

Patec Precision Industry Co., Ltd.
(Incorporated in the Cayman Islands with limited liability)
(the “Company”)

2019 Annual Shareholders’ Meeting Minutes
(Translation)

Date and Time: 09:00 a.m. on 28th June 2019 (Friday)

Location: : Primasia Conference & Business Center (Address: 6F., No.99, Fuxing N. Rd., Songshan Dist., Taipei City 105, Taiwan (R.O.C.))

Quorum : 31,197,698 shares (ordinary shares of NT\$10) were represented by the shareholders and proxies present, which amounted to 77.10% of the Company’s 40,460,386 issued and outstanding shares (ordinary shares of NT\$10).

Chairman : Goh Mui Teck William, Chairman of the Board of Directors

Recorder : Sean Hsu

Board Members Present : Goh Mui Teck William 、 Wee Liang Kiang 、 Yen Chun Te (Independent Director)

Attendance : Mr. Chin-Chang Chen, CPA, PricewaterhouseCoopers

Commencement : The aggregate shareholding of the shareholders and proxies present constituted a quorum. The chairman called the meeting to order.

I. Chairman’s speech : (omitted)

II. Matters to Report

1. 2018 Business Report, please refer to Attachment I.

2. 2018 Audit Committee’s Review Report, please refer to Attachment II.

3. 2018 employees’ profit-sharing bonus and directors’ compensation, please refer to meeting agenda page 3.

III. Proposed Resolutions

1.To accept 2018 Business Report and Consolidated Financial Statements.

(Proposed by the Board)

Description :

(1) PATEC’s Financial Statements were audited by independent auditors, Mr. Chin-Chang Chen and Mr. Yi-Fan Lin of PricewaterhouseCoopers. Also, Business Report and Financial Statements have been approved by the Board and examined by the Audit Committee.

(2) The 2018 Business Report, independent auditors’ audit report, and the above-mentioned

Financial Statements please refer to Attachment I and Attachment III.

Resolution:

Voting results were as follows : a total of 31,123,682 shares with voting rights were present when votes were cast; the number of voting rights for approval is 28,834,543, the number of voting rights for disapproval is 10,034, the number of voting rights for invalidation is 0, the number of voting rights for abstention or no votes is 2,279,105, and 92.64% of the total voting rights voted for approval when votes were cast.

This proposal was approved and adopted as is.

2. Adoption of the Proposal for Distribution of 2018 Profits.

(Proposed by the Board)

Description :

- (1) The Board has adopted a Proposal for Distribution of 2018 Profits in accordance with the Company Act and Articles of Incorporation.
- (2) 2018 net profit after tax is NT\$ 144,341,325. After setting aside the special reserve NT\$ 19,838,446, adding beginning retained earnings of NT\$ 351,621,406, and then reducing retained earning adjustment NT\$ 61,638,103, the unappropriated retained earnings are NT\$ 414,486,182 and the proposed dividend to shareholders is NT\$ 41,448,662. The stock dividend is NT\$ 37,303,800 (NT\$ 0.92198329 per share) and cash dividend is NT\$ 4,144,862 (NT\$ 0.10244247 per share).
- (3) Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, ex-rights date, and other relevant issues.
- (4) In the event that, before the distribution record date, the proposed profit distribution is affected by an amendment to relevant laws or regulations, a request by the competent authorities, or a buyback of shares or issuance of new shares for transferring treasury shares to employees or for equity conversion in connection with domestic or overseas convertible corporate bonds or other convertible securities or employee stock options, it is proposed that the Board of Directors be authorized to adjust the cash and stock to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.
- (5) Profit Distribution Table please refer to Attachment IV.

Resolution :

Voting results were as follows : a total of 31,123,682 shares with voting rights were present when votes were cast; the number of voting rights for approval is 28,834,543, the number of voting rights for disapproval is 10,034, the number of voting rights for invalidation is 0, the number of voting rights for abstention or no votes is 2,279,105, and 92.64% of the total voting rights voted for approval when votes were cast.

This proposal was approved and adopted as is.

IV. Discussion Matters

1. Amendment to the Memorandum and Articles of Association. Please proceed to discuss.

(Proposed by the Board)

Description :

- (1) According to the Checklist for the protection of shareholders ' rights and interests of the foreign issuer for TWSE, Company Act and Securities and Exchange Act.
- (2) Reflect changes to the company's registered office address.

(3) Comparison Table for Memorandum and Articles of Association Before and After Revision please refer to Attachment V.

Resolution :

Voting results were as follows : a total of 31,123,682 shares with voting rights were present when votes were cast; the number of voting rights for approval is 28,834,543, the number of voting rights for disapproval is 10,034, the number of voting rights for invalidation is 0, the number of voting rights for abstention or no votes is 2,279,105, and 92.64% of the total voting rights voted for approval when votes were cast.

This proposal was approved and adopted as is.

2.Proposal for a new share issue through capitalization of earnings. Please proceed to discuss.

(Proposed by the Board)

Description :

- (1) For the further development of company business, the management plans to withdraw NT\$ 37,303,800 from distributable earnings to issue dividends stocks of NT\$ 37,303,800 (3,730,380 shares), for every 1,000 shares, 92 shares will be distributed.
- (2) The shareholder rights and obligations of the new shares are the same as those of existing shares.
- (3) After the approval of the Annual Meeting of Shareholders and the competent authority, the new shares will be distributed on a record date determined by the Board.
- (4) In the event that, before the distribution record date, the proposed profit distribution is affected by an amendment to relevant laws or regulations, a request by the competent authorities, or a buyback of shares or issuance of new shares for transferring treasury shares to employees or for equity conversion in connection with domestic or overseas convertible corporate bonds or other convertible securities or employee stock options, it is proposed that the Board of Directors be authorized to adjust the stock to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.

Resolution :

Voting results were as follows : a total of 31,123,682 shares with voting rights were present when votes were cast; the number of voting rights for approval is 28,834,543, the number of voting rights for disapproval is 10,036, the number of voting rights for invalidation is 0, the number of voting rights for abstention or no votes is 2,279,103, and 92.64% of the total voting rights voted for approval when votes were cast.

This proposal was approved and adopted as is.

3.Amendment to the Management of Loans to Others. Please proceed to discuss.

(Proposed by the Board)

Description :

In order to conform to the needs of commercial practice and amendments to related commercial laws, the company hereby proposes to amend the Management of Loans to Others, the Comparison Table for the Management of Loans to Others Before and After Revision please refer to Attachment VI.

Resolution :

Voting results were as follows : a total of 31,123,682 shares with voting rights were present

when votes were cast; the number of voting rights for approval is 28,834,543, the number of voting rights for disapproval is 10,034, the number of voting rights for invalidation is 0, the number of voting rights for abstention or no votes is 2,279,105, and 92.64% of the total voting rights voted for approval when votes were cast.

This proposal was approved and adopted as is.

4. Amendment to the Endorsements Management. Please proceed to discuss.

(Proposed by the Board)

Description :

In order to conform to the needs of commercial practice and amendments to related commercial laws, the company hereby proposes to amend the Endorsements Management, the Comparison Table for the Endorsements Management Before and After Revision please refer to Attachment VII.

Resolution :

Voting results were as follows : a total of 31,123,682 shares with voting rights were present when votes were cast; the number of voting rights for approval is 28,834,543, the number of voting rights for disapproval is 10,034, the number of voting rights for invalidation is 0, the number of voting rights for abstention or no votes is 2,279,105, and 92.64% of the total voting rights voted for approval when votes were cast.

This proposal was approved and adopted as is.

5. Amendment to the Management of Acquisition and Disposal of Assets. Please proceed to discuss.

(Proposed by the Board)

Description :

In order to conform to the needs of commercial practice and amendments to related commercial laws, the company hereby proposes to amend the Management of Acquisition and Disposal of Assets, the Comparison Table for the Management of Acquisition and Disposal of Assets Before and After Revision please refer to Attachment VIII.

Resolution :

Voting results were as follows : a total of 31,123,682 shares with voting rights were present when votes were cast; the number of voting rights for approval is 28,834,543, the number of voting rights for disapproval is 10,034, the number of voting rights for invalidation is 0, the number of voting rights for abstention or no votes is 2,279,105, and 92.64% of the total voting rights voted for approval when votes were cast.

This proposal was approved and adopted as is.

6. Amendment to the Operational Procedures for Trading Financial Derivatives. Please proceed to discuss.

(Proposed by the Board)

Description :

In order to conform to the needs of commercial practice and amendments to related commercial laws, the company hereby proposes to amend the Operational Procedures for Trading Financial Derivatives, the Comparison Table for the Operational Procedures for Trading Financial Derivatives Before and After Revision please refer to Attachment IX.

Resolution :

Voting results were as follows : a total of 31,123,682 shares with voting rights were present when votes were cast; the number of voting rights for approval is 28,834,543, the number of voting rights for disapproval is 10,034, the number of voting rights for invalidation is 0, the number of voting rights for abstention or no votes is 2,279,105, and 92.64% of the total voting rights voted for approval when votes were cast.

This proposal was approved and adopted as is.

V. Election Matters

1.Proposal for the Company’s re-election of Directors 4 seats and Independent Directors 3 seats

(Proposed by the Board)

Description :

- (1) The three-year term of 6 directors (including 3 independent directors) of the 4th Board will be end on 19th June 2019. According to the Memorandum and Articles of Association, in case no election of new Directors is effected prior to the expiration of the term of office of existing Directors, the term of office of such existing Directors shall be extended until the time such Directors are re-elected or new Directors are duly elected and assume their office subject to these Articles. Accordingly, the company proposes to duly elect new Board members at 2019 Annual Meeting of Shareholders.
- (2)The Company has formed a Remuneration Committee and an Audit Committee in accordance with the Securities and Exchange Act and the relevant provisions of the Company Act, so this year's Annual General Meeting will be elected 7 seats directors (including 3 independent directors) in accordance with the Memorandum and Articles of Association, for the term from 28th June 2019 to 27th June 2022, term of 3 years, and the Audit Committee consist of all independent directors.
- (3) In accordance with Article 192-1 of the Company Act, the Company adopted the candidate’s nomination system for electing the 5th term of directors (including independent directors). The 7 candidates were reviewed and approved by the second Board of Directors in 2019. The relevant information is described as follows:

Title	Name	Educational Background/Experience	Incumbent	Number of Share Held
Director	Goh Mui Teck William	Senior Cambridge Examination Sales and Marketing Manager of Mayertro Electronics Pte. Ltd. Sales and Marketing Manager of Motorola Electronics Pte. Ltd. Vice-chairman and Executive Director of JIT Holdings Ltd.	Chairman of Patec Precision Industry Co., Ltd Director of Patec Pte Ltd Director of Press Automation Technology Pte Ltd Director of Wuxi JingXin Precision Machining Co., Ltd Director of Patec Investments Pte. Ltd.	3,418,771
Director	Wee Liang Kiang	Ph.D. in Business Administration of West Coast University Production Engineer of Fujitec Sales Manager of Maxton Intl Pte. Ltd. Sales Manager of Komatsu	General Manager of Patec Precision Industry Co., Ltd Director of Patec Pte Ltd Director of Press Automation Technology Pte Ltd Director of Wuxi JingXin Precision Machining Co., Ltd Director of Wuxi Patec Precision Machining Co., Ltd	5,781,192

			Director of Patec Precision Kft Director of Patec Investments Pte. Ltd. President Commissioner of PT. Patec Presisi Engineering President Commissioner of PT. PDF Presisi Engineering President Commissioner of PT. API Precision	
Director	Hidaka Hiroyuki	Aeronautical Maintenance of Tokyo Aeronautical Engineering College Performance Efficiency of Sanno College Sales Manager of Press Automation Technology Pte. Ltd.	Sales Manager of Patec Pte Ltd	2,125,571
Director	Wee Hong Jie	Bachelor of Electrical Engineering and Business Management of Royal Melbourne Institute of Technology Press Automation Technology Pte Ltd	Sales Manager of Patec Precision Kft Director of Patec Precision Industry Co., Ltd Director of Wuxi JingXin Precision Machining Co., Ltd Director of PT. Patec Presisi Engineering Director of Patec Precision Kft	113,501
Independent Director	Yen Chun Te	Accounting department of Tunghai University CFO. of Softstar Entertainment Inc.	CFO. Of Winking Entertainment Group Independent Director of Patec Precision Industry Co., Ltd Independent Director of Otsuka Information Technology Crop.	-
Independent Director	Tan Jee Yaw	Bachelor of Accounting of Nanyang Technological University Manager of Barclays Audit Manager of PwC Singapore Chartered Accountant of Singapore Chartered Financial Analyst	Vice General Manager of BNP Paribas (Singapore) Independent Director of Patec Precision Industry Co., Ltd	-
Independent Director	Ernest Yogarajah Balasubramaniam	Mater of Law of National University of Singapore Arfat Selvam Alliance LLC	Lawyer of UniLegal LLC Independent Director of Patec Precision Industry Co., Ltd Independent Director of VIBROPOWER Corporation Limited (Singapore)	-

Resolution :

The election list of seven directors (including three independent directors) is as follows:

Title	Name	Number of Shares
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Directors	Goh Mui Teck William	42,879,089
Directors	Wee Liang Kiang	28,236,709
Directors	Wee Hong Jie	28,236,709
Directors	Hidaka Hiroyuki	28,240,709
Independent Directors	Yen Chun Te	23,994,404
Independent Directors	Tan Jee Yaw	23,989,567
Independent Directors	Ernest Yogarajah Blasubramaniam	23,988,567

VI. Other Matters

1. Proposal : Discussion of release the prohibition on Directors from participation in competitive business.

(Proposed by the Board)

Description :

- (1) IT WAS NOTED THAT 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. For the newly elected directors of the 4th board, it is proposed at this 2016 shareholders' meeting to request to remove the limitation on directors for non-compete reasons.
- (2) The new directors' education, experience, or part-time duties of other enterprises list are described as follows :

Title	Name	The Duties of Other Companies
Directors	Goh Mui Teck William	Director of Wuxi JingXin Precision Maching Co., Ltd
Directors	Wee Liang Kiang	Director of Wuxi JingXin Precision Maching Co., Ltd Director of Wuxi Patec Precision Machining Co., Ltd President Commissioner of PT. Patec Presisi Engineering President Commissioner of PT. PDF Presisi Engineering President Commissioner of PT. API Precision
Directors	Wee Hong Jie	Director of Wuxi JingXin Precision Machining Co., Ltd Director of PT. Patec Presisi Engineering

Resolution :

Voting results were as follows : a total of 31,197,698 shares with voting rights were present when votes were cast; the number of voting rights for approval is 28,832,316, the number of voting rights for disapproval is 12,263, the number of voting rights for invalidation is 0, the number of voting rights for abstention or no votes is 2,353,119, and 92.41% of the total voting rights voted for approval when votes were cast.

This proposal was approved and adopted as is.

VII. Questions and Motions: None

VIII. Adjourned: 9:35 AM, June 28, 2019

Attachment I

2018 Business report

Ladies and gentlemen, our respected shareholders, good morning:

First of all, I would like to thank all shareholders for setting aside time from your busy schedules to participate in the 2019 Annual Shareholders' Meeting of the Company. Your encouragement and support towards our company is greatly appreciated. In 2018, global car sales reached 95.6 million cars, with a growth rate of 0.2%. The slowdown in growth was mainly due to the Sino-US trade war and the environmental regulations progressively being stricter, which have made the production and sales sides face huge impact.

The company's main markets are in China and Europe. China's automobile industry was growing several years and has first time experienced negative growth. It was a 2.8% decline with total sales of 28.1 million cars, China market shares was 30% of total global market. In 2018, due to the expiration of the purchase tax subsidy for small-sized cars in China, the growth momentum was slowed down. In addition, friction from the Sino-US trade war in the second half of 2018 has caused the automobile market to turn sharply. Although there is a policy of introducing the car to the countryside, subsidizing rural replacement, but currently the policy effect was still limited.

While the European market is implementing new emission standards, it is also affected by the trade war. The major European countries were down 1.1% of the total sales volume of about 22.7 million cars.

In summary, the Chinese and European auto markets are under the same level of new car sales, and the global demand for automobiles parts is stable condition. In addition, in 2018, global economic growth was better than expected, corporate investment will pick up, and capital expenditure demand expanded, which also led machine sales growth.

A. Business performance in 2018

The company's operating conditions for the year 2018, benefited from the Volkswagen Group's various new car announcements and the increase in the penetration rate of the MQB (Modularer Querbaukasten) platform, the sales amount was NTD 1.79 billion. The press machines sales amount was NTD 284 million, up 76.5% increase from 2017. However, in terms of motorcycle parts, the sales volume was NTD 102 million, drop 15.31% from 2017. In summary, the overall performance of the company was NTD 2.2billion, a steady growth of 5.71%.

Unit: NTS'000; %

Analysis		Year	2017	2018	Increase (Decrease) %	
P&L	Sales		2,073,289	2,191,727	5.71	
	Gross Profit		612,108	608,758	(0.55)	
	Income after tax		159,915	164,086	2.61	
Profitability	Return on assets (%)		7.58	7.83	3.30	
	Return on equity (%)		12.01	12.57	4.66	
	Ratio of register capital (%)	Operating profit		60.53	53.38	(11.81)
		Income before tax		59.97	54.41	(9.27)

	Net profit rate (%)	7.71	7.49	(2.85)
	Basic EPS (dollar)	3.21	3.57	11.21
	Diluted EPS (dollar)	2.97	3.31	11.45

B. 2019 Business plan

Although facing the first quarter of the Sino-US trade war, the industry estimates that China's automobile sales volume is stable. The sales trend from current big 3 automakers is not displaying any signs of slowdown, with Volkswagen, Toyota and Renault Nissan Alliance accumulating to more than ten million car sales. The company's customer, Faurecia, is a Tier 1 supplier to the Volkswagen Group. The Volkswagen Group's MQB platform standardizes a large number of automotive components, enabling them to be implemented in different brands and classes of vehicles in the group. Volkswagen Group will have more than ten new SUVs in the next three years. The SUV models are the fastest growing models in China. Under the new car, the MQB modular platform is expected to be stable.

In addition, the company plans to enter the medical instruments market and has cooperated with hospital distributors in Taiwan, South Korea and China.

Looking forward to the future, the company will continue to grow steadily under the existing foundation, and continue to deepen the cultivation of automobile parts, stamping production line equipment, medical instruments and medical sterilize containers.

Thank you very much again to all the support and encouragement from all shareholders. Looking forward to 2019, the management and all colleagues will continue to work hard to actively implement the above operational plan, and continue to invest resources in technology development improvements to increase our product diversity and create new business maps. This will increase the value of the company, and continue to create good compensation for shareholders.

CHAIRMAN Goh Mui Teck
William

CEO Wee Liang
Kiang

CFO Sean Hsu

Attachment II

Patec Precision Industry Co., Ltd. 2018 Audit Committee's Review Report

The Board of Directors has prepared the Company's 2018 Business Report, Financial Statements, and proposal for allocation of earnings. The CPA firm of PricewaterhouseCoopers was retained to audit PATEC's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and earnings allocation proposal have been reviewed and determined to be correct and accurate by Audit Committee members of the Company. According to relevant requirements of the Securities and Exchange Act and Company Law, we hereby submit this report.

Patec Precision Industry Co., Ltd.

Chairman of the Audit Committee

Yen Chun-Te

28th March, 2019

Attachment III

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Patec Precision Industry Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of Patec Precision Industry Co., Ltd. and its subsidiaries (the “Group”) as at December 31, 2018 and 2017, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2018 and 2017, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants” and generally accepted auditing standards in the Republic of China (ROC GAAS). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the Code of Professional Ethics for Certified Public Accountants in the Republic of China (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

The most significant key audit matters in our audit of the consolidated financial statements of the current period are as follows:

Recognition of overseas warehouse operating revenue

Description

For accounting policy of revenue recognition, please refer to Note 4(26).

The Group's Mainland China subsidiary, Wuxi Jingxin Precision Machining Co. Ltd. (referred herein as "Wuxi Jingxin"), stored inventories in warehouses which were under the custody of foreign third parties and checked and accepted by custodians in order to meet the requirements of overseas sales customers. The custodians regularly send inventory reports to Wuxi Jingxin to verify the quantities, and Wuxi Jingxin recognizes operating revenue based on actual used inventories by customers which are shown in the inventory reports provided by custodians.

As a result of the multi-location of the Company's warehouses in Europe, which involved manual verification, we identified the recognition of overseas warehouse operating revenue as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. We obtained an understanding and evaluated Wuxi Jingxin's procedures on overseas warehouse operating revenue, and selected samples to check the adequacy of operating revenue recognition.
2. We obtained the inventory reports as at balance sheet date, and checked whether the timing of revenue recognition was reasonable.
3. We performed confirmation procedures for significant warehouse locations.

Existence of press machine revenue

Description

For accounting policy of revenue recognition, please refer to Note 4(26).

The Group's Singapore subsidiary, PATEC PTE. LTD (referred herein as "PATEC"), was mainly engaged in the sale of press machines. Due to the nature of its business, the related transaction terms and revenue recognition were assessed based on individual contracts, and PATEC's current revenue on selling press machines to its counterparties had increased/decreased compared to previous year. As a result, we considered the existence of press machine revenue of PATEC as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. We assessed the internal control surrounding the sale of press machines during the financial statement period.
2. We checked the related industry information in relation to current counterparties.
3. We checked the contracts which were entered with customers, and verified the acceptance reports which had been approved by customers and the related collection and transaction records.

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 International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ROC GAAS 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 ROC GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

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

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

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

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

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

Chen, Chin-Chang

Lin, Yi-Fan

For and on behalf of PricewaterhouseCoopers, Taiwan

March 28, 2019

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

PATEC PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2018 AND 2017
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2018		December 31, 2017		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 320,589	15	\$ 449,710	20
1170	Accounts receivable, net	6(3)	738,775	34	663,372	29
1200	Other receivables		27,455	1	14,755	1
130X	Inventories, net	6(4)	542,055	25	481,909	21
1410	Prepayments		63,926	3	47,085	2
1476	Other current financial assets	6(1) and 8	51,994	3	186,564	8
11XX	Total current assets		<u>1,744,794</u>	<u>81</u>	<u>1,843,395</u>	<u>81</u>
Non-current assets						
1600	Property, plant and equipment, net	6(5) and 8	311,078	15	330,902	15
1780	Intangible assets		5,033	-	4,937	-
1840	Deferred tax assets	6(22)	22,696	1	27,222	1
1990	Other non-current assets	6(6) and 8	70,781	3	65,622	3
15XX	Total non-current assets		<u>409,588</u>	<u>19</u>	<u>428,683</u>	<u>19</u>
1XXX	Total assets		<u>\$ 2,154,382</u>	<u>100</u>	<u>\$ 2,272,078</u>	<u>100</u>

(Continued)

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

PATEC PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2018 AND 2017
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2018		December 31, 2017		
		AMOUNT	%	AMOUNT	%	
Current liabilities						
2100	Short-term borrowings	6(7)	\$ 211,996	10	\$ 180,311	8
2120	Current financial liabilities at fair value through profit or loss	6(2)	-	-	964	-
2130	Current contract liabilities	6(17)	59,188	3	-	-
2170	Accounts payable		231,259	11	274,293	12
2200	Other payables	6(10)	74,601	3	188,822	8
2230	Current tax liabilities		1,064	-	21,354	1
2310	Advance receipts		-	-	4,491	-
2320	Long-term liabilities, current portion	6(8)(9)	168,106	8	259,667	12
2355	Current lease obligations payable	6(11)	2,835	-	3,647	-
2399	Other current liabilities		32,706	1	33,552	2
21XX	Total current liabilities		<u>781,755</u>	<u>36</u>	<u>967,101</u>	<u>43</u>
Non-current liabilities						
2540	Long-term borrowings	6(8)	-	-	27,232	1
2570	Deferred tax liabilities	6(22)	11,216	1	6,916	1
2610	Long-term notes and accounts payable	6(11)	5,418	-	6,197	-
2670	Other non-current liabilities	6(12)	5,740	-	3,882	-
25XX	Total non-current liabilities		<u>22,374</u>	<u>1</u>	<u>44,227</u>	<u>2</u>
2XXX	Total liabilities		<u>804,129</u>	<u>37</u>	<u>1,011,328</u>	<u>45</u>
Equity						
Equity attributable to owners of the parent						
Share capital						
3110	Ordinary share	6(14)	410,964	19	383,072	17
Capital surplus						
3200	Capital surplus	6(9)(15)	372,244	18	392,635	17
Retained earnings						
3320	Special reserve		59,408	3	-	-
3350	Unappropriated retained earnings	6(16)	436,784	20	409,884	18
Other equity interest						
3400	Other equity interest		(81,706)	(4)	(59,408)	(3)
3500	Treasury stocks	6(14)	(36,097)	(2)	(36,097)	(1)
31XX	Total equity attributable to owners of the parent		<u>1,161,597</u>	<u>54</u>	<u>1,090,086</u>	<u>48</u>
36XX	Non-controlling interest		<u>188,656</u>	<u>9</u>	<u>170,664</u>	<u>7</u>
3XXX	Total equity		<u>1,350,253</u>	<u>63</u>	<u>1,260,750</u>	<u>55</u>
Significant contingent liabilities and unrecognised contract commitments						
3X2X	Total liabilities and equity		<u>\$ 2,154,382</u>	<u>100</u>	<u>\$ 2,272,078</u>	<u>100</u>

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

PATEC PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent														
	Capital Surplus						Retained Earnings							
	Notes	Ordinary share	Additional paid-in capital	Difference between consideration and carrying amount of subsidiaries acquired or disposed	Changes in ownership interests in subsidiaries	Employee stock warrants	Stock warrants	Special reserve	Unappropriated retained earnings	Exchange difference on translation of financial statements	Treasury shares	Total	Non-controlling interest	Total
2017														
Balance at January 1, 2017		\$ 375,127	\$ 345,837	\$ 331	\$ -	\$ 18,892	\$ 12,125	\$ -	\$ 414,780	(\$ 2,459)	\$ -	\$ 1,164,633	\$ 236,800	\$ 1,401,433
Profit for the year		-	-	-	-	-	-	-	130,247	-	-	130,247	29,668	159,915
Other comprehensive income (loss) for the year		-	-	-	-	-	-	-	881	(56,949)	-	(56,068)	(4,071)	(60,139)
Total comprehensive income		-	-	-	-	-	-	-	131,128	(56,949)	-	74,179	25,597	99,776
Appropriation of 2016 earnings:	6(16)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	(75,075)	-	-	(75,075)	-	(75,075)	
Conversion of convertible bonds		1,535	7,490	-	-	(442)	-	-	-	-	-	8,583	-	8,583
Share-based payments	6(13)	6,410	18,928	-	-	(10,195)	-	-	-	-	-	15,143	-	15,143
Difference between consideration and carrying amount of subsidiaries acquired or disposed		-	-	(331)	-	-	-	-	(60,949)	-	-	(61,280)	-	(61,280)
Purchase of treasury share	6(14)	-	-	-	-	-	-	-	-	(36,097)	(36,097)	-	(36,097)	
Changes in non-controlling interest		-	-	-	-	-	-	-	-	-	-	(91,733)	(91,733)	
Balance at December 31, 2017		\$ 383,072	\$ 372,255	\$ -	\$ -	\$ 8,697	\$ 11,683	\$ -	\$ 409,884	(\$ 59,408)	(\$ 36,097)	\$ 1,090,086	\$ 170,664	\$ 1,260,750
2018														
Balance at January 1, 2018		\$ 383,072	\$ 372,255	\$ -	\$ -	\$ 8,697	\$ 11,683	\$ -	\$ 409,884	(\$ 59,408)	(\$ 36,097)	\$ 1,090,086	\$ 170,664	\$ 1,260,750
Profit for the year		-	-	-	-	-	-	-	144,341	-	-	144,341	19,745	164,086
Other comprehensive income for the year		-	-	-	-	-	-	(553)	(22,298)	-	(22,851)	(2,461)	(25,312)	
Total comprehensive income		-	-	-	-	-	-	-	143,788	(22,298)	-	121,490	17,284	138,774
Appropriation of 2017 earnings:	6(16)	-	-	-	-	-	-	-	-	-	-	-	-	-
Special reserve appropriated		-	-	-	-	-	59,408	(59,408)	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	(28,672)	-	-	(28,672)	-	(28,672)	
Stock dividends		28,672	-	-	-	-	-	(28,672)	-	-	-	-	-	
Share-based payments	6(13)	4,220	13,352	-	-	(8,697)	-	-	-	-	-	8,875	-	8,875
Purchase of treasury share	6(14)	-	-	-	-	-	-	-	-	(26,908)	(26,908)	-	(26,908)	
Retirement of treasury share	6(14)	(5,000)	(21,908)	-	-	-	-	-	-	26,908	-	-	-	
Changes in non-controlling interest		-	-	-	-	-	-	-	-	-	-	780	780	
Changes in ownership interests in subsidiaries		-	-	-	208	-	-	(136)	-	-	72	(72)	-	
Redemption of convertible bonds	6(9)	-	-	-	-	-	(3,346)	-	-	-	(3,346)	-	(3,346)	
Balance at December 31, 2018		\$ 410,964	\$ 363,699	\$ -	\$ 208	\$ -	\$ 8,337	\$ 59,408	\$ 436,784	(\$ 81,706)	(\$ 36,097)	\$ 1,161,597	\$ 188,656	\$ 1,350,253

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

PATEC PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
(Expressed in thousands of New Taiwan dollars)

	Notes	2018	2017
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 223,585	\$ 229,746
Adjustments			
Adjustments to reconcile profit (loss)			
Expected credit loss / Provision for bad debt expense	12(2)	352	-
Gain on bond redemption		(1,817)	-
Gain on disposal of property, plant and equipment	6(19)	(1,226)	(1,265)
Interest income	6(18)	(7,572)	(6,866)
Depreciation	6(5)	59,945	58,968
Interest expense	6(20)	12,661	10,946
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	6(2)(19)	(964)	1,039
Share-based payments	6(13)	-	539
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		(75,755)	15,402
Other receivables		(12,700)	(9,645)
Inventories		(60,146)	(91,460)
Prepayments		(16,841)	2,774
Changes in operating liabilities			
Contract liabilities		54,697	-
Accounts payable		(43,034)	28,735
Other payables		(27,716)	(26,648)
Advance receipts		-	(9,731)
Other current liabilities		(846)	(19,631)
Other non-current liabilities		805	(355)
Cash inflow generated from operations		103,428	182,548
Interest received	6(18)	7,572	6,866
Interest paid		(6,445)	(5,377)
Income tax paid		(70,700)	(64,218)
Net cash flows from operating activities		33,855	119,819
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Decrease in other current financial assets		134,570	7,898
Acquisition of property, plant and equipment		(40,920)	(36,398)
Proceeds from disposal of property, plant and equipment		2,131	5,381
Acquisition of ownership interests in subsidiaries		(86,505)	-
(Increase) decrease in other non-current assets-others		(5,159)	6,465
Net cash flows from (used in) investing activities		4,117	(16,654)

(Continued)

PATEC PRECISION INDUSTRY CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017
 (Expressed in thousands of New Taiwan dollars)

	Notes	2018	2017
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(26)	\$ 31,685	\$ 243,885
Decrease in short-term borrowings	6(26)	-	(117,493)
Payment of lease payable	6(26)	(4,764)	(12,119)
Proceeds from long-term borrowings		-	56,939
Repayment of long-term borrowings	6(26)	(56,939)	(2,183)
Cash dividends paid	6(16)	(28,672)	(75,075)
Redemption of convertible bonds		(69,000)	-
Dividends paid to non-controlling interest		-	(33,643)
Changes in non-controlling interests		780	-
Exercise of employee share options		8,875	14,604
Payments to acquire treasury shares	6(14)	(26,908)	(36,097)
Net cash flows (used in) from financing activities		(144,943)	38,818
Effect of exchange rate changes on cash and cash equivalents		(22,150)	(58,003)
Net (decrease) increase in cash and cash equivalents		(129,121)	83,980
Cash and cash equivalents at beginning of year	6(1)	449,710	365,730
Cash and cash equivalents at end of year	6(1)	\$ 320,589	\$ 449,710

Attachment IV**Patec Precision Industry Co., Ltd****2018 Earnings Distribution Table**

Unit: NT\$

Items	Amount
Unappropriated Retained Earnings of Previous Years	\$351,621,406
Plus : 2018 Net Income	144,341,325
Less : 2018 Adjustments of Retained Earnings (Note1)	(61,638,103)
Less : Special Reserve (Note2)	(19,838,446)
Retained Earnings Available for Distribution for the current year	\$414,486,182
Distribution Item:	
Cash Dividends (NT\$ 0.10244247per common share)	(4,144,862)
Stock Dividends (NT\$ 0.92198329per common share)	(37,303,800)
The Ending Balance of Accumulated Retained Earnings	\$373,037,520
Note :	
1. Adjustments due to adoption :	
(1) Actuarial loss on defined benefit plan NT\$ 553,021	
(2) Changes in the equity of subsidiaries NT\$136,160	
(3) Difference between consideration and carrying amount of subsidiary acquired NT\$ 60,948,922	
2. Distribute a special reserve amount the same as the negative balance recognized within other equity interest for the current year :	
(1)2017 adjustment NT\$2,459,441	
(2)2018 adjustment NT\$22,297,887	
3. Proposed allotment of directors and employees in accordance with the company's memorandum and articles of association :	
Directors' bonus is NT\$ 700,000	
Employees' bonus is NT\$ 250,000	

Chairman : Goh Mui Teck
William

GM : Wee Liang Kiang

CFO : Hsu Shu Hsiang

Attachment V

PATEC PRECISION INDUSTRY CO., LTD.

COMPARISON TABLE FOR MEMORANDUM AND ARTICLES OF ASSOCIATION

BEFORE AND AFTER REVISION

Article	Before the Version	After the Version	Explanation
Article Name	SEVENTH AMENDED AND RESTATED ARTICLES OF ASSOCIATION	SEVENTH <u>EIGHTH</u> AMENDED AND RESTATED ARTICLES OF ASSOCIATION	Amend the name of the article. Article amended to revise the number of amendments times.
Amended and Restated Memorandum of Association Article 2	The Registered Office of the Company shall be situated at the offices of Intertrust Corporate Services (Cayman) Limited, 190 Elgin Avenue, George Town, Grand Cayman KY1-9007, Cayman Islands or such other place within the Cayman Islands as the Board may from time to time decide, being the registered office of the Company.	The Registered Office of the Company shall be situated at the offices of Intertrust Corporate Services (Cayman) Limited, 190 Elgin Avenue, George Town, Grand Cayman KY1-9007 <u>KY1-9005</u> , Cayman Islands or such other place within the Cayman Islands as the Board may from time to time decide, being the registered office of the Company.	Amend this Article. To reflect a change in the address of the company's registration office.
Article 2		<u>Audit Committee</u> <u>has the meaning set out in</u> <u>Article 81-1;</u>	New Definition. In response to the amendment to the 22 th page of the check form for the registration of shares in the foreign country of the

			Taiwan Securities Exchange, and Article 14-4 of Securities and Exchange Act.
Article 6	Subject to the sufficiency of the authorised share capital of the Company and these Articles, the issue of new ordinary Shares in the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors.	<p>(1) Subject to the sufficiency of the authorised share capital of the Company and these Articles, the issue of new ordinary Shares in the Company shall be approved by a majority of the Directors present at a meeting attended by two-thirds or more of the total number of the Directors.</p> <p>(2) <u>The Company shall not convert the Shares into par value shares if the Company chooses to issue no par value shares.</u></p>	Added 2 nd subparagraph. In response to the amendment to the 8 th page of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and Subparagraph 6 of Article 156-1 of the Company Act.
Article 31	Any one or more Member(s) holding at least three percent (3%) of the issued and outstanding Shares of the Company for a period of one year or a longer time may, by depositing the requisition notice specifying the proposals to be resolved and the reasons, request the Board to convene an extraordinary general meeting. If the Board does not give notice to Members to convene such meeting within fifteen (15) days after the date of the requisition	(1) Any one or more Member(s) holding at least three percent (3%) of the issued and outstanding Shares of the Company for a period of one year or a longer time may, by depositing the requisition notice specifying the proposals to be resolved and the reasons, request the Board to convene an extraordinary general meeting. If the Board does not give notice to	Added 2 nd and 3 rd subparagraph. In response to the amendment to the 10 th and 27 th pages of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, Article 173-1 and 200 of the Company Act,

	<p>notice, the proposing Member(s) may convene a general meeting.</p>	<p>Members to convene such meeting within fifteen (15) days after the date of the requisition notice, the proposing Member(s) may convene a general meeting.</p> <p>(2) <u>Any one or more Member(s) holding at least one-half of the issued and outstanding Shares of the Company for a period of three months or a longer time may, convene an extraordinary general meeting. The calculation of the holding period and the number of Shares held by the abovementioned Member(s) shall be based on the holding at the time when the Register is closed for transfers.</u></p> <p>(3) <u>Subject to the condition that the Board fails to or cannot convene a general meeting, the Independent Director may, for the benefit of the Company, convene a general meeting when it is deemed necessary.</u></p>	<p>and subparagraph 4 of Article 14-4 of Securities and Exchange Act.</p>
<p>Article 32</p>	<p>During the Relevant Period, the Company shall engage a Shareholder Service Agent within the R.O.C. to handle the</p>	<p>(1) <u>The Board or other Persons calling a general meeting may require the Company or its</u></p>	<p>Add 1st subparagraph. In response to the amendment to the 18th page</p>

	administration of general meetings, including but not limited to, the voting matters.	<p><u>Shareholder Service Agent to provide the Register.</u></p> <p>(2) During the Relevant Period, the Company shall engage a Shareholder Service Agent within the R.O.C. to handle the administration of general meetings, including but not limited to, the voting matters.</p>	of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and Article 210-1 of the Company Act.
Article 35	<p>The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are specified in the notice of general meeting with the description of their major contents:</p> <p>(a) any election or removal of Director(s);</p> <p>(b) any alteration of the Memorandum and/or these Articles;</p> <p>(c) any dissolution, voluntary winding-up, Merger, share swap, Consolidation or Spin-off of the Company;</p> <p>(d) entering into, amending, or terminating any contract for lease, management or regular joint operation of the Company's whole business;</p> <p>(e) the transfer of the whole or any material part of the</p>	<p>The following matters shall not be considered, discussed or proposed for approval at a general meeting unless they are specified in the notice of general meeting with the description of their major contents; <u>the major content may be published on the website designated by the Commission, the Emerging Market, the GTSM or the TWSE (where applicable) or the Company, and such website shall be indicated in the above notice:</u></p> <p>(a) any election or removal of Director(s);</p> <p>(b) any alteration of the Memorandum and/or these Articles;</p> <p>(c) <u>capital reduction;</u></p> <p>(d) <u>application for the approval of ceasing the</u></p>	Amend this Article. In response to the amendment to the 10 th and 11 th pages of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and subparagraph 5 of Article 172 of the Company Act.

	<p>Company's business or assets;</p> <p>(f) the acquisition of the whole business or assets of a Person, which has a material effect on the operation of the Company;</p> <p>(g) carrying out a Private Placement of any equity-type securities issued by the Company;</p> <p>(h) granting a waiver to a Director's non-competition obligation or approving a Director to engage in activities in competition with the Company;</p> <p>(i) distributing dividends, bonus or other distributions in whole or in part by way of issuance of new Shares; and</p> <p>(j) capitalisation of the Company's Special Reserve, the Share Premium Account and/or the income from endowments received by the Company in the Capital Reserve, by issuing new Shares and/or cash to its existing Members.</p>	<p><u>Shares to be publicly offered;</u></p> <p>(e) any dissolution, voluntary winding-up, Merger, share swap, Consolidation or Spin-off of the Company;</p> <p>(f) entering into, amending, or terminating any contract for lease, management or regular joint operation of the Company's whole business;</p> <p>(g) the transfer of the whole or any material part of the Company's business or assets;</p> <p>(h) the acquisition of the whole business or assets of a Person, which has a material effect on the operation of the Company;</p> <p>(i) carrying out a Private Placement of any equity-type securities issued by the Company;</p> <p>(j) granting a waiver to a Director's non-competition obligation or approving a Director to engage in activities in competition with the Company;</p> <p>(k) distributing dividends,</p>	
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		<p>bonus or other distributions in whole or in part by way of issuance of new Shares; and</p> <p>(1) capitalisation of the Company's Special Reserve, the Share Premium Account and/or the income from endowments received by the Company in the Capital Reserve, by issuing new Shares and/or cash to its existing Members.</p>	
Article 39	<p>(1) During the Relevant Period, one or more Member(s) holding one percent (1%) or more of the total issued and outstanding Shares of the Company may submit to the Company not more than one proposal in writing for resolution at an annual general meeting; provided that only one matter shall be allowed in a single proposal, the number of words therein contained shall not be more than three hundred (300), and the matter of such proposal may be resolved by a general meeting, or otherwise such proposal shall not be included in the</p>	<p>(1) During the Relevant Period, one or more Member(s) holding one percent (1%) or more of the total issued and outstanding Shares of the Company may submit to the Company not more than one proposal in writing <u>or by way of electronic transmission</u> for resolution at an annual general meeting; provided that only one matter shall be allowed in a single proposal, the number of words therein contained shall not be more than three hundred (300), and the matter of such proposal may be resolved by a general meeting, or</p>	<p>Amend this Article and add 5th subparagraph. In response to the amendment to the 10th page of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and Article 172-1 of the Company Act.</p>

	<p>agenda.</p> <p>(2) During the Relevant Period, prior to the commencement of the period in which the Register is closed for transfers before an annual general meeting, the Company shall make a public announcement of the place and the period for Members to submit proposals; provided that the period for submitting such proposals shall not be less than ten (10) days.</p> <p>(3) The Member who has submitted a proposal shall attend, in person or by a proxy, such general meeting whereat his proposal is to be discussed and shall take part in the discussion of such proposal.</p> <p>(4) The Board may exclude a proposal submitted by Member(s) if:</p> <p>(a) the proposal involves matters which cannot be settled or resolved at a general meeting under the Law, the Applicable Listing Rules and these Articles;</p> <p>(b) the number of Shares held by the proposing Member(s) is</p>	<p>otherwise such proposal shall not be included in the agenda.</p> <p>(2) During the Relevant Period, prior to the commencement of the period in which the Register is closed for transfers before an annual general meeting, the Company shall make a public announcement of the place and the period for Members to submit proposals; provided that the period for submitting such proposals shall not be less than ten (10) days.</p> <p>(3) The Member who has submitted a proposal shall attend, in person or by a proxy, such general meeting whereat his proposal is to be discussed and shall take part in the discussion of such proposal.</p> <p>(4) The Board shall include may exclude a proposal submitted by Member(s) <u>unless any of the following circumstances is satisfied</u> if:</p> <p>(a) the proposal involves matters which cannot be settled or resolved at a general meeting under</p>	
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	<p>less than one percent (1%) of the total issued and outstanding Shares in the Register upon commencement of the period in which the Register is closed for transfers before the relevant annual general meeting of the Company;</p> <p>or</p> <p>(c) the proposal is submitted after the expiration of the specified period announced by the Company for submitting proposals.</p> <p>(5) The Company shall, prior to the despatch of a notice of the relevant annual general meeting, inform all the proposing Members of whether their proposals are accepted or not, and shall list in the notice of the relevant annual general meeting all the accepted proposals. The Board shall explain at the relevant annual general meeting the reasons for excluding any proposal submitted by Members.</p>	<p>the Law, the Applicable Listing Rules and these Articles;</p> <p>(b)the number of Shares held by the proposing Member(s) is less than one percent (1%) of the total issued and outstanding Shares in the Register upon commencement of the period in which the Register is closed for transfers before the relevant annual general meeting of the Company; or</p> <p>(c)the proposal is submitted after the expiration of the specified period announced by the Company for submitting proposals;</p> <p><u>or-</u></p> <p><u>(d)the proposal contains more than three hundred (300) words or more than one matters in a single proposal.</u></p> <p>(5) <u>The proposal proposed pursuant to the preceding paragraph (1) for urging the Company to promote public interests or fulfil the Company's social</u></p>	
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		<p><u>responsibilities may still be included in the agenda by the Board.</u></p> <p>(6) The Company shall, prior to the despatch of a notice of the relevant annual general meeting, inform all the proposing Members of whether their proposals are accepted or not, and shall list in the notice of the relevant annual general meeting all the accepted proposals. The Board shall explain at the relevant annual general meeting the reasons for excluding any proposal submitted by Members.</p>	
Article 67	<p>(1) Notwithstanding the preceding Article, a Director may be removed from office at any time by a Special Resolution adopted at a general meeting.</p> <p>(2) Without prejudice to other provisions of these Articles, the Company may by an Ordinary Resolution put all Directors for re-election before the expiration of the term of office of such Directors. In this event, if it is not specified in such resolution that the existing</p>	<p>(1) Notwithstanding the preceding Article, a Director may be removed from office at any time by a Special Resolution adopted at a general meeting.</p> <p>(2) Without prejudice to other provisions of these Articles, the Company may by an Ordinary Resolution put all Directors for re-election before the expiration of the term of office of such Directors. In this event, if it is not specified in a</p>	<p>Amend this Article. In response to the amendment to the 24th pages of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and Article 199-1 of the Company Act.</p>

	Directors will not retire until the expiration date of their terms of office or other specified date, they shall be deemed to have retired on the date of such resolution, subject to the successful election of the new Directors at the same meeting.	such resolution that the existing Directors will not retire until the expiration date of their terms of office or other specified date, they shall be deemed to have retired on the date of such <u>re-election resolution</u> , subject to the successful election of the new Directors at the same meeting.	
Article 81-1		<u>The Company shall establish an Audit Committee. The Audit Committee shall comprise of all the Independent Directors and the number of committee members shall not be less than three. One of the Audit Committee members shall be appointed as the convener and at least one of the Audit Committee members shall have accounting or financial expertise. A resolution of the Audit Committee shall be approved by one-half or more of all Audit Committee Members. The qualification, formation, appointment, discharge, exercise of authority and other compliance of the Audit Committee shall be subject to and governed by the</u>	Add this article. In response to the amendment to the 22 th page of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and Article 14-1 of Securities and Exchange Act.

		<u>Applicable Listing Rules.</u>	
Article 81-2		<p>(1) <u>The following matters shall be subject to the approval of one-half or more of all Audit Committee members and be submitted to the Board for a resolution:</u></p> <p>(a) <u>the adoption or amendment of an internal control system;</u></p> <p>(b) <u>the assessment of the effectiveness of the internal control system;</u></p> <p>(c) <u>the adoption of or amendment to handling procedures for financial or operational actions of material significance, such as the acquisition or disposal of assets, derivatives trading, monetary loans to others, or endorsements or guarantees for others;</u></p> <p>(d) <u>a matter bearing on the personal interest of a Director;</u></p> <p>(e) <u>a transaction relating to material asset or derivatives trading;</u></p> <p>(f) <u>the granting or</u></p>	<p>Add this article. In response to the amendment to the 22th page of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and Article 14-5 of Securities and Exchange Act.</p>

		<p><u>provision of a material monetary loan, endorsement, or provision of guarantee;</u></p> <p>(g) <u>the offering, issuance, or Private Placement of any equity-type securities;</u></p> <p>(h) <u>the engagement or dismissal of the Auditors, or the compensation given thereto;</u></p> <p>(i) <u>the appointment or discharge of a financial, accounting, or internal auditing officer;</u></p> <p>(j) <u>annual and semi-annual financial reports; and</u></p> <p>(k) <u>any other matter so determined by the Company or required by the R.O.C. competent authorities.</u></p> <p>(2) <u>With the exception of subparagraph (j), any other matters under the preceding paragraph (1) of this Article that has not been approved by the Audit Committee may be undertaken upon the</u></p>	
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		<u>approval of two-thirds or more of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the meeting of the Board.</u>	
Article 82	<p>(1) A person who is under any of the following circumstances shall not act as a Director of the Company; if he has already held office of a Director, he shall cease to act as a Director and be removed from the position of Director automatically:</p> <p>(a) commits a felony (including but not limiting to an offence under Statute for Prevention of Organizational Crimes of the R.O.C.) and has been convicted thereof, and the time elapsed after he has served the full term of the sentence is less than five (5) years;</p> <p>(b) has been sentenced to imprisonment for a term of more than one year for commitment of fraud, breach of trust or misappropriation, and the time elapsed after he has served the full term of such sentence is less than two (2) years;</p> <p>(c) has been convicted of</p>	<p>(1) A person who is under any of the following circumstances shall not act as a Director of the Company; if he has already held office of a Director, he shall cease to act as a Director and be removed from the position of Director automatically:</p> <p>(a) commits a felony (including but not limiting to an offence under Statute for Prevention of Organizational Crimes of the R.O.C.) and has been convicted thereof, <u>and has not started serving the sentence, has not completed serving the sentence, or five (5) years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon; and the time elapsed after he has served the full term of the sentence is less than five (5) years;</u></p> <p>(b) has been sentenced to imprisonment for a term of</p>	<p>Amend this Article. In response to the amendment to the 22nd and 23th pages of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and subparagraph 5 of Article 192, Article 30, and Article 197 of the Company Act., and Article 14-2 of Securities and Exchange Act.</p>

	<p>misappropriating public funds during the time of his public service, and the time elapsed after he has served the full term of such sentence is less than two (2) years;</p> <p>(d) becomes bankrupt under the laws of any jurisdiction and has not been reinstated to his rights and privileges;</p> <p>(e) has allowed cheques and other negotiable instruments to be dishonoured and the records thereof have not been cancelled or expunged by the relevant regulatory authorities;</p> <p>(f) dies or has no or is limited in legal capacity according to the Law and/or Applicable Listing Rules;</p> <p>(g) ceases to be a Director by virtue of, or becomes prohibited from being a Director by reason of, an order made under any provisions of the Law and/or Applicable Listing Rules;</p> <p>(h) ceases to be a Director by virtue of Article 83;</p> <p>(i) resigns his office by notice in writing to the Company;</p>	<p>more than one year for commitment of fraud, breach of trust or misappropriation, <u>and has not started serving the sentence, has not completed serving the sentence, or two (2) years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon; and the time elapsed after he has served the full term of such sentence is less than two (2) years;</u></p> <p>(c) has been convicted <u>for committing an offence under the Anti-Corruption Act of the R.O.C. during the time of his public service, and has not started serving the sentence, has not completed serving the sentence, or two (2) years have not elapsed since completion of serving the sentence, expiration of the probation, or pardon; and the time elapsed after he has served the full term of such sentence is less than two (2) years;</u></p> <p>(d) becomes bankrupt under the laws of any jurisdiction <u>or has been adjudicated of the commencement of the</u></p>	
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	<p>(j) is removed from office pursuant to these Articles; or</p> <p>(k) has been ordered to be removed from office by the R.O.C. Courts on the grounds that such Director, in the course of performing his duties, committed serious violations of the Law, Applicable Listing Rules or these Articles, or acts resulting in material damage to the Company, upon a petition by the Company or Member(s) to the R.O.C. Courts.</p> <p>(2) During the Relevant Period, in case a Director has transferred his Shares, during the term of office as a Director, more than one half of the Shares being held by him at the time he is elected, he shall, ipso facto, cease to act as a Director and be removed from the position of Director automatically.</p> <p>(3) During the Relevant Period, if a Director has transferred more than one half of the total number of Shares be held by such Director at the time of his election after having been elected and</p>	<p><u>liquidation procedure by the court</u> and has not been reinstated to his rights and privileges;</p> <p>(e) has allowed cheques and other negotiable instruments to be dishonoured and the records thereof have not been cancelled or expunged by the relevant regulatory authorities;</p> <p>(f) dies or has no or is limited in legal capacity according to the Law and/or Applicable Listing Rules;</p> <p>(g) <u>has been adjudicated the commencement of assistantship and such assistantship has not been revoked yet;</u></p> <p>(h) ceases to be a Director by virtue of, or becomes prohibited from being a Director by reason of, an order made under any provisions of the Law and/or Applicable Listing Rules;</p> <p>(i) ceases to be a Director by virtue of Article 83;</p> <p>(j) resigns his office by notice in writing to the</p>	
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	<p>before his inauguration of the office of a Director or had transferred more than one half of the total number of Shares be held within the closing period fixed by the Board in accordance with Article 27(2) prior to the general meeting, his election as a Director shall be deemed invalid and void.</p>	<p>Company;</p> <p>(k) is removed from office pursuant to these Articles; or</p> <p>(l) has been ordered to be removed from office by the R.O.C. Courts on the grounds that such Director, in the course of performing his duties, committed serious violations of the Law, Applicable Listing Rules or these Articles, or acts resulting in material damage to the Company, upon a petition by the Company or Member(s) to the R.O.C. Courts.</p> <p>(2) During the Relevant Period, in case a Director has transferred his Shares, during the term of office as a Director, more than one half of the Shares being held by him at the time he is elected, he shall, ipso facto, cease to act as a Director and be removed from the position of Director automatically; <u>unless otherwise, he is the Independent Director.</u></p> <p>(3) During the Relevant</p>	
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		<p>Period, if a Director has transferred more than one half of the total number of Shares be held by such Director at the time of his election after having been elected and before his inauguration of the office of a Director or had transferred more than one half of the total number of Shares be held within the closing period fixed by the Board in accordance with Article 27(2) prior to the general meeting, his election as a Director shall be deemed invalid and void; <u>unless otherwise, he is the Independent Director.</u></p>	
Article 85	<p>Subject to the Law, one or more Members holding three percent (3%) or more of the total number of the outstanding Shares continuously for a period of more than one year may request in writing the Board to authorise any Independent Director to file, on behalf of the Company, an action against a Director who has, in the course of performing his/her duties, committed any act resulting in damage to the Company or in violation of the Law, the Applicable Listing Rules or</p>	<p>Subject to the Law, one or more Members holding three <u>one</u> percent (3%<u>1%</u>) or more of the total number of the outstanding Shares continuously for a period of more than one year <u>six months</u> may request in writing the Board to authorise any Independent Director to file, on behalf of the Company, an action against a Director who has, in the course of performing his/her duties, committed any act resulting in damage to the Company or in</p>	<p>Amend this Article. In response to the amendment to the 26th page of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and subparagraph 1 of Article 214 of the Company Act, and subparagraph</p>

	<p>these Articles, with a competent court, including the Taiwan Taipei District Court of the R.O.C., and for the avoidance of doubt, any one Independent Director is authorised to act in such manner, notwithstanding that there is no Board meeting or resolution in writing signed by all of the Directors expressly approving the same. In case the Board fails to make such authorisation or such authorised Independent Director fails to file such action within thirty (30) days after receipt of such request, to the extent permitted under the laws of the Cayman Islands, the Members making such request may file the action for the Company.</p>	<p>violation of the Law, the Applicable Listing Rules or these Articles, with a competent court, including the Taiwan Taipei District Court of the R.O.C., and for the avoidance of doubt, any one Independent Director is authorised to act in such manner, notwithstanding that there is no Board meeting or resolution in writing signed by all of the Directors expressly approving the same. In case the Board fails to make such authorisation or such authorised Independent Director fails to file such action within thirty (30) days after receipt of such request, to the extent permitted under the laws of the Cayman Islands, the Members making such request may file the action for the Company.</p>	<p>4 of Article 14-4 of Securities and Exchange Act.</p>
Article 90	<p>A Director who is in any way, whether directly or indirectly, interested in a matter discussed, considered or proposed in a meeting of the Board shall declare the nature of his interest and its essential contents at such relevant meeting. Any Director who bears a personal interest that may conflict with and impair the interest of the Company in respect of any</p>	<p>A Director who is in any way, whether directly or indirectly, interested in a matter discussed, considered or proposed in a meeting of the Board shall declare the nature of his interest and its essential contents at such relevant meeting. <u>Where the spouse, a blood relative within the second degree of kinship of a Director, or any holding/subordinate</u></p>	<p>Amend this Article. In response to the amendment to the 23th page of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and</p>

	<p>matter proposed for consideration and approval at a meeting of Board shall abstain from voting, on his own behalf or as a proxy or corporate representative, with respect to the said matter. Any and all votes cast by such Director(s) shall not be counted in determining the number of votes for or against such matter.</p>	<p><u>company of a Director is interested in the matters under discussion in the abovementioned meeting of the Board, such Director shall be deemed to bear a personal interest in the matter.</u> Any Director who bears a personal interest that may conflict with and impair the interest of the Company in respect of any matter proposed for consideration and approval at a meeting of Board shall abstain from voting, on his own behalf or as a proxy or corporate representative, with respect to the said matter. Any and all votes cast by such Director(s) shall not be counted in determining the number of votes for or against such matter.</p>	<p>subparagraph 3 of Article 206 of Company Act.</p>
<p>Article 99</p>	<p>As the Company is in the growing stage, the dividend of the Company may be distributed in the form of cash dividends and/or stock dividends and shall take into consideration the Company's capital expenditures, future expansion plans, and financial structure, funds requirement and other plans for sustainable development needs. During the Relevant Period, subject to the Law, the Applicable Listing Rules and</p>	<p>As the Company is in the growing stage, the dividend of the Company may be distributed in the form of cash dividends and/or stock dividends and shall take into consideration the Company's capital expenditures, future expansion plans, and financial structure, funds requirement and other plans for sustainable development needs. During the Relevant Period, subject to the Law, the Applicable Listing</p>	<p>Amend this Article. In response to the company's demand.</p>

	<p>these Articles and except as otherwise provided by the rights attaching to any Shares:</p> <p>(1) where the Company has profits (including undistributed profits of previous years) at the end of a financial year, after paying all relevant taxes, offsetting losses (including losses of previous years), setting aside the Special Reserve (if any), the Company may distribute the balance left (“Surplus Profits”) by an Ordinary Resolution passed at an annual general meeting of the Company duly convened and held in accordance with these Articles as follows:</p> <p>(a) not more than three percent (3%) of Profits before tax for bonuses of the Directors;</p> <p>(b) during zero point one percent (0.1%) to three percent (3%) of Profits before tax for bonuses of the Employees; and/or</p> <p>(c) not less than ten percent (10%) of Surplus Profits</p>	<p>Rules and these Articles and except as otherwise provided by the rights attaching to any Shares:</p> <p>(1) where the Company has <u>earnings surplus</u> profits (including undistributed profits of previous years) at the end of a financial year, after paying all relevant taxes, offsetting losses (including losses of previous years), setting aside the Special Reserve (if any), the Company may distribute the balance left (“Distributable Earnings Surplus”)(“Surplus Profits”) by an Ordinary Resolution passed at an annual general meeting of the Company duly convened and held in accordance with these Articles as follows:</p> <p>(a) not more than three percent (3%) of Profits before tax for bonuses of the Directors;</p> <p>(b) during zero point one percent (0.1%) to three percent (3%) of Profits before tax for bonuses of the Employees;</p>	
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	<p>to the Members as dividends in proportion to the number of Shares held by them respectively pursuant to these Articles, provided that, cash dividends shall not be less than ten percent (10%) of the total amount of dividends to Members; and</p> <p>(2) dividends, bonuses or other forms of distributions payable to the Members shall only be paid in NTD.</p>	<p>and/or</p> <p>(c) not less than five percent (5%) of <u>Distributable Earnings Surplus</u> Surplus Profits to the Members as dividends in proportion to the number of Shares held by them respectively pursuant to these Articles, provided that, cash dividends shall not be less than three percent (3%) of the total amount of dividends to Members; and</p> <p>(2) dividends, bonuses or other forms of distributions payable to the Members shall only be paid in NTD.</p>	
Article 99-1		<p>(1) <u>Subject to the Law and the Applicable Listing Rules, the Company may distribute its earnings surplus and offset losses at the end of each half fiscal year. The business report, the financial statements and the proposal relating to profit distribution and/or loss offsetting for the half fiscal year shall be submitted to the Board for a resolution after being</u></p>	<p>Add this article. In response to the amendment to the 16th and 17th page of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and Article 228-1 of</p>

		<p><u>audited by the Audit Committee.</u></p> <p>(2) <u>When distributing earnings surplus pursuant to the preceding paragraph, the Company shall pay all relevant taxes, offset losses (including losses of previous years), set aside the Special Reserve (if any).</u></p> <p>(3) <u>When the Company distributes its earnings surplus or offsets its losses pursuant to the preceding two paragraphs of this Article, such profit distribution or loss offsetting shall be based on financial statements audited or reviewed by the Auditors.</u></p>	Company Act.
Article 100	During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles, the Company may by a Special resolution distribute any part or all of the dividends to the Members or bonuses to the Employees and the Directors declared in accordance with the preceding Article by way of applying such sum in paying up in full unissued Shares for allocation and distribution to the Employees, the Directors and/or the Members.	During the Relevant Period, subject to the Law, the Applicable Listing Rules and these Articles, the Company may by a Special resolution distribute any part or all of the dividends to the Members or bonuses to the Employees and the Directors declared in accordance with <u>these Articles</u> the preceding Article by way of applying such sum in paying up in full unissued Shares for allocation and distribution to the Employees, the Directors and/or the Members. <u>The</u>	Amend this article. In response to the amendment to the 16 th and 17 th page of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and Article 228-1 of Company Act.

		<u>whole or a part of the distributable dividends or bonuses, may, upon the approval of the Board, be distributed in the form of cash.</u>	
Article 106	The Board shall keep copies of the Memorandum, these Articles, the minutes of every general meeting, the Financial Statements, the Register and the counterfoil of corporate bonds issued by the Company at its Shareholder Service Agent's office in the R.O.C.. Any Member may request at any time, by submitting evidentiary document(s) to show his interests involved and indicating the scope of requested matters, access to inspect and to make copies of the above documents.	The Board shall keep copies of the Memorandum, these Articles, the minutes of every general meeting, the Financial Statements, the Register and the counterfoil of corporate bonds issued by the Company at its Shareholder Service Agent's office in the R.O.C.. Any Member may request at any time, by submitting evidentiary document(s) to show his interests involved and indicating the scope of requested matters, access to inspect, <u>transcribe</u> and to make copies of the above documents, <u>and the Company shall make its Shareholder Service Agent to provide with the access.</u>	Amend this Article. In response to the amendment to the 17 th page of the check form for the registration of shares in the foreign country of the Taiwan Securities Exchange, and subparagraph 2 of Article 210 of Company Act.
Article 121		<u>CORPORATE SOCIAL RESPONSIBILITY</u> <u>The Company shall comply with the laws and regulations as well as business ethics and may take actions which will promote public interests in order to fulfill its social responsibilities when conducting business.</u>	Add this Article. In response to the amendment to the 9 th page of the check form for the registration of shares in the foreign country of the Taiwan Securities

			Exchange, and subparagraph 2 of Article 1 of Company Act.
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Attachment VI

PATEC PRECISION INDUSTRY CO., LTD.

COMPARISON TABLE FOR THE MANAGEMENT OF LOANS TO OTHERS BEFORE AND AFTER REVISION

After Revision	Before Revision	Description
<p>Article 3</p> <p>1. The accumulated amount of loans outstanding at any time shall not exceed 40% of the Company's net value.</p> <p>Limit on loans granted to a single party is as follows :</p> <p>(1) A company that has business transaction with the Company, the amount of individual loans shall not exceed the total amount of business transactions between the two parties in the period of the fund loan and the previous 12 months. (the called business transaction amount refers to the highest amount of purchase or sales amount between the two parties), and shall not exceed 10% of the Company's net value.</p> <p>(2) A company that has the necessary funds for short-term financing, individual loans shall not exceed 10% of the</p>	<p>Article 3</p> <p>1. The accumulated amount of loans outstanding at any time shall not exceed 40% of the Company's net value.</p> <p>Limit on loans granted to a single party is as follows :</p> <p>(1) A company that has business transaction with the Company, the amount of individual loans shall not exceed the total amount of business transactions between the two parties in the period of the fund loan and the previous 12 months. (the called business transaction amount refers to the highest amount of purchase or sales amount between the two parties), and shall not exceed 10% of the Company's net value.</p> <p>(2) A company that has the necessary funds for short-term financing, individual loans shall not exceed 10% of the</p>	<p>1. Revise the limits of amount and the period according to the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.</p> <p>2. Add this subparagraph according to the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.</p>

<p>Company's net value.</p> <p>2. The restriction in paragraph 1, subparagraph 2 and paragraph 4 shall not apply to the Company loans of funds between overseas subsidiaries in which the Company directly or indirectly holds 100% of the voting shares, <u>nor to loans of fund to the Company by any overseas subsidiaries in which the Company directly or indirectly holds 100% of the voting shares.</u></p> <p>However, the limits and duration of the loan shall be determined in accordance with the internal operating procedures of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" as set out by the securities authorities.</p> <p>3. The total amount of funds and the limits of individuals, and the total amount of business transactions, short-term financing funds and the limits of individuals must be reported to the Board of Directors for approval.</p>	<p>Company's net value.</p> <p>2. The restriction in paragraph 1, subparagraph 2 and paragraph 4 shall not apply to the Company loans of funds between overseas subsidiaries in which the Company directly or indirectly holds 100% of the voting shares.</p> <p>Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies</p> <p>3. The total amount of funds and the limits of individuals, and the total amount of business transactions, short-term financing funds and the limits of individuals must be reported to the Board of Directors for approval.</p>	
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<p><u>The chairman of the Company violates the limits stipulated in the preceding paragraph and shall be responsible for the return of the loan with the borrower; if the Company suffers damage, it shall also be liable for damages.</u></p>		
<p>Article 5 When the borrower makes a loan to the company, it shall provide its basic information and financial information, and fill in an application form stating the purpose of the fund, the period of the loan and the amount, and then submit it to the company. The Company shall carefully assess whether the loan of funds is in compliance with the management, and the detailed review procedures shall include: :</p> <ol style="list-style-type: none"> 1. The necessity and rationality of assessing the loan of funds to others in accordance with the Management. 2. Credit and risk assessment of the borrower. If the borrower's financial position is good and the annual financial statement has been filed with the accountant to complete the financing visa, the 	<p>Article 5 When the borrower makes a loan to the company, it shall provide its basic information and financial information, and fill in an application form stating the purpose of the fund, the period of the loan and the amount, and then submit it to the company. The Company shall carefully assess whether the loan of funds is in compliance with the management, and the detailed review procedures shall include: :</p> <ol style="list-style-type: none"> 1. The necessity and rationality of assessing the loan of funds to others in accordance with the Management. 2. Credit and risk assessment of the borrower. If the borrower's financial position is good and the annual financial statement has been filed with the accountant to complete the financing visa, the 	<p>Word revision in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.</p>

<p>investigation report that has not been more than one year must be followed, together with the accountant's verification of the visa report for the period, as a reference for the loan.</p> <p>3. In the case of a credit investigation of the borrower, the impact of the loan on the company's operating risk, financial position and shareholders' equity should also be assessed.</p> <p>4. Assess whether the assessed value of collateral and collateral should be obtained. If the collateral is required for the loan case, the borrower shall provide the collateral and complete the pledge or mortgage setting procedures. The company shall also assess the value of the collateral and, if necessary, insure the collateral against fire insurance and related insurance. The insurance amount shall be based on the principle of not lower than the guarantee quality. The insurance policy shall indicate that the company</p>	<p>investigation report that has not been more than one year must be followed, together with the accountant's verification of the visa report for the period, as a reference for the loan.</p> <p>3. In the case of a credit investigation of the borrower, the impact of the loan on the company's operating risk, financial position and shareholders' equity should also be assessed.</p> <p>4. Assess whether the assessed value of collateral and collateral should be obtained. If the collateral is required for the loan case, the borrower shall provide the collateral and complete the pledge or mortgage setting procedures. The company shall also assess the value of the collateral and, if necessary, insure the collateral against fire insurance and related insurance. The insurance amount shall be based on the principle of not lower than the guarantee quality. The insurance policy shall indicate that the company</p>	
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<p>is the beneficiary to ensure the creditor's rights of the company.</p> <p>The above information shall be submitted to the General Manager and the Chairman of the board for approval, and shall be submitted to the Board of Directors for approval before being passed, and may not be authorized to decide. In addition, if the company has set up independent directors, it should fully consider the opinions of the independent directors. <u>If the independent directors have objections or reservations, they should be stated in the proceedings of the board of directors.</u></p> <p>Upon approval of the loan lending case, the handling personnel shall inform the borrower as soon as possible, detailing the company's loan terms, including the quota, time limit, interest rate, collateral and guarantor, etc., and ask the borrower to complete the signing formalities within the time limit. After the resolution does not intend to lend the case, the handling personnel should also reply the borrower in writing as soon as possible. The loan release case is approved and the contract is</p>	<p>is the beneficiary to ensure the creditor's rights of the company.</p> <p>The above information shall be submitted to the General Manager and the Chairman of the board for approval, and shall be submitted to the Board of Directors for approval before being passed, and may not be authorized to decide. In addition, if the company has set up independent directors, it should fully consider the opinions of the independent directors <u>and include the reasons for their express opinions and objections to the board of directors.</u></p> <p>Upon approval of the loan lending case, the handling personnel shall inform the borrower as soon as possible, detailing the company's loan terms, including the quota, time limit, interest rate, collateral and guarantor, etc., and ask the borrower to complete the signing formalities within the time limit. After the resolution does not intend to lend the case, the handling personnel should also reply the borrower in writing as soon as possible.</p>	
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<p>signed with the borrower, and the guarantee deposit (pledge) registration is completed. After all the procedures are verified, the appropriation can be made.</p>	<p>The loan release case is approved and the contract is signed with the borrower, and the guarantee deposit (pledge) registration is completed. After all the procedures are verified, the appropriation can be made.</p>	
<p>Article 12 This management shall be approved by the Audit Committee and approved by the Board of Directors and shall be reported to the shareholders' meeting. In addition, if the company has set up independent directors, it should fully consider the opinions of the independent directors when submitting the operating procedures to the board of directors for discussion according to the provisions of the preceding paragraph. <u>If the independent directors have objections or reservations, they should be stated in the proceedings of the board of directors.</u></p>	<p>Article 12 This management shall be approved by the Audit Committee and approved by the Board of Directors and shall be reported to the shareholders' meeting. In addition, if the company has set up independent directors, the operating procedures should be submitted to the board of directors for discussion in accordance with the provisions of the preceding paragraph, and the opinions of the independent directors should be fully considered <u>and the reasons for their consent or objection should be included in the board records.</u></p>	<p>Word revision in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.</p>

Attachment VII

PATEC PRECISION INDUSTRY CO., LTD.

COMPARISON TABLE FOR THE ENDORSEMENTS MANAGEMENT BEFORE AND AFTER REVISION

After Revision	Before Revision	Description
<p>Article 6</p> <p>The Company and the Company directly and indirectly hold more than 90% of the voting shares of the subsidiaries before the endorsement is guaranteed, and should be submitted to the board of directors for approval. If the independent directors have been set up, the endorsement for others is guaranteed. The opinions of the independent directors should be fully considered. <u>If the independent directors have any objections or reservations, they should be stated in the minutes of the board of directors.</u></p> <p>The major endorsement guarantee shall be approved by the Audit Committee in accordance with relevant regulations and the resolution of the board of directors shall be submitted.</p> <p>company or its subsidiaries endorsement guarantees that the subsidiaries whose net worth is less than one-half of the paid-in capital shall clarify their subsequent relevant control measures. For the above-mentioned subsidiaries that are the object of endorsement, if the shares are not denominated or the denomination is not NT\$10, the total amount of the capital plus the “additional paid-in capital in excess</p>	<p>Article 6</p> <p>The Company and the Company directly and indirectly hold more than 90% of the voting shares of the subsidiaries before the endorsement is guaranteed, and should be submitted to the board of directors for approval. If the independent directors have been set up, the endorsement for others is guaranteed. The opinions of the independent directors should be fully considered <u>and the reasons for their express or dissenting consent or objection should be included in the records of the board of directors.</u></p> <p>The major endorsement guarantee shall be approved by the Audit Committee in accordance with relevant regulations and the resolution of the board of directors shall be submitted.</p> <p>company or its subsidiaries endorsement guarantees that the subsidiaries whose net worth is less than one-half of the paid-in capital shall clarify their subsequent relevant control measures. For the above-mentioned subsidiaries that are the object of endorsement, if the shares are not denominated or the denomination is not NT\$10, the total amount of the capital plus the “additional paid-in capital in excess</p>	<p>Word revision in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.</p>

<p>of par- common stock” shall be regarded as the amount of the actual capital.</p>	<p>of par- common stock” shall be regarded as the amount of the actual capital.</p>	
<p>Article 8 Announcement and reporting procedures standards, deadline and contents :</p> <p>1. Announcement and reporting procedures standards :</p> <p>(1) The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50% or more of the Company's net value as stated in its latest financial statement.</p> <p>(2) The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20% or more of the Company's net value as stated in its latest financial statement.</p> <p>(3) The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements/guarantees for, <u>carrying value of equity method investment in</u>, and balance of loans to, such enterprise reaches 30% or more of the Company's net</p>	<p>Article 8 Announcement and reporting procedures standards, deadline and contents :</p> <p>1. Announcement and reporting procedures standards :</p> <p>(1) The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50% or more of the Company's net value as stated in its latest financial statement.</p> <p>(2) The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20% or more of the Company's net value as stated in its latest financial statement.</p> <p>(3) The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements/guarantees for, <u>long-term investment in</u>, and balance of loans to, such enterprise reaches 30% or more of the Company's net value as stated in its latest</p>	<p>Word revision in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.</p>

<p>value as stated in its latest financial statement. °</p> <p>(4) The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the public company's net value as stated in its latest financial statement.</p> <p>(5) After the company has filed an announcement in accordance with the (1) to (4) subparagraphs of the previous paragraph, each of its balances increased by more than 5% of the company's latest financial statements, and should be reported again.</p> <p>2. Announcement and reporting period:</p> <p>(1) The outstanding guarantee amount at the end of month shall announce and report before 10th of each month.</p> <p>(2) The outstanding guarantee amount by the Company reach the subparagraph (1) to (5) of the paragraph 1 of Article 8 of this Operating Procedure shall announce and report within 2 days from the date of occurrence. The term "announce and report" means the process of</p>	<p>financial statement.</p> <p>(4) The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the public company's net value as stated in its latest financial statement.</p> <p>(5) After the company has filed an announcement in accordance with the (1) to (4) subparagraphs of the previous paragraph, each of its balances increased by more than 5% of the company's latest financial statements, and should be reported again.</p> <p>2. Announcement and reporting period:</p> <p>(1) The outstanding guarantee amount at the end of month shall announce and report before 10th of each month.</p> <p>(2) The outstanding guarantee amount by the Company reach the subparagraph (1) to (5) of the paragraph 1 of Article 8 of this Operating Procedure shall announce and report within 2 days from the date of occurrence. The term "announce and report" means the process of</p>	
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<p>entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).</p> <p>3. Announcement content:</p> <p>(1) The total outstanding guarantee endorsed amount reach the subparagraph (1) of the paragraph 1 of Article 8 of this Operating Procedure, the following matters shall be announced:</p> <p>a. Name of company, relationship with the Company, the ceilings on the guarantee endorsed amount, guarantee endorsed amount and reason from the date of occurrence, original guarantee endorsed amount, and amount and reason for this new guarantee endorsed when the outstanding guarantee amount reach NTD 100 million or reach 5% or more of the Company's net value as stated in its latest financial statements.</p> <p>b. The ratio of the guarantee amount of the Company's net value as stated in its latest financial statements from the date of occurrence.</p>	<p>entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).</p> <p>3. Announcement content:</p> <p>(1) The total outstanding guarantee endorsed amount reach the subparagraph (1) of the paragraph 1 of Article 8 of this Operating Procedure, the following matters shall be announced:</p> <p>a. Name of company, relationship with the Company, the ceilings on the guarantee endorsed amount, guarantee endorsed amount and reason from the date of occurrence, original guarantee endorsed amount, and amount and reason for this new guarantee endorsed when the outstanding guarantee amount reach NTD 100 million or reach 5% or more of the Company's net value as stated in its latest financial statements.</p> <p>b. The ratio of the guarantee endorsed amount of the Company's net value as stated in its latest financial statements from the date of occurrence.</p>	
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<p>(2) When the amount of guarantee endorsed by a single party meets the subparagraph of (3), (4) and (5) of Article 8, paragraph 1, of this Operating Procedure, the following matters shall be announced:</p> <p>a. Name of company, relationship with the Company, the ceilings on the guarantee endorsed amount, guarantee endorsed amount and reason from the date of occurrence, original guarantee endorsed amount, and amount and reason for this new guarantee endorsed.</p> <p>b. The content and value of the collateral provided by the endorsed guarantee company.</p> <p>c. The endorsed guarantees the capital and accumulated profit and loss amount of the company's latest financial statements.</p> <p>d. Conditions or dates for rescission of endorsement guarantee liability.</p> <p>e. Up to the date of occurrence, the ratio of the amount of endorsement guarantee to the net value</p>	<p>(2) When the amount of guarantee endorsed by a single party meets the subparagraph of (3), (4) and (5) of Article 8, paragraph 1, of this Operating Procedure, the following matters shall be announced:</p> <p>a. Name of company, relationship with the Company, the ceilings on the guarantee endorsed amount, guarantee endorsed amount and reason from the date of occurrence, original guarantee endorsed amount, and amount and reason for this new guarantee endorsed.</p> <p>b. The content and value of the collateral provided by the endorsed guarantee company.</p> <p>c. The endorsed guarantees the capital and accumulated profit and loss amount of the company's latest financial statements.</p> <p>d. Conditions or dates for rescission of endorsement guarantee liability.</p> <p>e. Up to the date of occurrence, the ratio of the amount of endorsement guarantee to the net value</p>	
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<p>of the company's latest financial statements.</p> <p>f. Up to the date of occurrence, the amount of endorsement guarantee accounts for the ratio of the total business transactions between the company and the endorsed guarantee company in the last year.</p> <p>g. Up to the date of occurrence, the ratio of the total amount of long-term investment, endorsement guarantee and loan to the net value of the company's latest financial statements.</p>	<p>of the company's latest financial statements.</p> <p>f. Up to the date of occurrence, the amount of endorsement guarantee accounts for the ratio of the total business transactions between the company and the endorsed guarantee company in the last year.</p> <p>g. Up to the date of occurrence, the ratio of the total amount of long-term investment, endorsement guarantee and loan to the net value of the company's latest financial statements.</p>	
<p>Article 9</p> <p>Other considerations</p> <p>1. In accordance with the provisions of Enterprise Accounting Standards No. 9, the Company shall assess or recognize the contingent loss of the endorsement guarantee and properly disclose the information of the endorsement guarantee in the financial report, and provide relevant information to the certified public accountant to carry out the necessary checking procedures.</p> <p>2. If the object of the endorsement guarantee of the company is not in conformity with the provisions of Article 2, or if the amount of the endorsement guarantee exceeds the prescribed amount due to the</p>	<p>Article 9</p> <p>Other considerations</p> <p>1. In accordance with the provisions of Enterprise Accounting Standards No. 9, the Company shall assess or recognize the contingent loss of the endorsement guarantee and properly disclose the information of the endorsement guarantee in the financial report, and provide relevant information to the certified public accountant to carry out the necessary checking procedures.</p> <p>2. If the object of the endorsement guarantee of the company is not in conformity with the provisions of Article 2, or if the amount of the endorsement guarantee exceeds the prescribed amount due to the</p>	<p>Word revision in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.</p>

<p>change of the basis on which the limit is calculated, the internal audit department shall remind the operating unit that the amount or excess part of the endorsement guarantee for the object shall be eliminated at the expiration of the contract period or within a certain period, and the improvement plan is submitted to Audit Committee and report to Board of Directors.</p> <p>3. If it is necessary for the company to carry out endorsement guarantees to exceed the quota stipulated in these Measures due to its business needs, it shall, with the consent of the Audit Committee and with the consent of more than half of the directors, provide joint insurance for losses that may occur if the company exceeds the limit, and amend these Measures and report them to the shareholders' meeting for approval; if the shareholders' meeting disagrees, it shall make a plan to eliminate the excess part within a certain period of time.</p> <p>4. If the company has set up independent directors, it should fully consider the opinions of the independent directors. <u>If the independent directors have objections or reservations, they should be stated in the proceedings of the board of directors.</u></p> <p>5. The internal auditing department of</p>	<p>change of the basis on which the limit is calculated, the internal audit department shall remind the operating unit that the amount or excess part of the endorsement guarantee for the object shall be eliminated at the expiration of the contract period or within a certain period, and the improvement plan is submitted to Audit Committee and report to Board of Directors.</p> <p>3. If it is necessary for the company to carry out endorsement guarantees to exceed the quota stipulated in these Measures due to its business needs, it shall, with the consent of the Audit Committee and with the consent of more than half of the directors, provide joint insurance for losses that may occur if the company exceeds the limit, and amend these Measures and report them to the shareholders' meeting for approval; if the shareholders' meeting disagrees, it shall make a plan to eliminate the excess part within a certain period of time.</p> <p>4. If the company has set up independent directors, it should fully consider the opinions of the independent directors <u>and include the reasons for their express opinions and objections to the board of directors.</u></p> <p>5. The internal auditing department of</p>	
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<p>the Company shall at least audit the endorsement guarantee measures and their implementation quarterly, and make written records. If major irregularities are found, the Audit Committee shall be notified in writing.</p>	<p>the Company shall at least audit the endorsement guarantee measures and their implementation quarterly, and make written records. If major irregularities are found, the Audit Committee shall be notified in writing.</p>	
<p>Article 12 This management shall be approved by the Audit Committee and approved by the Board of Directors and shall be reported to the shareholders' meeting. If the company has set up independent directors, it should fully consider the opinions of the independent directors. <u>If the independent directors have objections or reservations, they should be stated in the proceedings of the board of directors.</u></p>	<p>Article 12 This management shall be approved by the Audit Committee and approved by the Board of Directors and shall be reported to the shareholders' meeting. If the company has set up independent directors, it should fully consider the opinions of the independent directors <u>and include the reasons for their express opinions and objections to the board of directors.</u></p>	<p>Word revision in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.</p>

Attachment VIII

PATEC PRECISION INDUSTRY CO., LTD.

COMPARISON TABLE FOR THE MANAGEMENT OF ACQUISITION AND DISPOSAL OF ASSETS BEFORE AND AFTER REVISION

After Revision	Before Revision	Description
<p>Article 2 Scope of application</p> <p>1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.</p> <p>2. <u>Real property (including land, houses and buildings, investment property, rights to use land, and construction enterprise inventory) and equipment.</u></p> <p>3. Memberships.</p> <p>4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.</p> <p>5. <u>Right of use assets.</u></p> <p>6. <u>Creditor's rights of financial institutions (including receivables, discounts on foreign exchange, loans and remittances).</u></p> <p>7. <u>Derivatives.</u></p> <p>8. <u>Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.</u></p> <p>9. <u>Other major assets.</u></p>	<p>Article 2 Scope of application</p> <p>1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.</p> <p>2. <u>Non-profit Real Estate and Other Fixed Assets.</u></p> <p>3. Memberships.</p> <p>4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.</p> <p>5. Creditor's rights of financial institutions (including receivables, discounts on foreign exchange, loans and remittances).</p> <p>6. Derivatives.</p> <p>7. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.</p> <p>8. Other major assets.</p>	<p>1. In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, a new paragraph 5 is added to expand the scope of the right of use assets.</p> <p>2. Current paragraphs 5 to 8 are transferred to paragraphs 6 to 9.</p>
<p>Article 4 The valuation reports or opinions of</p>	<p>Article 4 The valuation report or opinions of</p>	<p>1. In accordance with the Regulations</p>

<p>accountants, lawyers or securities underwriters obtained by the Company <u>shall be in conformity with the following provisions:</u></p> <p><u>1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Securities Exchange Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</u></p> <p><u>2. May not be a related party or de facto related party of any party to the transaction.</u></p> <p><u>3. If the company is required to obtain valuation reports from two or more professional evaluators, the different professional evaluators or appraisal officers may not be related parties or de facto related parties of each other.</u></p> <p>The term "professional evaluator " refers to a real estate evaluator or other person who is legally engaged</p>	<p>an accountant, lawyer or securities underwriter obtained by the Company <u>shall not be the related party between the professional evaluator, his evaluator, accountant, lawyer or securities underwriter and the parties involved in the transaction.</u></p> <p>The term "professional evaluator " refers to a real estate evaluator or other person who is legally engaged in real estate and <u>other fixed assets appraisal business.</u></p> <p>The term "related party" as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p>	<p>Governing the Acquisition and Disposal of Assets by Public Companies, the negative qualifications of relevant experts shall be specified by adding the 1. to 3. subparagraphs of the first paragraph.</p> <p>2. In accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, the definition of professional evaluator should be revised according to the character.</p>
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<p>in real estate and <u>equipment</u> appraisal business.</p> <p>The term "related party" as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p>		
<p>Article 6</p> <p>Quota for investing in non-commercial real estate and securities The quota for individual acquisition of the above-mentioned assets shall be as follows :</p> <ol style="list-style-type: none"> 1. The total amount of purchase of non-operating real estate, <u>right of use</u>, and short-term securities is limited to 40% of the shareholders' equity in the Company's latest financial statements. The investment amount of individual short-term securities is limited to 20% of the previous shareholders' equity. 2. The total amount of investment in long-term securities is limited to the registered capital of the Company, but the amount of investment in a single company (actual investment) is limited to 50% of the registered capital. 3. The total amount of long-term and short-term portfolio investment shall be limited to 100% of shareholders' equity in the Company's latest financial statements. <p>The term "latest financial statements" refers to the financial</p>	<p>Article 6</p> <p>Quota for investing in non-commercial real estate and securities The quota for individual acquisition of the above-mentioned assets shall be as follows :</p> <ol style="list-style-type: none"> 1. The total amount of purchase of non-operating real estate and short-term securities is limited to 40% of the shareholders' equity in the Company's latest financial statements. The investment amount of individual short-term securities is limited to 20% of the previous shareholders' equity. 2. The total amount of investment in long-term securities is limited to the registered capital of the Company, but the amount of investment in a single company (actual investment) is limited to 50% of the registered capital. 3. The total amount of long-term and short-term portfolio investment shall be limited to 100% of shareholders' equity in the Company's latest financial statements. <p>The term "latest financial statements" refers to the financial</p>	<p>In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, the assets of the right of use immovable property not for business use shall be included in the quota calculation of the Processing Procedure Norms.</p>

statements of the Company which are publicly audited by an accountant before it acquires or disposes of assets.	statements of the Company which are publicly audited by an accountant before it acquires or disposes of assets.	
Chapter 3 Processing procedures for real estate <u>and its right of use assets</u> and other <u>important</u> assets	Chapter 3 Processing procedures for real estate assets and other assets	Amendment to the title of the chapter in accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards.
Article 11 The procedures for assessing and operating the acquisition or disposal of real estate assets, and other important assets are as follows: 1. The acquisition or disposal of real estate and <u>its right-to-use assets</u> and other <u>important</u> assets by the Company shall be subject to approval in accordance with the provisions of the authorization control matrix. 2. Those who acquire real estate <u>and its right of use assets</u> and other <u>important</u> assets shall draw up capital expenditure plans beforehand by each unit, make capital expenditure budgets and implement and control them in accordance with the contents of the plans after carrying out feasibility evaluation; those who dispose of real estate <u>and its right of use assets</u> and other <u>important</u> assets shall fill out application forms or special signatures by the user unit, stating the reasons for the disposal and the ways of	Article 11 The procedures for assessing and operating the acquisition or disposal of real estate assets and other assets are as follows: 1. The acquisition or disposal of real estate and other <u>fixed</u> assets by the Company shall be subject to approval in accordance with the provisions of the authorization control matrix. 2. Those who acquire real estate and other <u>fixed</u> assets shall draw up capital expenditure plans beforehand by each unit, make capital expenditure budgets and implement and control them according to the contents of the plans after carrying out feasibility evaluation; those who dispose of real estate shall fill out application forms or special signatures by the user unit, state the reasons for the disposition and the ways of disposition, etc., and only after approval can be done.	In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding right of use assets.

<p>disposal, etc., and only after approval can it be done.</p> <p>3. All real estate <u>and its right of use</u> assets and other <u>important</u> assets shall be insured as soon as they are acquired in order to prevent the loss of the company.</p>	<p>3. All real estate and other <u>fixed</u> assets shall be insured as soon as they are acquired in order to prevent the loss of the company.</p>	
<p>Article 12</p> <p>The procedures for determining the terms of transaction and the amount of authorization for acquiring or disposing of real estate <u>and its right of use assets</u> and other <u>important</u> assets are as follows:</p> <p>1. To acquire or dispose of real estate, the competent property authorities shall refer to the announcement of the present value, assess the present value and the actual transaction price of the adjacent real estate, decide the terms of transaction and the transaction price, make an analysis report to the Chairman, and only submit it to the Board of Directors for approval can be done.</p> <p>2. The acquisition or disposal of other <u>important</u> assets shall be made by inquiry, comparison, negotiation or tendering, and shall be subject to approval in accordance with the provisions of the authorization control matrix.</p>	<p>Article 12</p> <p>The procedures for determining the terms of transaction and the amount of authorization for acquiring or disposing of real estate and other <u>fixed</u> assets are as follows:</p> <p>1. To acquire or dispose of real estate, the competent property authorities shall refer to the announcement of the present value, assess the present value and the actual transaction price of the adjacent real estate, decide the terms of transaction and the transaction price, make an analysis report to the Chairman, and only submit it to the Board of Directors for approval can be done.</p> <p>2. The acquisition or disposal of other <u>fixed</u> assets shall be made by inquiry, comparison, negotiation or tendering, and shall be subject to approval in accordance with the provisions of the authorization control matrix.</p>	<p>In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding right of use assets.</p>
<p>Article 13</p> <p>The acquisition or disposal of real</p>	<p>Article 13</p> <p>The acquisition or disposal of real</p>	<p>In accordance with the provisions of Lease Bulletin No. 16 of the</p>

<p>estate <u>and its right of use assets</u> and other <u>important</u> assets shall be subject to approval in accordance with the provisions of the authorization control matrix, and shall be responsible for the implementation by user department and relevant authorities and responsible units.</p>	<p>estate and other <u>fixed</u> assets shall be subject to approval in accordance with the provisions of the authorization control matrix, and shall be responsible for the implementation by user department and relevant authorities and responsible units.</p>	<p>International Financial Reporting Standards, adding right of use assets.</p>
<p>Article 14 If the company acquires or disposes of real estate, <u>equipment</u> or other <u>right of use</u> assets, in addition to the machinery and equipment traded with <u>domestic</u> government agencies, built by local commissions, leased by land commissions, or acquired or disposed of machinery and equipment <u>and its right of use assets</u> for business use, and the transaction amount amounts to 20% of the company's paid-in capital or more than NT\$300 million, it shall first obtain the valuation report issued by the professional evaluator and comply with the following provisions:</p> <ol style="list-style-type: none"> 1. For special reasons, when a fixed price, a specific price or a special price is required as a reference basis for the transaction price, the transaction shall first be approved by a resolution of the Board of Directors, and <u>the same shall be true when the transaction conditions change thereafter.</u> 2. If the transaction amount is more 	<p>Article 14 If the company acquires or disposes of real estate or other fixed assets, in addition to the machinery and equipment traded with government agencies, built by local commissions, leased by land commissions, or acquired or disposed machinery and equipment assets for business use, and the transaction amount amounts to 20% of the company's paid-in capital or more than NT\$300 million, it shall first obtain the valuation report issued by the professional evaluator and comply with the following provisions:</p> <ol style="list-style-type: none"> 1. For special reasons, when a fixed price, a specific price or a special price is to be used as a reference basis for the transaction price, the transaction shall first be approved by the Board of Directors, and <u>if the future transaction conditions change, the procedure shall also be initiated mutatis mutandis.</u> 2. If the transaction amount is more than NT\$1 billion, two or more 	<ol style="list-style-type: none"> 1. In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding right of use assets. 2. In accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, it is revised to be limited to domestic government agencies. 3. Word revision should be considered to comply with the legal system.

<p>than NT\$1 billion, two or more professional evaluators should be invited to evaluate it.</p> <p>3. If a professional evaluator's valuation results are in one of the following circumstances, the Company shall consult an accountant to comply with the provisions of Auditing Standards Bulletin No. 20 issued by the Accounting Research and Development Foundation, and express his or her specific opinions on the causes of the discrepancies and the fairness of the transaction price:</p> <p>(1) The difference between the valuation result and the transaction amount is more than 20% of the transaction amount.</p> <p>(2) The difference between the valuation results of two or more professional valuers is more than 10% of the transaction value.</p> <p>4. The date of issuance of the report and the date of establishment of the contract shall not exceed three months for the valuator before the date of establishment of the contract. However, if the present value of the same announcement does not exceed six months, the original professional evaluator may issue an opinion.</p>	<p>professional evaluators should be invited to evaluate it.</p> <p>3. If a professional evaluator's valuation results are in one of the following circumstances, the Company shall consult an accountant to comply with the provisions of Auditing Standards Bulletin No. 20 issued by the Accounting Research and Development Foundation, and express his or her specific opinions on the causes of the discrepancies and the fairness of the transaction price:</p> <p>(1) The difference between the valuation result and the transaction amount is more than 20% of the transaction amount.</p> <p>(2) The difference between the valuation results of two or more professional valuers is more than 10% of the transaction value.</p> <p>4. The date of issuance of the report and the date of establishment of the contract shall not exceed three months for the valuator before the date of establishment of the contract. However, if the present value of the same announcement does not exceed six months, the original professional evaluator may issue an opinion.</p>	
Chapter 4	Chapter 4	Amendment to the title of the chapter in

<p>Procedure for obtaining real estate <u>or its right of use assets</u> from a related party</p>	<p>Procedure for obtaining real estate from a related party</p>	<p>accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards.</p>
<p>Article 15 The Company acquires real estate <u>or its right of use assets</u> by purchasing or exchanging with its related party, in addition to dealing with the procedures for dealing with real estate <u>or its right of use assets</u> and other <u>important</u> assets in accordance with Chapter III and dealing with the relevant resolution procedures and evaluating the reasonableness of transaction conditions in accordance with the provisions of this Chapter, if the transaction amount reaches more than 10% of the Company's total assets, the Company shall also obtain the valuation report or the opinions of the accountant issued by the professional evaluator in accordance with the provisions. In addition, in judging whether the trading object is a related party, besides paying attention to its legal form, the substantive relationship should be considered.</p>	<p>Article 15 The Company acquires real estate by purchasing or exchanging with its related party, in addition to dealing with the procedures for dealing with real estate and other <u>fixed</u> assets in accordance with Chapter III and dealing with the relevant resolution procedures and evaluating the reasonableness of transaction conditions in accordance with the provisions of this Chapter, if the transaction amount reaches more than 10% of the Company's total assets, the Company shall also obtain the valuation report or the opinions of the accountant issued by the professional evaluator in accordance with the provisions. In addition, in judging whether the trading object is a related party, besides paying attention to its legal form, the substantive relationship should be considered.</p>	<p>In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding right of use assets.</p>
<p>Article 16 The following information shall be agreed by the Audit Committee and submitted to the Board of Directors for adoption before the Company acquires real estate <u>or its right of use assets</u> from related party: 1. The purpose, necessity and expected benefits of acquiring or</p>	<p>Article 16 The following information shall be agreed by the Audit Committee and submitted to the Board of Directors for adoption before the Company acquires real estate from related party: 1. The purpose, necessity and expected benefits of acquiring or</p>	<p>1. In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding right of use assets. 2. In accordance with the Regulations Governing the Acquisition and</p>

<p>disposing of real estate.</p> <ol style="list-style-type: none"> 2. Reasons for choosing related party as the object of transaction. 3. Relevant information for assessing the reasonableness of the intended terms of transaction in accordance with subparagraph 1 and 2 of paragraph 1 of Article 17. 4. The original acquisition date and price of the related party, the object of the transaction and its relationship with the company and the related party, etc. 5. Forecast of cash receipts and expenditures for each month of the coming year from the beginning of the contracting month, and assess the necessity of transactions and the rationality of capital utilization. 6. The valuation report issued by the professional evaluator obtained in accordance with the provisions of the preceding article or the opinions of the accountant. 7. Restrictions on this transaction and other important agreements. <p><u>The Board of Directors may authorize the Chairman of the Board of Directors to make the following transactions between the Company and its subsidiaries or their subsidiaries directly or indirectly holding 100% of the total issued equity or capital, and then report them to the latest Board of Directors</u></p>	<p>disposing of real estate.</p> <ol style="list-style-type: none"> 2. Reasons for choosing related party as the object of transaction. 3. Relevant information for assessing the reasonableness of the intended terms of transaction in accordance with subparagraph 1 and 2 of paragraph 1 of Article 17. 4. The original acquisition date and price of the related party, the object of the transaction and its relationship with the company and the related party, etc. 5. Forecast of cash receipts and expenditures for each month of the coming year from the beginning of the contracting month, and assess the necessity of transactions and the rationality of capital utilization. 6. The valuation report issued by the professional evaluator obtained in accordance with the provisions of the preceding article or the opinions of the accountant. 7. Restrictions on this transaction and other important agreements. 	<p>Disposal of Assets by Public Companies, the Chairman of the Board of Directors is authorized to conduct transactions with subsidiaries held by 100% in advance.</p>
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<p><u>for approval :</u></p> <p><u>1. Acquire or dispose of equipment or its right of use assets for business use.</u></p> <p><u>2. Acquire or dispose of real estate or its right of use assets for business use °</u></p>		
<p>Article 17</p> <p>The rationality of transaction costs shall be assessed by the following methods when the company acquires real estate from related parties:</p> <p>1. The necessary capital interest and the cost that the buyer should bear according to law are added to the transaction price of the related party. The said cost of interest on capital shall be calculated on the basis of the weighted average interest rate of the borrowed items in the year when the company purchases assets, but it shall not be higher than the maximum borrowing interest rate of the non-financial industry announced by the Ministry of Finance.</p> <p>2. If the relevant person has set up a mortgage borrower to the financial institution with the subject matter, the total value of the loan evaluation of the subject matter shall be reached by the financial institution, but the actual cumulative value of the loan of the subject matter shall be more</p>	<p>Article 17</p> <p>The rationality of transaction costs shall be assessed by the following methods when the company acquires real estate from related parties:</p> <p>1. The necessary capital interest and the cost that the buyer should bear according to law are added to the transaction price of the related party. The said cost of interest on capital shall be calculated on the basis of the weighted average interest rate of the borrowed items in the year when the company purchases assets, but it shall not be higher than the maximum borrowing interest rate of the non-financial industry announced by the Ministry of Finance.</p> <p>2. If the related party has set up a mortgage borrower to the financial institution with the subject matter, the total value of the loan evaluation of the subject matter shall be reached by the financial institution, but the actual cumulative value of the loan of the subject matter shall be more than 70% of the total value of the loan evaluation and the period of</p>	<p>1. In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding right of use assets.</p> <p>2. In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding the right of use real estate acquired by the related parties.</p> <p>3. In accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, adding subparagraph 4 of paragraph 4.</p>

<p>than 70% of the total value of the loan evaluation and the period of the loan over one year. However, if a financial institution and one of the parties to the transaction are related parties, it is not applicable.</p> <p>When purchasing land and housing under the same subject matter, the transaction costs of land and housing may be assessed by any of the methods listed in the preceding paragraph, respectively.</p> <p>The company obtains real estate from related parties, evaluates the cost of real estate in accordance with the subparagraph 1 and 2 of previous paragraph, and shall consult the accountant for review and express specific opinions.</p> <p>If the company acquires real property from related parties in any of the following circumstances, it shall comply with the provisions of Article 16 and shall not apply the first three paragraph:</p> <ol style="list-style-type: none"> 1. Related parties acquire real estate <u>or its right of use assets</u> by inheritance or gift. 2. It has been more than five years since the date of the contract of this transaction that the real estate <u>or its right of use asset</u> is acquired by the related parties concerned. 	<p>the loan over one year. However, if a financial institution and one of the parties to the transaction are related parties, it is not applicable.</p> <p>When purchasing land and housing under the same subject matter, the transaction costs of land and housing may be assessed by any of the methods listed in the preceding paragraph, respectively. °</p> <p>The company obtains real estate from related parties, evaluates the cost of real estate in accordance with the subparagraph 1 and 2 of previous paragraph, and shall consult the accountant for review and express specific opinions.</p> <p>If the company acquires real property from related parties in any of the following circumstances, it shall comply with the provisions of Article 16 and shall not apply the first three paragraph:</p> <ol style="list-style-type: none"> 1. Related parties acquire real estate by inheritance or gift. 2. It has been more than five years since the date of the contract of this transaction that the real estate is acquired by the related parties concerned. ° 3. Sign a contract of joint construction with the related party, or invite the related party to build the real estate and acquire 	
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<p>3. Sign a contract of joint construction with the related party, or invite the related party to build the real estate and acquire the real estate from the local commission or the leasehold commission.</p> <p>4. <u>With subsidiaries or their subsidiaries directly or indirectly holding 100% of issued equity or total capital, they acquire real estate usufruct assets for business use.</u></p>	<p>the real estate from the local commission or the leasehold commission.</p>	
<p>Article 18</p> <p>When the company obtains real estate from its related parties at a lower price than the transaction price in accordance with the subparagraph 1 and 2 of paragraph 1 of Article 17, the company shall deal with it in accordance with the provisions of Article 19. This is not the case, however, where objective evidence is provided and specific reasonableness opinions of real estate professional evaluators and accountants are obtained in the following circumstances:</p> <p>1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:</p> <p>(1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures</p>	<p>Article 18</p> <p>When the company obtains real estate from its related parties at a lower price than the transaction price in accordance with the subparagraph 1 and 2 of paragraph 1 of Article 17, the company shall deal with it in accordance with the provisions of Article 19. This is not the case, however, where objective evidence is provided and specific reasonableness opinions of real estate professional evaluators and accountants are obtained in the following circumstances:</p> <p>1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:</p> <p>(1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures</p>	<p>1. In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding right of use assets.</p> <p>2. In accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, integrate item 3 of subparagraph 1 of paragraph 1 into item 2, and add leasing cases are also transaction cases, amend item 2 of subparagraph 1 of paragraph 1 and subparagraph 2 of paragraph 2 to make it</p>

<p>according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.</p> <p>(2) Transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.</p> <p>2. The Company evidences that the acquisition of real estate assets <u>or its right of use assets</u> by purchasing <u>or leasing</u> from the</p>	<p>according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.</p> <p>(2) <u>Completed</u> transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.</p> <p>(3) Other non-related party leasing cases of other floors of the same subject land within one year are estimated</p>	<p>clear.</p>
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<p>related parties, and the terms of the transaction are similar to those of other non-related parties' transactions in the nearby area within one year.</p> <p>The aforementioned nearby area transaction cases are based on the principle that the square circle of the same or adjacent street is less than 500 meters or the present value of the announcement is close to the subject matter of the transaction; if the area of the said transaction cases is close, the principle is that the area of other non-related persons is not less than 50% of the object area of the transaction; the aforementioned one-year period is based on the date on which the real estate facts were acquired. A year's retrospective calculation.</p>	<p>to be equivalent in terms of reasonable floor price difference according to the real estate leasing practice.</p> <p>2. The Company evidences that the real estate purchased from the related party has the same transaction conditions as other non-related parties in the nearby area within one year.</p> <p>The aforementioned nearby area transaction cases are based on the principle that the square circle of the same or adjacent street is less than 500 meters or the present value of the announcement is close to the subject matter of the transaction; if the area of the said transaction cases is close, the principle is that the area of other non-related persons is not less than 50% of the object area of the transaction; the aforementioned one-year period is based on the date on which the real estate facts were acquired. A year's retrospective calculation.</p>	
<p>Article 19</p> <p>If the Company acquires real property from related parties and the results of the evaluation are lower than the transaction price according to the first and second points of Article 17, the following matters shall be dealt with:</p> <p>1. The company shall, in accordance with the first paragraph of Article 41 of the Securities and Exchange</p>	<p>Article 19</p> <p>If the Company acquires real property from related parties and the results of the evaluation are lower than the transaction price according to the first and second points of Article 17, the following matters shall be dealt with:</p> <p>1. The company shall, in accordance with the first paragraph of Article 41 of the Securities and Exchange</p>	<p>In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding the right of use of real estate acquired from the lease of the related party.</p>

<p>Act., set out the special surplus reserve for the difference between the transaction price of real estate <u>or its right of use assets</u> and the evaluation cost, and shall not assign or transfer capital to allocate shares. If the investor who evaluates the Company's investment in the equity method is a public traded company, it shall also set aside the special surplus reserve in accordance with the first provision of Article 41 of the Securities and Exchange Act. in proportion to the amount of its shares.</p> <p>2. The Audit Committee shall act in accordance with Article 218 of the Company Act..</p> <p>3. The first two subparagraph shall be submitted to the shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and the prospectus.</p> <p>If the Company makes a special surplus reserve in accordance with the provisions of the preceding paragraph, it shall not use the special surplus reserve until the assets purchased or leased at a high price have been recognized as loss of depreciation or disposal or termination of the lease or have been properly compensated or restored to their original state, or if</p>	<p>Act., set out the special surplus reserve for the difference between the transaction price of real estate and the evaluation cost, and shall not assign or transfer capital to allocate shares. If the investor who evaluates the Company's investment in the equity method is a public traded company, it shall also set aside the special surplus reserve in accordance with the first provision of Article 41 of the Securities and Exchange Act. in proportion to the amount of its shares.</p> <p>2. The Audit Committee shall act in accordance with Article 218 of the Company Act..</p> <p>3. The first two subparagraph shall be submitted to the shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and the prospectus.</p> <p>If the Company makes a special surplus reserve in accordance with the provisions of the preceding paragraph, it shall use the special surplus reserve as soon as the assets purchased at a high price have been recognized as loss of depreciation or punishment, or have been properly compensated or restored to their original state, or if there is other evidence to determine that there is</p>	
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<p>there is other evidence to determine that there is no unreasonable situation, and after the consent of the Financial Supervisory Commission.</p> <p>If the Company acquires real estate <u>or its right of use assets</u> from related parties, and if there is any other evidence that the transaction does not conform to the business rules, it shall also act in accordance with the provisions of the preceding two paragraphs.</p>	<p>no unreasonable situation, and with the consent of the Financial Supervisory Commission.</p> <p>If the Company acquires real estate from related parties, and if there is any other evidence that the transaction does not conform to the business rules, it shall also act in accordance with the provisions of the preceding two paragraphs.</p>	
<p>Chapter 5 Procedures for obtaining or dealing with membership certificates or intangible assets <u>or their right of use assets</u></p>	<p>Chapter 5 Procedures for obtaining or dealing with membership certificates or intangible assets</p>	<p>Amendment to the title of the chapter in accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards.</p>
<p>Article 20 In principle, the Company does not engage in the transaction of obtaining or dealing with membership certificates or intangible assets <u>or their right of use assets</u>. Subsequently, if it wants to engage in the transaction of acquiring or dealing with membership certificates or intangible assets <u>or their right of use assets</u>, it will submit it to the board of directors for approval before it finalizes its evaluation and operation procedures.</p>	<p>Article 20 In principle, the Company does not engage in the transaction of obtaining or dealing with membership certificates or intangible assets. Subsequently, if it wants to engage in the transaction of acquiring or dealing with membership certificates or intangible assets, it will submit it to the board of directors for approval before it finalizes its evaluation and operation procedures.</p>	<p>In accordance with the provisions of Lease Bulletin No. 16 of the International Financial Reporting Standards, adding right of use assets.</p>
<p>Article 24 If the Company acquires or disposes of assets in the following</p>	<p>Article 24 If the Company acquires or disposes of assets in the following</p>	<p>1. In accordance with the provisions of Lease Bulletin No. 16 of the International Financial</p>

<p>circumstances, it shall, by nature and in accordance with the prescribed format, submit relevant information to the website designated by the Financial Supervisory Commission for public announcement and declaration within two days from the date of the occurrence of the facts:</p> <p>1. Acquisition or disposal of real property <u>or right-of-use assets</u> thereof from or to a related party, or acquisition or disposal of assets other than real property <u>or right-of-use assets</u> thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of <u>domestic</u> government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>2. Investment in the mainland China area: Refers to the investment in the mainland pursuant to the provisions of the Investment Commission, Ministry of Economic Affairs for Regulations Governing the Approval of Investment or Technical</p>	<p>circumstances, it shall, by nature and in accordance with the prescribed format, submit relevant information to the website designated by the Financial Supervisory Commission for public announcement and declaration within two days from the date of the occurrence of the facts:</p> <p>1. Acquisition or disposal of real property thereof from or to a related party, or acquisition or disposal of assets other than real property thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>2. Investment in the mainland China area: Refers to the investment in the mainland pursuant to the provisions of the Investment Commission, Ministry of Economic Affairs for Regulations Governing the Approval of Investment or Technical Cooperation in Mainland China.</p> <p>3. Merger, demerger, acquisition, or transfer of shares.</p>	<p>Reporting Standards, adding right of use assets.</p> <p>2. In accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, revise to domestic government bonds only .</p> <p>3. Subparagraph 1 of the 1st paragraph defines the announcement norm for the transactions of the related parties. Therefore, the amendment to subparagraph 5 of the 1st paragraph is to regulate the transactions of the non-related parties in order to make it clear.</p> <p>4. In accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, amend to item 2 of subparagraph 7 of the 1st paragraph.</p> <p>5. Amendment of the word of subparagraph 4 of the 1st paragraph to comply with the legal system.</p>
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<p>Cooperation in Mainland China.</p> <p>3. Merger, demerger, acquisition, or transfer of shares.</p> <p>4. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.</p> <p>5. Where equipment <u>or right-of-use assets</u> thereof for business use are acquired or disposed of, <u>and furthermore the transaction counterparty is not a related party</u>, and the transaction amount meets any of the following criteria:</p> <p>(1) When the Company's paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>(2) When the Company's whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p> <p>6. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company</p>	<p>4. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.</p> <p>5. <u>The types of assets acquired or disposed of belong</u> to the equipment for business use, and the transaction amount amounts to one of the following provisions:</p> <p>(1) When the Company's paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>(2) When the Company's whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p> <p>6. Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT\$500 million.</p> <p>7. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a</p>	
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<p>expects to invest in the transaction reaches NT\$500 million.</p> <p>7. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution reaches 20 percent or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:</p> <p>(1) Trading of domestic government bonds.</p> <p>(2) Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of ordinary corporate bonds or general bank debentures without equity characteristics (<u>excluding subordinated debt</u>) that are offered and issued in the primary market, <u>or subscription or redemption of securities investment trust funds or futures trust funds.</u></p> <p>(3) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>The amount of the transaction</p>	<p>disposal of receivables by a financial institution reaches 20 percent or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:</p> <p>(1) Trading of government bonds.</p> <p>(2) Where done by professional investors—securities trading on <u>domestic and foreign</u> securities exchanges or OTC markets, or subscription of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the <u>domestic</u> primary market, or subscription or redemption of securities investment trust funds or futures trust funds.</p> <p>(3) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>The amount of the transaction mentioned in paragraph 7 above shall be calculated as follows, and "Within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items duly announced in</p>	
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<p>mentioned in paragraph 7 above shall be calculated as follows, and "Within the preceding year" refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.</p> <ol style="list-style-type: none"> 1. The amount of any individual transaction. 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year. 3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year. 4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year. 	<p>accordance with these Regulations need not be counted toward the transaction amount.</p> <ol style="list-style-type: none"> 1. The amount of any individual transaction. 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year. 3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year. 4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year. 	
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Attachment IX

PATEC PRECISION INDUSTRY CO., LTD.

**COMPARISON TABLE FOR THE PROCEDURES FOR FINANCIAL DERIVATIVES
TRANSACTIONS BEFORE AND AFTER REVISION**

After Revision	Before Revision	Description
<p>Article 2 Transaction Principles and Guidelines 1. Types of transactions (1) Derivative financial commodities engaged in by the Company refer to forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.</p>	<p>Article 2 Transaction Principles and Guidelines 1. Types of transactions (1) Derivative financial commodities engaged in by the Company refer to forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from assets, interest rates, foreign exchange rates, indexes or other interests. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.</p>	<p>In accordance with the provisions of Financial Instruments Bulletin No. 9 of the International Financial Reporting Standards, amend the scope of derivative commodities in subparagraph 1 and revise the words as appropriate.</p>