

Unimicron

Unimicron Technology Corp.

2023 Annual General Meeting

Meeting Agenda

Date: May 30, 2023

Important Disclaimer

This is a translation of the agenda for the 2023 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.

Table of Contents

I. Procedure	01
II. Agenda	02
1. Status Reports	03
2. Approval Items	05
3. Election Item	05
4. Discussion Items	06
5. Extraordinary Motions	10
III. Attachment	
1. 2022 Annual Business Report	11
2. Audit Committee Review Report	12
3. Report of Independent Accountants	13
4. 2022 Financial Statements	23
5. 2022 Earnings Distribution Sheet	37
6. Director Candidate List	38
7. 2023 Regulations Governing the Issuance of Restricted Stock Awards for Employees	39
IV. Appendix	
1. Convention Rules for Shareholders' Meetings	43
2. Articles of Incorporation	44
3. Rules for Election of Directors	51
4. Impact of Stock Dividend Distribution on Operating Results, EPS, and Shareholders' Return on Investment	53
5. Unimicron Directors' Shareholdings	53

Unimicron Technology Corp.
2023 Annual General Meeting Procedure

1. Commencement
2. Chairman's Address
3. Status Reports
4. Approval Items
5. Election Item
6. Discussion Items
7. Extraordinary Motions
8. Adjournment

Unimicron Technology Corp.

2023 Annual General Meeting Agenda

Meeting Type: physical shareholders meeting
Time: Tuesday, May 30, 2023 at 9:00 a.m.
Location: Chuto Plaza Hotel, No. 398, Taoying Road Taoyuan Dist., Taoyuan City
Attendants: All shareholders and their proxy holders
Chairman: Tzyy-Jang Tseng

1. Commencement
2. Chairman's Address
3. Status Reports
 - (1) 2022 business operations
 - (2) Audit Committee's report for 2022 audited financial reports
 - (3) 2022 distributable compensation for employees and directors
 - (4) 2022 investment in China
 - (5) The share exchange with Subtron Technology Co., Ltd.
 - (6) The short-form merger with Qun Hong Technology Inc.
4. Approval Items
 - (1) The Company's 2022 business report and financial statements
 - (2) The Company's 2022 earnings distribution
5. Election Item

To elect the Company's 13th term of nine Directors (including three independent directors)
6. Discussion Items
 - (1) To propose the issuance of Restricted Stock Awards for Employees in 2023
 - (2) To release the Company's 12th term of Directors from non-competition restrictions
 - (3) To release the newly elected Directors from non-competition restrictions
7. Extraordinary Motions
8. Adjournment

Status Reports

(1) 2022 business operations

- 1) Chairman Tzyy-Jang Tseng reports.
- 2) Please refer to the 2022 Annual Business Report (page 11, Attachment 1).

(2) Audit Committee's report for 2022 audited financial reports

Please refer to the Audit Committee's Review Report (page 12, Attachment 2) and 2022 Audit Report by Independent Auditors (page 13-22, Attachment 3).

(3) 2022 distributable compensation for employees and directors

- 1) Per the Company's Articles of Incorporation article 30.1, "The Company shall allocate 6%-16% of profit as employees' compensation and no more than 0.9% of profit as directors' compensation for each profitable fiscal year.
- 2) The Company intends to distribute NT\$5,951,876,391 as employees' cash compensation and NT\$29,970,114 as directors' cash compensation.
- 3) The difference for employee and directors' compensation between proposed allocations and number of accounts will be reversed in 2023.

(4) 2022 investment in China

2022 information of added investment in China is as below:

Invested company	Investment Amount
Unimicron -Carrier Technology (Huangshi) Inc.	USD 6,000,000 (Exchange to about NT\$ 175,122 thousand)
Unimicron -FPC Technology (Kunshan) Inc.	USD 20,000,000 (Exchange to about NT\$ 633,780 thousand)

- (5) The share exchange with Subtron Technology Co., Ltd.
- 1) In accordance with Article 7, Item 2 of the Business Mergers and Acquisitions Act, the Company reports on the share exchange with Subtron Technology Co., Ltd. (hereinafter referred to as “Subtron Technology”).
 - 2) Considering the complementary of technology, products and customers, integrating resources to reduce operating costs, and improving customer service capabilities, the Company carried out share exchange by issuing new shares, exchanging 0.219 shares of the Company for every 1 common share of Subtron Technology Ordinary shares, the Company obtains 100% shares of Subtron Technology.
 - 3) The share exchange case was completed on January 6, 2023, and was registered with the approval of the Ministry of Economic Affairs on February 10, 2023.
- (6) The short-form merger with Qun Hong Technology Inc.
- 1) In accordance with Article 7, Item 2 of the Business Mergers and Acquisitions Act, the Company reports on the short-form merger with Qun Hong Technology Co., Ltd. (hereinafter referred to as “Qun Hong Technology”).
 - 2) In order to integrate the group's operating resources, simplify the organizational structure, and save management and operating costs, the Company and Qun Hong Technology, a subsidiary directly holding 91.41% of the shares, conducted a simple merger. The boards of directors of both parties passed the resolution on February 21, 2023. For the 8.59% minority shareholders of Qun Hong Technology, the Company will use cash as the consideration for the merger to cancel its equity. After the merger, the Company will be the surviving company, and Qun Hong Technology will be the eliminated company. The Company name of the surviving company is still Unimicron Technology Corp. (the Company name in foreign language stipulated in the articles of association is still Unimicron Technology Corp.), and the Company will assume all the rights and obligations of Qun Hong Technology from the merger base date. The relevant information of this case is as follows:

Share conversion base date (tentative)	July 1, 2023
Merger consideration	The merger consideration was originally NT\$16 in cash for every 1 share of Qun Hong Technology. However, since Qun Hong Technology 2023 shareholders’ meeting had passed a resolution to reduce capital to make up for losses, according to the merger contract signed by both parties, the merger consideration should be changed to every 1 shares in Qun Hong Technology were exchanged for NT\$23.88 in cash.

Approval Items

(1) The Company's 2022 business report and financial statements

- 1) The Company's 2022 annual business report and financial statements have been approved by the 26th meeting of Board of Directors, the 12th term, and reviewed by the Audit Committee. The Audit Committee's report and Independent Auditors' report by Ya-Hui Lin and Han-Chi Wu, accountants of PWC Taiwan, were issued accordingly
- 2) Please refer to 2022 annual business report (page 11, Attachment 1) and financial statements (page 23-36, Attachment 4).

Resolution:

(2) The Company's 2022 earnings distribution

- 1) The Company's 2022 earnings distribution chart was approved by the 26th 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 2022 earnings distribution sheet (page 37, 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, 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.

Resolution:

Election Item

To elect the Company's 13th term of nine Directors(including three independent directors)

- 1) The expiry of the Company's 12th term of Directors is June 18, 2023.
- 2) The Company will elect the 13th term of Directors according to the Company Act and Articles of Incorporation during 2023 annual general meeting dated on May 30, 2023. Please refer to the personal information of Director Candidate List (page 38, Attachment 6)
- 3) The Company's 12th term of Directors will be dismissed after the annual general meeting on May 30, 2023.
- 4) The term for elected Directors is three years, starting from May 30, 2023 to May 29, 2026.
- 5) Please Vote.

Result :

Discussion Items

- (1) To propose the issuance of Restricted Stock Awards for Employees in 2023
 - 1) It is proposed that the Company issue restricted stock awards for employees in 2023 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 “2023 Regulations Governing the Issuance of Restricted Stock Awards for Employees” (page 39-42, Attachment 7.)
 - A. Total amount of issuance: The total amount of shares to be issued is capped at 5,000,000 ordinary shares, each with a face value of NT\$10, and the total issued amount is capped at NT\$50,000,000. The shares will be issued on a one-time basis or in series within two years following the arrival of notice from the competent authority indicating that registration has become effective.
 - B. Conditions for issuance:
 - (a) Issue price: 40% 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:
 - i. From the day when employees get restricted stock awards (the base date for capital increase), the employee is still working within the following schedule (in addition to serving in the Company, and being transferred to an affiliated company or the other company due to the appointment of the Company), and the last two performance appraisals of the following schedules have all reached "good +" or above, for whose title is general manager level (inclusive) or above, The Company's should also achieved operational goals at the same time, and the proportion of shares that can meet the vested conditions is as follows:
 - Vice president level (inclusive) or above
 - On the job for 15 months after granting: 50%
 - On the job for 30 months after granting: 50%
 - Director level
 - On the job for 12 months after granting: 50%
 - On the job for 24 months after granting: 50%
 - Sr. Manager (inclusive) or below
 - On the job for 9 months after granting: 50%
 - On the job for 18 months after granting: 50%
 - ii. The operational goals of the Company use the return on equity % (ROE%), earnings per share (EPS) as performance indicators. Listed

below are the performance target and weight for the indicators. Targets are set for each indicator. Indicators that have achieved the target value, the number of vested shares in the year is calculated according to the corresponding weight ratio, otherwise, the corresponding weight ratio is 0%. Performance indicator year refers to the fiscal year of the most recent annual financial statement audited by a certified public accountant before the vesting date. Performance indicators are based on the consolidated financial statements audited and certified by the accountant corresponding to the period required by the indicators.

Indicator	Weighting	Target (Note)
Return on Equity (ROE%)	50%	Higher than the Company's average of the previous five years' 60%
Earnings Per Share (EPS)	50%	Higher than the Company's average of the previous five years' 60%

Note: Comparing the performance indicator year with the average of the five years' 60% preceding that year (exclusive)

- (c) 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.
 - (d) Type(s) of shares issued: New Common shares of the Company.
 - (e) Non-fulfillment of the vesting conditions: Where an employee has failed to fulfill the vesting conditions, the shares granted to him/her will be recalled at the issue price and canceled by the Company. Any other matters will be subject to the regulations established by the Company to govern the issuance of the shares.
- C. Qualifications of employees, the number of shares to be allotted and the review process for issuance:
- (a) Qualification criteria for employees:
 Limited to the full-time regular employees of the Company or employees of the affiliated companies who meet certain conditions (the certain conditions are determined by the board of directors), the actual number of employees who can be granted and the number of shares allocated to them will be determined by the chairman of the board of directors, taking into account factors such as years of service, grades, work performance, overall contribution, special achievements or other conditions that need to be referred to in management , after submitting to the board of directors for

approval, but those who are directors or managers of the Company should first obtain the approval of the remuneration committee, and those who are not directors or managers of the Company should first obtain the approval of the audit committee.

(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:

The Company aims to attract and retain technology and professional talents, and enhance employees' solidarity and sense of belonging to the Company, so as to jointly create the interests of the company and shareholders, and ensure that the interests of the company's employees and shareholders are combined.

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. Based on the closing price of NT\$131.5 of the Company's common stock on February 8, 2023, if all the vested conditions are met, the total possible expensing amount is NT\$197,250 thousand, and the tentatively estimated expensing amounts from 2023 to 2026 are NT\$45,663 thousand, NT\$113,846 thousand, NT\$35,308 thousand, and NT\$2,433 thousand, respectively.

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

Calculated based on the Company's current number of ordinary shares in circulation and new shares with restricted employee rights that do not exceed the amount issued this time, it is estimated that the possible reduction in earnings per share from 2023 to 2026 is NT\$0.03, NT\$0.075, NT\$0.023, and NT\$0.002, respectively, which will be no significant impact on shareholders' equity.

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:

- (2) To release the Company's 12th term of Directors from non-competition restrictions
 - 1) According to Item 1 of Article 209, Company Act, if directors' activities for personal or others' interests are related to the Company's business scope, directors shall explain the content of their activities and ask the approval from shareholders at the meeting.
 - 2) The following Company's 12th term of director has invested, managed or has been a director for companies of which business scope is similar to the Company's. It will be proposed to release such directors from non-competition restrictions.

Title	Name	Region	Position of other company
Chairman	Tzyy-Jang Tseng	China	Director of Unimicron-Carrier Technology (Kunshan) Inc.
		Thailand	Director of Unimicron (Thailand) Co., Ltd.

Resolution:

- (3) To release the newly elected Directors from non-competition restrictions
- 1) According to Item 1 of Article 209, Company Act, if directors' activities for personal or others' interests are related to the Company's business scope, directors shall explain the content of their activities and ask the approval from shareholders at the meeting.
 - 2) The Company's director has invested, managed or has been a director for companies of which business scope is similar to the Company's. It will be proposed to release such directors from non-competition restrictions.
 - 3) Newly elected directors' competitive activities are listed below:

Title	Name	Region	Position of other company
Director	Tzyy-Jang Tseng	Taiwan	Chairman of Subtron Technology Co., Ltd.
		Taiwan	Chairman of Uniflex Technology Inc.
		Taiwan	Chairman of Qun Hong Technology Inc.
		China	Director of Unimicron Technology (Kunshan) Corp.
		China	Director of Unimicron-FPC Technology (Kunshan) Inc.
		China	Director of Unimicron Technology (Suzhou) Corp.
		China	Director of Unimicron Technology (Huangshi) Corp.
		China	Director of Suzhou AMC Technology Co., Ltd.
		China	Director of Unimicron-Carrier Technology (Huangshi) Inc.
		China	Director of Unimicron Electronics (Kunshan) Corp.
		China	Director of Unimicron-Carrier Technology (Kunshan) Inc.
		SAMOA	Director of BEST OPTION INVESTMENTS LIMITED
		SAMOA	Director of UNIMICRON HOLDING LIMITED
		SAMOA	Director of UNIMICRON (KS) TRADING LTD
		SAMOA	Director of UNIMICRON (SZ) TRADING LTD
Thailand	Director of UNIMICRON (THAILAND) CO., LTD.		
Director	Timothy Lan	China	Director and representative of Unimicron -Carrier Technology (Huangshi) Inc.
		China	Director of Unimicron Technology (Shenzhen) Corp.
		China	Director of Unimicron Technology (Kunshan) Corp.
		China	Director and representative of Unimicron Technology (Huangshi) Corp.
		China	Director of Unimicron Electronics (Kunshan) Corp.
		China	Director and representative of Unimicron Technology (Suzhou) Corp.
		China	Director and representative of Unimicron-Carrier Technology (Kunshan) Inc.
		USA	Director of NEOCONIX, INC.
		Thailand	Director and representative of UNIMICRON (THAILAND) CO., LTD.

Resolution:

Extraordinary Motions

Adjournment

Unimicron Technology Corp. 2022 Annual Business Report

Benefiting from the strong growing demand for different applications, new technologies and products rolling out, however, under the impact of COVID-19, Russia Ukraine War, global inflation, inventory correction, and geopolitical tension, market situation became slower. The total PCB market in 2022 reached about USD833 million, slightly increased 2.9% compared to 2021.

In 2022, due to prosperous development of 5G, AIoT, high performance computing, etc., the Company's substrate product portfolio optimization and yield continued to improve, and operational performance improved significantly with the 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; Other product line such as substrate-like, HDI and PCB, actively develop new clients and improve the yield. Therefore, 2022 Unimicron sales and profit increased significantly. The individual revenue was NT\$100.178 billion around 44% growth compared with 2021 NT\$69.338 billion, the individual net profit was NT\$29.619 billion, a significant increase around 124% from NT\$13.222 billion in 2021; the consolidated revenue and net profit were respectively NT\$140.489 billion and NT\$31.226 billion, far better than 2021 NT\$104.563 billion and NT\$13.525 billion, increased around 34% and 131%.

Looking forward to 2023, due to the ongoing impact of high interested rates, inventory correction, Russia Ukraine War, global inflation, and geopolitical tension, uncertainties in the global economy still remain, market situation may not recover completely. However, the huge business opportunities of 5G, AIoT, high-frequency, high-speed demand, and high-performance computing in the future, will diversify and broaden the application of 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, lean digital management, pursue best quality and benefit, enhance the group's competitiveness, and press ahead with ESG, 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, and even received "Platinum Award for Taiwan Corporate Sustainability Report of IC&IT Manufacturing" in 2022.

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 2022, 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 2023 Unimicron Technology Corp.

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

February 21, 2023

Report of Independent Accountants

PWCR22000294

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, 2022 and 2021, 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, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect 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 Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the 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 and the reports of other auditors are sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

As described in Notes 6(7) and (35), on March 30, 2022, the Company obtained the equity interests in Subtron Technology Co., Ltd. (Subtron Technology) through shares swap as approved by the Board of Directors. After the shares swap, Subtron Technology will become a wholly owned subsidiary of the Company. Additionally, the authority approved to set the effective date for the share swap on January 6, 2023, and the Company applies IFRS 3, ‘Business combinations’ for the related accounting treatments.

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 2022 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 2022 consolidated financial statements were as follows:

Valuation of inventory

Description

Refer to Note 4(14) 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, 2022, the Group's inventory and allowance for valuation loss amounted to NT\$15,854,381 thousand and NT\$3,019,762 thousand, respectively.

The Group is primarily engaged in manufacturing and sales of various kinds of electronic components. Due to 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(20) 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, 2022, the Group held investments accounted for

using equity method amounting to NT\$2,533,541 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 determined 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\$2,624,976 thousand and NT\$3,955,113 thousand, constituting 1% and 2% of consolidated total assets as at December 31, 2022 and 2021, respectively. Operating income amounted to NT\$1,821,388 thousand and NT\$1,954,296 thousand, constituting 1% and 2% of consolidated total operating income for the years ended December 31, 2022 and 2021, respectively, and comprehensive income accounted for using equity method of NT\$15,555 thousand and NT\$313,408 thousand, constituting 0% and 2% of consolidated total comprehensive income for the years ended December 31, 2022 and 2021, 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 related 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, 2022 and 2021.

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 that came into effect 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.

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

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

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

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

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Lin, Ya-Hui

Wu, Han-Chi

For and on behalf of PricewaterhouseCoopers, Taiwan

February 21, 2023

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

PWCR22003444

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, 2022 and 2021, 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, 2022 and 2021, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect 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 Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the 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.

Emphasis of matter

As described in Note 6(7) and (35), on March 30, 2022, the Company obtained the equity interests in Subtron Technology Co., Ltd. (Subtron Technology) through shares swap as approved by the Board of Directors. After the shares swap, Subtron Technology will become a wholly owned subsidiary of the Company. Additionally, the authority approved to set the effective date on January 6, 2023, and the Company applies IFRS 3, 'Business combinations' for the related accounting treatments.

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, 2022, Hemingway Int'l Limited、UniBest Holding 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, 2022 were as follows:

Valuation of inventory

Description

Refer to Note 4(12) 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(18) 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\$364,355 thousand and NT\$2,093,551 thousand, constituting 0% and 2% of the parent company only total assets as at December 31, 2022 and 2021, respectively, and the comprehensive loss recognized from investments accounted for under the equity method amounted to (NT\$314,154) thousand and (NT\$25,157) thousand, constituting (1%) and 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 Standards on Auditing of the Republic of China, we exercise professional judgment and 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.

Lin, Ya-Hui

Wu, Han-Chi

For and on Behalf of PricewaterhouseCoopers, Taiwan

February 21, 2023

The accompanying parent company only financial statements are not intended to present the financial position and result 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 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, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2022		December 31, 2021		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 61,459,296	28	\$ 39,401,609	23
1110	Financial assets at fair value through profit or loss - current	6(2)	18,509	-	96,302	-
1150	Notes receivable, net	6(3)	7,429	-	41,293	-
1170	Accounts receivable, net	6(3) and 8	28,719,508	13	23,567,451	14
1180	Accounts receivable - related parties	7	19,401	-	30,462	-
1200	Other receivables	6(4)(8)(10) and 7	1,768,038	1	2,081,728	1
130X	Inventory	6(5)	12,834,619	6	12,151,603	7
1410	Prepayments	6(6)	2,743,023	1	2,488,837	2
1470	Other current assets	6(1) and 8	17,864	-	17,847	-
11XX	Total current assets		<u>107,587,687</u>	<u>49</u>	<u>79,877,132</u>	<u>47</u>
Non-current assets						
1510	Financial assets at fair value through profit or loss - noncurrent	6(2)	5,989,153	3	8,098,255	5
1517	Non-current financial assets at fair value through other comprehensive income		29,327	-	39,933	-
1535	Non-current financial assets at amortised cost	6(1) and 8	3,226,895	2	1,598,701	1
1550	Investments accounted for under equity method	6(7)	2,533,541	1	2,572,383	2
1600	Property, plant and equipment	6(8), 7 and 8	94,122,130	43	72,020,994	42
1755	Right-of-use assets	6(9) and 7	2,733,556	1	3,140,808	2
1760	Investment property - net	6(11)	387,378	-	575,138	-
1780	Intangible assets	6(12)	644,467	-	580,124	-
1840	Deferred income tax assets	6(33)	1,194,695	1	1,298,125	1
1900	Other non-current assets	6(10)	214,600	-	253,660	-
15XX	Total non-current assets		<u>111,075,742</u>	<u>51</u>	<u>90,178,121</u>	<u>53</u>
1XXX	Total assets		<u>\$ 218,663,429</u>	<u>100</u>	<u>\$ 170,055,253</u>	<u>100</u>

(Continued)

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2022		December 31, 2021	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(13) and 8	\$ 7,645,409	4	\$ 10,176,216	6
2110	Short-term notes and bills payable	6(14)	300,000	-	399,900	-
2120	Financial liabilities at fair value through profit or loss - current	6(2)(15)	10,455	-	-	-
2130	Current contract liabilities	6(26)	5,551,699	3	2,559,805	1
2150	Notes payable		1,595	-	149,184	-
2170	Accounts payable		11,432,803	5	13,139,238	8
2180	Accounts payable - related parties	7	193,406	-	206,771	-
2200	Other payables	6(16) and 7	21,791,021	10	16,432,729	10
2230	Current tax liabilities	6(33)	5,062,569	2	2,657,472	2
2320	Long-term liabilities, current portion	6(19) and 8	2,411,085	1	2,594,726	2
2399	Other current liabilities, others	6(17) and 7	492,521	-	744,286	-
21XX	Total current liabilities		<u>54,892,563</u>	<u>25</u>	<u>49,060,327</u>	<u>29</u>
Non-current liabilities						
2527	Non-current contract liabilities	6(26)	42,318,477	19	29,349,607	17
2530	Bonds payable	6(18)	10,990,807	5	7,991,923	5
2540	Long-term borrowings	6(19) and 8	13,572,145	6	14,250,576	8
2570	Deferred income tax liabilities	6(33)	932,618	1	239,532	-
2600	Other non-current liabilities	6(7)(8)(9)(20)(21), 7 and 9	3,298,463	2	3,647,112	2
25XX	Total non-current liabilities		<u>71,112,510</u>	<u>33</u>	<u>55,478,750</u>	<u>32</u>
2XXX	Total liabilities		<u>126,005,073</u>	<u>58</u>	<u>104,539,077</u>	<u>61</u>
Equity attributable to owners of parent						
Share capital						
3110	Common stock	6(23)	14,783,653	7	14,752,603	9
Capital surplus						
3200	Capital surplus	6(24)	9,956,882	4	9,396,676	6
Retained earnings						
3310	Legal reserve	6(25)	6,861,800	3	5,537,329	3
3320	Special reserve		332,855	-	550,543	-
3350	Unappropriated retained earnings		54,437,070	25	30,809,266	18
Other equity interest						
3400	Other equity interest		(637,741)	-	(332,855)	-
Treasury stocks						
3500	Treasury stocks	6(23)	-	-	-	-
31XX	Equity attributable to owners of the parent		<u>85,734,519</u>	<u>39</u>	<u>60,713,562</u>	<u>36</u>
36XX	Non-controlling interest		<u>6,923,837</u>	<u>3</u>	<u>4,802,614</u>	<u>3</u>
3XXX	Total equity		<u>92,658,356</u>	<u>42</u>	<u>65,516,176</u>	<u>39</u>
Significant contingent liabilities and unrecognized contract commitments						
Significant disaster loss						
Significant events after the balance sheet date						
3X2X	Total liabilities and equity		<u>\$ 218,663,429</u>	<u>100</u>	<u>\$ 170,055,253</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, 2022 AND 2021

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

	Items	Notes	Year ended December 31			
			2022		2021	
			AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(26) and 7	\$ 140,489,172	100	\$ 104,562,747	100
5000	Operating costs	6(5)(31)(32) and 7	(90,056,066)	(64)	(80,899,930)	(77)
5900	Net operating margin		50,433,106	36	23,662,817	23
	Operating expenses	6(31)(32) and 7				
6100	Selling expenses		(1,660,534)	(1)	(1,534,399)	(1)
6200	General and administrative expenses		(4,817,878)	(4)	(4,378,759)	(4)
6300	Research and development expenses		(5,887,256)	(4)	(4,715,883)	(5)
6000	Total operating expenses		(12,365,668)	(9)	(10,629,041)	(10)
	Net operating income		38,067,438	27	13,033,776	13
6500	Other (losses)/gains - net	6(27) and 7	104,488	-	136,515	-
6900	Operating profit		38,171,926	27	13,170,291	13
	Non-operating income and expenses					
7100	Interest income		659,000	-	164,834	-
7010	Other income	6(28) and 7	918,107	1	1,321,152	1
7020	Other gains and losses	6(29) and 7	603,500	-	2,108,660	2
7050	Finance costs	6(30) and 7	(446,892)	-	(324,762)	-
7060	Share of profit/(loss) of associates and joint ventures accounted for under equity method	6(7)	(30,832)	-	188,877	-
7000	Total non-operating revenue and expenses		1,702,883	1	3,458,761	3
7900	Profit before income tax		39,874,809	28	16,629,052	16
7950	Income tax expense	6(33)	(8,649,092)	(6)	(3,104,494)	(3)
8200	Profit for the year		\$ 31,225,717	22	\$ 13,524,558	13

(Continued)

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021

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

Items	Notes	Year ended December 31			
		2022		2021	
		AMOUNT	%	AMOUNT	%
Other comprehensive income					
Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Actuarial gains on defined benefit plans	\$ 135,822	-	\$ 67,173	-
8320	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	93,171	-	142,238	-
8310	Other comprehensive income that will not be reclassified to profit or loss	228,993	-	209,411	-
Components of other comprehensive (loss) income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	(868,124)	-	230,435	-
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method	5,034	-	(1,363)	-
8360	Other comprehensive (loss) income that will be reclassified to profit or loss	(863,090)	-	229,072	-
8300	Total other comprehensive (loss) income for the year	(\$ 634,097)	-	\$ 438,483	-
8500	Total comprehensive income for the year	\$ 30,591,620	22	\$ 13,963,041	13
Profit attributable to:					
8610	Owners of the parent	\$ 29,618,505	21	\$ 13,222,256	13
8620	Non-controlling interest	1,607,212	1	302,302	-
		<u>\$ 31,225,717</u>	<u>22</u>	<u>\$ 13,524,558</u>	<u>13</u>
Comprehensive income attributable to:					
8710	Owners of the parent	\$ 29,620,703	21	\$ 13,508,702	13
8720	Non-controlling interest	970,917	1	454,339	-
		<u>\$ 30,591,620</u>	<u>22</u>	<u>\$ 13,963,041</u>	<u>13</u>
Earnings per share (in dollars)					
9750	Basic earnings per share	6(34)	<u>20.08</u>	<u>8.98</u>	
9850	Diluted earnings per share	6(34)	<u>19.29</u>	<u>8.91</u>	

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, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Equity attributable to owners of the parent													
Notes	Share capital - common stock	Total capital surplus, additional paid-in capital	Retained Earnings			Other Equity Interest				Treasury stocks	Total	Non-controlling interest	Total equity
			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	Other equity, others					
Year ended December 31, 2021													
		\$ 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
		-	-	-	-	-	-	-	-	-	-	(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
Year ended December 31, 2022													
		\$ 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
		-	-	-	-	29,618,505	-	-	-	-	29,618,505	1,607,212	31,225,717
		-	-	-	-	139,079	(224,777)	87,896	-	-	2,198	(636,295)	(634,097)
		-	-	-	-	29,757,584	(224,777)	87,896	-	-	29,620,703	970,917	30,591,620
	6(25)	-	-	1,324,471	-	(1,324,471)	-	-	-	-	-	-	-
		-	-	-	(217,688)	217,688	-	-	-	-	-	-	-
		-	-	-	-	(5,015,885)	-	-	-	-	(5,015,885)	-	(5,015,885)
	6(24)	-	165,395	-	-	-	-	-	(58,268)	-	107,127	-	107,127
	6(24)	-	38	-	-	(7,112)	-	5,998	-	-	(1,076)	-	(1,076)
	6(22)(23)(24)	31,050	394,999	-	-	-	-	-	(141,717)	-	284,332	604,605	888,937
	6(22)	-	-	-	-	-	-	-	25,982	-	25,982	-	25,982
		-	-	-	-	-	-	-	-	-	-	545,701	545,701
	6(24)	-	(277)	-	-	-	-	-	-	-	(277)	-	(277)
	6(24)	-	51	-	-	-	-	-	-	-	51	-	51
		\$ 14,783,653	\$ 9,956,882	\$ 6,861,800	\$ 332,855	\$ 54,437,070	(\$ 529,579)	\$ 65,841	(\$ 174,003)	\$ -	\$ 85,734,519	\$ 6,923,837	\$ 92,658,356

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, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 39,874,809	\$ 16,629,052
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property and right-of-use asset)	6(8)(9)(11)(27)(31)	11,391,051	9,505,548
Amortisation	6(12)(31)	335,711	268,599
Expected impairment loss (gain) (including related parties)	12(2)	112,026	(7,404)
Net loss (gain) on financial asseets and liabilities at fair value through profit or loss	6(2)(29)	2,639,006	(2,889,653)
Gain on disposal of investments	6(7)(29)	(24,186)	-
Interest expense	6(30)	423,639	298,266
Interest income		(659,000)	(164,834)
Dividend income	6(28)	(193,627)	(167,211)
Share-based payments	6(22)	65,054	519,927
Share of loss (gain) of associates accounted for under equity method	6(7)	30,832	(188,877)
Cash dividends received from investments accounted for using equity method		102,226	33,886
(Gain) loss on disposal and scrap of property, plant and equipment (including investment property)	6(29)	(559,459)	40,593
Impairment loss on property, plant and equipment	6(8)(29)	27,053	391,274
Exchange loss on valuation of long-term foreign borrowings	6(37)	309,881	28,418
Deferred credits - realised transfer income		(17,812)	(17,457)
Gain from lease modification	6(9)(29)	(1,880)	(8)
Gain by fire	6(8)(28)	(14,342)	(211,071)
Amortization of discount on bonds payable	6(30)(37)	2,634	1,498
Changes in operating assets and liabilities			
Changes in operating assets			
Notes receivable		33,885	(23,346)
Accounts receivable		(5,260,266)	(6,335,580)
Accounts receivable due from related parties		11,059	(18,202)
Other receivables		686,880	818,973
Inventories		(683,016)	(3,189,522)
Prepayments		(252,856)	(499,592)
Other non-current assets		(126)	(1,285)
Changes in operating liabilities			
Notes payable		(80,589)	72,656
Accounts payable		(1,706,435)	1,320,197
Accounts payable to related parties		(13,365)	(15,713)
Other payables		4,236,101	2,612,888
Other current liabilities		(217,520)	(3,163,821)
Accrued pension liabilities		(25,376)	(40,667)
Contract liabilities		15,908,509	28,501,688
Other non-current liabilities		2,668	(1,601)
Cash inflow generated from operations		66,483,169	44,107,619
Interest received		619,583	166,469
Dividends received		193,627	167,211
Interest paid		(367,428)	(272,750)
Income tax paid		(5,846,930)	(1,211,921)
Net cash flows from operating activities		<u>61,082,021</u>	<u>42,956,628</u>

(Continued)

UNIMICRON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		(\$ 441,480)	(\$ 260)
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		2,917	142,348
Proceeds from capital reduction of financial assets mandatorily measured at fair value through profit or loss		3,200	5,814
Proceeds from disposal of investments accounted for using equity method	6(7)	3,439	-
Acquisition of financial assets at amortized cost		(1,585,728)	(1,179,873)
Proceeds from capital reduction of investments accounted for using equity method		17,788	-
Acquisition of property, plant and equipment	6(36)	(32,072,759)	(23,167,189)
Proceeds from disposal of property, plant and equipment (including investment property)		1,047,907	100,338
Acquisition of right-of-use assets		-	(97,763)
Acquisition of intangible assets	6(12)	(389,860)	(487,406)
Increase in restricted assets		(21,099)	(132)
Decrease in refundable deposits		39,757	4,970
Advance receipts for relocation	9	-	239,321
Net cash flows used in investing activities		(33,395,918)	(24,456,082)
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease) increase in short-term borrowings	6(37)	(2,575,251)	1,636,916
(Decrease) increase in short-term notes and bills payable	6(37)	(99,900)	199,928
Proceeds from issuance of bonds	6(18)(37)	3,000,000	8,000,000
Issuance cost of bonds payable	6(37)	(3,750)	(9,575)
Proceeds from long-term borrowings	6(37)	5,549,102	9,140,061
Repayments of long-term borrowings	6(37)	(6,788,275)	(20,179,473)
Decrease in guarantee deposits received		(1,984)	(9,729)
Payments for lease liabilities	6(37)	(418,338)	(508,547)
Treasury shares sold to employees		-	126,049
Change in non-controlling interests		545,701	(325,273)
Cash dividends paid	6(25)	(5,015,885)	(2,054,577)
Issuance of restricted shares to employees		977,382	-
Reversal of capital surplus - dividends not received by shareholders	6(24)	(277)	(138)
Net cash flows used in financing activities		(4,831,475)	(3,984,358)
Effect of foreign exchange translations		(796,941)	690,958
Net increase in cash and cash equivalents		22,057,687	15,207,146
Cash and cash equivalents at beginning of year	6(1)	39,401,609	24,194,463
Cash and cash equivalents at end of year	6(1)	\$ 61,459,296	\$ 39,401,609

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

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Assets	Notes	December 31, 2022 AMOUNT	December 31, 2021 AMOUNT
Current assets			
1100	Cash and cash equivalents	\$ 33,056,618	\$ 24,863,684
1110	Financial assets at fair value through profit or loss - current	17,100	95,886
1150	Notes receivable, net	210	210
1170	Accounts receivable, net	21,792,092	16,091,646
1180	Accounts receivable - related parties	159,761	260,995
1200	Other receivables	5,231,362	7,824,249
130X	Inventory	7,814,797	6,630,753
1410	Prepayments	1,790,270	1,535,469
11XX	Total current assets	<u>69,862,210</u>	<u>57,302,892</u>
Non-current assets			
1510	Financial assets at fair value through profit or loss - non-current	5,856,301	7,917,707
1535	Non-current financial assets at amortised cost	86,646	65,564
1550	Investments accounted for under equity method	30,092,177	18,516,505
1600	Property, plant and equipment	64,883,667	48,097,639
1755	Right-of-use assets	801,672	1,094,443
1760	Investment property - net	487,297	682,636
1780	Intangible assets	456,089	373,972
1840	Deferred income tax assets	561,234	705,587
1900	Other non-current assets	404,786	471,728
15XX	Total non-current assets	<u>103,629,869</u>	<u>77,925,781</u>
1XXX	Total assets	<u>\$ 173,492,079</u>	<u>\$ 135,228,673</u>

(Continued)

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2022 AMOUNT	December 31, 2021 AMOUNT
Current liabilities				
2100	Short-term borrowings	6(13) and 8	\$ 2,148,409	\$ 5,692,786
2110	Short-term notes and bills payable	6(14)	300,000	299,926
2120	Financial liabilities at fair value through profit or loss - current	6(2)(15)	11,584	-
2130	Current contract liabilities	6(26)	4,574,899	2,180,865
2150	Notes payable		1,504	149,020
2170	Accounts payable		5,493,239	6,265,234
2180	Accounts payable - related parties	7	2,996,255	1,788,041
2200	Other payables	6(16) and 7	18,191,701	12,474,706
2230	Current income tax liabilities	6(33)	4,956,359	2,177,611
2320	Long-term liabilities, current portion	6(19) and 8	1,071,667	590,000
2399	Other current liabilities	6(17) and 7	353,449	706,906
21XX	Total current liabilities		<u>40,099,066</u>	<u>32,325,095</u>
Non-current liabilities				
2527	Non-current contract liabilities	6(26)	25,912,127	21,827,633
2530	Bonds payable	6(18)	10,990,807	7,991,923
2540	Long-term borrowings	6(19) and 8	8,467,500	10,538,771
2570	Deferred income tax liabilities	6(33)	765,079	50,116
2600	Other non-current liabilities	6(7)(20)(21) and 7	1,522,981	1,781,573
25XX	Total non-current liabilities		<u>47,658,494</u>	<u>42,190,016</u>
2XXX	Total liabilities		<u>87,757,560</u>	<u>74,515,111</u>
Equity				
Share capital				
3110	Common stock	6(23)	14,783,653	14,752,603
Capital surplus				
3200	Capital surplus	6(24)	9,956,882	9,396,676
Retained earnings				
3310	Legal reserve	6(25)	6,861,800	5,537,329
3320	Special reserve		332,855	550,543
3350	Unappropriated retained earnings		54,437,070	30,809,266
Other equity interest				
3400	Other equity interest		(637,741)	(332,855)
Treasury stocks				
3500	Treasury stocks	6(23)	-	-
3XXX	Total equity		<u>85,734,519</u>	<u>60,713,562</u>
Significant contingent liabilities and unrecognized contract commitments				
	Significant disaster loss	9		
	Significant events after the balance sheet date	10		
		11		
3X2X	Total liabilities and equity		<u>\$ 173,492,079</u>	<u>\$ 135,228,673</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, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Items	Notes	Year ended December 31	
			2022	2021
			AMOUNT	AMOUNT
4000	Sales revenue	6(26) and 7	\$ 100,177,866	\$ 69,337,839
5000	Operating costs	6(5)(31)(32) and 7	(62,399,741)	(49,309,731)
5900	Net operating margin		37,778,125	20,028,108
5910	Unrealized profit from sales	6(7)	(5)	(391)
5920	Realized profit (loss) from sales		391	(4,960)
5950	Net operating margin		37,778,511	20,022,757
	Operating expenses	6(31)(32) and 7		
6100	Selling expenses		(838,029)	(619,970)
6200	General and administrative expenses		(2,863,856)	(2,483,967)
6300	Research and development expenses		(4,641,454)	(3,564,809)
6000	Total operating expenses		(8,343,339)	(6,668,746)
	Net operating income		29,435,172	13,354,011
6500	Other (losses)/gains - net	6(27) and 7	10,672	82,481
6900	Operating profit		29,445,844	13,436,492
	Non-operating income and expenses			
7100	Interest income	7	310,072	141,487
7010	Other income	6(28) and 7	881,424	524,722
7020	Other gains and losses	6(29) and 7	490,709	2,655,230
7050	Finance costs	6(30) and 7	(196,628)	(204,120)
7070	Share of profit (loss) of associates and joint ventures accounted for using equity method, net	6(7)	5,828,885	(627,388)
7000	Total non-operating income and expenses		7,314,462	2,489,931
7900	Profit before income tax		36,760,306	15,926,423
7950	Income tax expense	6(33)	(7,141,801)	(2,704,167)
8200	Profit for the year		\$ 29,618,505	\$ 13,222,256

(Continued)

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

Items	Notes	Year ended December 31	
		2022	2021
		AMOUNT	AMOUNT
Other comprehensive income			
Components of other comprehensive income that will not be reclassified to profit or loss			
8311	Actuarial gains on defined benefit plans	6(21)	
		\$ 127,844	\$ 44,734
8330	Share of other comprehensive income of associates and joint ventures accounted for using equity method		
		99,131	164,179
8310	Other comprehensive income that will not be reclassified to profit or loss		
		226,975	208,913
Components of other comprehensive income (loss) that will be reclassified to profit or loss			
8361	Exchange differences on translation		
		1,740,746 (365,418)
8380	Share of other comprehensive (loss) income of associates and joint ventures accounted for using equity method		
		(1,965,523)	442,951
8360	Other comprehensive (loss) income that will be reclassified to profit or loss		
		(224,777)	77,533
8300	Other comprehensive income for the year	\$ 2,198	\$ 286,446
8500	Total comprehensive income for the year	\$ 29,620,703	\$ 13,508,702
Earnings per share (in dollars)			
9750	Basic earnings per share	6(34)	
		\$ 20.08	\$ 8.98
9850	Diluted earnings per share	6(34)	
		\$ 19.29	\$ 8.91

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, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Retained Earnings				Other Equity Interest				Treasury stocks	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	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity - others		
Year ended December 31, 2021											
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 2021 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
Year ended December 31, 2022											
Balance at January 1, 2022		\$ 14,752,603	\$ 9,396,676	\$ 5,537,329	\$ 550,543	\$ 30,809,266	(\$ 304,802)	(\$ 28,053)	\$ -	\$ -	\$ 60,713,562
Profit for the year		-	-	-	-	29,618,505	-	-	-	-	29,618,505
Other comprehensive income for the year		-	-	-	-	139,079	(224,777)	87,896	-	-	2,198
Total comprehensive income		-	-	-	-	29,757,584	(224,777)	87,896	-	-	29,620,703
Appropriations of 2022 earnings	6(25)										
Legal reserve		-	-	1,324,471	-	(1,324,471)	-	-	-	-	-
Reversal of special reserve		-	-	-	(217,688)	217,688	-	-	-	-	-
Cash dividends		-	-	-	-	(5,015,885)	-	-	-	-	(5,015,885)
Changes in ownership interests in subsidiaries	6(24)	-	165,395	-	-	-	-	-	(58,268)	-	107,127
Changes in equity of associates and joint ventures accounted for using equity method	6(24)	-	38	-	-	(7,112)	-	5,998	-	-	(1,076)
Issuance of restricted shares to employees	6(22)(23)(24)	31,050	394,999	-	-	-	-	-	(141,717)	-	284,332
Compensation costs of employee restricted stock	6(22)	-	-	-	-	-	-	-	25,982	-	25,982
Reversal of capital surplus - dividends not received by shareholders	6(24)	-	(277)	-	-	-	-	-	-	-	(277)
Other	6(24)	-	51	-	-	-	-	-	-	-	51
Balance at December 31, 2022		\$ 14,783,653	\$ 9,956,882	\$ 6,861,800	\$ 332,855	\$ 54,437,070	(\$ 529,579)	\$ 65,841	(\$ 174,003)	\$ -	\$ 85,734,519

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, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 36,760,306	\$ 15,926,423
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property and right-of-use assets)	6(8)(9)(11)(27)(31)	7,711,619	5,764,873
Amortisation	6(12)(31)	264,330	198,233
Expected impairment loss (reversal) (including related parties)	12(2)	78,353	(11,333)
Net loss (gain) on financial assets and liabilities at fair value	6(2)(29)	2,589,592	(2,903,509)
Interest expense	6(30)	173,644	178,019
Interest income		(310,072)	(141,487)
Dividend income	6(28)	(189,318)	(164,709)
Share-based payments	6(22)	25,982	518,562
Cash dividends received from investments accounted for using equity method		93,217	32,242
Share of (gain) loss of associates accounted for using equity method	6(7)	(5,828,885)	627,388
(Gain) loss on disposal of property, plant and equipment (including investment property)	6(29)	(599,972)	8,540
Loss from subleasing right-of-use assets	6(9)	704	680
Gain from lease modifications	6(9)(29)	-	(876)
Exchange gain on valuation of long-term foreign borrowings	6(37)	-	(124,164)
Realised (gain) loss from inter-affiliate accounts		(386)	5,351
Gain by fire	6(28)	-	(135,820)
Amortisation of discount on bonds payable	6(30)(37)	2,634	1,498
Loss on liquidation of investments accounted for using the equity method	6(7)	11,236	-
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable		(5,776,540)	(5,981,788)
Accounts receivable - related parties		101,234	202,530
Other receivables		267,845	155,682
Inventories		(1,184,044)	(2,142,730)
Prepayments		(254,801)	(579,822)
Changes in operating liabilities			
Notes payable		(80,516)	139,801
Accounts payable		(771,995)	985,970
Accounts payable - related parties		1,208,214	305,796
Other payables		4,712,858	3,681,790
Other advance receipts		(7,765)	(349)
Other current liabilities		(270,643)	(3,166,300)
Accrued pension liabilities		(17,714)	(19,061)
Contract liabilities		6,478,528	21,092,092
Cash inflow generated from operations		45,187,645	34,453,522
Interest received		291,135	153,820
Dividends received		189,318	164,709
Interest paid		(172,483)	(186,554)
Income tax paid		(3,503,737)	(891,399)
Net cash flows from operating activities		<u>41,991,878</u>	<u>33,694,098</u>

(Continued)

UNIMICRON TECHNOLOGY CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31	
		2022	2021
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Decrease in other receivables		\$ 2,460,233	\$ 798,828
Acquisition of property, plant and equipment	6(36)	(23,357,729)	(18,693,660)
Proceeds from disposal of property, plant and equipment (including investment property)		852,637	25,315
Decrease in guarantee deposits received		27,902	5,388
Acquisition of intangible assets	6(12)	(346,447)	(411,583)
Acquisition of investments accounted for using equity method	7	(5,865,721)	(1,323,449)
Acquisition of financial assets at fair value through profit or loss		(437,815)	(160)
Changes in proceeds from disposal of financial assets at fair value through profit or loss		-	166,093
Acquisition of financial assets at amortized cost		(21,082)	(84)
Proceeds from liquidation of investments accounted for using the equity method	6(7)	1,765	-
Net cash flows used in investing activities		(26,686,257)	(19,433,312)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Decrease in short-term borrowings	6(37)	(3,544,377)	(150,025)
Increase in short-term notes and bills payable	6(37)	74	299,926
Proceeds from long-term borrowings	6(37)	1,000,000	4,480,000
Repayment of long-term borrowings	6(37)	(2,590,000)	(15,454,600)
(Decrease) increase in refundable deposits		(1,038)	3,392
Cash dividends paid	6(25)	(5,015,885)	(2,054,577)
Payments for lease liabilities	6(37)	(252,720)	(251,117)
Proceeds from issuing bonds	6(18)(37)	3,000,000	8,000,000
Issuance cost of bonds payable	6(37)	(3,750)	(9,575)
Reversal of capital surplus - dividends not received by shareholders	6(24)	(277)	(138)
Issuance of restricted shares to employees		295,286	-
Treasury shares sold to employees		-	126,049
Net cash flows used in financing activities		(7,112,687)	(5,010,665)
Net increase in cash and cash equivalents		8,192,934	9,250,121
Cash and cash equivalents at beginning of year	6(1)	24,863,684	15,613,563
Cash and cash equivalents at end of year	6(1)	\$ 33,056,618	\$ 24,863,684

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

Unimicron Technology Corp.
Earnings Distribution Sheet
2022

Item	Unit: NT\$ Amount
Net profit for 2022	29,618,505,158
Less: accrued legal reserve	-2,975,047,160
Distributable earnings for the current year	26,643,457,998
Add: undistributed earnings for the previous years	24,686,598,867
Add: retained earnings adjustments for 2022 - actuarial gains and losses	139,078,855
Less: long-term investment change adjustments	-7,112,415
Less: Appropriated for special reserve	-304,886,142
Distributable earnings	51,157,137,163
Distribution item (Note)	
Shareholder cash dividends	12,190,425,576
Total distribution	Estimated NT\$8 per share
	12,190,425,576
Undistributed earnings at the end of the period	38,966,711,587

Note 1: It is the distribution of earnings for the year 2022.

Note 2: Number of shares: calculated on the basis of 1,523,803,197 ordinary shares at the time of the board meeting held on February 21, 2023. 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

Attachment 6

Unimicon Technology Corp. Director Candidate List

Title	Name	Education	Experience	Current Position	Holding Shares (Shares)(Note)
Director	United Microelectronics Co. Representative: Tzyy-Jang Tseng	M.S., Physics, National Tsing Hua University	Chairman and CEO, Unimicon Technology Corp.	Chairman and Group CSO, Unimicon Technology Corp.	198,878,046
					8,390,234
Director	United Microelectronics Co. Representative: SC Chien	Bachelor in Chemical Engineering, National Taiwan University	President, United Microelectronics Corporation	<ul style="list-style-type: none"> ● President, United Microelectronics Corporation ● Director, FORTUNE VENTURE CAPITAL CORP. 	198,878,046
					0
Director	United Microelectronics Co. Representative: Chi-Tung Liu	EMBA in Business Administration, National Taiwan University	Director, Unimicon Technology Corp.	<ul style="list-style-type: none"> ● Director, Unimicon Technology Corp. ● Director, NOVATEK MICROELECTRONICS CORP. ● Director, Yann Yuan Investment Co., Ltd. 	198,878,046
					0
Director	Hsun Chieh Corp. Ltd. Representative: Timothy Lan	M.M.E., National Cheng Kung University	Executive President, Unimicon Technology Corp.	Executive President, Unimicon Technology Corp.	4,567,119
					336,397
Director	Yann Yuan Investment Co., Ltd. Representative: Mike Ma	North Carolina State University (Materials Science and Engineering) -Doctor	Executive President, Unimicon Technology Corp.	Executive President, Unimicon Technology Corp.	23,000,000
Director	Ting-Yu Lin	Master of International Finance, Meiji University	Chairperson, Sunrox International Inc.	<ul style="list-style-type: none"> ● Chairperson, Sunrox International Inc. ● Director, United Microelectronics Corporation 	59,000
Independent Director	Grace Li	M.Acc., University of Missouri-Kansas City	Finance Controller of Cymer Southeast Asia Ltd.	Independent Director, Silicon Integrated Systems Corp.	0
Independent Director	Lai-Juh Chen	EMBA, Thunderbird School of Global Management, Arizona State University	CEO of Sunny Hills	<ul style="list-style-type: none"> ● Chairman, TEN Life Health Technology Corporation ● Chairman, Green Life Technology Corporation ● Independent Director, Ardentec Corporation. ● Independent Director, Egis Technology Inc.; ● Chairman, Kingyoup Optronics Co., Ltd. 	0
Independent Director	Terry Wang	MBA in State University of New York Buffalo	<ul style="list-style-type: none"> ● Director of Finance Department, United Microelectronics Corporation ● Director, SIMPLO Technology Co., Ltd. ● Supervisor, Unimicon Technology Corp. ● Director, AWISE FIBER Technology Co., Ltd. ● Supervisor, Candmark Electronics Co., Ltd. 	Director, Clientron Corp	0

Note: It is the number of shares held as of the date of the suspension of share transfer at shareholder's meeting. (April 1, 2023)

Unimicron Technology Corp.

2023 Regulations Governing the Issuance of Restricted Stock Awards for Employees

I. Purpose of Issuance

The Company aims to attract and retain technology and professional talents, and enhance employees' solidarity and sense of belonging to the Company, so as to jointly create the interests of the company and shareholders, and ensure that the interests of the company's employees and shareholders are combined. 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 2023 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 two years 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. Qualifications of employees, the number of shares to be allotted and the review process for issuance

(I) Limited to the full-time regular employees of the Company or employees of the affiliated companies who meet certain conditions (the certain conditions are determined by the board of directors), the affiliated company is recognized in accordance with the standards of Article 369-2, Article 369-3, Article 369-9, Item 2, and Article 369-11 of the Company Act, and the actual number of employees who can be granted and the number of shares allocated to them will be determined by the chairman of the board of directors, taking into account factors such as years of service, grades, work performance, overall contribution, special achievements or other conditions that need to be referred to in management, after submitting to the board of directors for approval, but those who are directors or managers of the Company should first obtain the approval of the remuneration committee, and those who are not directors or managers of the Company should first obtain the approval of the audit committee.

(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 NT\$ 50,000,000, with a par value of NT\$ 10 per share, and a total of 5,000,000 ordinary shares are issued.

V. Conditions for Issuance

(I) Issue price: 40% of the closing price of ordinary shares on the issue date of the board.

(II) Vesting conditions :

1. From the day when employees get restricted stock awards (the base date for capital increase), the employee is still working within the following schedule (in addition to serving in the Company, and being transferred to an affiliated company or the other company due to the appointment of the Company), and the last two performance appraisals of the following schedules have all reached "good +" or above, for whose title is general manager level (inclusive) or above, The Company's should also achieved operational goals at the same time, and the proportion of shares that can meet the vested conditions is as follows:

Vice president level (inclusive) or above

- On the job for 15 months after granting: 50%
- On the job for 30 months after granting: 50%
- Director level
- On the job for 12 months after granting: 50%
- On the job for 24 months after granting: 50%
- Sr. Manager (inclusive) or below
- On the job for 9 months after granting: 50%
- On the job for 18 months after granting: 50%

2. The operational goals of the Company use the return on equity % (ROE%), earnings per share (EPS) as performance indicators. Listed below are the performance target and weight for the indicators. Targets are set for each indicator. Indicators that have achieved the target value, the number of vested shares in the year is calculated according to the corresponding weight ratio, otherwise, the corresponding weight ratio is 0%. Performance indicator year refers to the fiscal year of the most recent annual financial statement audited by a certified public accountant before the vesting date. Performance indicators are based on the consolidated financial statements audited and certified by the accountant corresponding to the period required by the indicators.

Indicator	Weighting	Target (Note)
Return on Equity (ROE%)	50%	Higher than the Company's average of the previous five years' 60%
Earnings Per Share (EPS)	50%	Higher than the Company's average of the previous five years' 60%

Note: Comparing the performance indicator year with the average of the five years' 60% preceding that year (exclusive)

- (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(s) of shares issued: New Common shares of the Company.

- (V) When the employee does not meet the vested conditions, 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 or death caused by an occupational accident:
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. Inability to continue the job due to physical disability caused by an occupational accident:
The restricted stock award shares that have yet to vest may vest on the date of separation.
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. Where the Company has undergone a reorganization in accordance with the Business Mergers and Acquisitions Act, the unvested restricted stock award shares will be deemed fully vested or will be deemed vested in proportion to the vesting periods, and those shall be determined by the Board of Directors.

6. In the event of any special circumstance such as where an employee has made an outstanding contribution to the Company, at the end of employment, the unvested restricted stock award shares will be deemed fully vested or will be deemed vested in proportion to the vesting periods, and those shall be determined by the Chairman based on the actual circumstances as authorized. In case of an employee who is a director or an executive, the approval from the Remuneration Committee is required.
7. The employees 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. Before any employee who has been granted restricted stock award shares fulfills the vesting conditions, the restricted stock award shares may not be sold, pledged, transferred, gifted to others, created any encumbrance, or otherwise disposed of.
 2. The rights to attendance, proposal, statement, voting and election at the Shareholders' Meeting shall be the same as those of the outstanding common shares of the Company, and shall be exercised according to a custodial trust agreement.
- (II) In addition to the restrictions imposed by the trust agreement in the preceding paragraph, his/her other rights prior to fulfillment of the vesting conditions include, but are not limited to: the right to distribution of cash dividends, stock dividends, legal reserves and 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, and shall be exercised according to a custodial trust agreement.

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.
- (II) The new shares with restricted employee rights issued by the Company in accordance with these regulations shall be subject to change registration in accordance with the law.

VIII. Other Important Matters Agreed

- (I) After the issuance of new shares with restricted employee rights, before the vested conditions are met, an employee may not request the trustee to return the restricted stock award shares for any reason or in any way.
- (II) During the period when the restricted stock award shares are placed under custodial trust, the Company or a person designated by it shall be fully authorized to act on behalf of the employee and the custodial trust organization to engage in the following (including but not limited to): the negotiation, signature, revision, extension, rescission or termination of the custodial trust agreement, and instructions on the delivery, use, and disposition of the property under custodial trust.

IX. Contracting and Confidentiality

- (I) Any employee who has been granted restricted stock award shares may be deemed to have acquired such shares only after he/she has signed the "Agreement to Receive Restricted Stock Award Shares" and completed the processes relevant to the custodial trust pursuant to a notice from the responsible department of the Company. Where the employee has failed to sign the relevant document as required, he/she will be deemed to have renounced his/her restricted stock award shares.

- (II) All employees and owners of restricted stock award shares and derivative rights acquired in accordance with these Regulations shall comply with the provisions of these Regulations and the “Agreement to Receive Restricted Stock Award Shares”, and failure to do so will be deemed non-fulfillment of the vesting conditions. They shall also comply with the Company’s pay secrecy requirements and may not inquire with others about or disclose the details and number of the restricted stock award shares granted or inform others of the details and personal rights relevant to this program. In the event of any violation of the aforesaid requirements, the Company may recall and cancel, without compensation, the restricted stock award shares that have yet to fulfill the vesting conditions.
- X. Other Important Matters
- (I) These Regulations shall be approved by over half of the directors present at a meeting of the Board of Directors attended by at least two-thirds of all directors, and shall be submitted to the Shareholders’ Meeting for approval and implemented after its registration with the competent authority has become effective. If subsequent amendment of these Regulations is required due to a change of law or pursuant to a review by the competent authority, the Chairman shall be authorized to amend these Regulations. Issuance of shares may commence only after such an amendment has been submitted to the Board of Directors for endorsement.
 - (II) Except as otherwise specified by law, for any matter not provided for in these Regulations, the Board of Directors or any person authorized by it shall be fully authorized to revise or implement the matter in accordance with the applicable laws and regulations.

Note: This English translation is for reference purposes only. In the event of any discrepancy between the Chinese original and this English translation, the Chinese original shall prevail.

Appendix 1

Unimicron Technology Corp. Convention Rules for Shareholders' Meetings

Revised by the Shareholders' meeting on June 14, 2006

- Article 1: The Company's procedures for shareholders' meetings shall be conducted in accordance with the rules.
- Article 2: The attending shareholders or their agents are required to wear an attendance certificate, hand in a registration card for signing-in, and calculate the number of shares. If the Company adopts the voting rights system in writing or electronically, the number of shares to be attended shall be added to the number of shares that are exercised in writing or electronically in accordance with the regulations.
- Article 3: If representatives representing over half of the total number of issued shares, the Chairman shall announce the convening of the meeting.
- Article 4: The agenda of the shareholders' meeting is set by the Board of Directors, and the meeting is held in accordance with the procedures laid out in the agenda.
- Article 4.1: In addition to the proposals set out in the agenda, other proposals or alternatives proposed by the shareholders, or other amendments to the original proposal, should be seconded by other shareholders. The shareholding of the proposing representative and the second party shall reach one percent of the total number of ordinary shares issued.
- Article 5: When attending shareholders want to make a speech, the attendance card number and name must be filled in and the Chairman shall fix the order of speech.
- Article 6: Shareholders can speak for a maximum of three minutes. However, with the permission of the Chairman, it may be extended once, but only by three minutes. In order to avoid interference with the procedure, if the speech of the shareholders affects other shareholders' speeches or hinders the procedure, the Chairman may stop the speech.
- Article 7: For the same proposal, each person may not speak more than twice.
- Article 8: The Chairman may stop the speech when the speech is overdue or beyond the scope of the proposal.
- Article 9: Others issues aside from the proposal shall not be discussed or voted on. In discussing the proposal, the Chairman must announce the end of the discussion at the appropriate time and, if necessary, announce the suspension of the discussion.
- Article 10: For proposals declared to end or stopping a discussion, the Chairman will organize the vote.
- Article 11: The voting on the general proposal shall be approved by over half of the voting rights of the attending shareholders. A special resolution concerning a false resolution or important matters shall be handled in accordance with Article 175 or Article 185 of the Company Act. If there is no objection to the vote by the Chairman, it shall be deemed as passed, and its validity shall be the same as the vote.
- Article 12: During the meeting, the Chairman has to decide on the time to announce the rest.
- Article 13: In the event of an air raid alert during the meeting, the meeting will be suspended and the meeting will be resumed one hour after the alarm is lifted.
- Article 14: Matters not covered by these rules shall be handled in accordance with the provisions of the Company Act and the Articles of Incorporation of the Company.
- Article 15: These rules are implemented after the approval of the shareholders' meeting, and the same applies when the amendments are made.

Appendix 2

Unimicron Technology Corp. Articles of Incorporation

Revised by the Shareholders' meeting on August 12, 2021

Chapter One General

- Article 1: The Company is incorporated with the provisions of the Company Act.
- Article 2: The Company's name is 欣興電子股份有限公司, and the Company's English name is Unimicron Technology Corp.
- Article 3: Business scope of the Company as follows:
1. A101020 Crop cultivation industry.
 2. A101030 Special crop cultivation.
 3. A101040 Edible mushroom cultivation.
 4. A102050 Crop cultivation services.
 5. CC01080 Electronic component manufacturing.
 6. CB01010 Mechanical equipment manufacturing.
 7. CE01010 General instrument manufacturing.
 8. CQ01010 Mold manufacturing.
 9. CC01110 Computers and their peripheral equipment manufacturing.
 10. CC01990 Other electrical and electronic machinery manufacturing.
 11. CA04010 Surface treatment.
 12. F101130 Vegetable and fruit wholesale.
 13. F119010 Electronic materials wholesale.
 14. F201010 Agricultural products retail.
 15. F219010 Electronic materials retail.
 16. F213010 Electrical appliance retail.
 17. F401010 International trade.
 18. G202010 Parking lot operation.
 19. I501010 Product design.
 20. F601010 Intellectual property rights.
 21. I199990 Other consulting services.
 22. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
 23. CF01011 Medical materials and equipment manufacturing.
 24. F108031 Wholesale of medical devices.
 25. F208031 Retail sale of medical equipments.
 26. CZ99990 Other industrial products manufacturing not elsewhere classified.
- Article 4: The Company shall handle mutual guarantee business with related companies or peers for business needs.
- Article 4.1: The Company needs to transfer investment to the business, and the total amount of investment transferred is not subject to the limit of 40% transfer of the relevant investment in Article 13 of the Company Act.
- Article 5: The Company has a head office in Taoyuan City. If necessary, it can set up branches in other appropriate locations at home and abroad. The abolition or change of its establishment shall be handled in accordance with the resolution of the Board of Directors.

Article 6: The Company's announcement method is handled in accordance with Article 28 of the Company Act.

Chapter Two Shares

- Article 7: The company's capital is rated at NT\$20 billion, divided into 2 billion shares, and the face value of each share is NT\$10. Among them, the unissued shares are authorized to be issued by the Board of Directors. The issue price per share is determined by the Board of Directors in accordance with the Company Act or securities related laws and regulations. Within the total capital of the preceding paragraph, within the scope of NT\$1 billion, the warrants will be issued for a total of 100 million shares, and the face value of each share will be NT\$10. The Board of Directors is authorized to issue the shares in steps according to business needs.
- Article 7.1: When the Company issues employee stock option certificates whose warrant price is lower than the closing price of the shares of the Company, it shall have the attendance of more than half of the shareholders representing over half of the issued shares, and the consent of more than two-thirds of the voting rights of the attending shareholders. The declaration shall be filed within one year from the date of the resolution of the shareholders' meeting. The Company transfers the shares bought back by the Company to the employees at a price lower than the actual buy-back average price, it shall have the attendance of more than half of the shareholders representing over half of the issued shares at the latest shareholders' meeting, and the consent of more than two-thirds of the voting rights of the attending shareholders. The declaration shall be filed within one year from the date of the resolution of the shareholders' meeting.
- Article 7.2: The Company's purchasing of treasury shares, issuing new shares with restricted employee rights, issuing new shares and employee stock option certificates, transferring, issuing, acquiring shares or the objects to be distributed include the employees controlled or at subsidiary companies that meet certain conditions.
- Article 8: The shares of the Company are inscribed, signed, or sealed by the directors representing the Company, and issued after being legally audited or without an entity. When the Company issues new shares, its shares will be delivered in the form of a book transfer for the total number of shares issued, and will be handed over to the Taiwan Securities Central Depository Company for custody. It is the same case for the issuance of other securities.
- Article 9: The shares of the Company are inscribed. The shareholder shall apply his or her own name. If he or she is a legal representative, the name of the person or representative shall be reported to the Company, recorded on the stock and in the shareholder's book, but in the case of no entity issue, it shall be recorded only in the shareholder's book.
- Article 10: If a shareholder wishes to transfer his/her shares, he/she shall fill in an application for transfer, signed by the transferor and the transferee, and sent to the Company before the transfer, and the right before the transfer still belongs to the original shareholder.
- Article 11: If the shareholder has transfer or loss and damage matters, it shall be handled in accordance with the Company Act and relevant laws and regulations.
- Article 12: Shareholders should send their seals to the Company for future reference. Later, when shareholders receive dividends from the Company or exercise their shareholder rights in writing, they shall rely on the seals kept by the Company, except as otherwise provided in the statute or the Articles of Incorporation of the Company.

- Article 13: If the seal of the shareholder's seal is lost or destroyed, the shareholder shall apply to the Company for a change of seal.
- Article 14: Changes in the register of shareholders due to the share transfer shall be suspended within 60 days prior to the convening of the regular shareholders' meeting, within 30 days before the convening of the temporary shareholders' meeting, or within five days before the base date of the company's decision to distribute dividends or other benefits.

Chapter Three Shareholders' meeting

- Article 15: The shareholders' meeting of the Company has two kinds: regular meetings and temporary meetings. The regular meeting is held once a year. Within six months after the end of each fiscal year, the Board of Directors shall notify the shareholders to convene in accordance with the provisions of the Company Act. The temporary meeting will be convened according to law when necessary.
- Article 16: The convening of the regular shareholders' meeting shall be made 30 days before the meeting; temporary shareholders' meeting, 15 days before the meeting. The date, venue and proposed matters shall be notified to the shareholders 15 days before the meeting. If the shareholders are unable to attend the shareholders' meeting for any reason, they shall, in accordance with Article 177 of the Company Act and related laws and regulations, issue a power of attorney to specify the scope of authorization, sign or seal so as to entrust the agent to attend. The notice of convening the shareholders' meeting may be announced in accordance with the law.
- Article 17: Shareholders of the Company have one vote per share, but in accordance with the Article 179 and Article 17.1.2 of the Company Act, that directors' voting rights are limited due to pledge is not limited by this.
- Article 18: The resolutions of the shareholders' meeting may be exercised in writing or electronically. Except as otherwise provided in the statutes and the Articles of Incorporation of the Company, shareholders who represent more than half of the total number of shares in issue shall be present, and more than half of the shareholders' voting rights shall agree.
- Article 19: The Chairman of shareholders' meeting shall be the Chairman of the Board of Directors. When the Chairman of the Board of Directors is absent, the Chairman designates a director. If no director is designated, the director shall act as one and the other.
- Article 20: The resolutions of the shareholders' meeting are as follows:
- (I) Change the Articles of Incorporation.
 - (II) Elect and appoint directors.
 - (III) The various forms prepared by the Board of Directors.
 - (IV) Distribute earnings and dividends.
 - (V) Increase or decrease in total capital.
 - (VI) Other important items.
- Article 20.1: The distribution of the proceedings of the shareholders' meeting of the Company, and the distribution of the financial statements recognized by the shareholders' meeting and the resolutions of the earnings distribution or loss adjustments may be made by way of public announcement.

Chapter Four Directors

- Article 21: The Company has nine to eleven directors, organizes the Board of Directors, and adopts the nomination system for candidates. Directors are elected by the shareholders' meeting for a three-year term. For re-election, more than two-thirds of the directors have to attend; more than half of the present directors agree to elect one Chairman of the Board of Directors, with the same term as the directors.
- Article 21.1: Among the above-mentioned directors of the Company, the number of independent directors shall not be less than three and shall not be less than one-fifth of the number of directors. The professional qualifications, shareholdings, part-time restrictions, nomination and selection methods and other matters of independent directors shall be handled in accordance with the relevant laws and regulations.
- Article 21.2: The Company sets up the salary and remuneration committee. The composition, number of persons, term, powers, rules of procedure and resources that the Company should provide in exercising its functions are set by the organization rules of the salary and remuneration committee.
- Article 21.3: The Company sets up an audit committee, which consists of all independent directors, and the audit committee and other matters are set up in accordance with the organization rules of the audit committee.
- Article 22: The Chairman of the board represents the company externally and comprehensively handles all important matters of the company. When the Chairman of the Board of Directors is absent, the Chairman designates a director. If no director is designated, the director shall act as one and the other.
- Article 23: The Board of Directors shall notify the directors of the matters seven days before the meeting. But when there is an emergency, the meeting can be called at any time. The Board of Directors may notify the directors in writing, by email or by fax.
- Article 24: The resolution of the Company on the following major events shall be subject to the approval of more than two-thirds (including) of all directors and the attendance of more than half of the directors (including):
- (I) The conclusion, change or termination of a contract for the leasing of all business, entrusting operations or co-operation with others.
 - (II) Propose all or a major part of the business or property matters.
 - (III) Proposal that the transfer of all business or property of others has a significant impact on the operation of the Company.
 - (IV) Raise corporate bonds.
 - (V) Issue new shares.
 - (VI) Apply for reorganization of the Company.
 - (VII) Elect Chairman.

Except as otherwise provided in the statutes and the Articles of Incorporation of the Company, the resolutions of the directors shall be attended by more than half of the directors, with the consent of more than half of the directors. When a director is unable to attend the Board of Directors for any reason, he/she may, in accordance with the provisions of Article 205 of the Company Act, issue a power of attorney to entrust other directors to attend, but only one agent.

The Board of Directors is able to attend by video conference and the directors attending the meeting by video are deemed to be present in person.

- Article 25: The powers of the Board of Directors are as follows:
- (I) Preparation of the business policy and review and implementation overview of the business plan.
 - (II) Prepare a budget and final accounts.
 - (III) Proposal a capital increase and decrease.
 - (IV) Consideration of earnings distribution or loss.
 - (V) Approval of important external contracts.
 - (VI) Proposed amendment to the Articles of Incorporation.
 - (VII) Proposed validation of company organization rules and important charters.
 - (VIII) Agreement on the establishment, reorganization, or dissolution of branches.
 - (IX) The appointment and dismissal of important personnel of the Company.
 - (X) The convening of the shareholders' meeting.
 - (XI) Proposal for the acquisition and disposal of important assets of the Company.
 - (XII) The company's external endorsement guarantee and external investment case review.
 - (XIII) Other duties in accordance with the provisions of the law and the shareholders' meeting.

Article 26: (Cancel)

Article 27: The Company may, for the term of office of the directors, purchase liability insurance for the scope of its business operations and shall be liable for damages according to law. For the remuneration of all directors, the Board of Directors is authorized to pay, regardless of the operating profit and loss, according to its participation in the operation of the company and its contribution value, and to the discretion of the industry. For independent directors, there may be a reasonable remuneration different from that of the general director.

Chapter Five Manager

Article 28: The Company may have appoint one or more Chief Executive Officer, Executive President(s), President(s) or other managers to meet operational or management needs. The appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act and relevant laws and regulations, and their powers are made by board resolution, and directors can authorize the Chairman to decide.

Article 29: For the Company's measures of personnel and salaries, bonuses and dividends of employees at all levels, after the approval of the Board of Directors, the execution shall be assigned by the CEO and submitted to the Chairman of the Board of Directors for approval.

Chapter Six Accounting

Article 30: The Company uses December 31 as the annual settlement date. At the end of each fiscal year, the Board of Directors shall produce the following forms, and after the audit committee auditing, they shall be submitted to the shareholders' regular meeting for ratification.

- (I) Operating report.
- (II) Financial statements.
- (III) Proposal on earnings distribution and loss adjustment.

Article 30.1: If the Company is profitable in the year, it should accrue 6%-16% profits for the employee's remuneration, and no more than 0.9% for the director's compensation, but if the Company still has accumulated a loss, the amount of compensation should be retained in advance. The ratio of employees' compensation and directors' compensation in the preceding paragraph shall be decided by the Board of Directors according to law and reported to the shareholders' meeting.

Among them, the employee's remuneration is issued to the employees' control or of a subsidiary company that meets certain conditions.

Article 31: If the Company's annual accounts have earnings, they will be distributed in the following order.

- (I) Pay taxes.
- (II) Make up for accumulated losses.
- (III) Accrue 10% as legal reserve, except when the legal reserve reaches the total capital of the company.
- (IV) Accrue or reverse the special reserve in accordance with decrees or the competent authority.
- (V) The rest will be added to the undistributed earnings of the previous year. The Board of Directors will draw up the earnings distribution proposal according to Item 2 of the Article about dividend policy and submit it to the shareholders' meeting for resolution.

The Company's policy of distributing dividends shall be based on the current and future investment environment, capital requirements, domestic and international competition and capital budget, etc., taking into account the interests of shareholders, balancing dividends and long-term financial planning of the Company. Each year, the distribution proposal shall be made by the Board of Directors and be reported to the shareholders' meeting. Given that the Company is in the high-tech electronics industry, and has expansion plans and capital requirements in the future. The annual cash dividends will be at least 10% of the total dividends. The ratio of dividends to distributable earnings should be 0 to 90%.

When the Company's annual final accounts have no losses, the legal reserve and all or one part of the following capital reserves may be issued to new shares or cash in proportion to the original shares of the shareholders:

- (I) Exceeding amount of issuing shares by surpassing the face value.
- (II) Income from received gifts.

For the legal reserve issued to new shares or cash in the preceding paragraph, the limit is the part of the legal reverse that exceeds 25% of the Company's paid-up capital.

Chapter Seven Supplementary Provisions

Article 32: The Articles of Incorporation shall not be changed without a resolution of the shareholders' meeting.

Article 33: If there are any unfinished matters in the Articles of Incorporation, it shall be handled in accordance with the provisions of the Company Act and relevant laws and regulations.

Article 34: The Articles of Incorporation were concluded by the promoters' meeting with the consent of all the promoters on December 29, 1989. The first amendment was made on January 17, 1990; the second, June 22, 1991; the third, June 6, 1992; the fourth, May 25, 1993; the fifth, October 15, 1994; the sixth, May 12, 1995; the seventh, June 15, 1995; the eighth, April 22, 1996; the ninth, June 27, 1997; the tenth, April 7, 1998; the eleventh, May 27, 1999; the

twelfth, June 16, 2000; the thirteenth, May 30, 2001; the fourteenth, June 28, 2001; the fifteenth, June 21, 2002; the sixteenth, June 18, 2003; the seventeenth, June 1, 2004; the eighteenth, June 13, 2005; the nineteenth, June 14, 2006; the 20th, June 15, 2007; the 21st, June 13, 2008; the 22nd, June 10, 2009; the 23rd, June 18, 2010; the 24th, June 21, 2012; the 25th, June 20, 2013; the 26th, June 21, 2016; the 27th, June 21, 2017; the 28th, June 21, 2019, and the twenty-ninth amendment was made on June 19, 2020.

Appendix 3

Unimicron Technology Corp. Rules for Election of Directors

Revised by the shareholders meeting on June 21, 2017

Article 1: The Company's directors shall be elected in accordance with the Rules specified herein.

Article 2: The election for the Company's directors, except as otherwise provided by law and regulation or by this Corporation's articles of incorporation, shall be conducted by means of accumulative voting mechanisms. The number of voting rights attached to each share is equal to the seats to be elected and may be cast in favor of a single or multiple candidates in whole or in part. The Company's independent directors and non-independent directors shall be elected together to calculate the number of elected seats.

Article 3: The Company's directors(including independent directors) shall be conducted by means of a candidate nomination system. The Company's directors shall be elected at a shareholders' meeting from the slates of nominated candidates. The number of voting rights attached to each share for electing independent directors and non-independent directors according to the corresponding seats provided in the Articles of Incorporation of the Company and related announcements made hereunder. Those candidates who acquire more votes shall win the seats of independent directors, non-independent directors, as applicable. If two or more candidates who acquire the same number of votes and the total number of electees would exceed the specified seats to be elected, such candidates shall draw lots to decide who should win the seats. In the event any one is absent, the chairperson shall draw lots on her/his/its behalf.

Article 3-1: The directors of the company shall have more than half of the seats elected, and shall not have one of the following relationships. Those who do not comply with the regulations, among which the votes obtained represent those with lower voting rights, the election will lose its effectiveness:

1. Spouse.
2. Relatives within the second degree.

Article 4: The shares held by each shareholder are based on the Company's shareholders roster.

Article 5: The Board of Directors shall print the ballots, affixed by the stamp of the Board of Directors of the Company and specifying the voting rights that the voter is entitled to in the election. The ballots will be dispatched to the shareholder present at the shareholders' meeting.

Article 6: Before the election begins, the chairperson shall appoint a scrutinizer and ballot counter(s) to perform their respective responsibilities.

Article 7: The Board of Directors shall set up the ballot box and have such box checked by the scrutinizer in public before the election of directors.

Article 8: (Delete)

Article 9: If the voter determines to cast his/her/its vote(s) on any electee who is a shareholder of this Company, he/she/it shall fill in the "candidate" column in the ballot the names and shareholder numbers of such candidate; if the electee is not a shareholder of this Company, he/she/it shall fill in the name and ID of such candidate. Only when the electee is a government or institutional shareholder, the voter shall fill in the "candidate" column in the ballot (i) the name of such government or institutional shareholder, or (ii) the names of such government or institutional shareholder and their

representatives. When there are multiple representatives, the names of those representatives shall be filled in the same column as well.

Article 10: A vote shall be deemed void if the ballot representing such vote has the following conditions:

1. the ballot is not in the standard template prepared by the Board of Directors;
2. the ballot is blank without any handwriting;
3. the ballot is unrecognizable, such as from blurred handwriting or damaged ballots;
4. any of the handwriting of the electee name, shareholder number or the number of votes in the ballots is written over;
5. If the electee is a shareholder, his/her/its name or shareholder number filled in the ballot is inconsistent with the one registered in the shareholder roster; if the electee is not a shareholder, his/her/its name or ID/Uniform number filled in the ballot is incorrect;
6. The name of electee filled in the ballot is the same with other shareholders but no other identification, such as shareholder numbers or ID/Uniform number, is specified in the ballot;
7. Any of the handwriting, except for the names, shareholder numbers (or ID numbers) and cast votes, is filled in the ballots;
8. The number of electees elected in the ballots exceeds the seats to be elected which are specified in the shareholders' meeting agenda handbook; or
9. The sum of votes filled in the ballots exceeds the total number that the voter is entitled to in the election.

Article 11: The ballots shall be counted immediately after the vote casting. The chairman shall announce the results of the election at the spot.

Article 12: The matters not provided in this rule shall be subject to the Company Act and related regulations.

Article 13: The rule shall become effective after being approved at a shareholders' meeting. The amendment shall be subject to the same procedure

Appendix 4

Impact of Stock Dividend Distribution on Operating Results, EPS, and Shareholders' Return on Investment: Not applicable.

Appendix 5

Unimicron Directors' Shareholdings:

1. The minimum number of shares that all directors of the Company should hold as follows:

The number of ordinary shares issued by the Company is 1,523,803,197.

All directors shall hold a minimum of 36,571,276 shares.

2. The number of shares held by all directors of the Company as of the date of the suspension of share transfer at shareholder's meeting (April 1, 2023) as follows:

Position	Name	Number of shares held	Proportion (%)
Chairman	United Microelectronics Co. Representative: Tzyy-Jang Tseng	198,878,046	13.05
Director	United Microelectronics Co. Representative: SC Chien	198,878,046	13.05
Director	United Microelectronics Co. Representative: Chi-Tung Liu	198,878,046	13.05
Director	Hsun Chieh Corp. Ltd. Representative: Louis Chien	4,567,119	0.30
Director	Yen-Shen Hsieh	10,355,554	0.68
Director	Ting-Yu Lin	0	0
Independent Director	Grace Li	0	0
Independent Director	Lai-Juh Chen	0	0
Independent Director	Terry Wang	0	0
Number of shares held by all directors and their proportion		213,800,719	14.03