-half of the total number of issued shares, the chairperson may postpone the meeting time. No more than two such postponements, for a combined total of no more than one hour shall be made. If after two postponements the attending shareholders still represent less than one-half of the total number of issued shares but represent more than one-third of the total issued shares, provisional resolutions may be adopted in accordance with Article 175, Paragraph 1 of the Company Act. Such provisional resolutions shall be handled in accordance with the relevant provisions of the Company Act.

If during the process of the meeting the number of issued shares represented by the shareholders present becomes sufficient to constitute the quorum, the chairperson may submit the provisional resolutions to the meeting for approval in accordance with Article 174 of the Company Act.

9. The agenda of the shareholders' meeting shall be set by the Board of Directors if the meeting is convened by the Board of Directors. The meeting shall proceed in accordance with the agenda unless otherwise resolved at the meeting. In addition to the resolutions listed on the agenda, other resolutions proposed by shareholders, amendments to or alternatives to the original resolutions shall be seconded by other shareholders.
10. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting that is convened by any person other than the Board of Directors entitled to convene a meeting.

Unless otherwise resolved at the meeting, the chairperson cannot announce adjournment of the meeting before all the items (including extemporary motions) listed in the agenda are resolved.

The shareholders cannot designate any other person as chairperson and continue the meeting in the same or another place after the meeting is adjourned unless the chairperson violates the rules of procedure and declares the meeting adjourned, in which case the meeting may continue to be held with the consent of more than half of the voting rights of the shareholders present.
11. The shareholders present have the obligation to abide by the rules of the meeting, obey the resolutions, and maintain the order of the meeting.
12. Any legal entity designated as proxy by a shareholder to be present at the meeting may appoint only one representative to attend the meeting.
13. Unless otherwise permitted by the chair, each shareholder shall not speak more than twice on the same discussion item and each speech may not exceed five minutes. If a shareholder violates the rules outlined in the preceding paragraph or exceeds the scope of the discussion item, the chair may stop the shareholder's speech. If one refuses to accept the correction from the chair and disrupts the order of the meeting, the chair may instruct

disciplinary officers (or security personnel) to help maintain order at the meeting place.

If a legal entity is a shareholder and designates two or more representatives to attend the meeting, only one representative can speak for each discussion item.

After the speech of a shareholder, the chair may respond in person or designate another person to respond.

14. The chair may announce to end the discussion of any resolution and call for a vote if the chair deems it appropriate.
15. The chair shall appoint persons responsible for monitoring and counting ballots. However, the persons responsible for monitoring ballots must be shareholders. Vote-tallying for Shareholders' Meeting resolutions and election proposals shall be handled in an open manner at the Shareholders' Meeting venue; the results thereof shall, upon completion of tallying, be immediately announced at the Shareholders' Meeting venue. Such an announcement shall include the full tally of the number of share votes and be recorded in the meeting minutes.
16. During the meeting, the chairperson may, at their discretion, set time for intermission. In the event of a force majeure, the chairperson may decide to suspend the meeting temporarily, and announce a time for the meeting to resume as appropriate or resume the meeting within five days without the need for notice and announcement when approved by the shareholders' meeting.
17. Unless otherwise stipulated by the Company Act and the Articles of Incorporation, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the meeting. When voting, if there is no objection after consultation by the chairperson, it will be deemed as passed, and its effect is the same as that of voting.
All shareholders are entitled to one vote for every share held.
18. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the sequence of voting. If any one of them has been adopted, the other proposals will then be deemed vetoed, and no further voting shall be required.
19. The chair may instruct disciplinary officers (or security personnel) to help maintain order at the meeting place. Such disciplinary officers (or security personnel) shall wear arm bands which identify their roles as a "Disciplinary Officers".
20. Matters not stipulated in the rules and procedures herein shall be handled in accordance with the provisions of the Company Act and other relevant laws and regulations.

21. The Rules and Procedures of Shareholder's Meeting shall take effect after approval by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Appendix 2

Articles Of Incorporation of Global Unichip Corp.

Section I - General Provisions

Article 1

The Company shall be incorporated, as a company limited by shares, under the Company Act of the Republic of China, and its name shall be 創意電子股份有限公司 in the Chinese language, and Global Unichip Corporation in the English language.

Article 2

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

CC01080 Electronic Parts and Components Manufacturing

A. Engage in research & development, production, testing , and sales of:

i. Embedded memory and logic components for various applications ICs;

ii. Cell libraries for various applications ICs; and

iii. EDA tools for various applications ICs.

B. Provide technological support and consulting services related to the aforementioned products.

Article 3

The Company may provide endorsement and guarantee and act as a guarantor.

Article 4

The Company may, by a resolution adopted by the Board of Directors, becomes a shareholder of limited liability in other companies, the total amount of its investments in such other companies shall not be subject to the restriction of not exceed forty percent of the amount of its own paid-up capital as provided for in Article 13 of the Company Act of the Republic of China. However, the total amount of its investments in such other companies shall not exceed to one half of its paid-in capital. The aforesaid resolution shall be adopted by a majority of directors at a meeting attended by two-thirds or more of the total number of directors.

Article 5

The Company shall have its head office established in Hsinchu Science Park, Hsinchu, Taiwan, Republic of China, and shall, upon the resolutions of the Board of Directors and approval of competent authorities, be free to set up representative and branch offices at various locations.

Section II - Capital Stock

Article 6

The total capital stock of the Company shall be in the amount of 1,800,000,000 New Taiwan Dollars, divided into 180,000,000 shares (of which 15,000,000 shares should be reserved for issuance of employee share subscription warrants), at par value of ten New Taiwan Dollars each. The Company may, by a resolution adopted by the Board of Directors, and issues the total authorized number of shares in installments.

Article 6 -1

Where the Company issues employee stock warrants, if the exercise price is lower than the closing price for the Company's common shares, the Company is required to obtain the consent of at least two-thirds of the voting rights represented at a shareholders meeting attended by shareholders representing a majority of the total issued shares. The Company is allowed to register multiple issues over a period of 1 year from the date of the shareholders resolution.

To transfer shares to employee at the price less than the average actual share repurchase price, the Company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders meeting attended by shareholders representing a majority of total issued shares.

Article 7

The share certificates of the Company shall all be name-bearing share certificates and issued in accordance with the Company Act and relevant rules and regulations of the Republic of China.

In compliance with the relevant provisions of the Company Act, rules and regulations of the Republic of China, the Company may be exempted from printing any share certificate for the shares issued.

Article 8

All transfer of stocks, pledge of rights, reporting of loss, succession, gift, loss of seal, amendment of seal, change of address or similar stock transactions conducted by shareholders of the Company shall follow the "Guidelines for Stock Operations for Public Companies" unless specified otherwise by law and securities regulations.

Article 9

Alteration of entries in the shareholders' roster shall be suspended within 60 days prior to the convening date of a regular shareholders' meeting, or within 30 days prior to the convening date of a special shareholders' meeting, or within 5 days prior to the target date fixed by the Company for distribution of dividends, bonus or other benefits.

Section III – Shareholders’ Meeting

Article 10

Shareholders’ meeting of the Company is in two types, namely:

- (1) Regular shareholders’ meeting and
- (2) Special shareholders’ meeting.

Regular shareholders’ meeting shall be convened, by the Board of Directors, within six (6) months after the close of each fiscal year. Special shareholders’ meeting shall be convened in accordance with the relevant laws, rules, and regulations of the Republic of China.

Article 11

The shareholders’ meeting shall be presided over by the chair of the Board of Directors of the Company. In his/her absence, either the vice chair of the Board of Directors or one of the directors shall preside; whereas for a shareholders' meeting convened by any other person having the convening right, he/she shall act as the chairperson of that meeting provided, however, that if there are two or more persons having the convening right, the chairperson of the meeting shall be elected from among themselves.

Article 12

A notice stating date, venue, and agenda to convene a regular shareholders’ meeting shall be given to each shareholder no later than 30 days prior to the scheduled meeting date. In the case of a special shareholders’ meeting, a meeting notice shall be given to each shareholders no later than 15 days prior to the scheduled meeting date.

Article 13

If a shareholder is unable to attend the shareholders’ meeting, he/she may appoint a proxy to attend it on his/her behalf by executing a power of attorney printed by the Company stating therein the scope of power authorized to the proxy in accordance with relevant laws, rules, and regulations of the Republic of China.

Article 14

Each share of stock shall be entitled to one vote.

Article 15

The resolutions at a shareholders' meeting shall, unless required otherwise by the Company Act of the Republic of China, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares. The resolution shall be deemed adopted and shall have the same effect as if it was voted by casting ballots if no objection is voiced by attending shareholders after solicitation by the chairperson.

According to regulatory requirements, shareholders may also vote via an electronic voting system, and those who do shall be deemed as attending the shareholders’

meeting in person; electronic voting shall be conducted in accordance with the relevant laws and regulations.

Section IV –Directors and Supervisors

Article 16

The Company shall have seven to nine directors. The Board of Directors is authorized to determine the number of directors.

The term of office for directors shall be three (3) years, and all directors shall be elected by the shareholders' meeting from among the persons with disposing capacity and shall be eligible for re-election. The Company may purchase insurance for its directors or officers to protect them against potential liabilities arising from their exercise of director or officer duties.

The aforesaid Board of Directors shall consist of at least three independent directors.

Article 16-1

In the process of electing directors, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed a director elect. The directors shall be elected by adopting candidates' nomination system as specified in Article 192-1 of the Company Act of Republic of China. The nomination and announcement through a public notice of directors shall comply with the relevant regulation of the Company Act of Republic of China and the Securities and Exchange Act of Republic of China. Election of independent directors and directors shall take place at the same time but the number of independent directors and directors elected shall be counted respectively.

Article 16-2

In compliance with Article 14-4 of the Securities and Exchange Act of Republic of China, the Company shall establish an audit committee, which shall consist of the entire number of independent directors. The audit committee or the members of audit committee shall be delegated the power as set forth in the provisions regarding supervisors in the Company Act of Republic of China, the Securities and Exchange Act of Republic of China, and other laws and regulations.

Article 17

The Board of Directors shall elect a chair of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and may also elect in the same manner a vice chair of the board. The chair of the Board of Directors shall externally represent the company.

Article 18

Unless otherwise provided for in the Company Act of the Republic of China, meetings of the Board of Directors shall be convened by the chair of the Board of Directors and the resolutions of the Board of Directors shall be adopted by a majority vote of the directors present at the meeting attended by a majority of the directors.

Article 19

The chair of the Board of Directors shall preside over all meetings of the Board of Directors. In case the chair of the Board of Directors is absent or cannot exercise his/her power and authority for any cause, the vice chair of the Board of Directors or any one of the directors shall act on his/her behalf in accordance with Article 208 of the Company Act of the Republic of China. Each director shall attend the meeting of the Board of Directors in person and a director may appoint another director to attend the meeting of the Board of Directors in his/her behalf at his/her absence. A director may accept the appointment to act as proxy of one other director only. The meeting of the Board of Directors may be conducted via visual communication network, and any director's participation in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 20

The Board of Directors is authorized to determine the compensation for the directors, taking into account the standards of the industry within the Republic of China and overseas.

Section V- Executives Officers

Article 21

The Company may appoint a president, vice president(s) or such other officers to meet the Company's operational or managerial needs. Appointment, discharge, and the remuneration of such executive officers shall be decided in accordance with the Article 29 of the Company Act of Republic of China. Notwithstanding the foregoing, the appointment, discharge, and the remuneration of the president, vice president(s), Chief Financial Officer, and Accounting Controller shall further be proposed by chair of the Board of Directors and approved by a majority of the directors of the Company. The assistant vice president(s) shall further be proposed by president and approved by chair of the Board of Directors and a majority of the directors of the Company.

Article 22

The officer of the Company shall not concurrently act as an officer of another company, nor shall he/she operate, for the benefit of his/her own or others, any business which is the same as that of the Company, unless otherwise concurred in by the Company pursuant to the resolution adopted by a majority vote of the

directors at a meeting of the Board of Directors attended by a majority of the directors of the Company.

Article 23

The president of the Company shall conduct business operation of the Company in accordance with relevant rules and regulations of the Republic of China, Articles of Incorporation of the Company, and the resolutions of shareholders' meeting or Board of Directors' meeting.

Section VI-Financial Reports

Article 24

The fiscal year for the Company shall be from January 1 of each year to December 31 of the same year.

Article 25

The Board of Directors shall, at the end of each fiscal year, submit the following items to the shareholders' meeting for their approval:

- a. The annual business report;
- b. The financial statements; and
- c. The surplus earnings distribution or loss make-up proposal.

Article 26

When allocating the net profits for each fiscal year, the Company shall set aside not less than two percent of the profit distributable as bonus to employees and not more than two percent of the profit distributable as bonus to directors. Directors who also serve as executive officers of this Company are not entitled to receive bonus to directors. However, the Company's accumulated losses shall have been covered.

The Company may have the profit distributable as employees' compensation distributed in the form of shares or in cash. There may have certain qualification requirements set for employees entitled to receive such compensation.

The net profit for each fiscal year distributable set out in the preceding paragraph is the net income before tax set aside the employees' and board of directors' compensation.

Article 27

The Company shall not pay dividends or bonuses when there is no surplus profit. When distributing the surplus profits for each fiscal year, the Company shall first offset its losses of previous years and set aside the items below in the following order:

- a. Legal reserve at ten percent of the remaining profits except when the accumulated legal capital reserve has equaled the total capital of the Company;

- b. Special reserve in accordance with the relevant laws or regulations or the resolution of the shareholders' meeting;
- c. Any balance remaining may be distributed to the shareholders pro rata based on the number of shares held in accordance with the resolution of the shareholders' meeting.

Where there is no surplus profit for distribution in one year; or the profit of such year is far less than the profit actually distributed by the Company in the previous year; or considering the financial, business or operational factors of the Company, the Company may allocate a portion or all of its reserves for distribution in accordance with relevant laws or regulations or the orders of the competent authorities.

Article 28

Only the shareholders recorded in the shareholders' roster at the target date fixed by the Company for distribution of dividends and bonus are entitled to the allocation of dividends and bonus.

Article 29

The Company's profit distribution, the proportion of cash dividends shall not be lower than sixty percent of the total dividends, depending on future expansion plans and cash needs.

Section VII- Supplementary Provisions

Article 30

In regard to all matters not provided for in these Articles of Incorporation, the Company Act of the Republic of China and relevant rules and regulations of the Republic of China shall govern.

Article 31

These Articles of Incorporation are agreed to and signed on December 11, 1997 by all the promoters in the promoters meeting of the Company, and these Articles shall take effect from the date of approval of registration by the competent authority. The first Amendment was approved by the shareholders' meeting on April 14, 1998, the second Amendment on October 20, 1998, the third Amendment on August 8, 2001, the fourth Amendment on July 30, 2002, the fifth Amendment on July 30, 2002, the sixth Amendment on December 18, 2002, the seventh Amendment on January 23, 2003, and the eighth Amendment on May 31, 2005, the ninth Amendment on January 10, 2006, the tenth Amendment on June 30, 2006, the eleventh Amendment on May 24, 2007, the twelfth Amendment on June 3, 2009, the thirteenth Amendment on June 4, 2010, the fourteen Amendment on June 20, 2013, and the fifteen Amendment on May 26, 2016.

Appendix 3

Global Unichip Corp. Rules for Election of Directors

1. The directors of this Company shall be elected in accordance with the rules specified herein.
2. Election of directors of this Company shall be held at the shareholders' meeting.
3. All persons with the ability to act may be elected as directors of the Company in accordance with the rules specified herein.
- 3-1. The election of the Company's directors shall be conducted in accordance with the candidate nomination system specified in Article 192-1 of the Company Act. Among which, the election of independent directors shall be handled in accordance with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".
4. In the election of the Company's directors, each voter will be identified by his/her attendance card number as printed on his/her ballot. In the election of the Company's directors, each share shall have voting rights equivalent to the number of directors to be elected; such voting rights may be exercised to collectively elect a single candidate or may be distributed among several candidates. Independent directors and non-independent directors shall be held together; provided, however, that the number of independent directors and non-independent directors elected shall be calculated separately.
5. In the election of the Company's directors, candidates who acquire more votes shall win the seats of non-independent directors or independent directors. If two or more persons acquire the same number of votes and the number of such persons exceeds the specified seats available, such persons acquiring the same votes shall draw lots to decide who should win the seats available, and the chair shall draw lots on behalf of the candidate who is not present.
6. At the beginning of the election, the chair shall appoint several persons each to check and record the ballots.
7. The ballot box used for voting shall be prepared by the Board of Directors and checked in public by the person who checks the ballots before voting.
8. The ballots shall be distributed according to the attendance card number of the shareholder. Each ballot shall contain the votes that the shareholder is entitled to in the election.
9. If the candidate is a shareholder of this Company, voters shall fill in the "candidate" column the candidate's name and shareholder's number. If the candidate is not a shareholder of this Company, voters shall fill in the

“candidate” column with the candidate's name and the candidate's ID number. For domestic natural persons, the identification document is their original National ID card. For foreign natural persons, the identification document is their original passport. The number of their identification document is the ID number of their ballot. If the candidate is a government agency or a legal entity, the full name of the government agency or the legal entity or the name(s) of their representative(s) shall be filled in the column. If there are several representatives, each of the representatives' names must be filled in.

10. Ballots shall be deemed void under the following conditions:
 - (1) Ballots not prepared in accordance with the rules specified herein;
 - (2) Those who put a blank ballot into the ballot box;
 - (3) The handwriting on the ballots is too illegible as to be identified;
 - (4) If the candidate is a shareholder of this Company, any one of the name, the shareholder's number of the candidate and the number of voting rights filled in the ballot is missing or altered, or the name or shareholder's number of the candidate filled in the ballot is inconsistent with the shareholders' register; If the candidate is not a shareholder of this Company, any one of the name, the ID number of the candidate, and the number of voting rights filled in the ballot is missing or altered, or the name or ID number of the candidate filled in the ballot is incorrect;
 - (5) Ballots with other written characters or symbols in addition to the name, shareholder's number or ID number of the candidate and the number of voting rights.
11. The ballots shall be counted immediately when the voting is completed and the results of the election shall be announced by the chair at the meeting.
12. Matters not stipulated in the rules herein shall be handled in accordance with the Articles of Incorporation of the Company, the Company Act and relevant laws and regulations.
13. The Rules for Election of Directors shall take effect after approval by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Appendix 4

Shareholdings of Directors

Book closure date : March 20, 2023

Position	Name	No. of shares held as of the book closure date	Percentage of shares held as of the book closure date
Chair	Taiwan Semiconductor Manufacturing Co., Ltd. Legal representative: F.C. Tseng	46,687,859	34.84%
Director	Taiwan Semiconductor Manufacturing Co., Ltd. Legal representative: Sean Tai		
Director	Taiwan Semiconductor Manufacturing Co., Ltd. Legal representative: Wendell Huang		
Director	Taiwan Semiconductor Manufacturing Co., Ltd. Legal representative: Cliff Hou		
Independent director	Jesse Ding	0	0%
Independent director	Wen-Yeu Wang	0	0%
Independent director	Huang, Tsui-Hui	0	0%
Independent director	Chung-Yu Wu	0	0%
Independent director	Kenneth Kin	0	0%
Shareholdings of all directors (not including independent directors)		46,687,859	34.84%
Minimum No. of shares required to be held by all directors (not including independent directors)		8,040,714	6%

Note : The total No. of shares issued by the Company: 134,011,911 shares

Appendix 5

The Impact of this Stock Dividend Issuance on the Company's Business Performance, EPS, and Shareholders' ROI :

It is not applicable since the Company did not issue stock dividends for this year.