

Stock Code : 6270



**Professional Computer Technology Limited**  
倍微科技股份有限公司

## 2024 Annual Shareholders' Meeting Meeting Handbook

Method of Convening the Meeting : Physical shareholders' meeting  
Date and Time of the Meeting : May 24, 2024 at 9:00a.m. (Friday)  
Venue : Fullon Hotel Taipei East, No. 236, Section 3, Beishen Road,  
Shenkeng District, New Taipei City

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# I. Meeting Procedure

1. Call the meeting to order
2. Chairman's opening remarks
3. Report items
4. Ratifications
5. Discussion Matters
6. Motions
7. Meeting adjourned

## II. Meeting Agenda

### The 2024 general shareholders' meeting agenda of Professional Computer Technology Limited

Form of Shareholders' Meeting: Physical.

Time and Date: 09:00 a.m. on May 24, 2024 (Friday).

Venue: Fullon Hotel Taipei East, No. 236, Section 3, Beishen Road, Shenkeng District,  
New Taipei City

Meeting procedures:

- I. Open the meeting (Call the meeting to order)
- II. Chairman's opening remarks
- III. Report items:
  - (1). 2023 Business Report.
  - (2). The Audit Committee's Review Report on the 2023 financial statements.
  - (3). The 2023 employee remuneration and directors' remuneration distribution proposal.
  - (4). The 2023 report on the payout of cash dividends from earnings.
- IV. Ratifications:
  - (1). 2023 Business Report and financial statements.
  - (2). The 2023 remuneration distribution proposal.
- V. Discussion Matters:
  - (1). Amendments to the "Rules of Procedure for Shareholders' Meeting".
- VI. Motions
- VII. Meeting adjourned

## **[Report items]**

### Proposal 1

Topic: The Company's 2023 Business Report is submitted for review.

Description:

1. Please refer to pages 8–10 of this handbook (Attachment 1) for the Company's 2023 Business Report.
2. Please proceed to review it.

### Proposal 2

Topic: The Audit Committee's Review Report on the 2023 financial statements is submitted for review.

Description:

1. The Company's 2023 financial statements have been audited and certified by certified public accountants (CPAs) and reviewed by the Audit Committee.
2. Please refer to page 11 (Attachment 2) of this handbook for the Audit Committee's Review Report.
3. Please proceed to review it.

### Proposal 3

Topic: The 2023 employee remuneration and directors' and supervisors' remuneration distribution proposal are submitted for review.

Description:

1. As per Article 24 of the Company's Articles of Incorporation, if the Company makes a profit for a year (the profit refers to the pre-tax income before the remuneration to employees and directors and supervisors is deducted), after reserving an amount to make up for a cumulative deficit, if there is still any profit, the Company shall set aside no less than 6% of the balance, if any, as employee remuneration and no more than 3% as remuneration to directors and supervisors.
2. The employee remuneration and directors' and supervisors' remuneration for 2023 in accordance with the Articles of Incorporation as approved by the Remuneration Committee and the Board of Directors are as follows:
  - (1) Employee remuneration: NT \$7,019,496 in cash. (2) Directors' and supervisors' remuneration: NT \$2,632,311 in cash.
3. Please proceed to review it.

## Proposal 4

Topic: The 2023 report on the payout of cash dividends from earnings is submitted for review.

### Description:

1. As per Article 24-1 of the Company's Articles of Incorporation, the Board of Directors is authorized to resolve a decision to distribute all or part of the dividends and bonuses that shall be distributed in cash and report it to the shareholders' meeting.
2. The Company's 2023 earnings will all be paid out in cash dividends of NT\$72,145,759, with NT\$1 per share. The cash dividends distributed to each shareholder will be rounded down to NT\$1 at the percentage for distribution. The amount below NT\$1 will be recognized in the Company's other income.
3. This proposal was approved by the Board of Directors resolved. In the case of a change in the number of the Company's ordinary shares subsequently, resulting in a change in the payout ratio, the Chairman will be authorized to adjust it with full authority in accordance with the resolution of the Board of Directors.
4. Please proceed to review it.

## [Ratifications]

### Proposal 1

Topic: The 2023 Business Report and financial statements are submitted for ratification.  
(Proposed by the Board of Directors)

#### Description:

1. The Company's 2023 Business Report and consolidated and standalone financial statements have been prepared and audited by Liao, Fu-Ming and Chen, Chin-Chang, CPAs at PwC Taiwan. We have submitted the above financial statements along with the business report to the Audit Committee for review, by whom a review report was issued.
2. Please refer to pages 8–10 (Attachment 1) and 12–31 (Attachments 3 and 4) of this handbook for the 2023 Business Report, Independent Auditors' Report, and financial statements.

Resolution:

### Proposal 2

Topic: The Company's earnings distribution proposal for 2023 is submitted for ratification.  
(Proposed by the Board of Directors)

#### Description:

1. The Company's earnings distribution proposal for 2023 has been approved by the Board of Directors and send to the Audit Committee for verification.
2. The 2023 statement of earnings distribution is shown below.

Unit: NT\$

Professional Computer Technology Limited		
The 2023 Statement Of Earnings Distribution		
Undistributed earnings in the beginning of the period	\$	29,277,646
Add (less): Adjustment to retained earnings for 2023 (Note)		(132,160)
<b>Undistributed earnings after adjustment</b>	\$	29,145,486
Add: Special reserve reversed		0
Add: Net income after tax for this period		68,698,307
Less: Legal reserve set aside		(6,856,615)
<b>Distributable earnings</b>		90,987,178
Less: Shareholder dividend - cash		(72,145,759)
<b>Undistributed earnings at the end of the period</b>	\$	18,841,419
Note: The net effect of remeasurement of the 2023 defined benefit plan NT\$132,160.		

Chairman:

Manager:

Chief Accounting Officer:

Resolution:

## **[Discussion Matters]**

### Proposal 1

Topic: Amendments to the “Rules of Procedure for Shareholders’ Meetings”.

(Proposed by the Board of Directors)

#### Description:

1. Amend the rules of procedure for Shareholders’ Meetings of the Company in accordance with Letter No. 11200552441 dated 23 March 2023 of the China Securities OTC Trading Center.
2. Please refer to pages 32–33 of this handbook (Attachment 5) for the table of the provisions before and after the amendments.

#### Resolution:

## **[Motions]**

## **[Adjournment]**



### III. Attachments

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# Professional Computer Technology Limited

## The 2023 Business Report

Dear shareholders,

In 2023, the global overall economic weakness, international inflation, and sluggish end demand brought about by pressure to raise interest rates will lead to poor purchasing sentiment in the corporate and consumer markets. The Russia-Ukraine war and the Israeli-Palestinian conflict will further impact economic growth and inflation. Mainland China The continued turmoil in the real estate industry has led to weak consumer spending and slowing economic growth. From terminal system manufacturers to semiconductor supply chain players, all are facing high inventory levels and insufficient efforts to attract goods. The company is a member of the semiconductor supply chain. It will also be affected by the slowdown in demand and increasing inventory in 2023. Looking forward to 2024, the company will increase its layout, cultivate medium and long-term growth momentum, seize opportunities to create new situations, and strive to stabilize operations.

The company continues to strive to serve upstream and downstream manufacturers in the industrial chain, through efficient supply chain management, to bring customers high-quality products and services. In 2023, the Company's group-wide operating revenue reached NT\$3.354 billion, a decrease of NT\$1.252 billion, or 27.18%, from NT\$4.606 billion in 2022. The net income before tax amounted to NT\$78.24 million, the net income after tax was NT\$68.70 million, and the basic net income after tax per share stood at NT\$0.95. The business performance in 2023 and the business plan for the upcoming year are specified below:

### 1.1 Business performance in 2023

#### 1.1.1 Implementation results of the 2023 business plan

Unit: NT\$ Thousand

Item	Actual amount in 2022	Actual amount in 2023	Increase (decrease) %
Operating revenue	4,606,554	3,354,361	(27.18%)
Operating cost	4,203,214	3,120,540	(25.76%)
Gross profit	403,340	233,821	(42.03%)
Operating expenses	232,147	207,393	(10.66%)
Non-operating income and expense	30,642	51,816	69.1%
Net income before tax	201,835	78,244	(61.23%)
Net income after tax	166,729	68,698	(58.8%)

Note 1: The above data are consolidated financial figures.

- (1) Operating gross profit decreased due to decrease in revenue.
- (2) Operating expenses decreased, mainly due to the decrease in salary expenses related to profit.

- (3) Non-operating income and expenses increased due to an increase in exchange gains and dividends
- (4) The decrease in net profit before tax and the decrease in net profit after tax are mainly due to the decrease in revenue and profit before tax.

### 1.1.2 Financial income and expense and profitability analysis

Item		2022	2023
Ratio of return on total assets (%)		6.83%	2.47%
Ratio of return on shareholders' equity (%)		11.01%	3.5%
As a percentage of paid-in capital	Operating income	23.73%	3.66%
	Net income before tax	27.98%	10.85%
Profit ratio (%)		3.62%	2.05%
Earnings per share (current period)		2.31	0.95
Earnings per share (after retrospective adjustment)		2.28	0.95

Note 1: The above data are consolidated financial figures.

### 1.1.3 Research and development (R&D)

The Company has software and hardware development and R&D departments in place to develop, design, and test software and hardware products, assist clients in troubleshooting application problems to enhance product integration, and effectively expand the application of our products.

The R&D expenses in the most recent three years are listed below:

Item	Unit: NT\$ Thousand		
	2021	2022	2023
R&D expenses	33,582	34,246	32,651
As a percentage of operating revenue	1%	1%	1%

Note: The above data are consolidated financial figures.

## 1.2 Estimated sales volume and basis in 2024

This forecast was estimated by the Company's business units as per the demand in the product market, clients' business performance, and orders received. The estimated annual sales volume is 121,258,543 pieces. We will actively expand the markets of industrial computer, image transmission and conversion, computer peripheral, consumer electronic, security surveillance, automotive electronic, and network communications applications this year.

## 1.3 The Company's development strategies

The products represented by our company currently have good results in application product markets such as image transmission, industrial computers, automotive electronics, mobile devices, network communications, and security monitoring. Facing future global competition and the transformation of the technology industry structure, The company has good capabilities and experience to meet the challenges.

In terms of future operating strategies, in addition to continuing to strengthen product breadth and depth, the company also strengthens product and market planning capabilities, actively deploys in high-growth new application markets, develops new customers and

cultivates long-term cooperative relationships through good interaction processes, and provides Provide customers with high-quality professional technical support services and complete solutions.

In terms of long-term development strategic planning, the company will continue to develop strategic partners, introduce new product lines that meet market demand and help increase profitability, optimize product portfolio, win more customers and suppliers at different application levels, and provide integration resources and services to improve the company's performance and pursue the company's steady growth.

#### **1.4 Impact of the external competition, legal, and overall business environments**

In terms of the external competitive environment, in the past, most of the revenue of Taiwan's semiconductor component distributors came from the computer and peripheral application industries. Distributors generally faced risks such as shortage of working capital for expansion, changes in original agent lines, and excessive product concentration. In response to this risk, the company adopts strict control over purchase, sale and inventory to avoid shortage of working capital, and improves the company's cash level to cope with the ever-changing technology industry.

In recent years, the company has also actively invested in the application product markets such as industrial computer extension applications, image transmission and conversion, computer peripherals, network communications, automotive electronics, mobile electronic devices and security monitoring, and hopes to achieve better results this year. In terms of product line agency, the company has a market development office, which is responsible for negotiating potential and future products to expand the company's agency line and make the company's operations more diversified.

Looking at the economic outlook for the next year, the overall consumer market demand has not yet seen a significant increase in 2024, and supply and demand are unbalanced. From terminal system manufacturers to semiconductor supply chain players, they are faced with excessively high inventory levels and insufficient efforts to attract goods. The company will increase its layout and cultivate medium and long-term growth momentum, reduce operating costs and improve its own management capabilities, and enhance the efficiency of logistics support to increase competitiveness.

#### **1.5 Business policy and important production and sales policies for 2024**

- (1) This year we will continue to develop strategic partners, introduce new product lines that meet market demand and help increase profits, and actively expand application products in the network communications, audio and video transmission, automotive electronics, portable electronic devices, computer peripherals and security monitoring markets. market.
- (2) We will prudently face the inventory depletion situation in the industrial chain and adjust inventories to a reasonable level. Actively carry out inventory purchase, sales and inventory management, be careful to prevent losses from inventory depreciation and enhance the efficiency of working capital.
- (3) Strengthen FAE technical support and design development, provide complete value-added services, work more closely with customers and respond quickly to the market to help original manufacturers create demand, continue to increase the penetration of our company's products, and expand high-quality new customers and old products. New application opportunities create the company's added value and competitiveness.

Finally, I would like to thank all our shareholders for your long-term support for and encouragement to the Company, and, hopefully, you will continue to support and guide the Company in the upcoming year. I wish you good health and all the best.

Sincerely,

Chairman:

Manager:

Chief Accounting Officer:

Professional Computer Technology Limited  
Audit Committee's Review Report

The Board of Directors has prepared the 2023 Business Report, 2023 financial statements, and the earnings distribution proposal, among which the financial statements were audited by PwC Taiwan, by whom an audit report was issued. We have reviewed the above Business Report, financial statements, and the earnings distribution proposal, to which we have found no misstatement, and we hereby issue a review report as presented above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please proceed to review it.

To

The 2024 General Shareholders' Meeting, Professional Computer Technology Limited

Chou, Chin-Piao, Convener of the Audit Committee

March 6, 2024

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Professional Computer Technology Limited

***Opinion***

We have audited the accompanying consolidated balance sheets of Professional Computer Technology Limited and subsidiaries (the "Group") as at December 31, 2023 and 2022, 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 material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2023 and 2022, 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 in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of 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.

### ***Key audit matters***

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2023 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.

Key audit matters for the Group's 2023 consolidated financial statements are stated as follows:

#### **Evaluation of allowance for inventory valuation losses**

##### Description

Refer to Note 4(12) for accounting policies on inventories, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to inventory valuation, and Note 6(5) for details of inventories. As at December 31, 2023, the Group's total inventories and allowance for inventory valuation losses amounted to NT\$1,215,355 thousand and NT\$64,356 thousand, respectively.

The Group is primarily engaged in sales of various semiconductor components. Due to the rapid innovation in the development of electronic products, there is a higher risk of incurring inventory valuation losses or obsolescence. The Group measures inventory which has been sold in the ordinary course of business at the lower of cost and net realisable value. The estimation of the net realisable value may be affected due to fluctuations in the prices of inventory items.

The Group uses judgements to determine the net realisable value resulting in a high degree of estimation uncertainty and calculation complexity. Considering that the Group's inventory and allowance for inventory valuation losses are material to the financial statements, we considered the allowance for inventory valuation losses a key audit matter.

##### How our audit addressed the matter

We performed the following audit procedures relative to the above key audit matter:

1. Obtained an understanding and evaluated the process of inventory and warehouse management, examined the annual plan and participated in stock take to assess the effectiveness of management's identification and controls on obsolete inventory;
2. Obtained an understanding of the internal control over valuation of inventory, and participated in the physical inventory count at the end of year in order to assess the effectiveness of the controls over

obsolete and damaged inventories.

3. Verified the appropriateness of the system logic in the inventory valuation reports and confirmed whether the information in the reports is consistent with the relevant policies, in order to assess the reasonableness of allowance for inventory valuation losses.

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

We have audited and expressed an unqualified opinion on the parent company only financial statements of Professional Computer Technology Limited as at and for the years ended December 31, 2023 and 2022.

### ***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 the audit committee, are responsible for overseeing the Group's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors'



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

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

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

We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

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Liao, Fu-Ming

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Chen, Ching Chang

For and on behalf of PricewaterhouseCoopers, Taiwan

March 6, 2024

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The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles 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 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.

**PROFESSIONAL COMPUTER TECHNOLOGY LIMITED AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets	Notes	December 31, 2023		December 31, 2022		
		Amount	%	Amount	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 430,736	12	\$ 572,657	22
1136	Current financial assets at amortised cost	6(2)	45,509	1	40,104	2
1150	Notes receivable, net	6(4)	1,297	-	5,701	-
1170	Accounts receivable, net	6(4)	553,620	16	731,824	28
1180	Accounts receivable - related parties, net	7(3)	13,887	1	13,249	-
130X	Inventories	6(5)	1,150,999	32	764,348	29
1470	Other current assets	7(3)	6,468	-	6,154	-
11XX	<b>Total current assets</b>		<u>2,202,516</u>	<u>62</u>	<u>2,134,037</u>	<u>81</u>
<b>Non-current assets</b>						
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	1,276,769	36	407,385	16
1600	Property, plant and equipment	6(6) and 8	51,000	1	52,793	2
1755	Right-of-use assets	6(7)	8,813	-	4,128	-
1760	Investment property, net	6(8)	18,494	1	18,892	1
1840	Deferred tax assets	6(21)	2,318	-	5,792	-
1900	Other non-current assets	6(10) and 8	6,690	-	10,403	-
15XX	<b>Total non-current assets</b>		<u>1,364,084</u>	<u>38</u>	<u>499,393</u>	<u>19</u>
1XXX	<b>Total assets</b>		<u>\$ 3,566,600</u>	<u>100</u>	<u>\$ 2,633,430</u>	<u>100</u>

(Continued)

**PROFESSIONAL COMPUTER TECHNOLOGY LIMITED AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity		Notes	December 31, 2023		December 31, 2022	
			Amount	%	Amount	%
<b>Current liabilities</b>						
2100	Short-term borrowings	6(9)	\$ 560,000	16	\$ 475,000	18
2130	Contract liabilities - current	6(14)	3,916	-	7,099	-
2150	Notes payable		836	-	7,356	-
2170	Accounts payable		568,680	16	463,497	18
2200	Other payables		47,353	1	63,458	2
2230	Current income tax liabilities		-	-	15,088	1
2280	Current lease liabilities		4,688	-	2,765	-
2300	Other current liabilities		20,119	1	6,365	-
21XX	<b>Total current liabilities</b>		<u>1,205,592</u>	<u>34</u>	<u>1,040,628</u>	<u>39</u>
<b>Non-current liabilities</b>						
2580	Non-current lease liabilities		4,390	-	1,178	-
2600	Other non-current liabilities	6(10)	875	-	20,940	1
25XX	<b>Total non-current liabilities</b>		<u>5,265</u>	<u>-</u>	<u>22,118</u>	<u>1</u>
2XXX	<b>Total liabilities</b>		<u>1,210,857</u>	<u>34</u>	<u>1,062,746</u>	<u>40</u>
<b>Equity</b>						
Share capital		6(11)				
3110	Ordinary share		721,458	20	721,458	27
Capital surplus		6(12)				
3200	Capital surplus		361,381	10	361,381	14
Retained earnings		6(13)				
3310	Legal reserve		115,237	3	98,317	4
3350	Unappropriated earnings		97,812	3	197,705	8
Other equity interest						
3400	Other equity interest		1,059,855	30	191,823	7
3XXX	<b>Total equity</b>		<u>2,355,743</u>	<u>66</u>	<u>1,570,684</u>	<u>60</u>
Significant contingent liabilities and unrecognised contract commitments		9				
Significant events after the balance sheet date		11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 3,566,600</u>	<u>100</u>	<u>\$ 2,633,430</u>	<u>100</u>

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

**PROFESSIONAL COMPUTER TECHNOLOGY LIMITED AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE DATA)

Items	Notes	Year ended December 31				
		2023		2022		
		Amount	%	Amount	%	
4000	Operating revenue	6(14) and 7(3)	\$ 3,354,361	100	\$ 4,606,554	100
5000	Operating costs	6(5) and 7(3)	( 3,120,540)	( 93)	( 4,203,214)	( 91)
5950	Gross profit		233,821	7	403,340	9
	Operating expenses	6(19)(20) and 7(3)				
6100	Selling expenses		( 103,386)	( 3)	( 113,429)	( 2)
6200	General and administrative expenses		( 71,636)	( 2)	( 87,911)	( 2)
6300	Research and development expenses		( 32,651)	( 1)	( 34,246)	( 1)
6450	Expected credit impairment gain	12(2)	280	-	3,439	-
6000	Total operating expenses		( 207,393)	( 6)	( 232,147)	( 5)
6900	Operating profit		26,428	1	171,193	4
	Non-operating income and expenses					
7100	Interest income	6(15)	16,971	-	6,753	-
7010	Other income	6(16) and 7(3)	36,362	1	32,462	1
7020	Other gains and losses	6(17)	8,496	-	( 4,442)	-
7050	Finance costs	6(18)	( 10,013)	-	( 4,131)	-
7000	Total non-operating income and expenses		51,816	1	30,642	1
7900	<b>Profit before income tax</b>		78,244	2	201,835	5
7950	Income tax expense	6(21)	( 9,546)	-	( 35,106)	( 1)
8200	<b>Profit for the year</b>		\$ 68,698	2	\$ 166,729	4
	<b>Other comprehensive income</b>					
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>					
8311	(Losses) gains on remeasurements of defined benefit plans	6(10)	( \$ 165)	-	\$ 3,090	-
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	869,384	26	( 984)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(22)	-	-	( 618)	-
	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
8361	Exchange differences on translation		( 1,352)	-	89,704	2
8300	<b>Other comprehensive income</b>		\$ 867,867	26	\$ 91,192	2
8500	<b>Total comprehensive income for the year</b>		\$ 936,565	28	\$ 257,921	6
	Profit attributable to:					
8610	Owners of the parent		\$ 68,698	2	\$ 166,729	4
	Comprehensive income attributable to:					
8710	Owners of the parent		\$ 936,565	28	\$ 257,921	6
	Earnings per share (in dollars)	6(22)				
9750	Basic earnings per share		\$ 0.95		\$ 2.31	
9850	Diluted earnings per share		\$ 0.95		\$ 2.28	

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

PROFESSIONAL COMPUTER TECHNOLOGY LIMITED AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Equity attributable to owners of the parent							Total equity
	Notes	Capital Surplus		Retained Earnings			Other Equity	
	Ordinary shares	Share premium	Treasury shares transactions	Gain on disposals of property, plant and equipment	Legal reserve	Unappropriated earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income
<u>Year ended December 31, 2022</u>								
Balance at January 1, 2022	\$ 721,458	\$ 349,624	\$ 11,704	\$ 53	\$ 81,552	\$ 189,560	(\$ 162,494)	\$ 265,597
Total consolidated profit	-	-	-	-	-	166,729	-	-
Other comprehensive income (loss) for the year	-	-	-	-	-	2,472	89,704	( 984)
Total comprehensive income (loss)	-	-	-	-	-	169,201	89,704	( 984)
Appropriations and distribution of 2021 retained earnings: 6(13)	-	-	-	-	16,765	( 16,765)	-	-
Legal reserve	-	-	-	-	-	( 144,291)	-	-
Cash dividends	-	-	-	-	-	-	-	( 144,291)
Balance at December 31, 2022	<u>\$ 721,458</u>	<u>\$ 349,624</u>	<u>\$ 11,704</u>	<u>\$ 53</u>	<u>\$ 98,317</u>	<u>\$ 197,705</u>	<u>(\$ 72,790)</u>	<u>\$ 264,613</u>
<u>Year ended December 31, 2023</u>								
Balance at January 1, 2023	\$ 721,458	\$ 349,624	\$ 11,704	\$ 53	\$ 98,317	\$ 197,705	(\$ 72,790)	\$ 264,613
Total consolidated profit	-	-	-	-	-	68,698	-	-
Other comprehensive income (loss) for the year	-	-	-	-	-	( 165)	( 1,352)	869,384
Total comprehensive income (loss)	-	-	-	-	-	68,533	( 1,352)	869,384
Appropriations and distribution of 2022 retained earnings: 6(13)	-	-	-	-	16,920	( 16,920)	-	-
Legal reserve	-	-	-	-	-	( 151,506)	-	-
Cash dividends	-	-	-	-	-	-	-	( 151,506)
Balance at December 31, 2023	<u>\$ 721,458</u>	<u>\$ 349,624</u>	<u>\$ 11,704</u>	<u>\$ 53</u>	<u>\$ 115,237</u>	<u>\$ 97,812</u>	<u>(\$ 74,142)</u>	<u>\$ 1,133,997</u>

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

PROFESSIONAL COMPUTER TECHNOLOGY LIMITED AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31	
		2023	2022
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Profit before income tax		\$ 78,244	\$ 201,835
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(6)(7)(8)(19)	7,494	6,946
Amortisation	6(19)	2,004	1,942
Expected credit impairment gain	12(2)	( 280 )	( 3,439 )
Loss on disposal of property, plant and equipment	6(17)	41	-
Loss (gain) on lease modification	6(7)(17)	347	( 701 )
Interest expense	6(18)	10,013	4,131
Interest income	6(15)	( 16,971 )	( 6,753 )
Dividend income	6(16)	( 30,997 )	( 25,585 )
Changes in assets/liabilities relating to operating activities			
Changes in assets relating to operating activities			
Notes receivable, net		4,446	7,953
Accounts receivable, net		179,488	74,944
Accounts receivable - related parties, net		( 638 )	( 742 )
Other receivables - related parties		61	6,646
Inventories		( 388,770 )	( 271,833 )
Other current assets		1,356	9,718
Changes in liabilities relating to operating activities			
Contract liabilities		( 3,916 )	( 4,504 )
Notes payable		( 6,520 )	5,381
Accounts payable		106,982	82,367
Accounts payable - related parties		-	( 173,100 )
Other payables		( 16,294 )	( 1,239 )
Other current liabilities		14,488	2,414
Accrued pension liabilities		( 20,187 )	( 722 )
Cash outflow generated from operations		( 79,609 )	( 84,341 )
Interest received		16,896	6,395
Dividends received		30,997	25,585
Interest paid		( 9,824 )	( 4,283 )
Income tax paid		( 31,442 )	( 26,897 )
Net cash used in operating activities		( 72,982 )	( 83,541 )
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Increase in current financial assets at amortised cost		( 68,298 )	( 43,281 )
Decrease in current financial assets at amortised cost		62,893	40,695
Acquisition of property, plant and equipment	6(6)	( 697 )	( 1,006 )
Increase in guarantee deposits paid		( 231 )	( 88 )
Decrease (increase) in other non-current financial assets		4,719	( 351 )
Increase in other non-current assets		( 2,779 )	( 2,885 )
Net cash used in investing activities		( 4,393 )	( 6,916 )
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
Increase in short-term borrowings		1,918,765	1,029,474
Decrease in short-term borrowings		( 1,833,765 )	( 790,003 )
Increase (decrease) in guarantee deposits received		123	( 648 )
Return of principal of lease liabilities	6(23)	( 4,667 )	( 4,044 )
Distribution of cash dividends	6(13)	( 151,506 )	( 144,291 )
Net cash (used in) provided by financing activities		( 71,050 )	90,488
Effect of exchange rate changes on cash and cash equivalents		6,504	77,661
Net (decrease) increase in cash and cash equivalents		( 141,921 )	77,692
Cash and cash equivalents at beginning of year		572,657	494,965
Cash and cash equivalents at end of year		\$ 430,736	\$ 572,657

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Professional Computer Technology Limited

***Opinion***

We have audited the accompanying parent company only balance sheets of Professional Computer Technology Limited (the “Company”) as at December 31, 2023 and 2022, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2023 and 2022, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

***Basis for opinion***

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of 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 parent company only financial statements* section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## ***Key audit matters***

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2023 parent company only financial statements. 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.

Key audit matters for the Company's 2023 parent company only financial statements are stated as follows:

### **Evaluation of allowance for inventory valuation losses**

#### Description

Refer to Note 4(11) for accounting policies on inventories, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to inventory valuation, and Note 6(4) for details of inventories. As at December 31, 2023, the Company's total inventories and allowance for inventory valuation losses amounted to NT\$775,051 thousand and NT\$32,132 thousand, respectively.

The Company is primarily engaged in sales of various semiconductor components. Due to the rapid innovation in the development of electronic products, there is a higher risk of incurring inventory valuation losses or obsolescence. The Company measures inventory which has been sold in the ordinary course of business at the lower of cost and net realisable value. The estimation of the net realisable value may be affected due to fluctuations in the prices of inventory items.

The Company uses judgements to determine the net realisable value resulting in a high degree of estimation uncertainty and calculation complexity. Considering that the Company's inventory and the allowance for inventory valuation losses are material to the financial statements, we considered the allowance for inventory valuation losses a key audit matter.

#### How our audit addressed the matter

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

1. Obtained an understanding and evaluated the process of inventory and warehouse management, examined the annual plan and participated in stock take to assess the effectiveness of management's identification and controls on obsolete inventory;
2. Obtained an understanding of the internal control over valuation of inventory, and participated in the physical inventory count at the end of period in order to assess the effectiveness of the controls over

obsolete and damaged inventories.

3. Verified the appropriateness of the system logic in the inventory valuation reports and confirmed whether the information in the reports is consistent with the relevant policies, in order to assess the adequacy of allowance for inventory valuation losses.

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

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

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

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

### ***Auditors' responsibilities for the audit of the parent company only financial statements***

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

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

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

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

We also provide those charged with governance with 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.

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Liao, Fu-Ming

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Chen, Ching Chang

For and on behalf of PricewaterhouseCoopers, Taiwan

March 6, 2024

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

**PROFESSIONAL COMPUTER TECHNOLOGY LIMITED**  
**PARENT COMPANY ONLY BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Assets	Notes	December 31, 2023		December 31, 2022		
		Amount	%	Amount	%	
<b>Current assets</b>						
1100	Cash and cash equivalents	6(1)	\$ 325,305	9	\$ 379,192	13
1150	Notes receivable, net	6(3)	1,297	-	5,701	-
1170	Accounts receivable, net	6(3)	464,872	12	556,302	19
1180	Accounts receivable - related parties, net	7(2)	54,495	1	126,609	5
1210	Other receivables - related parties	7(2)	188	-	1,089	-
130X	Inventories	6(4)	742,919	20	492,670	17
1470	Other current assets		3,872	-	5,127	-
11XX	<b>Total current assets</b>		<u>1,592,948</u>	<u>42</u>	<u>1,566,690</u>	<u>54</u>
<b>Non-current assets</b>						
1517	Financial assets at fair value through other comprehensive income - non-current	6(2)	1,276,769	34	407,385	14
1550	Investments accounted for using equity method	6(5)	818,393	22	832,010	29
1600	Property, plant and equipment	6(6) and 8	50,722	1	52,442	2
1760	Investment property, net	6(8)	18,494	1	18,892	1
1840	Deferred tax assets	6(22)	2,318	-	5,792	-
1900	Other non-current assets	6(11) and 8	5,127	-	9,064	-
15XX	<b>Total non-current assets</b>		<u>2,171,823</u>	<u>58</u>	<u>1,325,585</u>	<u>46</u>
1XXX	<b>Total assets</b>		<u>\$ 3,764,771</u>	<u>100</u>	<u>\$ 2,892,275</u>	<u>100</u>

(Continued)

**PROFESSIONAL COMPUTER TECHNOLOGY LIMITED**  
**PARENT COMPANY ONLY BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

Liabilities and Equity		Notes	December 31, 2023		December 31, 2022	
			Amount	%	Amount	%
<b>Current liabilities</b>						
2100	Short-term borrowings	6(9)	\$ 560,000	15	\$ 475,000	16
2130	Contract liabilities - current	6(15)	1,911	-	3,966	-
2150	Notes payable		214	-	2,881	-
2170	Accounts payable		144,541	4	158,521	6
2180	Accounts payable - related parties	7(2)	263,865	7	375,985	13
2200	Other payables		40,967	1	53,639	2
2220	Other payables - related parties	7(2)	378,585	10	210,855	7
2230	Current income tax liabilities		564	-	14,259	1
2300	Other current liabilities		17,795	-	5,836	-
21XX	<b>Total current liabilities</b>		<u>1,408,442</u>	<u>37</u>	<u>1,300,942</u>	<u>45</u>
<b>Non-current liabilities</b>						
2600	Other non-current liabilities	6(10)(11)	586	-	20,649	1
25XX	<b>Total non-current liabilities</b>		<u>586</u>	<u>-</u>	<u>20,649</u>	<u>1</u>
2XXX	<b>Total liabilities</b>		<u>1,409,028</u>	<u>37</u>	<u>1,321,591</u>	<u>46</u>
<b>Equity</b>						
Share capital		6(12)				
3110	Ordinary share		721,458	19	721,458	25
Capital surplus		6(13)				
3200	Capital surplus		361,381	10	361,381	12
Retained earnings		6(14)				
3310	Legal reserve		115,237	3	98,317	3
3350	Unappropriated earnings		97,812	3	197,705	7
Other equity interest						
3400	Other equity interest		1,059,855	28	191,823	7
3XXX	<b>Total equity</b>		<u>2,355,743</u>	<u>63</u>	<u>1,570,684</u>	<u>54</u>
Significant contingent liabilities and unrecognised contract commitments		9				
Significant events after the balance sheet date		11				
3X2X	<b>Total liabilities and equity</b>		<u>\$ 3,764,771</u>	<u>100</u>	<u>\$ 2,892,275</u>	<u>100</u>

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

**PROFESSIONAL COMPUTER TECHNOLOGY LIMITED**  
**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2023 AND 2022**  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE DATA)

Items	Notes	Year ended December 31				
		2023		2022		
		Amount	%	Amount	%	
4000	Operating revenue	6(15) and 7(2)	\$ 2,753,989	100	\$ 3,410,100	100
5000	Operating costs	6(4) and 7(2)	( 2,564,447)	( 93)	( 3,170,117)	( 93)
5900	Gross profit		189,542	7	239,983	7
	Operating expenses	6(20)(21) and 7(2)				
6100	Selling expenses		( 70,286)	( 2)	( 79,000)	( 2)
6200	General and administrative expenses		( 58,731)	( 2)	( 73,599)	( 2)
6300	Research and development expenses		( 21,063)	( 1)	( 21,163)	( 1)
6450	Expected credit impairment gain	12(2)	231	-	3,284	-
6000	Total operating expenses		( 149,849)	( 5)	( 170,478)	( 5)
6900	Operating profit		39,693	2	69,505	2
	Non-operating income and expenses					
7100	Interest income	6(16)	11,932	-	3,606	-
7010	Other income	6(17) and 7(2)	39,771	1	31,135	1
7020	Other gains and losses	6(18)	8,885	-	( 4,100)	-
7050	Finance costs	6(19)	( 9,552)	-	( 3,805)	-
7070	Share of profit or loss of subsidiaries, associates and joint ventures accounted for using equity method	6(5)	( 12,637)	-	88,964	2
7000	Total non-operating income and expenses		38,399	1	115,800	3
7900	<b>Profit before income tax</b>		78,092	3	185,305	5
7950	Income tax expense	6(22)	( 9,394)	( 1)	( 18,576)	-
8200	<b>Profit for the year</b>		\$ 68,698	2	\$ 166,729	5
	<b>Other comprehensive income</b>					
	<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>					
8311	(Losses) gains on remeasurements of defined benefit plan	6(11)	(\$ 165)	-	\$ 3,090	-
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(2)	869,384	32	( 984)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(22)	-	-	( 618)	-
	<b>Components of other comprehensive income that will be reclassified to profit or loss</b>					
8361	Exchange differences on translation		( 1,352)	-	89,704	3
8300	<b>Other comprehensive income</b>		\$ 867,867	32	\$ 91,192	3
8500	<b>Total comprehensive income for the year</b>		\$ 936,565	34	\$ 257,921	8
	Earnings per share (in dollars)	6(23)				
9750	Basic earnings per share		\$ 0.95		\$ 2.31	
9850	Diluted earnings per share		\$ 0.95		\$ 2.28	

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

PROFESSIONAL COMPUTER TECHNOLOGY LIMITED  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Capital Reserves				Retained Earnings			Other Equity Interest		Total equity
		Share capital - common stock	Additional paid-in capital	Treasury stock transactions	Gain on sale of assets	Legal reserve	Unappropriated retained earnings	Exchange differences of foreign financial statements	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income		
<u>Year ended December 31, 2022</u>											
Balance at January 1, 2022		\$ 721,458	\$ 349,624	\$ 11,704	\$ 53	\$ 81,552	\$ 189,560	(\$ 162,494)	\$ 265,597	\$ 1,457,054	
Net income		-	-	-	-	-	166,729	-	-	166,729	
Other comprehensive income (loss) for the year	6(2)	-	-	-	-	-	2,472	89,704	(984)	91,192	
Total comprehensive income (loss)		-	-	-	-	-	169,201	89,704	(984)	257,921	
Appropriations and distribution of 2021 retained earnings: 6(14)		-	-	-	-	16,765	(16,765)	-	-	-	
Legal reserve		-	-	-	-	-	(144,291)	-	-	(144,291)	
Cash dividends		-	-	-	-	-	197,705	(72,790)	264,613	1,570,684	
Balance at December 31, 2022		\$ 721,458	\$ 349,624	\$ 11,704	\$ 53	\$ 98,317	\$ 197,705	(\$ 72,790)	\$ 264,613	\$ 1,570,684	
<u>Year ended December 31, 2023</u>											
Balance at January 1, 2023		\$ 721,458	\$ 349,624	\$ 11,704	\$ 53	\$ 98,317	\$ 197,705	(\$ 72,790)	\$ 264,613	\$ 1,570,684	
Net income		-	-	-	-	-	68,698	-	-	68,698	
Other comprehensive income (loss) for the year	6(2)	-	-	-	-	-	(1651)	(1,352)	869,384	867,867	
Total comprehensive income (loss)		-	-	-	-	-	68,533	(1,352)	869,384	936,565	
Appropriations and distribution of 2022 retained earnings: 6(14)		-	-	-	-	-	-	-	-	-	
Legal reserve		-	-	-	-	16,920	(16,920)	-	-	-	
Cash dividends		-	-	-	-	-	(151,506)	-	-	(151,506)	
Balance at December 31, 2023		\$ 721,458	\$ 349,624	\$ 11,704	\$ 53	\$ 115,237	\$ 97,812	(\$ 74,142)	\$ 1,133,997	\$ 2,355,743	

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



PROFESSIONAL COMPUTER TECHNOLOGY LIMITED  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2023 AND 2022  
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31	
		2023	2022
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Profit before income tax		\$ 78,092	\$ 185,305
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(6)(8)(20)	2,601	2,531
Amortisation	6(20)	2,004	1,942
Expected credit impairment gain	12(2)	( 231 )	( 3,284 )
Interest expense	6(19)	9,552	3,805
Interest income	6(16)	( 11,932 )	( 3,606 )
Dividend income	6(17)	( 30,997 )	( 25,585 )
Share of profit or loss of subsidiaries, associates and joint ventures accounted for using equity method	6(5)	12,637	( 88,964 )
Changes in assets/liabilities relating to operating activities			
Changes in assets relating to operating activities			
Notes receivable, net		4,446	( 2,500 )
Accounts receivable, net		91,624	114,742
Accounts receivable - related parties, net		72,114	( 88,608 )
Other receivables - related parties		901	292
Inventories		( 250,249 )	( 102,178 )
Other current assets		1,678	9,477
Changes in liabilities relating to operating activities			
Contract liabilities		( 2,055 )	( 3,578 )
Notes payable		( 2,667 )	906
Accounts payable		( 13,980 )	( 123,182 )
Accounts payable - related parties		( 112,120 )	61,561
Other payables		( 13,137 )	( 1,015 )
Other payables - related parties		167,730	185,073
Other current liabilities		11,959	2,316
Accrued pension liabilities		( 20,187 )	( 3,836 )
Cash (outflow) inflow generated from operations		( 2,217 )	121,614
Interest received		11,783	3,354
Dividends received		30,997	25,585
Interest paid		( 9,363 )	( 3,957 )
Income tax paid		( 14,346 )	( 10,699 )
Net cash provided by operating activities		<u>16,854</u>	<u>135,897</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Acquisition of property, plant and equipment	6(6)	( 483 )	( 964 )
Increase in guarantee deposits paid		( 6 )	( 1 )
Decrease (increase) in other non-current financial assets		4,720	( 351 )
Increase in other non-current assets		( 2,780 )	( 2,885 )
Net cash provided by (used in) investing activities		<u>1,451</u>	<u>( 4,201 )</u>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
Increase in short-term borrowings		1,918,765	1,029,474
Decrease in short-term borrowings		( 1,833,765 )	( 790,003 )
Increase (decrease) in guarantee deposits received		124	( 648 )
Distribution of cash dividends	6(14)	( 151,506 )	( 144,291 )
Net cash (used in) provided by financing activities		<u>( 66,382 )</u>	<u>94,532</u>
Effect of exchange rate changes on cash and cash equivalents		( 5,810 )	19,762
Net (decrease) increase in cash and cash equivalents		( 53,887 )	245,990
Cash and cash equivalents at beginning of year		<u>379,192</u>	<u>133,202</u>
Cash and cash equivalents at end of year		<u>\$ 325,305</u>	<u>\$ 379,192</u>

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

Rules of Procedure for Shareholders' Meetings  
Partial amendments to the comparative table

Amended Provisions	Current Provisions	Reason for revision
<p>Article 3 (Convening of the Shareholders' Meeting and Notice of the Meeting). Unless otherwise required by law, the shareholders' meeting of the Company shall be convened by the Board of Directors. <u>Unless otherwise provided in the Standards for the Handling of Shares of Companies Offering Shares to the Public Offering of Shares, the company shall convene a video conference of shareholders' meetings, which shall be specified in the articles of association and resolved by the board of directors, and the video shareholders' meeting shall be approved by the board of directors by a resolution of more than two-thirds of the directors present and the consent of more than half of the directors present.</u></p> <p>Omitted below.</p>	<p>Article 3 (Convening of the Shareholders' Meeting and Notice of the Meeting). Unless otherwise required by law, the shareholders' meeting of the Company shall be convened by the Board of Directors.</p> <p>Omitted below.</p>	<p>Amended in accordance with the Announcement No. 11200552441 of the Securities Cabinet Supervision Letter</p>
<p>Article 6-1 When the Company convenes a video conference of the shareholders' meeting, the following matters shall be stated in the notice of convening the shareholders' meeting: Paragraphs 1 and 2 omitted 3. Convene a video meeting of shareholders and set out appropriate alternative measures to be provided to shareholders who have difficulty participating in the shareholders' meeting by video conference. <u>Except for the circumstances stipulated in Paragraph 6 of Article 44-9 of the Standards for the Handling of Stock Affairs of Companies Offering Shares to the Public Offer, at least the shareholders shall be provided with connection equipment and necessary assistance, and the period</u></p>	<p>Article 6-1 When the Company convenes a video conference of the shareholders' meeting, the following matters shall be stated in the notice of convening the shareholders' meeting: Paragraphs 1 and 2 omitted. 3. Convene a video meeting of shareholders and set out appropriate alternative measures to be provided to shareholders who have difficulty participating in the shareholders' meeting by video conference.</p>	<p>Amended in accordance with the Announcement No. 11200552441 of the Securities Cabinet Supervision Letter</p>

Amended Provisions	Current Provisions	Reason for revision
<p><u>during which the shareholders may apply to the company and other relevant precautions shall be specified.</u></p>		
<p>Article 22 (Handling of Digital Discrepancies)  When the Company convenes a virtual shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting by video conference. <u>Except for the circumstances stipulated in Paragraph 6 of Article 44-9 of the Standards for the Handling of Stock Affairs of Companies Offering Shares to the Public Offer, at least the shareholders shall be provided with connection equipment and necessary assistance, and the period during which the shareholders may apply to the company and other relevant precautions shall be specified.</u></p>	<p>Article 22 (Handling of Digital Discrepancies)  When the Company convenes a virtual shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting by video conference.</p>	<p>Amended in accordance with the Announcement No. 11200552441 of the Securities Cabinet Supervision Letter</p>
<p>Article 24 These measures were established on August 23, 91 years of the Republic of China.  ...Slightly  The eighth revision was made on June 9, 111 years of the Republic of China  <u>The ninth revision was made on May 24, 113</u></p>	<p>Article 24 These measures were established on August 23, 91 years of the Republic of China.  ...Slightly  The eighth revision was made on June 9, 111 years of the Republic of China</p>	<p>Date of this revision</p>

## IV. Appendices

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## **Rules of Procedure for Shareholders' Meetings – Before Amendment**

Article 1: To establish an excellent governance system for the Company's shareholders' meeting, improve the supervisory function, and strengthen the management function, these Rules are formulated in accordance with the provisions of Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 2: Unless otherwise stipulated by laws or regulations, the rules of procedure for the Company's shareholders' meeting shall be governed by these Rules.

Article 3: (Convening of shareholders' meetings and meeting notices)

Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.

Changes to the method of convening the shareholders' meeting shall be subject to a resolution by the Board of Directors and shall be made no later than before the notice of the shareholders' meeting is sent.

Thirty days before the Company convenes an annual shareholders' meeting or 15 days before an extraordinary shareholders' meeting, the Company shall prepare electronic files of the topic and the description of the meeting notice, proxy form, information on proposals for ratification, matters for discussion, election or dismissal of directors or supervisors, and other matters on the shareholders' meeting agenda and upload them to the Market Observation Post System (MOPS). Meanwhile, 21 days before the Company convenes an annual shareholders' meeting or 15 days before an extraordinary shareholders' meeting, it shall prepare an electronic file of the shareholders' meeting agenda handbook and the supplementary materials and upload them to the MOPS. However, in the case of the Company with the paid-in capital reaching NT\$10 billion or more as of the last day of the most recent fiscal year, or in which the aggregate shareholding percentage of foreign investors and investors in mainland China reached 30% or more as recorded in the shareholders' register at the time of holding of the shareholders' meeting in the most recent fiscal year, it shall upload the electronic file 30 days prior to the day on which the general shareholders' meeting is held. Fifteen days before the Company convenes a shareholders' meeting, it shall prepare the shareholders' meeting agenda handbook and supplementary materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and its professional shareholder service agency.

The Company shall provide the handbook and supplementary materials mentioned in the preceding paragraph to the shareholders on the day of the shareholders' meeting in the following methods:

1. When a physical shareholders' meeting is convened, such materials shall be distributed on-site at the shareholders' meeting.
2. When a physical shareholders' meeting is convened, along with a video conference, such materials shall be distributed on-site at the shareholders' meeting, and an electronic file of such materials shall be uploaded to the video conference platform.
3. When a shareholders' meeting is convened by video conference, an electronic file of such materials shall be sent to the video conference platform.

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

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of the removal of the non-compete clause for the directors, capitalization of earnings, capitalization of legal reserve, dissolution, merger, or demerger of the Company, or any matter in each subparagraph under Article 185, paragraph 1 of the Company Act; Articles 26-1 and 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be set out and the essential contents explained in the notice of the shareholders' meeting. None of the above matters may be raised by an extempore motion.

Where an election of all directors or supervisors and their inauguration date shall be stated in the notice of the shareholders' meeting, after the completion of the election in said meeting, such inauguration date may not be altered by any extempore motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of the issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of items so proposed is limited only to one, and no proposal containing more than one item will be included in the meeting agenda. A shareholder's proposal in alignment with any circumstance under any subparagraph of paragraph 4 of Article 172-1 of the Company Act may not be included in the meeting agenda by the Board of Directors.

A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before an annual shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholders' proposals in writing or by electronic means and the location and time period for their submission; the period for acceptance of shareholders' proposals may not be fewer than 10 days.

Each of such proposals is limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the annual general meeting of shareholders and take part in the discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this article. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the board of directors at the shareholders' meeting to be convened.

#### Article 4: (Attendance at shareholders' meetings and proxy)

For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

Each shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting and shall deliver the proxy form to the Company at least five days before the date of the shareholders' meeting. When a duplicate proxy form is served, the one received earliest shall prevail, unless a declaration is made to cancel the previous proxy form.

Once a proxy form is received by the Company, if a shareholder wishes to attend the shareholders' meeting in person or to exercise their voting rights in writing or by electronic means, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Once the proxy form is received by the Company, in the case that the shareholder intends to attend the shareholders' meeting by video conference, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting; otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5: (Principles for the venue and time of a shareholders' meeting)

The venue for a shareholders' meeting shall be the premises of the Company or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to independent directors' opinions with respect to the place and time of the meeting.

When the Company convenes a shareholders' meeting by video conference, it is not subject to the restriction on the venue of the meeting under the preceding paragraph.

Article 6: (Preparation of a sign-in book and other documents)

The Company shall state, in the meeting notice, the sign-in time and place for shareholders, solicitors, and proxies (hereinafter referred to as "shareholders"), and other matters that shall be noted.

The time at which shareholders' sign-in begins, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The sign-in place shall be clearly marked and staffed with a sufficient number of suitable personnel. When the shareholders' meeting is convened by video conference, the sign-in process shall begin on the video conference platform 30 minutes before the meeting commences. Shareholders who have completed the sign-in shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend the shareholders' meetings with their attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attendance presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with a sign-in book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda handbook, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, ballots shall also be furnished.

When the government or a juridical person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juridical person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting.

If the shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference should register with the Company two days prior to the shareholders' meeting.

If the shareholders' meeting is convened by video conference, the Company shall upload the meeting agenda handbook, annual report, and other relevant materials to the video conference platform at least 30 minutes prior to the start of the meeting and continue to disclose them until the end of the meeting.

Article 6-1: (Convening of the shareholders' meeting by video conference and the matters to be included in the meeting notice)

When the Company convenes the shareholders' meeting by video conference, the information below shall be stated in the meeting notice:

1. Methods of shareholders participating in the video conference and exercising their rights.
2. The response to the obstacles to the video conference platform or to the participation in the video conference due to natural disasters, incidents, or other force majeure events shall include at least the following:
  - (1) The time and the date of the next meeting when the meeting needs to be postponed or resumed as such obstacles cannot be resolved.
  - (2) Shareholders who did not register to participate in the original shareholders' meeting by video conference shall not participate in the meeting to be postponed or resumed.
  - (3) When a physical shareholders' meeting is convened, along with a video conference, if the video conference cannot continue, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall continue. For shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance, and they shall be deemed to abstain for all motions resolved at the shareholders' meeting.
  - (4) The handling method in the event that the resolution results of all motions have been announced, while extempore motions have not been resolved.
3. When a shareholders' meeting is to be convened by video conference, appropriate alternatives to shareholders who have difficulty participating in the meeting by video means shall be specified.

Article 7: (Chair of the shareholders' meeting and attendees in a non-voting capacity)

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman. When the Chairman is on leave or unable to exercise the powers as the chair for any reason, the Vice Chairman shall chair the meeting on his behalf. Where there is no such a position as Vice Chairman or the Vice Chairman is on leave or unable to exercise the powers as the chair for any reason, the Chairman shall appoint one of the managing directors to act as the chair. Where there is no such a position as managing director, the Chairman shall appoint one of the directors to act as the chair. Where the Chairman fails to make such a designation, the managing directors or directors shall select, from among themselves, one person to serve as the chair.

When a managing director or director serves as the chair, as referred to in the preceding paragraph, the director shall have held that position for six months or more with great understanding of the Company's financial position and business conditions. The same shall apply for a representative of an institutional director to serve as the chair.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the Chairman in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.



Where a shareholders' meeting is convened by a party with power to convene other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may appoint its attorneys, CPAs, or relevant persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8: (Evidence of the audio or video recordings of the shareholders' meeting)

The Company shall make an uninterrupted audio and video recording of the entire process of the shareholders' meeting from shareholders' sign-in, the proceedings of the meeting, as well as the process of voting and vote counting.

The audio and video recording in the preceding paragraph shall be kept for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

If a shareholders' meeting is convened by video conference, the Company shall keep records of shareholders' registration, sign-in, questions raised, as well as voting and the Company's vote counting results and retain the records, while making an uninterrupted audio and video recording of the entire video conference.

The above-mentioned materials and audio and video recordings shall be properly kept by the Company during the period of its existence, and the audio and video recordings shall be provided to those who are entrusted to handle the video conference affairs for storage.

If a shareholders' meeting is convened by video conference, the Company is advised to make an audio and video recording of the back-end interface of the video conference platform.

Article 9: (Counting of the shares represented by shareholders present at the shareholders' meeting)

Attendance at shareholders' meetings shall be counted based on numbers of shares. The number of shares in attendance shall be counted according to the shares indicated in the sign-in book or the sign-in cards handed in and the sign-in record on the video conference platform plus the number of shares whose voting rights are exercised in writing or by electronic means.

The chair shall call the meeting to order upon the meeting time and disclose information concerning the number of non-voting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If attending shareholders still represent less than one third of the total number of issued shares after two postponements, the chair shall declare the meeting adjourned. If a shareholders' meeting is convened by video conference, the Company shall also declare the meeting adjourned on the video conference platform.

If there are not enough shareholders representing at least one third of issued shares attending the meeting after two postponements, tentative resolutions may be passed in accordance with Article 175, paragraph 1 of the Company Act. Shareholders shall be notified of the tentative resolutions, and another shareholders' meeting will be convened within one month. If a shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference shall re-register with the Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of outstanding shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

#### Article 10: (Proposal discussion)

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on the proposals on the agenda one by one (including extempore motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution by the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene other than the Board of Directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extempore motions), except by a resolution by the shareholders' meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders to continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Shareholders may not elect another chair to continue the meeting at the original meeting place or at another place after the meeting was adjourned.

#### Article 11: (Speeches by shareholders)

Before speaking, an attending shareholder shall specify on a speaker's slip the subject of the speech, their shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech is not in alignment with the subject on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes; if the shareholder's speech violates the rules or exceeds the scope of the motion, the chair may have the shareholder stop the speech.

Attending shareholders may not interfere with the speaking shareholders without the Chairman's consent and the speaking shareholders. The Chairman will have the violating shareholders stopped.

When an institutional shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

If a shareholders' meeting is convened by video conference, shareholders who

participate by video conference may ask questions in text on the video conference platform after the chair calls the meeting to order and before the chair declares the meeting adjourned. The number of questions raised by each shareholder for each motion shall not exceed two, each question shall be limited to 200 words, and the provisions of paragraphs 1 to 5 shall not apply.

If such questions in the preceding paragraph are not in violation of the regulations or not outside the scope of the motions, it is advisable to disclose such questions on the video conference platform.

Article 12: (Counting of voting shares and a recusal policy)

Votes cast at shareholders' meetings shall be calculated based on numbers of shares.

With respect to resolutions by a shareholders' meeting, the number of shares held by a shareholder without voting rights shall not be calculated as part of the total number of outstanding shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item and may not exercise voting rights as a proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be counted toward the number of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of the issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the counting.

Article 13: (Methods for voting, scrutineering, and vote counting)

Each shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholders' meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder's exercise of voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived their rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company at least two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After shareholders exercise their voting rights in writing or by electronic means, if they wish to attend the shareholders' meeting in person or by video conference, they

shall serve a declaration of intent to retract the voting rights already exercised under the preceding paragraph two days before the shareholders' meeting in the same manner in which the voting rights were exercised; otherwise the voting rights exercised in writing or by electronic means shall prevail. If the shareholder exercises the voting right in writing or by electronic means and appoints a proxy with a proxy form to attend the shareholders' meeting, the voting right exercised by the attending proxy at the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a vote by the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered on the MOPS.

After the chair has consulted with all the shareholders present without any objection, a proposal shall be deemed passed, and the effect thereof is the same as voting; where there is any objection, it shall be put to a vote in accordance with the provisions under the preceding paragraph. In addition to the motions on the agenda, other resolutions proposed by shareholders or amendments or alternatives to the original resolutions shall be seconded by other shareholders; the shares represented by the proposer and the seconders shall reach 1% of the total voting rights represented by the issued shares.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected and no further voting shall be required.

Scrutineers and vote counting personnel for the voting on proposals shall be appointed by the chair, provided all scrutineers be shareholders of the Company.

Vote counting for proposals or elections at a shareholders' meeting shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting and recorded.

When a shareholders' meeting is convened by video conference, shareholders participating by video conference shall vote on various motions and election(s) on the video conference platform after the chair calls the meeting to order. They shall complete the voting before the chair declares the voting closed, otherwise they shall be deemed to have waived their voting rights.

When a shareholders' meeting is convened by video conference, after the chair declares the voting closed, the votes shall be counted at one go, and the voting and election results shall be announced.

If a shareholders' meeting is convened, along with a video conference held at the same time, shareholders who have registered to attend the shareholders' meeting by video conference in accordance with Article 6, intend to attend the physical shareholders' meeting in person, shall rescind the registration in the same manner as the registration two days before the shareholders' meeting, otherwise they can only attend the shareholders' meeting by video conference.

Those who exercise their voting rights in writing or by electronic means without retracting their declaration of intention and participate in the shareholders' meeting by

video conference shall not exercise their voting rights on the same motions, propose amendment to the same motions, or exercise their voting rights for revised motions, except for extempore motions.

Article 14: (Elections)

The election of directors or supervisors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors or supervisors and those who lost the election and the numbers of votes each candidate won.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the scrutineers and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 15: (Meeting minutes and documents to be signed)

Matters relating to the resolutions by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

Said distribution may be announced through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of votes won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of the Company.

When a shareholders' meeting is convened by video conference, the minutes of the shareholders' meeting shall contain the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chair and the meeting taker, as well as the response method and the response situation when any natural disasters, accidents, or other force majeure events have obstructed the video conference platform or the participation in the video conference in addition to the matters that shall be recorded in accordance with the preceding paragraph.

When a shareholders' meeting is convened by video conference, the Company shall proceed as per the preceding paragraph and shall specify the alternative measures provided to shareholders who have difficulty participating in the video conference in the minutes of the shareholders' meeting.

Article 16: (Public announcement)

The Company shall, on the day of the shareholders' meeting, compile a statistical statement in the prescribed format and disclose the number of shares solicited by the solicitor, the number of shares represented by the proxies, and the number of shares in attendance in writing or by electronic means clearly on site at the shareholders' meeting. When a shareholders' meeting is convened by video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.

When a shareholders' meeting is convened by video conference, when the chair calls the meeting to order, the total number of shares in attendance shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights in attendance are counted during the meeting.

If any resolutions by the shareholders' meeting are material information as stipulated by laws and regulations or Taiwan Stock Exchange Corporation (Taipei Exchange), the Company shall upload the content to the MOPS prior to the deadline.

Article 17: (Maintenance of the order of the venue)

Staff handling administrative affairs of a shareholders' meeting shall wear an identification badge or an armband.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification badge or an armband, reading "Proctor."

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18: (Recess and resumption of a shareholders' meeting)

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extempore motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19: (Disclosure of information at video conferences)

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

Article 20: (Location of the chair and minute taker for shareholders' meeting by video conference only)

When a shareholders' meeting is convened by video conference, the chair and the minute taker shall be at the same location in Taiwan, and the chair shall disclose the address of the place when calling the meeting to order.

Article 21: (Response to disconnection)

When a shareholders' meeting is convened by video conference, the Company may allow shareholders to perform a simple test of the connection before the meeting commences and provide relevant services immediately before and during the meeting to assist with any technical communication problems.

When a shareholders' meeting is convened by video conference, the chair shall, when calling the meeting to order, announce that there is no need for postponement or resumption of the meeting as stipulated in Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies; and that the requirement on the date of the meeting postponed or resumed within five days due to any natural disasters, accidents, or other force majeure events that have obstructed the video conference platform or the participation in the video conference for more than 30 minutes under Article 182 of the Company Act shall not apply before the chair declares the meeting adjourned.

In the event of any incident in the preceding paragraph that caused the meeting to be postponed or resumed, shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the meeting postponed or resumed.

For the meeting to be postponed or resumed under paragraph 2, shareholders who have registered to participate in the original shareholders' meeting by video conference and have completed the registration but fail to participate in said meeting, the number of shares in attendance and the voting rights and voting rights for elections exercised at the original shareholders' meeting shall be included in the total number of attending shareholders' shares, voting rights, and voting rights for elections at the meeting postponed or resumed.

When a shareholders' meeting is postponed or resumed in accordance with paragraph 2, the motions for which the voting and counting of votes have been completed and the voting results or the list of elected directors or supervisors have been announced, do not need to be discussed or resolved again.

When the Company convenes a shareholder's meeting, supplemented by a video conference, if the video conference cannot continue as under paragraph 2, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall continue. There is no need to postpone or resume the meeting in accordance with paragraph 2.

When the meeting shall continue as in the preceding paragraph, for shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance; however, they shall be deemed to abstain for all motions resolved at the shareholders' meeting.

When the Company postpones or resumes the meeting in accordance with paragraph 2, it shall handle the relevant matters in accordance with the provisions set forth in Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies, and relevant preparations shall be made as per the date of the original shareholders' meeting and the provisions of this article.

Based on the period under Article 12, second-half paragraph and Article 13, paragraph 3 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies; Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall postpone or resume the shareholders' meeting at a date as per paragraph 2.

#### Article 22: (Handling of digital divide)

When a shareholders' meeting is to be convened by video conference, appropriate

alternatives to shareholders who have difficulty participating in the meeting by video means shall be provided.

Article 23: These Rules and all amendments thereto shall be enforced upon approval by a shareholders' meeting.

Article 24: These Regulations were formulated on August 23, 2002.

The 1st amendment was made on June 14, 2007.

The 2nd amendment was made on June 27, 2008.

The 3rd amendment was made on June 6, 2012.

The 4th amendment was made on June 20, 2013.

The 5th amendment was made on June 25, 2015.

The 6th amendment was made on June 10, 2020.

The 7th amendment was made on July 23, 2021.

The 8th amendment was made on June 9, 2022.



## Articles of Incorporation

### Chapter I General Provision

Article 1: The Company is incorporated in accordance with the Company Act and named 倍微科技股份有限公司, and the English name is Professional Computer Technology Limited.

Article 2: The scope of the Company's business is as follows:

1. Programming, processing, and testing of computer components.
2. Trading of computer electronic products and parts (excluding video games).
3. Design, trading, and agency sales of application software for computer operating systems.
4. Design, programming, processing, and testing of integrated circuits and circuit boards.
5. Trading of telecommunications or computer network products and parts thereof.
6. Trading of various instruments and equipment (except for medical and weights and measures licenses).
7. General import and export (except those that are subject to special approval).
8. Agency for businesses at home and abroad in the bidding and quotation business for various relevant products.
9. Import and export of the aforementioned products.
10. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company may provide endorsements or guarantees to external entities.

Article 4: The Company's total investment may exceed 40% of the total paid-in capital.

Article 5: The Company is headquartered in New Taipei City and may establish or dissolve branches at home and abroad when necessary as approved by the resolution of the Board of Directors.

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

### Chapter II Shares

Article 7: The Company's total capital is NT\$1.5 billion, which is divided into 150 million shares with a par value of NT\$10 per share, and the Board of Directors is authorized to issue unissued shares in tranches. Of the capital under paragraph 1, an amount of NT\$40 million is reserved for the issuance of employee stock warrants; a total of 4 million shares are to be issued with a par value of NT\$10 per share, which may be issued in tranches by the resolution of the Board of Directors.

Article 7-1: When the Company files a report on the issuance of employee stock warrants, where the stock subscription price is lower than the closing price on the issuance date, it shall be approved by shareholders representing at least two-thirds of the shares in attendance at a shareholders' meeting attended by shareholders representing more than half of the total issued shares.

Article 7-2: Before the Company transfers the shares to employees at a price lower than the average price of the shares actually repurchased, it shall be approved by shareholders representing at least two-thirds of the shares in attendance at the soonest shareholders' meeting attended by shareholders representing more than half of the Company's total issued shares.

Article 8: The Company's shares are generally registered and shall be signed or sealed by at least three directors and then issued before being certified. When the Company issues new

shares, the share certificates for the total number of issued shares may be printed together and shall be kept in custody by the centralized securities depository enterprise. The Company may also be exempted from printing stock certificates but shall register with the centralized securities depository enterprise.

Article 8-1: When the shares are transferred, the transferor and the transferee shall fill in and sign and seal an application form and apply to the Company for ownership transfer. Before the transfer procedures are completed, the transfer shall not be used against the Company.

Article 8-2: Deleted.

Article 9: The change of name and transfer of shares shall be suspended 60 days before a general shareholders' meeting, 30 days before an extraordinary shareholders' meeting, or within five days before the Company decides to pay out dividends, bonuses, or other benefits.

### **Chapter III Shareholders' Meetings**

Article 10: There are annual general and extraordinary shareholders' meetings. The Board of Directors shall convene the annual general meeting once a year within six months after the end of each fiscal year. Extraordinary meetings may be convened at any time as needed.

Article 11: Any shareholder who is unable to attend a shareholders' meeting for any reason may appoint a proxy to attend the meeting by presenting a proxy form printed by the Company, indicating the scope of the authorization.

Article 12: A shareholder of the Company shall be entitled to one vote for each share held. However, the shares held by the Company in accordance with the law have no voting rights.

Article 13: Resolutions at a shareholders' meeting shall, unless otherwise provided by other applicable laws, be adopted by a majority vote of the shareholders or their proxies present, who represent more than one-half of the total number of voting shares. However, in the event of the acquisition or merger of other domestic or overseas foreign enterprises, or dissolution, liquidation, or demerger, it shall be approved by shareholders or their proxies representing at least half of the shares in attendance at a shareholders' meeting attended by shareholders representing at least two-thirds of the total issued shares.

Article 14: If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman. When the Chairman is absent, the Chairman shall appoint one of the directors to act as the chair. Where the Chairman fails to not make such a designation, the directors shall elect from among themselves one person to serve as the chair. If a shareholders' meeting is convened by a party with power to convene other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually elect a chair from among themselves.

Article 15: Matters relating to the resolutions by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form. Said distribution may be announced through the MOPS.

Article 15-1: The Company may convene a shareholders' meeting by video conference or in other methods as announced by the Ministry of Economic Affairs.

### **Chapter IV Directors and Supervisors**

- Article 16: The Company shall have five to 11 directors on the board and three supervisors in place. The number of directors shall be determined by the Board of Directors as delegated. Their term of office is three years. The shareholders' meeting shall elect such directors from candidates with the legal capacity, and they may be re-elected. After the Company goes public, the total shareholding of all directors and supervisors shall be governed by the regulations of the competent securities authority.
- Article 16-1: The above-mentioned number of the Company's directors, the number of independent directors shall not be fewer than two and shall not be less than one-fifth of all directors. The Company shall adopt a candidate nomination system for the elections of directors, independent directors, and supervisors, and the shareholders' meeting shall elect them from the list of candidates. The professional qualifications, shareholding, restrictions on positions held concurrently, nomination, election methods, and other matters to be followed for independent directors shall be handled in accordance with the relevant regulations of the competent securities authority.
- Article 16-2: The Board of Directors may, in accordance with Article 14-4 of the Securities and Exchange Act, establish an Audit Committee, and the committee or committee members shall be responsible for performing duties under the Company Act, the Securities and Exchange Act, and other laws and regulations. The Audit Committee shall be formed by all independent directors, and the relevant organizational charters shall be formulated by the resolution of the Board of Directors.
- Article 17: The Board of Directors shall be organized by the directors. The Chairman shall be elected by more than half of the directors present at a board meeting attended by at least two-thirds of all directors from among themselves. The Chairman shall represent the Company externally.
- Article 17-1: The Board of Directors shall be convened by the chairman, and the board meeting notice may be sent in writing, e-mail, or fax.
- Article 18: Unless otherwise provided by the Company Act, the resolutions by the Board of Directors shall be adopted by more than half of the directors present at a board meeting attended by more than half of all directors.
- Article 19: The board meeting shall be chaired by the Chairman. When the Chairman is on leave or unable to exercise the powers for any reason, the Chairman shall appoint one director to act as chair. Where the Chairman fails to make such a designation, the directors shall elect a chair from among themselves. Each director shall attend the board meeting in person. If a director is unable to attend the meeting for any reason, they may entrust another director to attend by proxy; however, each director shall act as a proxy for only one director.  
A board meeting may be held by video conference, and directors who participate in the meeting by video conference shall be deemed to have attended the meeting in person.
- Article 20: The remuneration to the Chairman, directors, and supervisors shall be determined by the shareholders' meeting.
- Article 21: The directors' and supervisors' honoraria and the salary of the Chairman shall be determined by the Board of Directors with reference to the relevant standards in the industry. The Chairman shall be paid with other benefits in accordance with the applicable regulations on general employees' salary and benefits. In addition, the Company may purchase liability insurance for directors and supervisors for the scope of their duties during their term of office.

## **Chapter V Managers**

Article 22: The Company may have several managers in place. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

## **Chapter VI Accounting**

Article 23: The Company's Board of Directors shall prepare (1) a business report at the end of each fiscal year. (2) Financial statements. (3) The statement of earnings distribution or deficit compensation shall be submitted to the supervisors for audit 30 days before a general shareholders' meeting and then submitted to the general shareholders' meeting for ratification.

Article 24: If the Company makes a profit for a year, it shall allocate no less than 6% as employee remuneration, and the Board of Directors shall resolve a decision to pay out the remuneration in stock or cash. The remuneration recipients include the Company's employees, the employees of subsidiaries, in which 50% or more of their shares are directly or indirectly held by the Company. The Company may allocate no more than 3% of the said profit as the remuneration to directors and supervisors by the resolution of the Board of Directors. Employee remuneration and directors' and supervisors' remuneration distribution proposals shall be reported to the shareholders' meeting. However, when the Company still has a cumulative deficit, it shall reserve an amount to compensate the deficit in advance and then allocate the employee remuneration and directors' and supervisors' remuneration at the percentage specified in the preceding paragraph.

The profit mentioned in paragraph 1 refers to the income before tax before the employee remuneration and the directors' and supervisors' remuneration are deducted for the year.

Article 24-1: Where the Company makes a profit for a year, the profit shall be first used for paying the profit-seeking enterprise income tax in accordance with the laws and regulations, offsetting the cumulative deficit, setting aside 10% of the remaining profit as a legal reserve, setting aside an amount for or reversing a special reserve in accordance with the laws and regulations. Then, after the dividends are paid out, if there are any remaining earnings, the shareholders' meeting shall resolve a decision to pay out dividends to shareholders. The Board of Directors shall draw up an earnings distribution proposal in accordance with the Company's Articles of Incorporation, and the earnings shall be paid out depending on the Company's share capital, financial structure, operating conditions, and earnings in the form of capitalization of earnings or cash dividends after the resolution of the shareholders' meeting, to achieve a balanced and stable dividend policy. The cash dividends shall not be less than 10% of the dividends to be paid out to the Company's shareholders.

In accordance with Article 240 of the Company Act, the dividends and bonuses or all or part of the legal reserve or capital surplus, as specified in Article 241 of the Company Act, to be paid out in cash shall be approved by more than half of the directors present at a board meeting attended by at least two-thirds of all directors. Such a matter shall be reported to the shareholders' meeting. The provision under the preceding paragraph regarding the resolution of the shareholders' meeting do not apply.

Article 24-2: Deleted.

## **Chapter VII Supplementary Provisions**

Article 25: Matters not specified in the Articles of Incorporation shall be handled in accordance with the Company Act.

Article 26: The Articles of Incorporation was formulated on October 15, 1992; the 1st amendment was made on May 18, 1993; the 2nd amendment was made on June 3, 1993; the 3rd amendment was made on September 27, 1994; the 4th amendment was made on December 11, 1995; the 5th amendment was made on December 5, 1996; the 6th amendment was made on September 11, 1997; the 7th amendment was made on September 9, 1998; the 8th amendment was made on July 27, 2000; the 9th amendment was made on September 1, 2000; the 10th amendment was made on December 19, 2000. The 11th amendment was made on April 30, 2001; the 12th amendment was made on March 6, 2002; the 13th amendment was made on August 23, 2002; the 14th amendment was made on May 8, 2003; the 15th amendment was made on June 15, 2004; the 16th amendment was made on June 14, 2005; the 17th amendment was made on June 15, 2006; the 18th amendment was made on June 27, 2008; the 19th amendment was made on June 19, 2009; the 20th amendment was made on June 17, 2010. The 21st amendment was made on June 22, 2011, and the 22nd amendment was made on June 6, 2012. The 23rd amendment was made on June 28, 2016. The 24th amendment was made on June 19, 2019. The 25th amendment was made on June 9, 2022.

## **Professional Computer Technology Limited**

**Person in Charge: Fu, Chiang-Sung**

### Shareholdings of All Directors of Professional Computer Technology Limited

1. The Company's paid-in capital is NT\$721,457,590, and the number of issued shares is 72,145,759.
2. As per Article 26 of the Securities and Exchange Act, all directors shall hold a minimum of 5,771,661 shares.
3. The number of shares held by individual and all directors as in the shareholder register as of the book closure date of this shareholders' meeting is listed in the table below, and the shareholding has met the requirement for the percentage specified in Article 26 of the Securities and Exchange Act.

Title	Account name	Number of shares held	Shareholding
Director	Fu, Chiang-Sung	8,915,265	12.36%
Director	Wang, Chih-Kao	2,414,733	3.35%
Director	Wang, Chien-Chih	10,000	0.01%
Director	Ming Liang Investment Co., Ltd.	2,933,815	4.07%
Director	Bei Li Investment Co., Ltd.	1,783,437	2.47%
Independent director	Chou, Chin-Piao	-	-
Independent director	Chiu, Jui-Li	-	-
Independent director	Chin, Chih-Hai	-	-
Independent director	Chen, Chao-Sen	-	-
Total shareholding of all directors		16,057,250	22.26%

**Additional Information:****(1) Impact of the stock dividend proposed at the general shareholders' meeting on the Company's operating performance, earnings per share, and return on equity.**

Annual Item		2024 (estimated)
Paid-in capital (in NT\$ thousand)		721,458
Stock or cash dividend for this year	Cash dividend per share (NT\$)	\$1.0 (Notes 1 and 2)
	Number of shares allotted per share for capitalization of earnings	-
	Number of shares allotted per share for capitalization of capital surplus	-
Changes in operating performance	Operating income (in NT\$ thousand)	(Note 3)
	Increase (decrease) in operating income YoY	
	Net profit after tax (in NT\$ thousand)	
	Increase (decrease) in net profit after tax YoY	
	Earnings per share (NT\$)	
	Increase (decrease) in earnings per share YoY	
	Annual average return on investment (annual average earning yield)	
Pro forma earnings per share and price-earnings ratio	If the capitalization of earnings is replaced with payout of cash dividends	Pro forma earnings per share (NT\$)
		Pro forma annual average return on investment
	If the capitalization of capital surplus is not conducted	Pro forma earnings per share (NT\$)
		Pro forma annual average return on investment
	If the capitalization of capital surplus is not conducted and the capitalization of earnings is replaced with payout of cash dividends	Pro forma earnings per share (NT\$)
		Pro forma annual average return on investment

Note 1: The dividend to be distributed for this year is temporarily calculated based on the current paid-in share capital. If the payout ratio is affected by the conversion of convertible corporate bonds or other convertible certificates into ordinary shares, the dividend will be paid out in proportion to the number of shares held by each shareholder as listed in the shareholder register on the ex-dividend record date.

Note 2: The Board of Directors approved the payout of a shareholder dividend of NT\$72,145,759 from the undistributed earnings, which will be paid out in proportion to the number of shares held as recorded in the shareholder register on the ex-dividend record date (NT\$1.0 per share in cash).

Note 3: As the Company did not disclose the financial forecast for 2024, we did not need to disclose the information on the forecast for this year.

**(2) The differences between the amounts of employee remuneration and the directors' and supervisors' remuneration as proposed by the Board of Directors and the estimated amounts recognized in annual expenses are as follows:**

Unit: NT\$

Item	Employee remuneration	Directors' and supervisors' remuneration
Amount proposed by the Board of Directors	7,019,496	2,632,311
Estimated amount recognized in annual expenses	7,019,496	2,632,311
Difference	0	0

Chairman:

Manager:

Chief Accounting Officer:

**(3) The handling of shareholder proposals for this general shareholders' meeting is explained below:**

- A. As per Article 172-1 of the Company Act, a shareholder holding one percent or more of the total number of the issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of items so proposed is limited only to one, and each of such proposals is limited to 300 words.
- B. The Company's general shareholders' meeting will accept applications for shareholder proposals from March 18, 2024 through March 27, 2024, which has been announced on the MOPS according to law. During the above period, the Company did not receive any shareholder proposal.