

# **Unimicron**

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## **Unimicron Technology Corp.**

### **2022 Annual General Meeting**

#### **Meeting Minutes**

**Date: June 15, 2022**

***Important Disclaimer***

This is a translation of the agenda for the 2022 Annual General Meeting (“the agenda”) of Unimicron Technology Corp. (“the Company”). The translation is intended for reference only and no other purpose. The Company hereby disclaims any and all liabilities whatsoever for the translation. The Chinese text of the agenda shall govern any and all matters related to the interpretation of the subject matter stated herein.

# Unimicron Technology Corp.

## 2022 Annual General Meeting Minutes

Meeting Type: physical shareholders meeting

Time: Wednesday, June 15, 2022 at 9:00 a.m.

Location: No.200,Sec.1,Daxing W.Rd.,Taoyuan Dist.,Taoyuan City (Fullon Hotel)

Attendants: All shareholders and their proxy holders, representing 1,280,084,197 shares (among them, 965,761,537 shares voted via electronic transmission), or 86.77% of the total 1,475,260,333 outstanding shares

Board Members Present(via video conference): SC Chien, Chi-Tung Liu, Louis Chien, Yen-Shen Hsieh, Ting-Yu Lin, Grace Li (Convener of Audit Committee), Terry Wang, more than half of the nine seats on the board.

Chairman: Tzyy-Jang Tseng

Minute Record: Carina Liu

1. Commencement
2. Chairman's Address
3. Status Reports
  - (1) 2021 business operations  
Acknowledged
  - (2) Audit Committee's report for 2021 audited financial reports  
Acknowledged
  - (3) 2021 distributable compensation for employees and directors  
The emcee instructed by the chairman to add: the cash remuneration of the directors in this case is NTD29,472,359, including the director's compensation of NTD2,880,000 and the director's compensation of NTD26,592,359.  
Acknowledged
  - (4) 2021 investment in China  
Acknowledged
  - (5) The status of the 8th repurchase program  
Acknowledged
  - (6) Status report of domestic unsecured corporate bond issuance  
Acknowledged
  - (7) The share conversion with the Company and Subtron Technology Co., Ltd.  
Acknowledged
4. Approval Items
  - (1) The Company's 2021 business report and financial statements
    - 1) The Company's 2021 annual business report and financial statements have been approved by the 17th meeting of Board of Directors, the 12th term, and reviewed by the Audit Committee. The Audit Committee's report and

Independent Auditors' report by Han-Chi Wu and Ya-Hui Lin, accountants of PWC Taiwan, were issued accordingly

- 2) Please refer to 2021 annual business report (Attachment 1) and financial statements (Attachment 4).

Resolution: Approved and acknowledged as proposed by Board of Directors.

Voting Result: 1,280,084,197 shares were represented at the time of voting (including 965,761,537 shares voted via electronic transmission)

Voting Results	% of the total representation at the time of voting
Votes in favor: 1,108,478,829 votes (including 795,593,957 shares voted via electronic transmission)	86.59%
Votes against : 2,397,801 votes (including 2,397,801 shares voted via electronic transmission)	0.18%
Votes invalid: 0 votes (including 0 share voted via electronic transmission)	0.00%
Votes abstained: 169,207,567 votes (including 167,769,779 shares voted via electronic transmission)	13.21%

(2) The Company's 2021 earnings distribution

- 1) The Company's 2021 earnings distribution chart was approved by the 17th meeting of Board of Directors, the 12th term, and reviewed by the Audit Committee. The Audit Committee's report was issued accordingly.
- 2) Please refer to the 2021 earnings distribution sheet (Attachment 5).
- 3) In the event of any change in the number of outstanding shares resulting from the buyback of the Company's common stock, transfer, conversion or cancellation of the treasury shares, the exercise of the employee stock options or the conversion of convertible bonds, the dividend ratio must be adjusted. It is proposed to fully authorize the board of directors to adjust the dividend ratio and to proceed on the relevant matters.

Resolution: Approved and acknowledged as proposed by Board of Directors.

Voting Result: 1,280,084,197 shares were represented at the time of voting (including 965,761,537 shares voted via electronic transmission)

Voting Results	% of the total representation at the time of voting
Votes in favor: 1,111,344,890 votes (including 798,460,018 shares voted via electronic transmission)	86.81%
Votes against : 100,553 votes (including 100,553 shares voted via electronic transmission)	0.00%
Votes invalid: 0 votes (including 0 share voted via electronic transmission)	0.00%
Votes abstained: 168,638,754 votes (including 167,200,966 shares voted via electronic transmission)	13.17%

5. Discussion Items

(1) To amend the Company's "Acquisition or Disposal of Assets Procedure"

- 1) In accordance with the Order No. 1110380465 of the Financial Supervisory Commission dated January 28, 2022, some provisions of the " Regulations Governing the Acquisition and Disposal of Assets by Public Companies " were amended, and in response to the revision of the company's practical

operation of derivative products, it is planned to revise the procedures for the acquisition or disposal of assets in accordance with the law, and re-examine the relevant operating procedures to adjust the relevant text.

- 2) Please refer to the revised comparison of Acquisition or Disposal of Assets Procedure (Attachment 6), and the original provisions of Meeting Agenda (page 59-75, Appendix 3).

Resolution: Approved and acknowledged as proposed by Board of Directors.

Voting Result: 1,280,084,197 shares were represented at the time of voting (including 965,761,537 shares voted via electronic transmission)

Voting Results	% of the total representation at the time of voting
Votes in favor: 1,111,351,948 votes (including 798,450,076 shares voted via electronic transmission)	86.81%
Votes against : 66,116 votes (including 66,116 shares voted via electronic transmission)	0.00%
Votes invalid: 0 votes (including 0 share voted via electronic transmission)	0.00%
Votes abstained: 168,666,133 votes (including 167,245,345 shares voted via electronic transmission)	13.17%

(2) To amend the Company’s “Loaning of Funds Procedure”

- 1) In response to the needs of practical operation and to retain flexibility for future needs, it is proposed to revise the Loaning of Funds Procedure, related to the capital loans and limits between foreign subsidiaries and foreign subsidiaries to the parent company, and to re-examine the Company’s Loaning of Funds Procedure, revise and add some operating procedures and adjust related text.
- 2) Please refer to the revised comparison of Loaning of Funds Procedure (Attachment 7), and the original provisions of Meeting Agenda (page 76-78, Appendix 4).

Resolution: Approved and acknowledged as proposed by Board of Directors.

Voting Result: 1,280,084,197 shares were represented at the time of voting (including 965,761,537 shares voted via electronic transmission)

Voting Results	% of the total representation at the time of voting
Votes in favor: 1,111,368,720 votes (including 798,466,848 shares voted via electronic transmission)	86.81%
Votes against : 42,154 votes (including 42,154 shares voted via electronic transmission)	0.00%
Votes invalid: 0 votes (including 0 share voted via electronic transmission)	0.00%
Votes abstained: 168,673,323 votes (including 167,252,535 shares voted via electronic transmission)	13.17%

(3) To propose the issuance of Restricted Stock Awards for Employees

- 1) It is proposed that the Company issue restricted stock awards for employees in 2022 in accordance with Article 267, Paragraph 9 of the Company Act and the “Regulations Governing the Offering and Issuance of Securities by Securities Issuers” promulgated by the Financial Supervisory Commission (hereinafter referred to as the “Offering and Issuance Regulations”).

- 2) The main items of the restricted stock awards for employees proposed to be issued are as follows, please refer to the “2022 Regulations Governing the Issuance of Restricted Stock Awards for Employees” (page 48-50, Attachment 8.)
- A. Total amount (shares) of issuance: The total amount of shares to be issued is capped at 4,800,000 ordinary shares, each with a face value of NT\$10, and the total issued amount is capped at NT\$48,000,000. The shares will be issued on a one-time basis or in series within one year following the arrival of notice from the competent authority indicating that registration has become effective.
- B. Conditions for issuance:
- (a) Issue price: 60% of the closing price of ordinary shares on the issue date of the board.
- (b) Vesting conditions: The new shares to restrict employees' rights this time may be issued in accordance with operational or management needs and the following established conditions:  
From the day when the employee is allocated new shares with restricted employee rights (that is, the base date for the capital increase of the new shares with restricted employee rights), the following schedule expires and the employee is still employed (in addition to still serving in the company, it also includes transfer to an affiliated company due to the company's designation) or other company but still working in the related company or the other company), and after the expiration of the following time schedules, the last two performance appraisals have reached "Good +" or above, and the proportion of shares that can meet the vested conditions is as follows:  
15 months in office: 50%  
30 months in office: 50%
- (c) If an employee, after having been granted a restricted stock award, is determined by the Company as having not violated the applicable regulations governing the issuance of restricted stock awards for employees, employment contract, corporate governance best practice principles, ethical corporate management best practice principles, non-compete and non-disclosure agreement, work handbook or other regulations with the Company.
- (d) Type(s) of shares issued: New Common shares of the Company.
- (e) Measures to be taken when employees fail to meet the vesting conditions or in the event of inheritance: Treatment of employees who do not meet the vested conditions or inheritance: For employees who do not meet the vested conditions, the company will buy back and cancel the new shares with restricted employee rights that have

been allocated but have not yet met the vested conditions deferred. The employees or their heirs shall, in accordance with the trust agreement, receive the shares transferred upon fulfilling the vested conditions.

C. Qualification criteria for employees and number of grantable shares:

(a) Qualification criteria for employees:

Limited to employees of the company or employees of subordinate companies who meet certain conditions (the certain conditions are determined by the board of directors), the actual number of employees who are granted and the number of shares they receive will be based on years of service, grades, work performance, Factors such as overall contribution, special merit or other conditions that need to be considered in management shall be reviewed and approved by the chairman of the board and submitted to the board of directors for approval.

(b) Number of grantable shares:

The company issues employee stock option certificates in accordance with Article 56-1 Item 1 of the Offering and Issuance Regulations, and the cumulative number of shares that can be subscribed by a single employee is given and the total number of new shares with restricted employee rights acquired by a single employee shall not exceed 3‰ of the total number of issued shares of the company, and the total number of subscribed shares granted to a single employee by the company's issuance of employee stock option certificates in accordance with Article 56, Paragraph 1 of the Offering and Issuance Regulations shall not exceed 1% of the total number of issued shares of the company.

D. Reasons necessary for issuance of restricted stock awards for employees:

Attract and retain the technical and professional talents needed by the company, and improve employees' centripetal force and sense of belonging to the company, so as to jointly create the interests of the company and shareholders.

E. Calculated expense amounts, dilution of earnings per share (EPS), and other matters affecting the interest of shareholders:

(a) Calculated expense amounts:

The company shall measure the fair value of the stock on the grant date (issue date), and recognize the related expenses in each year during the vested period. The maximum number of new shares with restricted employee rights to be issued this time is 4,800,000 shares, each of which is issued at 60% of the closing price of the ordinary shares on the date of issue of the board of directors. Based on the closing price of the company's common stock on February 11, 2022,

the company's common stock closing price is estimated to be NT\$222. If all of the vested conditions are met, the estimated total amount that may be expensed is NT\$426,240,000, and the related expenses recognized annually during the vested period are: NT\$31,968,000 (in 2022; estimated in 3 months), NT\$223,776,000 (in 2023), NT\$127,872,000 (in 2024), NT\$42,624,000 (in 2025; estimated in 9 months).

(b) Dilution of EPS and other matters affecting the interest of shareholders:

Calculated on the basis of the company's issued shares of 1,475,260,333 shares on February 11, 2022, it is estimated that the amount of earnings per share that may be reduced after expense is: NT\$0.0217 (in 2022; estimated in 3 months), NT\$0.152 (in 2023), NT\$0.087 (in 2024), NT\$0.029 (in 2025; estimated at 9 months), which will not have a significant impact on shareholders' rights.

- 3) After the case is approved by the shareholders' meeting, the case shall be filed and handled in one or several times.
- 4) Pursuant to Article 7-2 of the Articles of Incorporation, the new shares with restricted employee rights issued by the Company shall be issued to employees of subordinate companies who meet certain conditions, and the certain conditions shall be determined by the board of directors.
- 5) Regarding matters related to the issuance of new shares restricting employees' rights, it is proposed to request the shareholders' meeting to authorize the board of directors to have full authority to formulate or amend the issuance of new shares restricting employees' rights and all related matters. In the future, if the relevant content is revised or adjusted by the competent authority, the board of directors is also authorized to deal with it.

Resolution: Approved and acknowledged as proposed by Board of Directors.

Voting Result: 1,280,084,197 shares were represented at the time of voting (including 965,761,537 shares voted via electronic transmission)

Voting Results	% of the total representation at the time of voting
Votes in favor: 886,682,543 votes (including 573,780,671 shares voted via electronic transmission)	69.26%
Votes against : 221,688,695 votes (including 221,688,695 shares voted via electronic transmission)	17.31%
Votes invalid: 0 votes (including 0 share voted via electronic transmission)	0.00%
Votes abstained: 171,712,959 votes (including 170,292,171 shares voted via electronic transmission)	13.41%

6. Extraordinary Motions: None
7. Adjournment: Meeting ended at 10:03 am

## Unimicron Technology Corp. 2021 Annual Business Report

In 2021, due to the gradual control of the epidemic and the development of 5G, AIoT, high-speed computing, etc., the company's substrate product portfolio optimization and yield continued to improve, and operational performance improved significantly with the joint cooperation with customers in the field of high-end substrate technology expansion and the development of long-term relationships have improved the future and stability of the company; the seasonality of substrate-like, HDI and PCB improved in the second half of the year. 2021 Unimicron sales and profit increased significantly. The individual revenue was NT\$69.338 billion around 28% growth compared with 2020 NT\$54.076 billion, the individual net profit was NT\$13.222 billion, a significant increase around 142% from NT\$5.462 billion in 2020; the consolidated revenue and net profit were separately NT\$ 104.563 billion and NT\$13.525 billion, far better than 2020 NT\$87.893 billion and NT\$ 5.318 billion, increased around 19% and 154%.

Looking forward to 2022, due to the impact of the COVID-19 epidemic, inflation and raw material issues, US-China trade, technological tensions, and carbon reduction policies of various countries, uncertainties in the global economy will remain. However, under the huge business opportunities of 5G, high-frequency and high-speed demand and high-performance computing applications in the future, it will drive the continuous growth of the PCB industry, especially high-end substrate. With long-term strategic cooperation with customers, Unimicron will continue to strive to meet customer needs, develop blue ocean products, optimize product portfolios, implement intelligent automation of key processes, and press ahead with ESG, focus on energy conservation, carbon reduction and disaster prevention.

Unimicron upholds honest management and compliances with laws and regulations, enhance service orientation to maximize customers' benefit, takes good care of employees and public welfare, co-existence and prosperity with environment, fulfills corporate social responsibility, and achieves long-term sustainable performance. Unimicron has received "Gold Award for Taiwan Corporate Sustainability Report of IC & IT Manufacturing" for six consecutive years since 2016.

Sincerely appreciate the strong support and high recognition from all the stockholders, customers, and suppliers. Unimicron's management team and all colleagues will continue devote to serve customer and improve group's operating performance and seek greatest welfare to feedback to our employees, stockholders, and all stakeholders for a sustainable and robust future .

Chairman: Tzyy-Jang Tseng      Manager: Chia-Pin Lee & Jerry Kuo      Head of accounting: Denise Hsu

## Audit Committee Review Report

The Board of Directors shall send the Company's operating report, consolidated financial statements (including individual financial statements) and surplus distribution proposals, etc., for 2021, and the consolidated financial statements (including individual financial statements) have been audited by PWC Taiwan who issued an audit report. The above operating report consolidated financial statements (including individual financial statements) and earnings distribution proposals have been reviewed by the Audit Committee and it is considered that there is no discrepancy. The report is based on Article 14.4 of the Securities and Exchange Act and Article 219 of the Company Act for review.

Thereby,

The Annual General Meeting for 2022 Unimicron Technology Corp.

Unimicron Technology Corp.  
Convener of the Audit Committee: Grace Li

February 22, 2022

## Report of Independent Accountants

PWCR21000259

To the Board of Directors and Shareholders of Unimicron Technology Corp.

### ***Opinion***

We have audited the accompanying consolidated balance sheets of Unimicron Technology Corp. and its subsidiaries (the “Group”) as at December 31, 2021 and 2020, 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, based on our audits and the reports of other auditors (refer to Other Matter – Scope of the Audit section of our report), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2021 and 2020, 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 of the financial statements 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. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained and the reports of other auditors are 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 Group’s 2021 consolidated financial statements. 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 key audit matters of the Group’s 2021 consolidated financial statements were as follows:

#### **Valuation of inventory**

##### Description

Refer to Note 4(13) for accounting policy on inventory valuation, Note 5(2) for accounting estimates and

assumption uncertainty in relation to inventory valuation, and Note 6(5) for description of allowance for inventory valuation losses. As at December 31, 2021, the Group's inventory and allowance for valuation loss amounted to NT\$13,721,849 thousand and NT\$1,570,246 thousand, respectively.

The Group is primarily engaged in manufacturing and sales of various kinds of electronic components. Due to the short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses due from market value decline or obsolescence. The Group's inventories are measured at the lower of cost and net realizable value. Inventory that is over certain age and individually identified obsolete or damaged inventory is measured at net realizable value.

Since the industry technology is rapidly changing, and the calculation of net realizable value used for obsolete inventories or inventories which are over a certain period involves subjective judgement, we identified the allowance for inventory valuation losses as a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

1. Ascertained whether the policies on allowance for inventory valuation losses were reasonable and consistently applied in all the periods.
2. Assessed the reasonableness and evidences of management in identifying individual obsolete or damaged inventory.
3. Verified the accuracy of aging report, and sampled the last movement of inventories before the balance sheet date in order to verify the accuracy of aging range.
4. Checked the inventory clearance on inventories which have been provided for loss on market value decline and obsolete and slow-moving inventories. Assessed the reasonableness of current allowance for inventory valuation losses and loss for obsolete and slow-moving inventories by comparing with prior years.
5. Checked the method in calculating the net realizable value of inventory and assessing the reasonableness of allowance for valuation loss.

### **Impairment assessment of investments accounted for using equity method**

#### Description

Refer to Note 4(19) for accounting policy on impairment assessment of investments accounted for using equity method, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to impairment assessment of investments accounted for using equity method, and Note 6(7) for details of investments accounted for using equity method. As at December 31, 2021, the Group held investments accounted for using equity method amounting to NT\$2,572,383 thousand.

Considering that the impairment assessment of investments accounted for using equity method involves subjective judgement, including estimated future cash flows, estimated growth rate, gross rate and discount rate which have high uncertainty, we considered the impairment of investments accounted for using equity method as a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

1. Assessed the reasonableness of procedures used by management to estimate the future cash flows of investment accounted for using equity method.
2. Interviewed management regarding estimated future cash flows, estimated growth rate and gross rate, and compared with historical results to determine whether the estimates are reasonable.
3. Checked the reasonableness of the related parameters of discount rate, including risk-free interest rate of cost of equity capital, industrial risk coefficient and rate of return in similar markets. Verified the result of impairment assessment of investments accounted for using equity method.

### ***Other matter – Scope of the Audit***

We did not audit the financial statements of a wholly-owned consolidated subsidiary and investees accounted for under the equity method. Total assets (including investments accounted for using equity method) amounted to NT\$3,955,113 thousand and NT\$3,219,893 thousand, constituting 2% and 3% of consolidated total assets as at December 31, 2021 and 2020, respectively. Operating income amounted to NT\$1,954,296 thousand and NT\$1,807,891 thousand, both constituting 2% of consolidated total operating income for the years ended December 31, 2021 and 2020, respectively, and comprehensive income accounted for using equity method of NT\$313,408 thousand and NT\$63,581 thousand, constituting 2% and 1% of consolidated total comprehensive income for the years ended December 31, 2021 and 2020, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the financial statements relative to the consolidated subsidiary and investees, is based solely on the reports of the other auditors.

### ***Other matter – Parent company only financial reports***

We have audited and expressed an unqualified opinion on the parent company only financial statements of Unimicron Technology Corp. as at and for the years ended December 31, 2021 and 2020.

### ***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 supervisors (or audit committee), are responsible for overseeing the Group’s financial reporting process.

### ***Auditors’ responsibilities for the audit of the consolidated financial statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an

audit conducted in accordance with the generally accepted auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the generally accepted auditing standards in the Republic of China, 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 auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient 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 auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Wu, Han-Chi

Lin, Ya-Hui

For and on behalf of PricewaterhouseCoopers, Taiwan  
February 22, 2022

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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 independent auditors' report 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.

# Report of Independent Accountants

PWCR 21000268

To the Board of Directors and Shareholders of Unimicron Technology Corp.

## ***Opinion***

We have audited the accompanying parent company only balance sheets of Unimicron Technology Corp. ("Unimicron Corp.") as at December 31, 2021 and 2020, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and parent company only notes to the financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other auditors (refer to the "Other Matter-Scope of the Audit" section of our report), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of Unimicron Corp. as at December 31, 2021 and 2020, and its financial performance and its cash flows for the years then ended in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" 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. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## ***Key audit matters***

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

As at December 31, 2021, Hemingway Int'l Limited and UMTC Holdings Limited, subsidiaries owned by Unimicron Corp., are the major operating entities of Unimicron Corp., and were included in investments accounted for using equity method. Refer to Note 6(7) of these financial statements for detailed information. Because the financial condition and performance of the aforementioned subsidiaries have a material impact on the financial statements of Unimicron Corp., the key audit matters of the subsidiaries pertaining to inventory valuation and impairment assessment of investments accounted for

under the equity method were also considered key audit matters of Unimicron Corp.

The key audit matters of the financial statements of Unimicron Corp. for the year ended December 31, 2021 were as follows:

### **Valuation of inventory**

#### Description

Refer to Note 4(11) for accounting policy on inventory valuation, Note 5(2) for accounting estimates and assumption uncertainty in relation to inventory valuation, and Note 6(5) for description of allowance for inventory valuation losses.

Unimicron Corp. is primarily engaged in the manufacturing and sales of various kinds of electronic components. Due to the short lifespan of electronic products and fluctuations in market prices, there is a higher risk of inventory losses due from market value decline or obsolescence. Inventories are measured at the lower of cost and net realizable value. Inventory that is over certain age and individually identified obsolete or damaged inventory is measured at net realizable value.

Since the industry technology is rapidly changing, and the calculation of the net realizable value used in obsolete inventories or inventories which are over a certain period involves subjective judgement, we identified the valuation of inventory a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

1. Ascertained whether the policies on allowance for inventory valuation losses were reasonable and consistently applied in all the periods.
2. Assessed the reasonableness and evidences of management in identifying individual obsolete or damaged inventory.
3. Verified the accuracy of aging report, and sampled the last movement of inventories before the balance sheet date in order to calculate the accuracy of aging range.
4. Checked the inventory clearance on inventories which have been provided for loss on market value decline and obsolete and slow-moving inventories. Assessed the reasonableness of current allowance for inventory valuation losses and loss on obsolete and slow-moving inventories by comparing with prior years.
5. Checked the method in calculating the net realizable value of inventory and assessing the reasonableness of allowance for valuation loss.

### **Investments accounted for using equity method - impairment assessment of associates**

#### Description

Refer to Note 4(17) for accounting policy on impairment assessment of investments accounted for using equity method, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to impairment assessment of investments accounted for using equity method, and Note 6(7) for details of investments accounted for using equity method - associates.

Considering that the impairment of investments accounted for using equity method involves subjective judgement, and the estimation of future cash flows, growth rate, gross rate and discount rate have high uncertainty, we determined the impairment assessment of investments accounted for using equity method as a key audit matter.

#### How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

1. Assessed the reasonableness of procedures used by management to estimate the future cash flows of investment accounted for using equity method.

2. Interviewed management to discuss estimated future cash flows, estimated growth rate and gross rate, and compared with historical results to ascertain whether they are reasonable.
3. Checked the reasonableness of the related parameters of discount rate, including risk-free interest rate of cost of equity capital, industrial risk coefficient and the rate of return in the similar markets. Verified the result of impairment assessment of investments accounted for using equity method.

### ***Other matter – Scope of the Audit***

We did not audit the financial statements of certain investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these investments, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to NT\$2,093,551 thousand and NT\$2,164,592 thousand, both constituting 2% of the parent company only total assets as at December 31, 2021 and 2020, respectively, and the comprehensive loss recognised from investments accounted for under the equity method amounted to (NT\$25,157) thousand and (NT\$26,657) thousand, both constituting 0% of the parent company only total comprehensive income for the years then ended, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included in the financial statements relative to these investees, is based solely on the reports of the other auditors.

### ***Responsibilities of management and those charged with governance for the financial statements***

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

In preparing the financial statements, management is responsible for assessing Unimicron Corp.’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 Unimicron Corp. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including audit committee), are responsible for overseeing Unimicron Corp.’s financial reporting process.

### ***Auditor’s responsibilities for the audit of the financial statements***

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

financial statements.

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

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

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

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

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

Wu, Han-Chi  
For and on Behalf of PricewaterhouseCoopers, Taiwan

Lin, Ya-Hui

February 22, 2022

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The accompanying parent company only 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 parent company only financial statements and independent auditors' report 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.

## Attachment 4

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES  
CONSOLIDATED BALANCE SHEETS  
DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2021		December 31, 2020		
		AMOUNT	%	AMOUNT	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 39,401,609	23	\$ 24,194,463	19
1110	Financial assets at fair value through profit or loss - current	6(2)	96,302	-	13,520	-
1150	Notes receivable, net	6(3)	41,293	-	17,963	-
1170	Accounts receivable, net	6(3) and 8	23,567,451	14	17,219,090	14
1180	Accounts receivable - related parties	7	30,462	-	12,238	-
1200	Other receivables	6(4)(8)(10) and 7	2,081,728	1	1,337,273	1
130X	Inventory	6(5)	12,151,603	7	8,926,459	7
1410	Prepayments	6(6)	2,488,837	2	1,992,571	2
1470	Other current assets	6(1) and 8	17,847	-	17,799	-
11XX	<b>Total Current Assets</b>		<u>79,877,132</u>	<u>47</u>	<u>53,731,376</u>	<u>43</u>
<b>Non-current assets</b>						
1510	Financial assets at fair value through profit or loss - non-current	6(2)	8,098,255	5	5,478,958	4
1517	Non-current financial assets at fair value through other comprehensive income		39,933	-	-	-
1550	Investments accounted for using equity method	6(7) and 7	2,572,383	2	2,302,480	2
1600	Property, plant and equipment	6(8), 7 and 8	72,020,994	42	57,980,739	46
1755	Right-of-use assets	6(9) and 7	3,140,808	2	2,512,442	2
1760	Investment property - net	6(11)	575,138	-	646,433	1
1780	Intangible assets	6(12)	580,124	-	368,304	-
1840	Deferred income tax assets	6(33)	1,298,125	1	1,010,181	1
1900	Other non-current assets	6(1)(10) and 8	1,852,361	1	679,311	1
15XX	<b>Total non-current assets</b>		<u>90,178,121</u>	<u>53</u>	<u>70,978,848</u>	<u>57</u>
1XXX	<b>Total assets</b>		<u>\$ 170,055,253</u>	<u>100</u>	<u>\$ 124,710,224</u>	<u>100</u>

(Continued)

**UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2021 AND 2020**

(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity	Notes	December 31, 2021		December 31, 2020		
		AMOUNT	%	AMOUNT	%	
<b>Current liabilities</b>						
2100	Short-term borrowings	6(13) and 8	\$ 10,176,216	6	\$ 8,580,823	7
2110	Short-term notes and bills payable	6(14)	399,900	-	199,972	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)(15)	-	-	36,932	-
2150	Notes payable		149,184	-	9,528	-
2170	Accounts payable		13,139,238	8	11,819,041	10
2180	Accounts payable - related parties	7	206,771	-	222,484	-
2200	Other payables	6(16) and 7	16,432,729	10	11,787,527	9
2230	Current tax liabilities	6(33)	2,657,472	2	457,694	-
2320	Long-term liabilities, current portion	6(19) and 8	2,594,726	1	4,526,007	4
2399	Other current liabilities	6(17)(26) and 7	3,304,091	2	4,728,792	4
21XX	<b>Total current Liabilities</b>		<u>49,060,327</u>	<u>29</u>	<u>42,368,800</u>	<u>34</u>
<b>Non-current liabilities</b>						
2530	Bonds payable	6(18)	7,991,923	5	-	-
2540	Long-term borrowings	6(19) and 8	14,250,576	8	23,359,354	19
2570	Deferred income tax liabilities	6(33)	239,532	-	282,148	-
2600	Other non-current liabilities	6(7)(8)(9)(20)(21)				
		(26), 7 and 9	32,996,719	19	5,599,364	4
25XX	<b>Total non-current liabilities</b>		<u>55,478,750</u>	<u>32</u>	<u>29,240,866</u>	<u>23</u>
2XXX	<b>Total liabilities</b>		<u>104,539,077</u>	<u>61</u>	<u>71,609,666</u>	<u>57</u>
<b>Equity attributable to owners of parent</b>						
	Share capital	6(23)				
3110	Common stock		14,752,603	9	15,047,323	12
	Capital surplus	6(24)				
3200	Capital surplus		9,396,676	6	8,831,415	7
	Retained earnings	6(25)				
3310	Legal reserve		5,537,329	3	4,994,171	4
3320	Special reserve		550,543	-	861,619	1
3350	Unappropriated retained earnings		30,809,266	18	19,851,219	16
	Other equity interest					
3400	Other equity interest		( 332,855)	-	( 550,543)	-
	Treasury stocks	6(23)				
3500	Treasury stocks		-	-	( 608,194)	( 1)
31XX	<b>Equity attributable to owners of the parent</b>		<u>60,713,562</u>	<u>36</u>	<u>48,427,010</u>	<u>39</u>
36XX	Non-controlling interest		4,802,614	3	4,673,548	4
3XXX	<b>Total equity</b>		<u>65,516,176</u>	<u>39</u>	<u>53,100,558</u>	<u>43</u>
	Significant contingent liabilities and unrecognized contract commitments	9				
	Significant disaster loss	10				
	Significant events after the balance sheet date	11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 170,055,253</u>	<u>100</u>	<u>\$ 124,710,224</u>	<u>100</u>

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

**UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**

(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

Items	Notes	Year ended December 31			
		2021		2020	
		AMOUNT	%	AMOUNT	%
4000 Sales revenue	6(26) and 7	\$ 104,562,747	100	\$ 87,892,821	100
5000 Operating costs	6(5)(31)(32) and 7	( 80,899,930)	( 77)	( 75,064,455)	( 85)
5900 Net operating margin		23,662,817	23	12,828,366	15
Operating expenses	6(31)(32) and 7				
6100 Selling expenses		( 1,534,399)	( 1)	( 1,453,543)	( 2)
6200 General and administrative expenses		( 4,378,759)	( 4)	( 3,467,469)	( 4)
6300 Research and development expenses		( 4,715,883)	( 5)	( 3,938,461)	( 4)
6000 Total operating expenses		( 10,629,041)	( 10)	( 8,859,473)	( 10)
Net operating income		13,033,776	13	3,968,893	5
6500 Other (losses)/gains - net	6(27) and 7	136,515	-	48,220	-
6900 Operating profit		13,170,291	13	4,017,113	5
Non-operating income and expenses					
7100 Interest income		164,834	-	193,893	-
7010 Other income	6(28) and 7	1,321,152	1	1,048,164	1
7020 Other gains and losses	6(29) and 7	2,108,660	2	1,450,778	2
7050 Finance costs	6(30) and 7	( 324,762)	-	( 476,075)	( 1)
7060 Share of profit/(loss) of associates and joint ventures accounted for under equity method	6(7)	188,877	-	232	-
7000 Total non-operating income and expenses		3,458,761	3	2,216,992	2
7900 <b>Profit before income tax</b>		16,629,052	16	6,234,105	7
7950 Income tax expense	6(33)	( 3,104,494)	( 3)	( 916,577)	( 1)
8200 <b>Profit for the year</b>		\$ 13,524,558	13	\$ 5,317,528	6

(Continued)

**UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**

(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

	Items	Notes	Year ended December 31			
			2021		2020	
			AMOUNT	%	AMOUNT	%
	<b>Other comprehensive income</b>					
	<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>					
8311	Actuarial gains (losses) on defined benefit plans		\$ 67,173	-	(\$ 42,179)	-
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		142,238	-	(15,028)	-
8310	Other comprehensive income (loss) that will not be reclassified to profit or loss		209,411	-	(57,207)	-
	<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>					
8361	Financial statements translation differences of foreign operations		230,435	-	776,421	1
8370	Share of other comprehensive loss of associates and joint ventures accounted for using equity method		(1,363)	-	(265)	-
8360	Other comprehensive income that will be reclassified to profit or loss		229,072	-	776,156	1
8300	<b>Total other comprehensive income for the year</b>		\$ 438,483	-	\$ 718,949	1
8500	<b>Total comprehensive income for the year</b>		\$ 13,963,041	13	\$ 6,036,477	7
	Profit attributable to:					
8610	Owners of the parent		\$ 13,222,256	13	\$ 5,461,671	6
8620	Non-controlling interest		302,302	-	(144,143)	-
			\$ 13,524,558	13	\$ 5,317,528	6
	Comprehensive income attributable to:					
8710	Owners of the parent		\$ 13,508,702	13	\$ 5,742,652	7
8720	Non-controlling interest		454,339	-	293,825	-
			\$ 13,963,041	13	\$ 6,036,477	7
	Earnings per share (in dollars)					
9750	Basic earnings per share	6(34)	\$ 8.98		\$ 3.74	
9850	Diluted earnings per share	6(34)	\$ 8.91		\$ 3.70	

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

**UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Equity attributable to owners of the parent												
Notes	Share capital - common stock	Total capital surplus, additional paid-in capital	Retained Earnings			Equity Interest			Treasury stocks	Total	Non-controlling interest	Total equity
			Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Total Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income					
<b>Year ended December 31, 2020</b>												
	\$ 15,047,323	\$ 8,632,597	\$ 4,674,080	\$ 463,854	\$ 16,738,695	(\$ 721,196 )	(\$ 140,423 )	(\$ 803,247 )	\$ 43,891,683	\$ 4,459,746	\$ 48,351,429	
	-	-	-	-	5,461,671	-	-	-	5,461,671	( 144,143 )	5,317,528	
	-	-	-	-	( 37,469 )	338,861	( 20,411 )	-	280,981	437,968	718,949	
	-	-	-	-	5,424,202	338,861	( 20,411 )	-	5,742,652	293,825	6,036,477	
6(25)												
	-	-	320,091	-	( 320,091 )	-	-	-	-	-	-	
	-	-	-	397,765	( 397,765 )	-	-	-	-	-	-	
	-	-	-	-	( 1,601,196 )	-	-	-	( 1,601,196 )	-	( 1,601,196 )	
6(24)	-	( 46,537 )	-	-	-	-	-	-	( 46,537 )	-	( 46,537 )	
6(24)	-	22,513	-	-	7,374	-	( 7,374 )	-	22,513	-	22,513	
6(22)(24)	-	204,771	-	-	-	-	-	-	204,771	-	204,771	
6(23)(24)	-	17,427	-	-	-	-	-	195,053	212,480	-	212,480	
6(24)	-	-	-	-	-	-	-	-	-	( 80,023 )	( 80,023 )	
6(24)	-	415	-	-	-	-	-	-	415	-	415	
6(24)	-	229	-	-	-	-	-	-	229	-	229	
	\$ 15,047,323	\$ 8,831,415	\$ 4,994,171	\$ 861,619	\$ 19,851,219	(\$ 382,335 )	(\$ 168,208 )	(\$ 608,194 )	\$ 48,427,010	\$ 4,673,548	\$ 53,100,558	
<b>Year ended December 31, 2021</b>												
	\$ 15,047,323	\$ 8,831,415	\$ 4,994,171	\$ 861,619	\$ 19,851,219	(\$ 382,335 )	(\$ 168,208 )	(\$ 608,194 )	\$ 48,427,010	\$ 4,673,548	\$ 53,100,558	
	-	-	-	-	13,222,256	-	-	-	13,222,256	302,302	13,524,558	
	-	-	-	-	68,758	77,533	140,155	-	286,446	152,037	438,483	
	-	-	-	-	13,291,014	77,533	140,155	-	13,508,702	454,339	13,963,041	
6(25)												
	-	-	543,158	-	( 543,158 )	-	-	-	-	-	-	
	-	-	-	( 311,076 )	311,076	-	-	-	-	-	-	
	-	-	-	-	( 2,054,577 )	-	-	-	( 2,054,577 )	-	( 2,054,577 )	
6(24)	-	17,086	-	-	-	-	-	-	17,086	-	17,086	
6(24)	-	257	-	-	( 1,913 )	-	-	-	( 1,656 )	-	( 1,656 )	
6(22)(24)	-	518,562	-	-	-	-	-	-	518,562	-	518,562	
6(23)(24)	-	172,524	-	-	-	-	-	126,049	298,573	-	298,573	
6(24)	-	-	-	-	-	-	-	-	-	( 325,273 )	( 325,273 )	
6(24)	-	( 138 )	-	-	-	-	-	-	( 138 )	-	( 138 )	
6(23)(24)	( 294,720 )	( 143,030 )	-	-	( 44,395 )	-	-	482,145	-	-	-	
	\$ 14,752,603	\$ 9,396,676	\$ 5,537,329	\$ 550,543	\$ 30,809,266	(\$ 304,802 )	(\$ 28,053 )	\$ -	\$ 60,713,562	\$ 4,802,614	\$ 65,516,176	

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

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before tax		\$ 16,629,052	\$ 6,234,105
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property and right-of-use asset)	6(8)(9)(11)(27)(31)	9,505,548	8,713,814
Amortisation	6(12)(31)	251,550	143,157
Expected impairment gain (including related parties)	12(2)	( 7,404 )	( 9,676 )
Net gain on financial assets and liabilities at fair value through profit or loss	6(2)(29)	( 2,889,653 )	( 2,216,097 )
Interest expense	6(30)	298,266	441,542
Interest income		( 164,834 )	( 193,893 )
Dividend income	6(28)	( 167,211 )	( 44,661 )
Share-based payments	6(22)	519,927	205,327
Share of profit of associates accounted for using equity method	6(7)	( 188,876 )	( 232 )
Cash dividends received from investments accounted for using equity method		33,886	19,258
Loss on disposal and scrap of property, plant and equipment	6(29)	40,593	55,838
Impairment loss on property, plant and equipment	6(8)(29)	391,274	-
Exchange loss (gains) on valuation of long-term foreign borrowings	6(36)	28,418	( 195,412 )
Deferred credits - realised transfer income		( 17,457 )	( 15,915 )
Gain recognised from bargain purchase transaction	6(35)	-	( 1,553 )
Loss from subleasing right-of-use assets	6(9)(29)	-	580
Gain from lease modification	6(9)(29)	( 8 )	-
Gain from rent concessions	6(9)	-	( 1,382 )
(Gain) loss by fire	6(8)(28)(29)	( 211,071 )	335,861
Amortization of discount on bonds payable	6(30)(36)	1,498	-
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		( 23,346 )	( 5,315 )
Accounts receivable		( 6,335,580 )	865,232
Accounts receivable due from related parties		( 18,202 )	( 7,690 )
Other receivables		818,973	( 214,686 )
Inventories		( 3,189,522 )	( 542,624 )
Prepayments		( 499,592 )	( 236,697 )
Other current assets		-	3,933
Other non-current assets		( 1,286 )	25,544
Changes in operating liabilities			
Notes payable		72,656	( 44,929 )
Accounts payable		1,320,197	( 850,508 )
Accounts payable to related parties		( 15,713 )	( 14,143 )
Other payables		2,612,888	860,432
Other current liabilities		( 3,163,821 )	3,497,501
Accrued pension liabilities		( 40,667 )	( 27,223 )
Contract liabilities		28,501,688	2,722,791
Other non-current liabilities		( 1,601 )	( 12,417 )
Cash inflow generated from operations		44,090,570	19,489,862
Interest received		166,469	205,225
Dividends received		167,211	44,661
Interest paid		( 272,750 )	( 473,178 )
Income tax paid		( 1,211,921 )	( 1,102,542 )
Net cash flows from operating activities		42,939,579	18,164,028

(Continued)

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2021	2020
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at fair value through profit or loss		( \$ 260 )	( \$ 343,940 )
Acquisition of financial assets at fair value through other comprehensive income		( 16,250 )	-
Proceeds from disposal of financial assets at fair value through profit or loss		142,348	864,269
Proceeds from capital reduction of financial assets mandatorily measured at fair value through profit or loss		5,814	1,700
Acquisition of investments accounted for using equity method		-	( 75,173 )
Acquisition of property, plant and equipment	6(35)	( 23,167,189 )	( 14,550,060 )
Proceeds from disposal of property, plant and equipment		100,338	362,198
Acquisition of right-of-use assets		( 97,763 )	-
Acquisition of intangible assets	6(12)	( 470,357 )	( 253,648 )
(Increase) decrease in restricted assets		( 132 )	57,978
Decrease (increase) in refundable deposits		4,970	( 86,731 )
Acquisition of subsidiaries	6(35)	-	285,315
Increase in other non-current assets – time deposits		( 1,179,873 )	( 349,264 )
Advance receipts for relocation	9	239,321	-
Net cash flows used in investing activities		( 24,439,033 )	( 14,087,356 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase (decrease) in short-term borrowings	6(36)	1,636,916	( 927,730 )
Increase (decrease) in short-term notes and bills payable	6(36)	199,928	( 1,498,464 )
Proceeds from issuing bonds	6(18)(36)	8,000,000	-
Issuance cost of bonds payable	6(36)	( 9,575 )	-
Proceeds from long-term borrowings	6(36)	9,140,061	15,467,412
Repayments of long-term borrowings	6(36)	( 20,179,473 )	( 12,176,232 )
Decrease in guarantee deposits received		( 9,729 )	( 2,665 )
Payments for lease liabilities	6(36)	( 508,547 )	( 312,683 )
Treasury shares sold to employees		126,049	195,053
Change in non-controlling interests		( 325,273 )	( 289,067 )
Cash dividends paid	6(25)	( 2,054,577 )	( 1,601,196 )
Reversal of capital surplus - dividends not received by shareholders	6(24)	( 138 )	-
Capital surplus - dividends not received by shareholders, etc..	6(24)	-	644
Net cash flows used in financing activities		( 3,984,358 )	( 1,144,928 )
Effect of foreign exchange translations		690,958	677,173
Net increase in cash and cash equivalents		15,207,146	3,608,917
Cash and cash equivalents at beginning of year	6(1)	24,194,463	20,585,546
Cash and cash equivalents at end of year	6(1)	\$ 39,401,609	\$ 24,194,463

**UNIMICRON TECHNOLOGY CORP.**  
**PARENT COMPANY ONLY BALANCE SHEETS**  
**DECEMBER 31, 2021 AND 2020**  
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2021 AMOUNT	December 31, 2020 AMOUNT	
<b>Current assets</b>				
1100	Cash and cash equivalents	6(1)	\$ 24,863,684	\$ 15,613,563
1110	Financial assets at fair value through profit or loss - current	6(2)	95,886	6,108
1150	Notes receivable, net	6(3)	210	210
1170	Accounts receivable, net	6(3)	16,091,646	10,095,140
1180	Accounts receivable - related parties	7	260,995	463,525
1200	Other receivables	6(4)(8)(10) and 7	7,824,249	8,017,937
130X	Inventory	6(5)	6,630,753	4,487,959
1410	Prepayments	6(6)	1,535,469	957,458
11XX	<b>Total current assets</b>		<u>57,302,892</u>	<u>39,641,900</u>
<b>Non-current assets</b>				
1510	Financial assets at fair value through profit or loss - non-current	6(2)	7,917,707	5,306,762
1550	Investments accounted for under equity method	6(7) and 7	18,516,505	17,643,999
1600	Property, plant and equipment	6(8), 7 and 8	48,097,639	34,511,336
1755	Right-of-use assets	6(9) and 7	1,094,443	1,057,297
1760	Investment property - net	6(11) and 8	682,636	764,831
1780	Intangible assets	6(12)	373,972	160,622
1840	Deferred income tax assets	6(33)	705,587	752,644
1900	Other non-current assets	6(1)(10), 7 and 8	537,292	579,373
15XX	<b>Total non-current assets</b>		<u>77,925,781</u>	<u>60,776,864</u>
1XXX	<b>Total assets</b>		<u>\$ 135,228,673</u>	<u>\$ 100,418,764</u>

(Continued)

**UNIMICRON TECHNOLOGY CORP.**  
**PARENT COMPANY ONLY BALANCE SHEETS**  
**DECEMBER 31, 2021 AND 2020**  
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2021 AMOUNT	December 31, 2020 AMOUNT
<b>Current liabilities</b>				
2100	Short-term borrowings	6(13) and 8	\$ 5,692,786	\$ 5,842,811
2110	Short-term notes and bills payable	6(14)	299,926	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)(15)	-	36,853
2150	Notes payable		149,020	9,219
2170	Accounts payable		6,265,234	5,279,264
2180	Accounts payable - related parties	7	1,788,041	1,482,245
2200	Other payables	6(16) and 7	12,474,706	7,936,209
2230	Current income tax liabilities	6(33)	2,177,611	417,311
2320	Long-term liabilities, current portion	6(19) and 8	590,000	2,323,333
2399	Other current liabilities	6(17)(26) and 7	2,887,771	4,545,518
21XX	<b>Total current liabilities</b>		<u>32,325,095</u>	<u>27,872,763</u>
<b>Non-current liabilities</b>				
2530	Bonds payable	6(18)	7,991,923	-
2540	Long-term borrowings	6(19) and 8	10,538,771	19,904,202
2570	Deferred income tax liabilities	6(33)	50,116	44,704
2600	Other non-current liabilities	6(7)(20)(21)(26) and 7	23,609,206	4,170,085
25XX	<b>Total non-current liabilities</b>		<u>42,190,016</u>	<u>24,118,991</u>
2XXX	<b>Total liabilities</b>		<u>74,515,111</u>	<u>51,991,754</u>
<b>Equity</b>				
Share capital				
3110	common stock	6(23)	14,752,603	15,047,323
Capital surplus				
3200	Capital surplus	6(24)	9,396,676	8,831,415
Retained earnings				
3310	Legal reserve	6(25)	5,537,329	4,994,171
3320	Special reserve		550,543	861,619
3350	Unappropriated retained earnings		30,809,266	19,851,219
Other equity interest				
3400	Other equity interest		( 332,855 )	( 550,543 )
Treasury stocks				
3500	Treasury stocks	6(23)	-	( 608,194 )
3XXX	<b>Total equity</b>		<u>60,713,562</u>	<u>48,427,010</u>
Significant contingent liabilities and unrecognized contract commitments				
	Significant disaster loss	10		
	Significant events after the balance sheet date	11		
3X2X	<b>Total liabilities and equity</b>		<u>\$ 135,228,673</u>	<u>\$ 100,418,764</u>

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

**UNIMICRON TECHNOLOGY CORP.**  
**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**  
(Expressed in thousands of New Taiwan dollars)

Items	Notes	Year ended December 31	
		2021	2020
		AMOUNT	AMOUNT
4000 Sales revenue	6(26) and 7	\$ 69,337,839	\$ 54,076,109
5000 Operating costs	6(5)(31)(32) and 7	( 49,309,731)	( 43,187,954)
5900 Net operating margin		20,028,108	10,888,155
5910 Unrealized (profit) loss from sales	6(7)	( 391)	4,960
5920 Realized (loss) profit from sales		( 4,960)	7,484
5950 Net operating margin		20,022,757	10,900,599
Operating expenses	6(31)(32) and 7		
6100 Selling expenses		( 619,970)	( 567,704)
6200 General and administrative expenses		( 2,483,967)	( 1,761,737)
6300 Research and development expenses		( 3,564,809)	( 2,882,920)
6000 Total operating expenses		( 6,668,746)	( 5,212,361)
Net operating income		13,354,011	5,688,238
6500 Other (losses)/gains - net	6(27) and 7	82,481	54,845
6900 Operating profit		13,436,492	5,743,083
Non-operating income and expenses			
7100 Interest income	7	141,487	226,140
7010 Other income	6(28) and 7	524,722	322,141
7020 Other gains and losses	6(29) and 7	2,655,230	1,711,965
7050 Finance costs	6(30) and 7	( 204,120)	( 346,984)
7070 Share of loss of associates and joint ventures accounted for using equity method, net	6(7)	( 627,388)	( 1,421,405)
7000 Total non-operating income and expenses		2,489,931	491,857
7900 <b>Profit before income tax</b>		15,926,423	6,234,940
7950 Income tax expense	6(33)	( 2,704,167)	( 773,269)
8200 <b>Profit for the year</b>		\$ 13,222,256	\$ 5,461,671

(Continued)

UNIMICRON TECHNOLOGY CORP.  
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Items	Notes	Year ended December 31	
			2021	2020
			AMOUNT	AMOUNT
<b>Other comprehensive income</b>				
<b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>				
8311	Actuarial gains (losses) on defined benefit plans	6(21)	\$ 44,734	(\$ 44,116)
8330	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method		164,179	( 13,764)
8310	Other comprehensive income (loss) that will not be reclassified to profit or loss		208,913	( 57,880)
<b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>				
8361	Exchange differences on translation		( 365,418)	( 642,096)
8380	Share of other comprehensive income of associates and joint ventures accounted for using equity method		442,951	980,957
8360	Other comprehensive income that will be reclassified to profit or loss		77,533	338,861
8300	<b>Other comprehensive income for the year</b>		\$ 286,446	\$ 280,981
8500	<b>Total comprehensive income for the year</b>		\$ 13,508,702	\$ 5,742,652
Earnings per share (in dollars)				
9750	Basic earnings per share	6(34)	\$ 8.98	\$ 3.74
9850	Diluted earnings per share	6(34)	\$ 8.91	\$ 3.70

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

UNIMICRON TECHNOLOGY CORP.  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Retained Earnings				Equity Interest				Total equity
		Share capital - common stock	Total capital surplus, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Treasury stocks	
<u>Year ended December 31, 2020</u>										
Balance at January 1, 2020		\$ 15,047,323	\$ 8,632,597	\$ 4,674,080	\$ 463,854	\$ 16,738,695	(\$ 721,196 )	(\$ 140,423 )	(\$ 803,247 )	\$ 43,891,683
Profit for the year		-	-	-	-	5,461,671	-	-	-	5,461,671
Other comprehensive income (loss) for the year		-	-	-	-	( 37,469 )	338,861	( 20,411 )	-	280,981
Total comprehensive income (loss)		-	-	-	-	5,424,202	338,861	( 20,411 )	-	5,742,652
Appropriations of 2019 earnings	6(25)									
Legal reserve		-	-	320,091	-	( 320,091 )	-	-	-	-
Special reserve		-	-	-	397,765	( 397,765 )	-	-	-	-
Cash dividends		-	-	-	-	( 1,601,196 )	-	-	-	( 1,601,196 )
Changes in ownership interests in subsidiaries	6(24)	-	( 46,537 )	-	-	-	-	-	-	( 46,537 )
Changes in equity of associates and joint ventures accounted for using equity method	6(24)	-	22,513	-	-	7,374	-	( 7,374 )	-	22,513
Share-based payment	6(22)(24)	-	204,771	-	-	-	-	-	-	204,771
Treasury shares sold to employees	6(23)(24)	-	17,427	-	-	-	-	-	195,053	212,480
Capital surplus - dividends not received by shareholders	6(24)	-	415	-	-	-	-	-	-	415
Others	6(24)	-	229	-	-	-	-	-	-	229
Balance at December 31, 2020		\$ 15,047,323	\$ 8,831,415	\$ 4,994,171	\$ 861,619	\$ 19,851,219	(\$ 382,335 )	(\$ 168,208 )	(\$ 608,194 )	\$ 48,427,010
<u>Year ended December 31, 2021</u>										
Balance at January 1, 2021		\$ 15,047,323	\$ 8,831,415	\$ 4,994,171	\$ 861,619	\$ 19,851,219	(\$ 382,335 )	(\$ 168,208 )	(\$ 608,194 )	\$ 48,427,010
Profit for the year		-	-	-	-	13,222,256	-	-	-	13,222,256
Other comprehensive income for the year		-	-	-	-	68,758	77,533	140,155	-	286,446
Total comprehensive income		-	-	-	-	13,291,014	77,533	140,155	-	13,508,702
Appropriations of 2020 earnings	6(25)									
Legal reserve		-	-	543,158	-	( 543,158 )	-	-	-	-
Reversal of special reserve		-	-	-	( 311,076 )	311,076	-	-	-	-
Cash dividends		-	-	-	-	( 2,054,577 )	-	-	-	( 2,054,577 )
Changes in ownership interests in subsidiaries	6(24)	-	17,086	-	-	-	-	-	-	17,086
Changes in equity of associates and joint ventures accounted for using equity method	6(24)	-	257	-	-	( 1,913 )	-	-	-	( 1,656 )
Share-based payment	6(22)(24)	-	518,562	-	-	-	-	-	-	518,562
Treasury shares sold to employees	6(23)(24)	-	172,524	-	-	-	-	-	126,049	298,573
Reversal of capital surplus - dividends not received by shareholders	6(24)	-	( 138 )	-	-	-	-	-	-	( 138 )
Retirement of treasury share	6(23)(24)	( 294,720 )	( 143,030 )	-	-	( 44,395 )	-	-	482,145	-
Balance at December 31, 2021		\$ 14,752,603	\$ 9,396,676	\$ 5,537,329	\$ 550,543	\$ 30,809,266	(\$ 304,802 )	(\$ 28,053 )	\$ -	\$ 60,713,562

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

UNIMICRON TECHNOLOGY CORP.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2021	2020
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Profit before tax		\$ 15,926,423	\$ 6,234,940
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property and right-of-use assets)	6(8)(9)(11)(27)(31)	5,764,873	5,320,964
Amortisation	6(12)(31)	198,233	100,810
Expected impairment gain (including related parties)	12(2)	( 11,333 )	( 2,692 )
Net gain on financial assets and liabilities at fair value through profit or loss	6(2)(29)	( 2,903,509 )	( 2,241,646 )
Interest expense	6(30)	178,019	314,596
Interest income		( 141,487 )	( 226,140 )
Dividend income	6(28)	( 164,709 )	( 42,473 )
Share-based payments	6(22)	518,562	204,771
Gain recognized in bargain purchase transaction		-	( 1,553 )
Cash dividends received from investments accounted for using equity method		32,242	17,910
Loss on remeasurement of the subsidiary transferred from investment accounted for using equity method	6(29)	-	33,979
Share of loss of associates accounted for using equity method	6(7)	627,388	1,421,405
Loss on disposal of property, plant and equipment	6(29)	8,540	29,288
Loss from subleasing right-of-use assets	6(9)	680	1,347
Gain from lease modifications	6(9)(29)	( 876 )	-
Exchange gain on valuation of long-term foreign borrowings	6(36)	( 124,164 )	( 378,059 )
Realized loss (gain) from inter-affiliate accounts		5,351	( 12,444 )
(Gain) loss by fire	6(8)(28)(29)	( 135,820 )	121,113
Amortisation of discount on bonds payable	6(30)(36)	1,498	-
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		-	533
Notes receivable - related parties		-	42,470
Accounts receivable		( 5,981,788 )	( 1,123,563 )
Accounts receivable - related parties		202,530	665,167
Other receivables		155,682	( 136,395 )
Inventories		( 2,142,730 )	( 717,428 )
Prepayments		( 579,822 )	( 198,454 )
Changes in operating liabilities			
Notes payable		139,801	( 42,742 )
Accounts payable		985,970	48,256
Accounts payable - related parties		305,796	801,428
Other payables		3,681,790	607,094
Other advance receipts		( 349 )	354
Other current liabilities		( 3,166,300 )	3,502,408
Accrued pension liabilities		( 19,061 )	( 15,578 )
Contract liabilities		21,092,092	2,681,045
Cash inflow generated from operations		34,453,522	17,010,711
Interest received		153,820	249,911
Dividends received		164,709	42,473
Interest paid		( 186,554 )	( 325,366 )
Income tax paid		( 891,399 )	( 968,107 )
Net cash flows from operating activities		33,694,098	16,009,622

(Continued)

UNIMICRON TECHNOLOGY CORP.  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2021	2020
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Decrease in other receivables		\$ 798,828	\$ 1,200,361
Acquisition of property, plant and equipment (including investment property)	6(35)	( 18,693,660 )	( 10,554,784 )
Proceeds from disposal of property, plant and equipment		25,315	262,053
(Increase) decrease in restricted assets		( 84 )	58,001
Decrease (increase) in guarantee deposits received		5,388	( 82,089 )
Acquisition of intangible assets	6(12)	( 411,583 )	( 157,592 )
Acquisition of investments accounted for using equity method		( 1,323,449 )	( 1,732,464 )
Acquisition of financial assets at fair value through profit or loss		( 160 )	( 1,459 )
Changes in proceeds from disposal of financial assets at fair value through profit or loss		166,093	( 5,453 )
Net cash flows used in investing activities		( 19,433,312 )	( 11,013,426 )
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Decrease in short-term borrowings	6(36)	( 150,025 )	( 1,129,202 )
Increase (decrease) in short-term notes and bills payable	6(36)	299,926	( 1,398,671 )
Proceeds from long-term borrowings	6(36)	4,480,000	8,320,000
Repayment of long-term borrowings	6(36)	( 15,454,600 )	( 5,612,233 )
Increase (decrease) in refundable deposits		3,392	( 18,241 )
Cash dividends paid	6(25)	( 2,054,577 )	( 1,601,196 )
Payments for lease liabilities	6(36)	( 251,117 )	( 178,924 )
Proceeds from issuing bonds	6(18)(36)	8,000,000	-
Issuance cost of bonds payable	6(36)	( 9,575 )	-
Capital surplus - dividends not received by shareholders and others	6(24)	-	644
Reversal of capital surplus - dividends not received by shareholders	6(24)	( 138 )	-
Treasury shares sold to employees		126,049	195,053
Net cash flows used in financing activities		( 5,010,665 )	( 1,422,770 )
Net increase in cash and cash equivalents		9,250,121	3,573,426
Cash and cash equivalents at beginning of year	6(1)	15,613,563	12,040,137
Cash and cash equivalents at end of year	6(1)	\$ 24,863,684	\$ 15,613,563

## Unimicron Technology Corp.

## Earnings Distribution Sheet

2021

Unit: NT\$

Item	Amount
Net profit for 2021	13,222,255,588
Less: accrued legal reserve	-1,324,470,587
Distributable earnings for the current year	11,897,785,001
Add: undistributed earnings for the previous years	17,564,560,256
Add: special reserve - other equity deductions	217,688,464
Add: retained earnings adjustments for 2021 - actuarial gains and losses	68,758,420
Less: long-term investment change adjustments	-1,913,417
Less: Cancellation of treasury shares against retained earnings adjustment	-44,394,725
Distributable earnings	29,702,483,999
Distribution item (Note)	
Shareholder cash dividends	Estimated NT\$3.4 per share
	5,015,885,132
Total distribution	5,015,885,132
Undistributed earnings at the end of the period	24,686,598,867

Note 1: It is the distribution of earnings for the year 2021.

Note 2: Number of shares: calculated on the basis of 1,475,260,333 ordinary shares at the time of the board meeting held on February 22, 2022. In the event of any change in the number of outstanding shares resulting from the buyback of the Company's common stock, transfer, conversion or cancellation of the treasury shares, the exercise of the employee stock options or the conversion of convertible bonds, issuance or withdrawal of restricted stock awards for employees and other factors such as transactions or statutes, the dividend ratio must be adjusted. It is proposed to fully authorize the board of directors to adjust the dividend ratio and to proceed on the relevant matters.

Note 3: The cash dividends will be calculated according to the distribution ratio per NT\$1, and an amount below NT\$1 will be rounded off. The total of the amounts less than NT\$1 will be allocated and transferred to the employee welfare committee of the Company.

Chairman: Tzyy-Jang Tseng    Manager: Chia-Pin Lee & Jerry Kuo    Head of accounting: Denise Hsu

## Unimicron Technology Corp.

## Acquisition or Disposal of Assets Procedure, revised comparison

Contents	Provisions after amendment	Original provisions	Note
Section One Acquisition or disposal of assets	<p>Article 6 : Evaluation and processing procedures</p> <p>1. Securities For acquiring or disposing of securities, the Company shall, before the date of the fact, take the target company's most recent financial statements audited or verified by an accountant as the reference for evaluating the transaction price.</p> <p>If the transaction amount reaches 20% of the company's paid-in capital or NT\$ 300 million or more, before the date of the fact, the accountant should be invited to express specific opinions on the reasonableness of the transaction prices. However, if the securities have an open offer in an active market or comply with the following requirements or other requirements of the Financial Supervisory Commission (hereinafter referred to as FSC), this is not the case: (1)~(9) (Omit)</p> <p>2. Real estate, equipment or right-of-use assets In acquiring or disposing of real estate, equipment, or right-of-use assets thereof where the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions: (1)~(2) (Omit) (3) Except when the valuation result of</p>	<p>Article 6 : Evaluation and processing procedures</p> <p>1. Securities For acquiring or disposing of securities, the Company shall, before the date of the fact, take the target company's most recent financial statements audited or verified by an accountant as the reference for evaluating the transaction price.</p> <p>If the transaction amount reaches 20% of the company's paid-in capital or NT\$ 300 million or more, before the date of the fact, the accountant should be invited to express specific opinions on the reasonableness of the transaction prices, <u>if the accountant needs to use an expert report, it should in accordance with Regulation No. 20 of the Auditing Standards issued by the Republic of China Accounting Research and Development Foundation.</u> However, if the securities have an open offer in an active market or comply with the following requirements or other requirements of the Financial Supervisory Commission (hereinafter referred to as FSC), this is not the case: (1)~(9) (Omit)</p> <p>2. Real estate, equipment or right-of-use assets In acquiring or disposing of real estate, equipment, or right-of-use assets thereof where the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions: (1)~(2) (Omit) (3) Except when the valuation result of the acquired assets is higher than the</p>	<p>1. In order to improve the quality of the opinions issued by external experts, the Financial Supervisory Commission (hereinafter referred to as the FSC) has revised Article 5 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies (hereinafter referred to as the Regulations), adding the requirement for external experts to issue opinions in accordance with the self-discipline norms of their respective trade associations, and delete the texts in Articles 9, 10, and 11 of the Regulations, that cover the procedures for accountants to issue opinions.</p> <p>2. This article cooperates with the FSC</p>

	<p>the acquired assets is higher than the transaction amount, or the valuation result of the disposal assets is lower than the transaction amount, if the valuation result of the professional evaluator has one of the following situations, the accountant should handle this and express specific opinions on the reasons for the differences and the admissibility of the transaction price:</p> <ol style="list-style-type: none"> <li>1) The difference between the valuation results and the transaction amount is more than 20% of the transaction amount.</li> <li>2) The difference between the valuation results of two or more professional evaluators is more than 10% of the transaction amount.</li> </ol> <p>(4)(Omit)</p> <p>3. Memberships, intangible assets or rights-of-use assets</p> <p>Relevant information shall be collected for pricing comparison or negotiation in acquiring or disposing membership certificates. In acquiring or disposing of intangible assets or rights-of-use assets, relevant price information shall be collected, and relevant regulations and contract contents shall be carefully evaluated before the transaction price is determined.</p> <p>The Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20% of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.</p>	<p>transaction amount, or the valuation result of the disposal assets is lower than the transaction amount, if the valuation result of the professional evaluator has one of the following situations, the accountant should handle this <u>in accordance with Regulation No. 20 of the Auditing Standards issued by the Republic of China Accounting Research and Development Foundation</u> and express specific opinions on the reasons for the differences and the admissibility of the transaction price:</p> <ol style="list-style-type: none"> <li>1) The difference between the valuation results and the transaction amount is more than 20% of the transaction amount.</li> <li>2) The difference between the valuation results of two or more professional evaluators is more than 10% of the transaction amount.</li> </ol> <p>(4)(Omit)</p> <p>3. Memberships, intangible assets or rights-of-use assets</p> <p>Relevant information shall be collected for pricing comparison or negotiation in acquiring or disposing membership certificates. In acquiring or disposing of intangible assets or rights-of-use assets, relevant price information shall be collected, and relevant regulations and contract contents shall be carefully evaluated before the transaction price is determined.</p> <p>The Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20% of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; <u>the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation.</u></p>	<p>to revise the text of the Regulations, and the corresponding revisions are made.</p>
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	Following omitted.	Following omitted.	
Section One Acquisition or disposal of assets	<p>Article 6.2: Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:</p> <ol style="list-style-type: none"> <li>1. May not have previously received a final and unappeasable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</li> <li>2. May not be a related party or de facto related party of any party to the transaction.</li> <li>3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.</li> </ol> <p>When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following:</p> <ol style="list-style-type: none"> <li>1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</li> <li>2. When <u>conducting</u> a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data</li> </ol>	<p>Article 6.2: Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:</p> <ol style="list-style-type: none"> <li>1. May not have previously received a final and unappeasable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.</li> <li>2. May not be a related party or de facto related party of any party to the transaction.</li> <li>3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following: <ol style="list-style-type: none"> <li>(1) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.</li> <li>(2) When <u>examining</u> a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be</li> </ol> </li> </ol>	<p>In cooperation with the FSC to amend Article 5 of the Regulations, amend the text of this article:</p> <ol style="list-style-type: none"> <li>1. Cases requiring experts to issue valuation reports or rationality opinions shall be handled in accordance with the self-discipline regulations of the respective trade associations to which they belong;</li> <li>2. Amend the wording of "examining" cases to "conducting" cases, and</li> <li>3. Considering the actual evaluation situation of the data sources, parameters and information used by external experts, revise relevant texts such as appropriateness to be consistent with the Regulations Governing the Preparation of Financial</li> </ol>

	<p>collected, and conclusion shall be fully and accurately specified in the case working papers.</p> <p>3. They shall undertake an item-by-item evaluation of the <u>appropriateness</u> and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is <u>appropriate and reasonable</u>, and that they have complied with applicable laws and regulations.</p> <p>Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.</p>	<p>fully and accurately specified in the case working papers.</p> <p>(3) They shall undertake an item-by-item evaluation of the <u>comprehensiveness, accuracy, and reasonableness</u> of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.</p> <p>(4) They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is <u>reasonable and accurate</u>, and that they have complied with applicable laws and regulations.</p> <p>Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.</p>	<p>Reports by Securities Issuers and evaluation standards bulletin of securities issuers.</p>
<p>Section One Acquisition or disposal of assets</p>	<p>Article 8: Public announcement and regulatory filing procedures Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: 1.~5.(Omit)</p> <p>6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs or an investment in the mainland China area reaches 20% or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances: (1) Trading of domestic government bonds <u>or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.</u> (2) Buying or selling bonds under</p>	<p>Article 8: Public announcement and regulatory filing procedures Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: 1.~5.(Omit)</p> <p>6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs or an investment in the mainland China area reaches 20% or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances: (1) Trading of domestic government bonds. (2) Buying or selling bonds under repurchase/resale agreements, or subscription or repurchase of money market funds issued</p>	<p>In line with Article 31 of the FSC's amendments to the Regulations, the issuance of bonds with a rating of not lower than my country's sovereign rating of foreign government bonds is relaxed, and announcements and declarations are exempted.</p>

	<p>repurchase/resale agreements, or subscription or repurchase of money market funds issued by domestic securities investment trusts.</p> <p>Following omitted.</p>	<p>by domestic securities investment trusts.</p> <p>Following omitted.</p>	
Section Two Related party transactions	<p>Article 15: The Company intends to acquire or dispose of real estate or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real estate or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the audit committee and the board of directors: 1.~7.(Omit) With respect to the types of transactions listed below, when to be conducted between the Company and its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, the company's board of directors may pursuant to Article 4 delegate the board Chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting: 1. Acquisition or disposal of equipment or right-of-use assets thereof held for business use. 2. Acquisition or disposal of real estate right-of-use assets held for business use. When a matter is submitted for discussion by the board of directors pursuant to paragraph 1, the board of directors shall take into full consideration each independent</p>	<p>Article 15: The Company intends to acquire or dispose of real estate or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real estate or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the audit committee and the board of directors: 1.~7.(Omit) <u>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Article 8, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the audit committee and board of directors need not be counted toward the transaction amount.</u> With respect to the types of transactions listed below, when to be conducted between the Company and its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, the company's board of directors may pursuant to Article 4 delegate the board Chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:</p>	<p>Cooperate with the FSC to amend Article 15 of the Regulations and amend the relevant text: 1. In order to strengthen the management of related party transactions, protect the rights of minority shareholders to express their opinions on transactions between the company and related parties, and consider the needs of business planning between the company and its subsidiaries or its subsidiaries, paragraph 4 is added, and 2. Adjust the original items 2 to 5 of this article, and add the text to be submitted to the "Shareholders' Meeting".</p>

	<p>director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p><u>If the company or a subsidiary thereof that is not a domestic public company will have a transaction set out in paragraph 1 and the transaction amount will reach 10 percent or more of the company's total assets, the company shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between the company and its parent company or subsidiaries or between its subsidiaries.</u></p> <p><u>The calculation of the transaction amounts referred to in paragraph 1 and the preceding paragraph shall be made in accordance with Article 8, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders meeting or board of directors and recognized by the supervisors need not be counted toward the transaction amount.</u></p>	<ol style="list-style-type: none"> <li>1. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</li> <li>2. Acquisition or disposal of real estate right-of-use assets held for business use.</li> </ol> <p>When a matter is submitted for discussion by the board of directors pursuant to paragraph 1, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p>	
<p>Section Three Engage in trading of Derivative financial products</p>	<p>Article 19: Trading Principles and Guidelines</p> <ol style="list-style-type: none"> <li>1. 2. (Omit)</li> <li>3. Division of powers and responsibilities: <ol style="list-style-type: none"> <li>(1) Financial division: It is the hub of the foreign exchange management system. It controls the foreign exchange positions of the Company as a whole. The forecasting and calculating of the positions must collect from information provided by the accounting, material management and sales divisions. The collection of market information, judgment of trends and risks, familiarity with financial products, rules and laws, and operational skills must be mastered at all times to support the operation of itself and other</li> </ol> </li> </ol>	<p>Article 19: Trading Principles and Guidelines</p> <ol style="list-style-type: none"> <li>1. 2. (Omit)</li> <li>3. Division of powers and responsibilities: <ol style="list-style-type: none"> <li>(2) Financial division: It is the hub of the foreign exchange management system. It controls the foreign exchange positions of the Company as a whole. The forecasting and calculating of the positions must collect from information provided by the accounting, material management and sales divisions. The collection of market information, judgment of trends and risks, familiarity with financial products, rules and laws, and operational skills must be mastered at all times to support the operation of itself and other relevant</li> </ol> </li> </ol>	<p>Adjust the text according to Article 20 of the Regulations and practical operations.</p>

	<p>relevant departments. The <u>traders</u> and confirmation of the operation of the derivative products shall be independent of the operator and the delivery personnel. The authorized personnel of the transaction shall be approved by the Chairman of the Board of Directors, and the Company shall sign a written agreement with the financial institution in writing.</p> <p>(2) 4. (Omit)</p> <p>5. Total contract amount and loss limit:</p> <p>The total amount of <u>outstanding transaction</u> derivative contracts that the Company can engage in is 100% of the operating income of the most recent quarter. For transactions for the purpose of hedging, the total contract loss limit is 20% of the <u>total contract amount of the transaction</u>, and the individual contract loss limit is 20% of the individual contract amount; for other specific-purpose transactions, the total contract loss limit is 10% of the total contract amount <u>of the transaction</u>, and the individual contract loss limit is 5% of the individual contract amount. In the above scope, the transaction authorized personnel shall discuss with the first-level supervisor of the financial department, and submit a written report to discuss the measures for reducing losses and the impact on the Company. After approval by the financial department supervisor, general manager and Chairman, the authorized personnel will abide by the approved resolution to take countermeasures and report to the audit committee and Board of Directors afterwards.</p>	<p>departments. The <u>transaction</u> and confirmation of the operation of the derivative products shall be independent of the operator and the delivery personnel. The authorized personnel of the transaction shall be approved by the Chairman of the Board of Directors, and the Company shall sign a written agreement with the financial institution in writing.</p> <p>(2) 4. (Omit)</p> <p>5. Total contract amount and loss limit:</p> <p>The total amount of derivative contracts that the Company can engage in is 100% of the operating income of the most recent quarter. For transactions for the purpose of hedging, the total contract loss limit is 20% of the total contract amount, and the individual contract loss limit is 20% of the individual contract amount; for other specific-purpose transactions, the total contract loss limit is 10% of the total contract amount, and the individual contract loss limit is 5% of the individual contract amount. In the above scope, the transaction authorized personnel shall discuss with the first-level supervisor of the financial department, and submit a written report to discuss the measures for reducing losses and the impact on the Company. After approval by the financial department supervisor, general manager and Chairman, the authorized personnel will abide by the approved resolution to take countermeasures and report to the audit committee and Board of Directors afterwards.</p>	
<p>Section Three Engage in trading of derivative financial products</p>	<p>Article 21: Risk management measures 1.(Omit) 2. Internal control: (1) <u>Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.</u> Following omitted.</p>	<p>Article 21: Risk management measures 1. (Omit) 2. Internal control: (1) <u>The transaction and confirmation personnel of the derivative product shall not be delivery personnel at the same time.</u> Following omitted.</p>	<p>Adjust the text according to Article 20 of the Regulations and practical operations.</p>

## Unimicron Technology Corp.

## Loaning of Funds Procedure, revised comparison

Provisions after amendment	Original provisions	Note
<p>Article 4: The company's total capital loans shall not exceed 40% of the Company's net value. For short-term financing necessary to engage in capital lending, among foreign companies where the Company directly or indirectly holds 100% of the voting shares, or capital loans from foreign companies where the Company directly or indirectly holds 100% of the voting shares to the Company, the total amount <u>of the loan</u> and the amount to the single enterprise is limited to <u>100%</u> of the net value of the loan receiving company with the period limited to two years, not subject to the restrictions of the preceding paragraph and Article 6.</p> <p>According to the reason for the capital loan, the limit of the total amount and the amount to a single borrower and evaluation criteria are as follows:</p> <ol style="list-style-type: none"> <li>For a legal person who has business dealings with the company, the amount to a single borrower shall not exceed 30% of the total amount of business dealings with the borrower within one year from the previous month. The total amount shall not exceed 40% of the net value of the Company. The total amount of business dealings referred to is the higher amount of purchases or sales between the two parties in the most recent year.</li> <li><u>If a subsidiary needs short-term financing funds, the amount of funds loaned to the subsidiary and</u> to a single borrower shall not exceed 40% of the net value of the Company, and the total amount shall not exceed 40% of the net value of the Company.</li> </ol> <p>The short term referred to in the preceding item refers to one year. However, if the Company's business cycle is longer than one year, the business cycle shall prevail.</p> <p>When a responsible person of a company violates the <u>provisions of Article 2 and Article 4, Paragraph 3, Paragraph 2, of the loan, object and limit of this operating procedure</u>, the responsible person shall bear joint and several liability with the borrower for repayment; if the company suffers damage, the responsible</p>	<p>Article 4: The company's total capital loans shall not exceed 40% of the Company's net value. For capital <u>loans</u> among foreign companies where the Company directly or indirectly holds 100% of the voting shares, or capital loans from foreign companies where the Company directly or indirectly holds 100% of the voting shares to the Company, the total amount and the amount to the single enterprise is limited to <u>50%</u> of the net value of the loan receiving company with the period limited to two years, not subject to the restrictions of the preceding paragraph and Article 6.</p> <p>According to the reason for the capital loan, the limit of the total amount and the amount to a single borrower and evaluation criteria are as follows:</p> <ol style="list-style-type: none"> <li>For a legal person who has business dealings with the company, the amount to a single borrower shall not exceed 30% of the total amount of business dealings with the borrower within one year from the previous month. The total amount shall not exceed 40% of the net value of the Company. The total amount of business dealings referred to is the higher amount of purchases or sales between the two parties in the most recent year.</li> <li><u>For short-term financing to subsidiaries</u>, the amount to a single borrower shall not exceed 40% of the net value of the Company, and the total amount shall not exceed 40% of the net value of the Company.</li> </ol> <p>The short term referred to in the preceding item refers to one year. However, if the Company's business cycle is longer than one year, the business cycle shall prevail.</p> <p>When a responsible person of a company violates the <u>restriction specified under this Article about short-term financing</u>, the responsible person shall bear joint and several liability with the borrower for repayment; if the company suffers damage, the responsible person also shall be liable for damages.</p>	<p>Adjust the capital lending and borrowing limits between subsidiaries and subsidiaries to the parent company and add relevant provisions in accordance with Article 9, Paragraph 1, Item 2 of the Standards.</p>

<p>person also shall be liable for damages.</p>		
<p>Article 5: The procedures for the Company's lending loans are as follows, and should be handled according to the specified procedures:</p> <ol style="list-style-type: none"> <li>1. The borrower shall attach the financial information and guarantee documents for the evaluation of the Company and apply for the loan in writing to the Company.</li> <li>2. The application materials shall be evaluated by the financial department of the Company for the necessity and reasonableness of the capital loan, the credit and risk assessment of the borrower, and the impact on the Company's operational risks, financial status, and shareholders' equity. If necessary, after obtaining the collateral and the evaluation value of the collateral, the capital loan shall be submitted to the <u>Chairman</u> and the Board of Directors for approval. For capital loan between the Company and its subsidiaries or among subsidiaries, the Chairman is authorized to send the loan in steps or cyclically use the same borrower with the certain quota resolved by the Board of Directors and within a period of not more than one year. The certain quota mentioned in the preceding item, except that <u>the company directly and indirectly holds 100% of the voting shares between foreign subsidiaries or the company directly and indirectly holds 100% of the voting shares. The company is not restricted from engaging in capital lending due to the necessity of short-term financing</u>, the capital loan quota of the Company or its subsidiaries to a single enterprise shall not exceed 10% of the net value in the latest financial statements of the enterprise. If independent directors have been set up, the opinions of the independent directors should be fully considered. If an independent director expresses any dissent or reservation, it shall be noted in the minutes of the board of directors meeting.</li> <li>3. After the quota is approved, the borrower shall fill in the “Application for capital” to apply for a loan from the Company.</li> <li>4. When the borrower applies for the loan quota in accordance with the provisions of the preceding item, it shall provide the</li> </ol>	<p>Article 5: The procedures for the Company's lending loans are as follows, and should be handled according to the specified procedures:</p> <ol style="list-style-type: none"> <li>1. The borrower shall attach the financial information and guarantee documents for the evaluation of the Company and apply for the loan in writing to the Company.</li> <li>2. The application materials shall be evaluated by the financial department of the Company for the necessity and reasonableness of the capital loan, the credit and risk assessment of the borrower, and the impact on the Company's operational risks, financial status, and shareholders' equity. If necessary, after obtaining the collateral and the evaluation value of the collateral, the capital loan shall be submitted to the <u>general manager</u> and the Board of Directors for approval. For capital loan between the Company and its subsidiaries or among subsidiaries, the Chairman is authorized to send the loan in steps or cyclically use the same borrower with the certain quota resolved by the Board of Directors and within a period of not more than one year. The certain quota mentioned in the preceding item, except that <u>capital loans among foreign subsidiaries where the Company directly or indirectly holds 100% of the voting shares is not restricted</u>, the capital loan quota of the Company or its subsidiaries to a single enterprise shall not exceed 10% of the net value in the latest financial statements of the enterprise. If independent directors have been set up, the opinions of the independent directors should be fully considered. If an independent director expresses any dissent or reservation, it shall be noted in the minutes of the board of directors meeting.</li> <li>3. After the quota is approved, the borrower shall fill in the “Application for capital” to apply for a loan from the Company.</li> <li>4. When the borrower applies for the loan quota in accordance with the provisions of the preceding item, it shall provide the notes of the same amount of the loan or other collateral as the guarantee of the loan.</li> </ol>	<p>Adjust the title according to the current situation of the organization and adjust the scope of unrestricted objects according to the guidelines.</p>

<p>notes of the same amount of the loan or other collateral as the guarantee of the loan. <u>However, capital loans are excluded if the company directly or indirectly holds more than 50% of the voting shares, or the company directly and indirectly holds 100% of the voting shares between foreign subsidiaries.</u></p>		
<p>Article 6: The Company's capital loan <u>term is based on one year, but if the company's operating cycle is longer than one year, the operating cycle shall prevail.</u></p>	<p>Article 6: The Company's capital loan is <u>limited to one year.</u></p>	<p>The adjustment is consistent with the provisions of Article 4.</p>
<p>Article 8: A capital loan is calculated using floating interest rates, and adjusted according to the Company's capital cost or market interest rate. The interest rate adjustment shall be implemented by the financial department after being submitted to the Chairman for approval. The company's 100%-owned subsidiaries can replace the payment of interest expenses in other ways. The interest receivable mentioned in the first item of this Article <u>may be settled monthly or quarterly, withholding interest at the time of appropriation, settled once at maturity, or settled in installments according to the contract.</u></p>	<p>Article 8: A capital loan is calculated using floating interest rates, and adjusted according to the Company's capital cost or market interest rate. The interest rate adjustment shall be implemented by the financial department after being submitted to the <u>general manager</u> for approval. The company's 100%-owned subsidiaries can replace the payment of interest expenses in other ways. The interest receivable mentioned in the first item of this Article <u>shall be settled once a quarter or after maturity.</u></p>	<p>Adjust the title according to the current situation of the organization and add the method of interest payment according to the needs of practical operation.</p>
<p>Article 11: If the Company's capital loan balance meets one of the following standards, it shall be announced within two days from the date of the fact:</p> <ol style="list-style-type: none"> <li>1. The capital loan balance of the Company and subsidiaries to others reaches more than 20% of the net value in the most recent financial statements of the Company.</li> <li>2. The capital loan balance of the Company and subsidiaries to a single enterprise reaches more than 10% of the net value in the most recent financial statements of the Company.</li> <li>3. The new capital loans of the Company and subsidiaries reach more than NT\$10 million and over 2% of the net value in the most recent financial statements of the Company.</li> </ol> <p>If subsidiaries are not domestic publicly-listed companies, and they have matters that shall be announced in accordance with the third paragraph of the preceding item, the announcement shall be made by the Company.</p>	<p>Article 11: If the Company's capital loan balance meets one of the following standards, it shall be announced within two days from the date of the fact:</p> <ol style="list-style-type: none"> <li>1. The capital loan balance of the Company and subsidiaries to others reaches more than 20% of the net value in the most recent financial statements of the Company.</li> <li>2. The capital loan balance of the Company and subsidiaries to a single enterprise reaches more than 10% of the net value in the most recent financial statements of the Company.</li> <li>3. The new capital loans of the Company and subsidiaries reach more than NT\$10 million and over 2% of the net value in the most recent financial statements of the Company.</li> </ol> <p>If subsidiaries are not domestic publicly-listed companies, and they have matters that shall be announced in accordance with the third paragraph of the preceding item, the announcement shall be made by the Company.</p>	<p>Supplement monthly announcement reporting requirements.</p>

<p><u>The company shall announce and declare the capital loan and balance of the company and its subsidiaries in the previous month before the tenth day of each month.</u></p>		
<p>Article 14:          If subsidiaries of the Company intend to handle capital loans for business needs, the Company shall order them to set up their “Procedures for lending loans to others” according to the guidelines and shall follow the specified procedures.  <u>When the subsidiary company lends funds to others, it shall provide relevant information to the parent company, and conduct fund lending operations after considering the opinions of relevant personnel of the parent company.</u>  <u>After the subsidiary has disbursed the loan, it shall regularly report the follow-up status of the loan amount to the parent company.</u></p>	<p>Article 14:          If subsidiaries of the Company intend to handle capital loans for business needs, the Company shall order them to set up their “Procedures for lending loans to others” according to the guidelines and shall follow the specified procedures.</p>	<p>In accordance with Subparagraph 10, Paragraph 1, Article 9 of the Standards, the procedures for controlling the lending of funds to others by subsidiaries are added.</p>

## Attachment 8

### Unimicron Technology Corp.

#### 2022 Regulations Governing the Issuance of Restricted Stock Awards for Employees

##### I. Purpose of Issuance

The company aims to attract and retain the professional talents needed by the company, and to improve employees' centripetal force and sense of belonging to the company, so as to jointly create the interests of the company and shareholders. Therefore, in accordance with Article 267, Paragraph 9 of the Company Act and the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" promulgated by the Financial Supervisory Commission, the Company establishes these Regulations Governing the Issuance of Restricted Stock Awards for Employees.

##### II. Period of Issuance

The shares will, depending on the actual needs, be issued on a one-time basis or in series within one year following the arrival of notice from the competent authority indicating that registration has become effective. The actual date of issuance shall be set by the Chairman as authorized by the Board of Directors.

##### III. Qualification criteria for employees and number of grantable shares:

- (I) Limited to employees of the company or employees of subordinate companies who meet certain conditions (the certain conditions are determined by the board of directors), the actual number of employees who are granted and the number of shares they receive will be based on years of service, grades, work performance, Factors such as overall contribution, special merit or other conditions that need to be considered in management shall be reviewed and approved by the chairman of the board and submitted to the board of directors for approval.
- (II) The company issues employee stock option certificates in accordance with Article 56-1 Item 1 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers", and the cumulative number of shares that can be subscribed by a single employee is given and the total number of new shares with restricted employee rights acquired by a single employee shall not exceed 3‰ of the total number of issued shares of the company, and the total number of subscribed shares granted to a single employee by the company's issuance of employee stock option certificates in accordance with Article 56, Paragraph 1 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" shall not exceed 1% of the total number of issued shares of the company.

##### IV. Total Amount of Issuance

The total issuance of new shares with restricted employee rights is NTD 48,000,000, with a par value of NTD 10 per share, and a total of 4,800,000 ordinary shares are issued.

##### V. Conditions for Issuance

- (I) Issue price: 60% of the closing price of ordinary shares on the issue date of the board
- (II) Vesting conditions: The new shares to restrict employees' rights this time may be issued in accordance with operational or management needs and the following established conditions:

From the day when the employee is allocated new shares with restricted employee rights (that is, the base date for the capital increase of the new shares with restricted employee rights), the following schedule expires and the employee is still employed (in addition to still serving in the company, it also includes transfer to an affiliated company due to the company's designation) or other company but still

working in the related company or the other company), and after the expiration of the following time schedules, the last two performance appraisals have reached "Good +" or above, and the proportion of shares that can meet the vested conditions is as follows:

15 months in office: 50%

30 months in office: 50%

(III) When an employee violates these regulations, employment contract, corporate governance best practice principles, ethical corporate management best practice principles, non-compete and non-disclosure agreement, work handbook or other regulations with the Company after receiving new shares that restrict employee rights granted by the company, for the new shares with restricted employee rights that are allocated but have not yet fulfilled the vested conditions, the company will buy back the shares at the issue price and cancel them.

(IV) Type of shares to be issued: new common shares of the Company.

(V) When the employee does not meet the vested conditions or the inheritance occurs, it shall be dealt with in the following ways:

1. General resignation (Retirement/Severance/Dismissal/Voluntary):

For the part of the new shares with restricted employee rights that were allocated but have not yet fulfilled the acquired conditions, the company bought back and cancelled it at the issue price.

2. Leave without pay:

Restricted employees who have not fulfilled the vested conditions have rights to new shares, and their rights and interests will be restored from the date of reinstatement, but the vested period conditions should be deferred according to the period of leave without pay.

3. Ordinary death:

For the part of the new shares with restricted employee rights that were allocated but have not yet fulfilled the acquired conditions, the company bought back and cancelled it at the issue price.

4. Occupational accidents:

(1) Those who are unable to continue their employment due to physical disability due to occupational accidents, and who have not fulfilled the vested conditions of restricted employee rights and new shares, still fulfill the vested conditions in accordance with the time schedule ratio of the vested conditions in subparagraph (II) of this article.

(2) In the event of death due to occupational accidents, the new shares of restricted employee rights that have not fulfilled the vested conditions shall be fulfilled by the successor in accordance with the time schedule ratio of the vested conditions in paragraph (II) of this article from the date of the death of the inherited employee.

5. Transfer:

If an employee is transferred to an affiliated company or other company (except a subsidiary), the new shares with restricted employee rights shall be handled in the same way as "general resignation" in the first paragraph of this subparagraph. However, due to the needs of the company's operations, the employees who are assigned by the company to be transferred to the company's affiliated companies or other companies will not be affected by the transfer of new shares with restricted employee rights.

6. The employees or their heirs shall receive the shares transferred by fulfilling the vested conditions in accordance with the trust agreement.

VI. Restricted rights after allotment of new shares but before the vested conditions are met

- (I) The new shares with restricted employee rights issued by this method will be delivered to the stock trust in the name of the employee for safekeeping. After the employee is allotted new shares, the restricted rights before the vested conditions are met are as follows:
  - 1. After an employee is allotted new shares, before the acquired conditions are met, the new shares that limit the rights of the employee shall not be sold, pledged, transferred, given to others, established, or disposed of in other ways, except for inheritance.
  - 2. The rights to attend, propose, speak, and vote at the shareholders' meeting shall be entrusted to the trust custodian institution for execution in accordance with the contract.
- (II) In addition to the restrictions in the preceding paragraph due to the trust agreement, where any employee has been granted restricted stock award shares pursuant to these Regulations, his/her other rights prior to fulfillment of the vesting conditions include, but are not limited to: the right to distribution of dividends, bonuses, capital reserves, and employee stock option at cash capital increase. Such rights shall be the same as those of the outstanding common shares of the Company.

VII. Procedures for allotment of new shares

- (I) When an employee is allocated new shares with restricted employee rights, the company will post the number of shares allocated to the employee in the company's register of shareholders, and then deliver the company's newly issued ordinary shares or new share rights certificate by means of book transfer, and in accordance with the trust contract, it will be delivered to the trust for custody within the limited period of the acquired conditions.

VIII. Other important matters

- (I) These measures are approved by more than two-thirds of the directors present at the board of directors and more than one-half of the directors present, and the declaration will take effect after being approved by the competent authority. The same shall apply if there is any amendment after the issue. If, during the submission review process, it is necessary to revise these regulations due to the requirements of the competent authority for review, the chairman shall be authorized to revise these regulations, and then the board of directors shall be ratified before issuance.
- (II) If there are any unresolved matters in this method, it shall be handled in accordance with the relevant laws and regulations.