Stock Code: 3550

# Copartner Technology Corporation

# 2024 Annual Shareholders Meeting

# Meeting Handbook

# (Translation)

Shareholders meeting time: June 14, 2024 (Friday) at 9 AM

Shareholders meeting location: 3F., No. 631, Zhongzheng Rd., Zhonghe Dist., New Taipei City [RSL Hotel Taipei Zhonghe]

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# Copartner Technology Corp.

## 2024 Annual Shareholders Meeting Procedure

1. Call the Meeting to Order
2. Chairman’s Remarks
3. Report Items
4. Ratification Items
5. Election Items
6. Discussions Items
7. Extempore Motions
8. Meeting Adjourned

# Copartner Technology Corp.

# 2024 Annual Shareholders Meeting Agenda

Time: June 14, 2024 (Friday) at 9 AM

Location: 3F., No. 631, Zhongzheng Rd., Zhonghe Dist., New Taipei City
[RSL Hotel Taipei Zhonghe]

Convening Method: Physical shareholders' meeting

1. Report of Number of Shares Represented by Attending Shareholders
2. Call the Meeting to Order
3. Chairman's Remarks
4. Report Items
   (1) 2023 Employee and Director Remunerations Distribution Status Report
   (2) 2023 Director Remunerations Report.
   (3) 2023 Business Status Report.
   (4) Audit Committee's Review Report on the 2023 Financial Statements.
   (5) Amendment of the Company's "Rules of the Procedure for Board of Directors Meetings" report.
5. Ratification Items
   (1) Proposal for the Company's 2023 business report and financial report.
   (2) Proposal for the Company's 2023 Deficit compensation table.
6. Election Items
   (1) Proposal for by-election of Independent Director.
7. Discussions Items
   (1) Proposal for amendment of the Company's "Rules of Procedure for Shareholders Meetings".
   (2) Proposal to lift the non-competition restrictions for the Company's directors.
8. Extempore Motions
9. Meeting Adjourned

1. Report Items

Item 1

Subject: 2023 Employee and Director Remunerations Distribution Status Report

Description: (1) Pursuant to Article 19 of the Company's Articles of Incorporation, no less than 1% shall be allocated for employees' remuneration and no over 3% for directors' remuneration based on the Company's annual pre-tax net profit before deducting the employees and directors' remunerations.

(2) The Company suffered loss before tax for 2023, so we did not estimate employees' remuneration and directors' remuneration.

Item 2

Subject: 2023 Director Remunerations Report.

Description: Remuneration to directors (including independent directors) policy, standard, and package, the procedure for determining the remuneration, and the association between business performance and future risks:

(1) The Company has established a Compensation Committee in accordance with the competent authority's regulations. Directors' remuneration is allocated before deducting the employees and directors' remunerations based on the current period pre-tax net profit which shall be no over 3% in accordance with Article 19 of the Articles of Incorporation. The Compensation Committee refers to the general payment standard in the industry in accordance with the law and evaluates each director's participation in and contribution to the Company's operations, and the reasonability of the association between the Company's business performance and future risks. After the individual board member performance evaluation results have come out, the committee will submit remuneration suggestions to the Board of Directors for discussion and approval.

(2) The Article 16 of the Articles of Incorporation also provide: Directors who perform their duties are entitled to remuneration regardless of the Company's profit or loss. The board of directors

shall be authorized to set the monthly payment standard for each director within the total range of NT$1 million.

(3) For remuneration details for each individual director and independent director, please refer to Attachment 1 of this handbook.

Item 3

Subject: 2023 Business Status Report.

Description: The Company's net operating income in 2023 was NT$283,389 thousand, which increased by 10.89% compared to that of NT$255,558 thousand in 2022. The Group's consolidated net operating income in 2023 was NT$3,642,580 thousand, which decreased by approximately 12.58% compared to that of NT$4,166,649 thousand in 2022. Please refer to Attachment 2 of this handbook.

Item 4

Subject: Audit Committee's Review Report on the 2023 Financial Statements.

Description: Please refer to Attachment 3 for the Audit Committee's Audit Report.

Item 5

Subject: Amendment of the Company's "Rules of the Procedure for Board of Directors Meetings" report.

Description: The Rules of the Procedure for Board of Directors Meetings are revised to comply with law amendments. Please refer to Attachment 4 of this handbook.

2. Ratification Items

Item 1 Proposed by Board of directors

Subject: Proposal for the Company's 2023 business report and financial report, please review and ratify.

Description: The Company's 2023 business and financial reports have been approved by the board of directors. Among them, the financial report has been approved and certified by CPAs Tsai, Mei-Chen and Huang, Yu-Feng of Deloitte & Touche. The preceding financial and business reports have been submitted to the Audit Committee for review, and the Audit Committee's audit report has been issued on record. Please refer to Attachments 2, 3, 5, and 6 of this handbook and ratify.

Item 2 Proposed by Board of directors

Subject: Proposal for the Company's 2023 Deficit compensation table, please review and ratify.

Description: The Company's 2023 Deficit compensation table has been approved by the board of directors on March 13, 2024, and reviewed by the Audit Committee, detailed in the Deficit compensation table attached. Please refer to Attachment 7 of this handbook.

3. Election Items

Item 1 Proposed by Board of directors

Subject: Proposal for by-election of Independent Director, and submitted for election.

Description: (1) The Company's current independent directors don't enough 3 people. In order to comply with Articles of Incorporation and the approval of the board of directors on March 13, 2024, one independent director shall be by-elected from the nomination list at 2024 annual shareholders meeting.

(2) The newly elected independent director will start on June 14, 2024, and conclude on June 29, 2026.

(3) The list of candidates for independent director has been reviewed and approved by the Company's board of directors on March 13, 2024, where 1 nominated independent director meets the qualification. For their information such as education background, experience, and the number of shares held, please refer to Attachment 8 of this handbook.

(4) For Procedure for Election of Directors, please refer to Appendix 3 of this handbook.

4. Discussions Items

Item 1 Proposed by Board of directors

Subject: Proposal for amendment of the Company's "Rules of Procedure for Shareholders Meetings", and submitted for discussion.

Description: The Rules of Procedure for Shareholders Meetings are revised to comply with law amendments. The article revision comparison table is attached as Attachment 9 of this handbook and submitted for discussion.

Item 2 Proposed by Board of directors

Subject: Proposal to lift the non-competition restrictions for the Company's directors, and submitted for discussion.

Description: (1) According to Article 209 of the Company Act, a director who acts for himself/herself or others within the scope of the Company's businesses must be approved by the shareholders meeting.

(2) Since the directors of the Company may act as directors of the same or similar companies with the same business scope as the Company's without prejudice to the interests of the Company, the shareholders meeting is hereby requested to lift the non-competition restrictions of directors according to Article 209 of the Company Act for director and new independent director who currently hold positions in other companies. Please refer to Attachment 10 of this handbook for discussion.

5. Extempore Motions

6. Meeting Adjourned

Attachment 1

# Remuneration details for each individual director and independent director

Units: $NTD thousands / May 15, 2024

| Title | Name | Remuneration to Directors | | | | | | | | Sum of A, B, C, and D and as a % of the net income (loss)after tax (Note 11) | | Remuneration as an employee | | | | | | | | Sum of A, B, C, D, E, F, and G and as a % of the net income (loss) after tax (Note 11) | | Remuneration received from the invested companies other than the subsidiaries and the parent company |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Remuneration (A) (Note 5) | | Pension (B) | | Remuneration to directors (C) (Note 6) | | Fees for services rendered (D) (Note 7) | | | | Salaries, bonuses, special allowances etc. (E) (Note 8) | | Pension (F) | | Remuneration to employees (G) (Note 9) | | | | | | |
| | | | | | | | | | | | | | | | | The Company | | All companies shown in the financial report (Note 10) | | | | |
| | | The Company | All companies shown in the financial report (Note 10) | The Company | All companies shown in the financial report (Note 10) | The Company | All companies shown in the financial report (Note 10) | The Company | All companies shown in the financial report (Note 10) | The Company | All companies shown in the financial report (Note 10) | The Company | All companies shown in the financial report (Note 10) | The Company | All companies shown in the financial report (Note 10) | Cash amount | Stock amount | Cash amount | Stock amount | The Company | All companies shown in the financial report (Note 10) | |
| Chairman | Ho, Chun-Hsien | 2,545 | 4,382 | 193 | 334 | — | — | 30 | 30 | 2,768<br>-0.76% | 4,746<br>-1.30% | — | — | — | — | — | — | — | — | 2,768<br>-0.76% | 4,746<br>-1.30% | None |
| Director | Wang, Shih-Tsung | — | — | — | — | — | — | 30 | 30 | 30<br>-0.01% | 30<br>-0.01% | 2,322 | 4,118 | 176 | 314 | — | — | — | — | 2,528<br>-0.70% | 4,462<br>-1.23% | None |
| | Chen, Hung-Yao | — | — | — | — | — | — | 30 | 30 | 30<br>-0.01% | 30<br>-0.01% | 2,225 | 3,309 | 108 | 108 | — | — | — | — | 2,363<br>-0.65% | 3,447<br>-0.95% | None |
| | Liao, Wen-Hung (Note 1) | — | — | — | — | — | — | 15 | 15 | 15<br>-0.00% | 15<br>-0.00% | 1,397 | 1,397 | 54 | 54 | — | — | — | — | 1,466<br>-0.40% | 1,466<br>-0.40% | None |
| | Cheng, Chin-Hung (Note 2) | — | — | — | — | — | — | 20 | 20 | 20<br>-0.01% | 20<br>-0.01% | — | — | — | — | — | — | — | — | 20<br>-0.01% | 20<br>-0.01% | None |
| Independent Director | Chang, Chung-Chiu (Note 3) | 180 | 180 | — | — | — | — | 10 | 10 | 190<br>-0.05% | 190<br>-0.05% | — | — | — | — | — | — | — | — | 190<br>-0.05% | 190<br>-0.05% | None |
| | Li, Chien-Jan | 360 | 360 | — | — | — | — | 30 | 30 | 390<br>-0.11% | 390<br>-0.11% | — | — | — | — | — | — | — | — | 390<br>-0.11% | 390<br>-0.11% | None |
| | Hsu, Yung-Chen | 360 | 360 | — | — | — | — | 30 | 30 | 390<br>-0.11% | 390<br>-0.11% | — | — | — | — | — | — | — | — | 390<br>-0.11% | 390<br>-0.11% | None |
| | Wu, Li-Ching (Note 4) | 181 | 181 | — | — | — | — | 20 | 20 | 201<br>-0.06% | 201<br>-0.06% | — | — | — | — | — | — | — | — | 201<br>-0.06% | 201<br>-0.06% | None |

1. Please describe the remuneration policy, system, standard and structure of independent directors, and describe the linkage to the remuneration amount according to the responsibilities, risks, time, and other factors:
   The remuneration paid to our independent directors is evaluated in accordance with Article 16 of the Articles of Incorporation and the Compensation Committee Charter, determined based on their individual responsibilities, contribution values, performance, risks, and the general standard in the industry, and paid in a fixed amount regardless of the Company's profit or loss. Except for the receipt of fixed monthly remuneration and honoraria for attendance at each board meeting, they are not entitled to the distribution of the annual director remuneration, severance pay, and executive differential pay. The payment standard and structure of independent directors' remuneration shall be submitted to the Board of Directors for resolution after being approved by the Compensation Committee. The remuneration to independent directors is regularly evaluated according to the results of the evaluation by Board of Directors per year.
2. Except as disclosed in the above table, the remuneration received by the Company's directors for providing services (such as serving as a consultant in a non-employee capacity at the parent company/all companies in the financial statements/investees) in the last year: None.

Attachment 1

Note 1: Liao, Wen-Hung resigned as a Director on June 30, 2023.
Note 2: Cheng, Chin-Hung was appointed as a Director on June 30, 2023.
Note 3: Chang, Chung-Chiu resigned as an Independent Director on June 30, 2023.
Note 4: Wu, Li-Ching was appointed as an Independent Director on June 30, 2023.
Note 5: Refers to the directors' remuneration for 2023 (including director salary, executive differential pay, severance pay, various bonuses, and incentives).
Note 6: The Board of Directors passed the 2023 directors' remuneration of NT$0 on March 13, 2024.
The 2023 remuneration to subsidiaries' directors and supervisors is not included as it is a performance bonus for concurrently serving as directors at subsidiaries and is disclosed in directors remuneration and salary for concurrently serving as employees.
Note 7: It refers to the directors' professional service fees for 2023 (including honoraria, special allowance, and various allowances).
Note 8: It refers to the salary, executive differential pay, severance pay, various bonuses, incentives, honoraria, special allowance, and various allowances received by directors who concurrently serve as employees (including the President, Vice Presidents, other managers, and employees) for 2023.
Note 9: It refers to directors who have received employee remuneration (including stock and cash) for 2023 for serving as employees concurrently (including the President, Vice Presidents, other managers, and employees).
Note 10: It is the total amount of remuneration paid to the directors of the Company by all companies (including the Company) in the consolidated financial statements.

Note 11: After-tax net income (loss) refers to the after-tax net income (loss) of individual financial reports in 2023

Attachment 2

# Copartner Technology Corp.
# Business Report

## 1. 2023 Business Operating Results

### (1) Business Plan Implementation Results

For 2023, the Company's consolidated revenue totaled NT$3,642.58 million, a 13% decrease from NT$4,166.65 million for 2022; net loss after tax was NT$362.61 million and losses per share was NT$4.14, both of which decreased from the net income after tax of NT$24.63 million and losses per share of NT$0.26 for 2022, respectively. The global economy in 2023 continued to be affected by the Russia-Ukraine war, and high inflation, the excess inventory of customers has not yet been sold. In addition, most countries were trying to curb inflation and expected to continue to take measures to raise interest rates, which will make the global economic outlook turn bleak. Though the economy in China recovered due to the relaxation of containment measures, the recovery was modest, and the domestic market showed signs of deflation, affecting the Company's production costs and inventory management. Faced with these severe challenges, the Company undertook the consolidation of factory in 2023 to stabilize its competitiveness in the market. This resulted in significant one-time relocation and layoff-related expenses, leading to a considerable decline in profits compared to the previous year.

### (2) Budget implementation status

Not applicable because the Company has not disclosed a financial forecast for 2023 according to the current laws and regulations.

### (3) Financial income, expenditure, and profitability analysis (based on consolidated financial statements), unit: NTD thousand

| Type | Item | 2023 | 2022 |
|---|---|---|---|
| Financial income & expenditure | Net operating revenue | 3,642,580 | 4,166,649 |
| | Net loss after tax | (362,607) | (24,634) |
| Profitability | Return on assets (%) | (7.48) | 0.09 |
| | Return on equity (%) | (21.14) | (1.27) |
| | Net loss margin (%) | (9.95) | (0.59) |
| | Loss per share | (4.14) | (0.26) |

## 2. R&D Status

The Company's R&D expenses in 2023 were NT$146.02 million, which accounted for

about 4% of the annual revenue. The R&D strategy primarily aimed to meet clients' new product design demands, optimize the existing products and processes, and develop high-end products in various application fields. We will continue to develop related cables and cable groups for automobiles, industrial automation, medical, servers, high-end industrial cameras, etc., to increase the breadth of the company's product applications and expand our product and market shares.

## 3. 2024 Business Plan Outline:

Looking ahead to 2024, though global inflation is easing and the tightening cycles of central banks are gradually nearing completion, the global economic recovery still appears somewhat uncertain. However, demand for electronic-related products is picking up, driven by emerging technologies such as HPC and AI. The Company is closely monitoring these developments, actively investing and consolidating factories and enhancing manufacturing competitiveness that keep pace with the times, to lay a solid foundation for our basic skills to root down. Meanwhile, the Company will continue to develop the applications in the fields of high-value-added products to increase the proportion of our niche products. All of this aims to lay a solid foundation for the Company's sustainable development and profitability.

Chairman: Ho, Chun-Hsien

Manager: Liao, Wen-Hung

Chief accountant: Cheng, Shu-Ching

March 13, 2024

Attachment 3

# Audit Committee's Audit Report

The Board of directors of the company delivers the 2023 business report, financial statements and consolidated financial statements and surplus distribution, etc., the financial statements and consolidated financial statements have been DELOITTE & TOUCHE and issued an unreserved opinion audit report.

The above-mentioned business report, financial statements and consolidated financial statements and surplus distribution has been audited by the board and found to be correct, therefore, report according to Section 14(4) of the Securities Trading Act and section 219 of the Companies Act.

Copartner Technology Corp.

Convener of Audit Committee: Hsu, Yung-Jane

March 13, 2024

Attachment 4

# Copartner Technology Corp.
## Rules of the Procedure for Board of Directors Meetings

Board of Directors approval date: March 13, 2024

Article 1: This Procedure is formulated pursuant to Article 26-3, Paragraph 8 of the Securities and Exchange Act and Article 2 of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies for compliance by the Company to establish a good governance system for board of directors, improve the supervision capacity, and strengthen the management function.

Article 2: The Company's rules of procedure for meetings of the board of directors, including the main agenda items, operational procedures, required content of meeting minutes, public announcements, and other compliance requirements, shall be handled under these Rules.

Article 3: The Company's Board of Directors shall be convened at least quarterly. The reasons for the meeting shall be stated, and the directors shall be notified 7 days in advance. However, the board of directors meeting may be convened at any time without written notification during an emergency. The directors shall not file an objection for the notice of the meeting not exceeding 7 days.

If the preceding notice for the convening is approved by the counterparty, it may be prepared in electronic format.

The matters of the preceding Article 7, Paragraph 1 must be listed and explained in the reason for convening, and the proposal shall not be made via an extempore motion.

Article 4: A board of directors meeting shall be held at the location and during the business hours of the Company, or at a place and time convenient to all directors and suitable for holding such a meeting.

Article 5: The board of directors of the Company appoints the financial division as the agenda working group.

The agenda working group shall prepare agenda items for board of directors meetings and provide comprehensive meeting materials, to be sent together with the notice of the meeting.

If a director believes that the meeting materials provided are insufficiently comprehensive may request the agenda working group to supplement the materials. If a director believes that proposal materials are insufficient in content, the deliberation of the such proposal may be postponed by a resolution of the board of directors.

Article 6: Agenda items for regular board of directors meetings shall include at least the

following:

(1) Report Items:
   A. Minutes of the last meeting and actions arising.
   B. Reporting on important financial and business matters.
   C. Reporting on internal audit activities.
   D. Other important matters to be reported.

(2) Discussions Items:
   A. Items discussed and continued from the last meeting.
   B. Items for discussion at this meeting.

(3) Extempore motions.

Article 7: The Company shall submit the following items for discussion by the board of directors:

(1) Operation plan of the Company.

(2) The annual financial statements, and the financial statements for Q2 that shall be audited by a CPA.

(3) Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and an assessment of the effectiveness of the internal control system.

(4) Formulating or amending the procedures for handling material financial or business activities, such as asset acquisition and disposal, derivative trading, loans to others, and provision of endorsements/guarantees to others as per Article 36-1 of the Securities and Exchange Act.

(5) Handling matters related to the offering, issuance, or private placement of equity securities.

(6) If the board of directors does not have managing directors, the election or discharge of the chairman of the board of directors.

(7) Appointing or dismissing financial supervisor, chief accountant, or chief internal auditor.

(8) A donation to a related party or a major donation to a non-related party. Provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.

(9) Any matter required by Article 14-3 of the Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders meeting or board of directors meeting, or any such significant matter as may be prescribed by the competent authority.

The term related party in subparagraph 8 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term major donation to a non-related party means any individual donation, or

cumulative donations within a 1-year period to a single recipient, at an amount of NT$100 million or more, or at an amount equal to or greater than 1% of net operating revenue or 5% of paid-in capital as stated in the CPA-attested financial report for the latest year.

The preceding one-year period shall be based on the current board of directors meeting convened date calculated retrospectively for one year. Those that have been approved by a resolution of the board need not be added.

At least one independent director shall attend each meeting in person. In the case of a meeting concerning any matter required to be submitted for a resolution by the board of directors under Paragraph 1, each independent director shall attend in person; if an independent director is unable to attend in person, he or she shall appoint another independent director to attend as his or her proxy. If an independent director expresses any objection or reservation about a matter, it shall be recorded in the board meeting minutes. An independent director intending to express an objection or reservation but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.

Article 8: Apart from matters referred to in paragraph 1 of the preceding article, which are required to be submitted for discussion by the board of directors, when the board of directors delegates any exercise of its powers pursuant to laws or regulations or the Company's Articles of Incorporation, matters such as the level and substance of the delegation shall be concretely and specifically set out.

Article 9: When a meeting of the board of directors is held, a signature book shall be made ready for signature by directors attending the meeting and thereafter made relevant materials available to directors at present for reference anytime.

All board directors shall attend board meetings in person; if attendance in person is not possible, they may, under the Company's Articles of Incorporation, appoint another director to attend as their proxy. Attendance via video conference is deemed as attendance in person but shall fax the attendance card to sign in instead.

In case a director appoints another director to attend a meeting of the board of directors in his/her behalf, he/she shall, in each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting.

A director may accept the appointment to act as the proxy referred to in the Paragraph 2 of one other director only.

Article 10: Where a meeting of the board of directors is convened by the chairman of the board, the meeting shall be chaired by the chairman. Where the first meeting of

each newly elected board of directors is convened by the director who received votes representing the largest portion of voting rights at the shareholders meeting in which the directors were elected, the meeting shall be chaired by that director; If there are two or more persons with the right to convene meetings, one of such persons shall be elected as the chairman.

Where a meeting of the board of directors is convened by a majority of directors on their own initiative in accordance with Article 203, Paragraph 4 or Article 203-1, Paragraph 3 of the Company Act, the directors shall choose one person by and from among themselves to chair the meeting.

When the chairman of the board is on leave or is unable to exercise his/her power and authority for any reason, the vice-chairman shall act as a proxy thereof. If there is no vice-chairman or the vice-chairman also is on leave or for any reason unable to exercise his/her power and authority, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select one director as a proxy.

Article 11: When holding a meeting of the board of directors, the Company may, as necessary for the agenda items of the meeting, notify personnel of relevant departments or subsidiaries to attend the meeting as nonvoting participants. When necessary, the Company may also invite CPAs, attorneys, or other professionals to attend as nonvoting participants and to make explanatory statements. Provided that they shall leave the meeting when deliberation or voting takes place.

If the proposal proposed by the board of directors is in dispute, it should be fully discussed among the directors before the chairman can bring it to vote.

The Company's internal auditors shall be detached, independent, objective, and impartial, in faithfully performing their duties, and shall exercise due professional care, and in addition to reporting their audit operations to each supervisor regularly, the audit supervisor shall also attend and deliver a report to a board of directors meeting.

Article 12: The chairman of the board of directors shall call the meeting to order when more than half of the directors are present. When the time of a meeting has arrived and one-half all board directors are not present, the chairman may announce postponement of the meeting time on that day, provided that only two postponements may be made. If the quorum is still not met after two such delays, the chairman shall re-call the meeting following the procedures provided in Article 3.

The term "all board directors" as called in the Rules shall be calculated as the number of directors then in office.

Article 13: A board of directors meeting shall be conducted in accordance with the order of business on the agenda as specified in the meeting notice. However, the order may be changed with the approval of a majority of directors present at the meeting.

The chairman may not declare the meeting closed without the approval of a majority of directors present at the meeting.

If at any time during the proceeding of a board of directors meeting the directors sitting at the meeting are not more than half of the directors present at the meeting, then upon motion by the directors sitting at the meeting, the chairman shall declare a suspension of meeting, in which case article 12, paragraph 1 shall apply mutatis mutandis.

If the chairman is unable to preside over the meeting due to unforeseen circumstances or fails to announce the adjournment in accordance with the provisions of the second paragraph, the appointment of their agent shall be governed by the provisions of the third paragraph of Article 10.

Article 14: The chairman shall provide for discussion on the proposals. When the chairman deems that the voting has reached a sufficient level, he/she may announce the suspension of the discussion for voting.

When a proposal comes to a vote, if the chairman puts the matter before all directors present at the meeting and none voices an objection, the matter is deemed approved. If there is any objection after the chairman puts the matter, it shall be voting.

The voting method shall be decided by the chairman according to the following provisions, but if the attendees have objections, the opinion of the majority shall be sought to decide:

(1) A show of hands or a vote by voting machine.
(2) A roll call vote.
(3) A vote by ballot.
(4) A vote by a method selected at the Company's discretion.

"All directors present at the meeting" in the preceding two paragraphs does not include directors prohibited from exercising voting rights pursuant to Article 16, Paragraph 1.

Article 15: Each director has one voting right; resolutions of the board of directors must be attended by more than half of the directors and agreed upon by more than half of the directors present, unless otherwise stipulated by the Company Act and the Securities and Exchange Act.

When there are several amendments or alternatives to the same proposal, the chairman shall determine the order of voting on such proposal with the original one. But if one of the proposals reaches resolution, the other proposals shall be deemed to be rejected and no further voting would be required.

If a vote on a proposal requires monitoring and counting personnel of the board of directors, the chairman may appoint a counting personnel to count the votes, and all directors present shall be the voting scrutiny personnel.
Voting results shall be made known on-site immediately and recorded in writing.

Article 16: Directors who have one of the following circumstances regarding the meeting matters may state their opinions and answer inquiries, may not participate in discussions and votes, and further, shall enter recusal during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter.

(1) If a director or a legal person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of the Company.
(2) The director believes who shall voluntarily enter recusal.
(3) Those who shall enter recusal by the resolution of the board of directors.

Where the spouse, relative within the second degrees of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.
The provisions of Article 180, Paragraph 2 of the Company Act, as applied mutatis mutandis under Article 206, Paragraph 4 of that Act, apply to resolutions of the board of directors meetings of the Company when a director is prohibited by the preceding two paragraphs from exercising voting rights.

Article 17: Minutes shall be prepared of the discussions at board of directors meetings. The meeting minutes shall record the following:

(1) Session (or year), time, and place of meeting.
(2) Name of the chairman
(3) Attendance of directors at the meeting, specifying the names and number of members present, excused, and absent.
(4) Names and titles of those attending the meeting as nonvoting participants.
(5) Name of minutes taker.
(6) Report Items.
(7) Discussions Items: the method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in Paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal;

opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director under Article 7, Paragraph 4.

(8) Extempore motions: the name of the mover; the method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in Paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal and opinions expressing objections or reservations at the meeting that were included in records or stated in writing.

(9) Other remarks.

Any of the following matters in relation to a resolution approved at a meeting of the board of directors shall be stated in the meeting minutes and within two days of the meeting be published on an information reporting website designated by the competent authority:

(1) The issue objected by an independent director or where an independent director maintains a qualified opinion with record or documented declaration.

(2) Issue not yet resolved in the Audit Committee but has been approved by two-thirds majority of the total number of director seats.

The attendance book forms a part of the minutes for each board of directors meeting and shall be well preserved during the existence of the Company.

The minutes of a board of directors meeting shall bear the signature or seal of both the chairman and the minutes taker; a copy of the minutes shall be distributed to each director within 20 days after the meeting

The minutes of a board of directors meeting shall be well preserved as important company records during the existence of the Company.

The production and distribution of meeting minutes in Paragraph 1 may be conducted electronically.

Article 18: The Company shall record on audio or video tape the entire proceedings of a board of directors meeting, and preserve the recordings for at least five years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph any litigation arises in connection with a resolution of a board of directors meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

Where a board of directors meeting is held via video conferencing, the audio and visual documentation that forms a part of the minutes shall be well preserved

during the existence of the Company.

Article 19: The Rules shall be implemented after the approval of the board of directors, and a report shall be submitted to the shareholders meeting. The same procedures shall apply to future amendments.

Attachment 5

# INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Copartner Technology Corporation:

## Opinion

We have audited the accompanying financial statements of Copartner Technology Corporation, which comprise the parent company only balance sheets for the year ended December 31, 2023 and 2022, and the parent company only statements of comprehensive income for the year ended December 31, 2023 and 2022, the parent company only statements of changes in equity and cash flows for the years then ended, and the parent company only notes to the financial statements (including a summary of significant accounting policies).

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

## Basis for Opinion

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

## Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Parent Company Only Financial Statements for the year ended December 31, 2023. These matters were addressed in the context of our Audit of the Parent Company Only Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the consolidated financial statements of the Company for the year ended December 31, 2023 are stated as follows:

As stated in Note 9 of the parent company only notes to the financial statements, the investment of a subsidiary of Copartner Technology Corporation using the equity method on December 31, 2023, was NT$ 3,459,796 thousand, accounting for 77% of the total assets. From January 1 to December 31, 2023, the share of the subsidiary's interest recognized using the equity method was NT$ 259,288 thousand, accounting for (91)% of the sales revenue. Therefore, the financial position and performance of the subsidiary company will have a significant impact on Copartner Technology Corporation. Because its revenue recognition is listed as a key audit matter, the explanation is as follows:

Revenue Recognition

1. Copartner Technology Corporation’s main source of income is R&D, manufacturing and sales of signal transmission wires and wire sets for information, communication and consumer electronics products, automobiles, medical equipment, industrial equipment, automation equipment and servers; R&D, manufacturing and sales of plastic products. This type of revenue recognition process is to recognize revenue when the customer controls the goods under trade terms.
2. The revenue of Copartner Technology Corporation and it’s subsidiary decline 13% compare to the previous year due to weak demand. However, some subsidiaries had a higher gross profit margin. Therefore, the accountant compared the sales revenue of these subsidiaries with the sales revenue in 2022 to identify any positive growth in sales to their customers compared to the overall sales trend. Subsequently, any differences were considered as potential sources of fraud risk. As a result, this assessment was deemed a critical auditing matter.
3. The accountant performs the following procedures for the above key audit matter:
   (1) Identify revenue recognition of Copartner Technology Corporation’s subsidiary, and perform relevant control tests.
   (2) Check the sales transactions where the subsidiary’s gross profit margin is higher than the consolidated before write-off, and review documents such as customer orders, customer receipts or freight receipts, and invoices to verify whether the transaction occurred, to identify whether the purchasers are consistent with the cash payers as well.

**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' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including members of the Audit Committee) are responsible for overseeing the Company' 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 auditing standards generally accepted in the Republic of China will always detect a material misstatement contained in the parent company only financial statements. Misstatements may be a result of fraud or error. 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 auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company' 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' 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. Obtained sufficient and appropriate audit evidence concerning the financial information of entities within the Company, to express an opinion on the Parent Company Only Financial Statements. We are responsible for guiding, supervising, and performing the audit and forming an audit opinion on the Company.

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 Company for the year ended December 31, 2023 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.

Deloitte & Touche

CPA: Tsai, Mei-Chen

CPA: Huang, Yu-Feng

Financial Supervisory Commission R.O.C. Approval Document No. Jin-Guan-Zheng-Shen-Zi No.1010028123

Securities and Futures Commission Approval Document No. Tai-Cai-Zheng-Liu-Zi No.0920123784

March 13, 2024

*Notice to Readers*

*The accompanying parent company only financial statements are intended only to present the parent company only financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally applied in the Republic of China.*

*For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese- language independent auditors' report and parent company only financial statements shall prevail.*

COPARTNER TECHNOLOGY CORP.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2023 AND 2022

Unit: NT$ thousand

| Code | Assets | December 31, 2023 Amount | % | December 31, 2022 Amount | % |
|---|---|---|---|---|---|
| | Current assets | | | | |
| 1100 | Cash and cash equivalents (Notes IV&V) | $ 209,445 | 5 | $ 107,191 | 3 |
| 1150 | Notes receivable, net (Notes IV, V & VII) | 4,000 | - | 1,436 | - |
| 1160 | Notes receivable due from related parties, net (Notes IV, V & XXIII) | 26 | - | - | - |
| 1170 | Accounts receivable, net (Notes IV, V, VII & XVII) | 56,143 | 1 | 41,790 | 1 |
| 1180 | Accounts receivable due from related parties (Notes IV, V, XVII & XXIII) | 1,338 | - | 816 | - |
| 1210 | Other receivables - related parties (Notes IV & XXIII) | 545,542 | 12 | 527,924 | 11 |
| 130X | Inventories (Notes IV & VIII) | 1,589 | - | 7,732 | - |
| 1410 | Advances to suppliers | 7,706 | - | 9,590 | - |
| 1470 | Other current assets (Note XIX) | 848 | - | 1,067 | - |
| 11XX | Total current assets | 826,637 | 18 | 697,546 | 15 |
| | Non-current assets | | | | |
| 1550 | Investments accounted for using equity method (Notes IV & IX) | 3,459,796 | 77 | 3,821,776 | 80 |
| 1600 | Property, plant and equipment (Notes IV, X & XXIV) | 133,819 | 3 | 160,177 | 3 |
| 1755 | Right-of-use assets (Notes IV & XI) | 1,478 | - | 6,707 | - |
| 1840 | Deferred income tax assets (Notes IV, V & XIX) | 95,258 | 2 | 82,125 | 2 |
| 1920 | Refundable deposits paid (Notes IV & XXIV) | 1,241 | - | 1,939 | - |
| 15XX | Total non-current assets | 3,691,592 | 82 | 4,072,724 | 85 |
| 1XXX | Total assets | $4,518,229 | 100 | $4,770,270 | 100 |

| Code | Liabilities and Equity | December 31, 2023 Amount | % | December 31, 2022 Amount | % |
|---|---|---|---|---|---|
| | Current liabilities | | | | |
| 2100 | Short-term borrowings (Note XIII) | $ 924,185 | 21 | $ 850,000 | 18 |
| 2110 | Short-term notes payable (Note XIII) | - | - | 40,000 | 1 |
| 2130 | Contract liabilities (Note XVII) | 4,553 | - | 6,470 | - |
| 2170 | Accounts payable | 4,618 | - | 5,865 | - |
| 2180 | Accounts payable due from related parties (Note XXIII) | 20,382 | - | 29,116 | 1 |
| 2220 | Other payables - related parties (Note XXIII) | 671,870 | 15 | 673,539 | 14 |
| 2230 | Current income tax liabilities (Notes IV & XIX) | - | - | 539 | - |
| 2280 | Lease liabilities - current (Notes IV & XI) | 1,054 | - | 3,993 | - |
| 2320 | Long-term borrowings due within one year (Notes XIII & XXIV) | 772,078 | 17 | 17,995 | - |
| 2399 | Other current liabilities (Note XIV) | 20,389 | - | 24,140 | 1 |
| 21XX | Total current liabilities | 2,419,129 | 53 | 1,651,657 | 35 |
| | Non-current liabilities | | | | |
| 2541 | Long-term borrowings (Notes XIII & XXIV) | 36,124 | 1 | 602,535 | 13 |
| 2580 | Lease liabilities - non-current (Notes IV & XI) | 445 | - | 2,818 | - |
| 2620 | Other long-term payables - related parties (Note XXIII) | 563,195 | 13 | 563,195 | 12 |
| 2640 | Net defined benefit liability (Notes IV & XV) | 17,160 | - | 19,302 | - |
| 2645 | Guarantee deposits and margins received | 760 | - | 739 | - |
| 25XX | Total non-current liabilities | 617,684 | 14 | 1,188,589 | 25 |
| 2XXX | Total liabilities | 3,036,813 | 67 | 2,840,246 | 60 |
| | Equity (Notes IV & XVI) | | | | |
| 3110 | Ordinary shares | 875,500 | 19 | 875,500 | 18 |
| 3200 | Capital surplus | 380,455 | 8 | 424,230 | 9 |
| | Retained earnings | | | | |
| 3310 | Legal reserve | 272,605 | 6 | 272,605 | 6 |
| 3320 | Special reserve | 253,342 | 6 | 298,718 | 6 |
| 3350 | Unappropriated retained earnings | ( 5,036 ) | - | 312,313 | 6 |
| 3300 | Total retained earnings | 520,911 | 12 | 883,636 | 18 |
| 3400 | Other equity interests | ( 295,450 ) | ( 6 ) | ( 253,342 ) | ( 5 ) |
| 3XXX | Total equity | 1,481,416 | 33 | 1,930,024 | 40 |
| | Total liabilities and equity | $4,518,229 | 100 | $4,770,270 | 100 |

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

Chairman: Ho, Chun-Hsien  Manager: Liao, Wen-Hung  Chief accountant: Cheng, Shu-Ching

COPARTNER TECHNOLOGY CORP.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

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

| Code | | 2023 | | 2022 | |
|---|---|---|---|---|---|
| | | Amount | % | Amount | % |
| 4100 | Sales of revenue (Notes IV, XVII & XXIII) | $ 283,389 | 100 | $ 255,558 | 100 |
| 5110 | Sales cost (Notes IV, VIII, XVIII & XXIII) | 255,974 | 90 | 226,951 | 89 |
| 5900 | Gross profit | 27,415 | 10 | 28,607 | 11 |
| 5920 | Realized gains with subsidiaries (Note IV) | - | - | 315 | - |
| 5950 | Realized gross profit | 27,415 | 10 | 28,922 | 11 |
| | Operating expenses (Notes XVIII & XXIII) | | | | |
| 6100 | Selling expenses | 38,520 | 13 | 41,200 | 16 |
| 6200 | Administrative expenses | 79,404 | 28 | 60,707 | 24 |
| 6300 | R&D expenses | 1,721 | 1 | 1,669 | 1 |
| 6450 | Expected credit impairment loss (gain) (Notes IV & VII) | ( 324 ) | - | 3,156 | 1 |
| 6000 | Total operating expenses | 119,321 | 42 | 106,732 | 42 |
| 6900 | Net operating loss | ( 91,906 ) | ( 32 ) | ( 77,810 ) | ( 31 ) |
| | Non-operating income and expenses | | | | |
| 7100 | Interest income (Note XVIII) | 1,304 | - | 261 | - |
| 7010 | Other income (Note XVIII) | 4,800 | 2 | 7,554 | 3 |
| 7020 | Other gains and losses (Notes IV & XVIII) | ( 1,197 ) | - | 8,735 | 3 |
| 7050 | Finance costs (Notes IV & XVIII) | ( 29,355 ) | ( 10 ) | ( 19,027 ) | ( 7 ) |
| 7060 | Share of profit on subsidiaries and associates accounted for using equity method (Notes IV & IX) | ( 259,288 ) | ( 91 ) | 43,428 | 17 |
| 7000 | Total non-operating income and expenses | ( 283,736 ) | ( 101 ) | 40,951 | 16 |

(Carried forward)

(Brought forward)

| Code | | 2023 Amount | 2023 % | 2022 Amount | 2022 % |
|---|---|---|---|---|---|
| 7900 | Net loss before tax | ($ 375,642) | ( 133) | ($ 36,859) | ( 15) |
| 7950 | Tax income (Notes IV, V & XIX) | 13,133 | 5 | 14,253 | 6 |
| 8200 | Current net loss | ( 362,509) | ( 128) | ( 22,606) | ( 9) |
| | Other comprehensive income | | | | |
| 8310 | Items not reclassified to profit or loss: | | | | |
| 8311 | Remeasurement of defined benefit obligation (Notes IV & XV) | ( 347) | - | 2,694 | 1 |
| 8330 | Share of other comprehensive income of subsidiaries accounted for using equity method (Note IV) | 131 | - | ( 570) | - |
| 8360 | Components of other comprehensive income (loss) that will be reclassified to profit or loss: | | | | |
| 8361 | Exchange differences on translation of foreign financial statements (Notes IV & XVI) | ( 42,108) | ( 15) | 45,376 | 18 |
| 8300 | Other comprehensive income for the current year | ( 42,324) | ( 15) | 47,500 | 19 |
| 8500 | Total comprehensive income for the current year | ($ 404,833) | ( 143) | $ 24,894 | 10 |
| | Loss per share (Note XX) | | | | |
| 9710 | Basic | ($ 4.14) | | ($ 0.26) | |
| 9810 | Diluted | ($ 4.14) | | ($ 0.26) | |

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

Chairman: Ho, Chun-Hsien Manager: Liao, Wen-Hung Chief accountant: Cheng, Shu-Ching

COPARTNER TECHNOLOGY CORP.

PARENT COMPANY ONLY STATEMENTS CHANGES IN EQUITY

FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

Unit: NT$ thousand, unless otherwise specified

| Code | | Ordinary shares | | Capital surplus | Retained earnings | | | Other equity interests | Total equity |
|---|---|---|---|---|---|---|---|---|---|
| | | Quantity (thousand shares) | Amount | | Legal reserve | Special reserve | Unappropriated retained earnings | Exchange differences on translation of foreign financial statements | |
| A1 | Balance as of January 1, 2022 | 85,000 | $ 850,000 | $ 424,230 | $ 264,470 | $ 287,283 | $ 403,365 | ($ 298,718) | $ 1,930,630 |
| | 2021 earnings distribution | | | | | | | | |
| B1 | Legal reserve | - | - | - | 8,135 | - | ( 8,135) | - | - |
| B3 | Special reserve | - | - | - | - | 11,435 | ( 11,435) | - | - |
| B5 | Cash dividends | - | - | - | - | - | ( 25,500) | - | ( 25,500) |
| B9 | Stock dividend | 2,550 | 25,500 | | | - | ( 25,500) | - | - |
| D1 | Net loss for the year ended December 31, 2022 | - | - | - | - | - | ( 22,606) | - | ( 22,606) |
| D3 | Other comprehensive income for the year ended December 31, 2022 | - | - | - | - | - | 2,124 | 45,376 | 47,500 |
| D5 | Total comprehensive income for the year ended December 31, 2022 | - | - | - | - | - | ( 20,482) | 45,376 | 24,894 |
| Z1 | Balance as of December 31, 2022 | 87,550 | 875,500 | 424,230 | 272,605 | 298,718 | 312,313 | ( 253,342) | 1,930,024 |
| | 2022 earnings distribution | | | | | | | | |
| B17 | Special reserve return | - | - | | | ( 45,376) | 45,376 | | |
| | | - | - | | | | | | |
| C15 | Other change in Capital surplus | - | - | - | | | | | |
| | Cash paid in capital | | | ( 43,775) | - | - | - | - | ( 43,775) |
| | | | | - | - | | | | |
| D1 | Net loss for the year ended December 31, 2023 | - | - | - | - | - | ( 362,509) | - | ( 362,509) |
| D3 | Other comprehensive income for the year ended December 31, 2023 | - | - | - | - | - | ( 216) | ( 42,108) | ( 42,324) |
| D5 | Total comprehensive income for the year ended December 31, 2023 | - | - | - | - | - | ( 362,725) | ( 42,108) | ( 404,833) |
| Z1 | Balance as of December 31, 2023 | 87,550 | $ 875,500 | $ 380,455 | $ 272,605 | $ 253,342 | ($ 5,036) | ($ 295,450) | $ 1,481,416 |

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

Chairman: Ho, Chun-Hsien  Manager: Liao, Wen-Hung  Chief accountant: Cheng, Shu-Ching

COPARTNER TECHNOLOGY CORP.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

Unit: NT$ thousand

| Code | | 2023 | 2022 |
|---|---|---|---|
| | Cash flows from operating activities | | |
| A10000 | Current net loss before tax | ($ 375,642) | ($ 36,859) |
| A20010 | Adjustments to reconcile: | | |
| A20100 | Depreciation expense | 12,204 | 14,815 |
| A20200 | Amortization expense | - | 22 |
| A20300 | Expected credit impairment loss (gain) | ( 324) | 3,156 |
| A20900 | Finance costs | 29,355 | 19,027 |
| A21200 | Interest income | ( 1,304) | ( 261) |
| A22400 | Share of profit and loss on subsidiaries and associates accounted for using equity method | 259,288 | ( 43,428) |
| A22500 | Loss (gain) on disposal of property, plant and equipment | 1,130 | ( 365) |
| A24000 | Realized gains with subsidiaries | - | ( 315) |
| A24100 | Loss on foreign exchange, net | 2,516 | 2,849 |
| A29900 | Lease modification actuarial gain | ( 63) | - |
| A30000 | Net changes in operating assets and liabilities | | |
| A31130 | Note receivable | ( 2,444) | 1,027 |
| A31140 | Notes receivable due from related parties | ( 26) | - |
| A31150 | Accounts receivable | ( 16,190) | 14,053 |
| A31160 | Accounts receivable due from related parties | ( 528) | 1,929 |
| A31200 | Inventories | 6,143 | 4,691 |
| A31230 | Advances to suppliers | 1,884 | ( 4,355) |
| A31240 | Other current assets | 370 | 597 |
| A32125 | Contract liabilities | ( 1,917) | 3,638 |
| A32150 | Accounts payable | ( 1,136) | ( 2,339) |
| A32160 | Accounts payable due from related parties | ( 7,547) | 12,729 |
| A32990 | Accrued employees' compensation and directors' remuneration | - | ( 4,482) |
| A32230 | Other current liabilities | ( 3,790) | 2,285 |
| A32240 | Net defined benefit liabilities | ( 2,490) | ( 1,991) |
| A33000 | Net cash outflow generated from operations | ( 100,511) | ( 13,577) |
| A33300 | Interest paid | ( 28,930) | ( 19,631) |
| A33500 | Income taxes paid | ( 539) | ( 1,323) |
| AAAA | Net Cash outflow from operating activities | ( 129,980) | ( 34,531) |

(Carried forward)

(Brought forward)

| Code | | 2023 | 2022 |
|---|---|---|---|
| | Cash flows from investing activities | | |
| B02700 | Purchase of property, plant and equipment | ($ 351) | ($ 630) |
| B02800 | Proceeds from disposal of property, plant and equipment | 17,017 | 1,171 |
| B03700 | Increase in refundable deposits paid | 698 | ( 1,186) |
| B04300 | Increase in other receivables - related parties | ( 22,777) | ( 32,526) |
| B07500 | Interest received | 1,150 | 237 |
| B07600 | Cash dividend received | 60,715 | - |
| BBBB | Net cash outflow from investing activities | 56,452 | ( 32,934) |
| | Cash flows from financing activities | | |
| C00100 | Increase in short-term borrowings | 5,143,573 | 6,150,052 |
| C00200 | Decrease in short-term borrowings | ( 5,069,388) | ( 6,200,052) |
| C00500 | Increase in short-term notes payable | 80,000 | - |
| C00600 | Decrease in short-term notes payable | ( 120,000) | - |
| C01600 | New long-term borrowings | 738,864 | 1,112,880 |
| C01700 | Repay long-term borrowings | ( 551,492) | ( 751,500) |
| C01800 | Decrease in long-term notes payable | - | ( 200,000) |
| C03000 | Increase in guarantee deposits and margins received | 21 | 18 |
| C03700 | Increase in other payables - related parties | 4,382 | 25,464 |
| C04020 | Repayment of lease liabilities principal | ( 3,748) | ( 3,637) |
| C04500 | Cash dividends paid | ( 43,775) | ( 25,500) |
| CCCC | Net cash inflow from financing activities | 178,437 | 107,725 |
| DDDD | Effect of exchange rate fluctuations on cash held | ( 2,655) | ( 304) |
| EEEE | Net increase (decrease) in cash and cash equivalents for the year | 102,254 | 39,956 |
| E00100 | Cash and cash equivalents at beginning of the period | 107,191 | 67,235 |
| E00200 | Cash and cash equivalents at end of the period | $ 209,445 | $ 107,191 |

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

| Chairman: | Manager: | Chief accountant: |
|---|---|---|
| Ho, Chun-Hsien | Liao, Wen-Hung | Cheng, Shu-Ching |

Attachment 6

# INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Copartner Technology Corporation:

## Opinion

We have audited the accompanying financial statements of Copartner Technology Corporation and its subsidiaries, which comprise the consolidated balance sheets for the year ended December 31, 2023 and 2022, and the consolidated statements of comprehensive income for the year ended December 31, 2023 and 2022, the consolidated statements of changes in equity and cash flows for the years then ended, and the consolidated notes to the financial statements (including a summary of significant accounting policies).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of 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 (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

## Basis for Opinion

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

## Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial Statements for the year ended December 31, 2023. These matters were addressed in the context of our Audit of the Consolidated Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the consolidated financial statements of the Company and its subsidiaries for the year ended December 31, 2023 are stated as follows:

Revenue Recognition

1. Copartner Technology Corporation and its subsidiaries' main source of income is R&D, manufacturing and sales of signal transmission wires and wire sets for information, communication and consumer electronics products, automobiles, medical equipment, industrial equipment, automation equipment and servers; R&D, manufacturing and sales of plastic products. Net revenue in 2023 is NT$3,642,580 thousands, please refer to Note IV, XIII and XX in the financial statements for policies related to revenue recognition.
2. The revenue of Copartner Technology Corporation and it's subsidiary decline 13% compare to the previous year due to weak demand. However, some subsidiaries had a higher gross profit margin. Therefore, the CPA compared the sales revenue of these subsidiaries with the sales revenue in 2022 to identify any positive growth in sales to their customers compared to the overall sales trend. Subsequently, any differences were considered as potential sources of fraud risk. As a result, this assessment was deemed a critical auditing matter.
3. The accountant performs the following procedures for the above key audit matter:
   (1) Identify revenue recognition of Copartner Technology Corporation's subsidiary, and perform relevant control tests.
   (2) Check the sales transactions where the subsidiary's gross profit margin is higher than the consolidated before write-off and the sales to customers show a positive growth compared to the previous year's sales and exhibit differences from the overall sales trend, and review documents such as customer orders, customer receipts or freight receipts, and invoices to verify whether the transaction occurred, to identify whether the purchasers are consistent with the cash payers as well.

**Other Matters**

We have also audited the parent company only financial statements of Copartner Technology Corporation as year of and for the years ended December 31, 2023 and 2022 on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the

Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company and its subsidiaries' 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 and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including members of the Audit Committee) are responsible for overseeing the Company and its subsidiaries' 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 auditing standards generally accepted in the Republic of China will always detect a material misstatement contained in the consolidated financial statements. Misstatements may be a result of fraud or error. 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 auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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 Company and its subsidiaries for the year ended December 31, 2023 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.

Deloitte & Touche

CPA: Tsai, Mei-Chen

CPA: Huang, Yu-Feng

Financial Supervisory Commission R.O.C. Approval Document No. Jin-Guan-Zheng-Shen-Zi No.1010028123

Securities and Futures Commission Approval Document No. Tai-Zai-Zheng-Liu-Zi No.0920123784

March 13, 2024

*Notice to Readers*

*The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.*

*For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese- language independent auditors' report and consolidated financial statements shall prevail.*

COPARTNER TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2023 AND 2022

Unit: NT$ thousand

| Code | Assets | December 31, 2023 Amount | % | December 31, 2022 Amount | % |
|---|---|---|---|---|---|
| | Current assets | | | | |
| 1100 | Cash and cash equivalents (Notes IV&V) | $1,075,676 | 26 | $1,264,821 | 28 |
| 1150 | Notes receivable, net (Notes IV, V & VIII) | 161,091 | 4 | 161,021 | 4 |
| 1160 | Notes receivable due from related parties, net (Notes IV, V, & XXVI) | 26 | - | - | - |
| 1170 | Accounts receivable, net (Notes IV, V, VIII & XX) | 1,052,736 | 25 | 1,312,657 | 30 |
| 1180 | Accounts receivable due from related parties, net (Notes IV, V, XX & XXVI) | 1,338 | - | 816 | - |
| 1200 | Other receivables, net (Notes IV & VIII) | 12,583 | - | 12,237 | - |
| 130X | Inventories (Notes IV, V & VX) | 269,450 | 6 | 334,179 | 8 |
| 1410 | Advances to suppliers | 155,405 | 4 | 94,474 | 2 |
| 1470 | Other current assets (Notes XXII) | 8,063 | - | 12,813 | - |
| 11XX | Total current assets | 2,736,368 | 65 | 3,193,018 | 72 |
| | | | | | - |
| | Non-current assets | | | | |
| 1517 | Financial assets at fair value through other comprehensive income - non-current (Notes IV & VII) | 3,041 | - | 3,089 | - |
| 1550 | Investments accounted for using equity method (Notes IV & XI) | 40,805 | 1 | 42,811 | 1 |
| 1600 | Property, plant and equipment (Notes IV, XII & XXVIII) | 964,076 | 23 | 701,327 | 16 |
| 1755 | Right-of-use assets (Notes IV & XIII) | 372,134 | 9 | 399,418 | 9 |
| 1805 | Goodwill (Notes IV & XIV) | 4,256 | - | 4,294 | - |
| 1821 | Intangible assets (Notes IV & XV) | 694 | - | 773 | - |
| 1840 | Deferred income tax assets (Notes IV, V & XXII) | 95,258 | 2 | 82,125 | 2 |
| 1920 | Refundable deposits paid (Notes IV & XXVII) | 19,651 | - | 20,632 | - |
| 1990 | Other non-current assets | - | - | 1,737 | - |
| 15XX | Total non-current assets | 1,499,915 | 35 | 1,256,206 | 28 |
| 1XXX | Total assets | $4,236,283 | 100 | $4,449,224 | 100 |

| Code | Liabilities and Equity | December 31, 2023 Amount | % | December 31, 2022 Amount | % |
|---|---|---|---|---|---|
| | Current liabilities | | | | |
| 2100 | Short-term borrowings (Note XVI) | $ 931,479 | 22 | $ 850,000 | 19 |
| 2110 | Short-term notes payable (Note XVI) | - | - | 40,000 | 1 |
| 2130 | Current contract liabilities (Note XX) | 7,552 | - | 7,966 | - |
| 2170 | Accounts payable | 194,141 | 5 | 237,862 | 5 |
| 2180 | Accounts payable due from related parties (Note XXVI) | 1,405 | - | 137 | - |
| 2230 | Current income tax liabilities (Notes IV & XXII) | 11,625 | - | 28,752 | 1 |
| 2280 | Lease liabilities - current (Notes IV & XIII) | 59,816 | 1 | 67,508 | 1 |
| 2320 | Long-term borrowings due within one year (Notes XVI & XXVII) | 772,078 | 18 | 17,995 | - |
| 2399 | Other current liabilities (Note XVII) | 363,371 | 9 | 335,701 | 8 |
| 21XX | Total current liabilities | 2,341,467 | 55 | 1,585,921 | 35 |
| | Non-current liabilities | | | | |
| 2541 | Long-term borrowings (Notes XVI & XXVII) | 97,804 | 2 | 604,072 | 14 |
| 2580 | Lease liabilities - non-current (Notes IV & XIII) | 268,940 | 7 | 281,518 | 6 |
| 2640 | Net defined benefit liability (Notes IV & XVIII) | 31,076 | 1 | 34,694 | 1 |
| 2645 | Guarantee deposits and margins received | 6,079 | - | 3,246 | - |
| 25XX | Total non-current liabilities | 403,899 | 10 | 923,530 | 21 |
| 2XXX | Total liabilities | 2,745,366 | 65 | 2,509,451 | 56 |
| | Equity attributable to owners of the parent company (Notes IV & XIX) | | | | |
| 3110 | Ordinary shares | 875,500 | 21 | 875,500 | 20 |
| 3200 | Capital surplus | 380,455 | 9 | 424,230 | 10 |
| | Retained earnings | | | | |
| 3310 | Legal reserve | 272,605 | 6 | 272,605 | 6 |
| 3320 | Special reserve | 253,342 | 6 | 298,718 | 7 |
| 3350 | Unappropriated retained earnings | ( 5,036 ) | - | 312,313 | 7 |
| 3300 | Total retained earnings | 520,911 | 12 | 883,636 | 20 |
| 3400 | Other equity interests | ( 295,450 ) | ( 7 ) | ( 253,342 ) | ( 6 ) |
| 31XX | Total equity of owners of the parent company | 1,481,416 | 35 | 1,930,024 | 44 |
| 36XX | Non-controlling interests | 9,501 | - | 9,749 | - |
| 3XXX | Total equity | 1,490,917 | 35 | 1,939,773 | 44 |
| | Total liabilities and equity | $4,236,283 | 100 | $4,449,224 | 100 |

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

Chairman: Ho, Chun-Hsien  Manager: Liao, Wen-Hung  Chief accountant: Cheng, Shu-Ching

COPARTNER TECHNOLOGY CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

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

| Code | | 2023 | | 2022 | |
|---|---|---|---|---|---|
| | | Amount | % | Amount | % |
| 4100 | Sales of revenue (Notes IV, XX & XXVI) | $ 3,642,580 | 100 | $ 4,166,649 | 100 |
| 5110 | Sales cost (Notes IV, IX, XXI & XXVI) | 3,279,021 | 90 | 3,549,042 | 85 |
| 5900 | Gross profit | 363,559 | 10 | 617,607 | 15 |
| | Operating expenses | | | | |
| 6100 | Selling expenses (Note XXI) | 205,669 | 6 | 206,790 | 5 |
| 6200 | Administrative expenses (Note XXI) | 365,970 | 10 | 295,179 | 7 |
| 6300 | R&D expenses (Note XXI) | 146,019 | 4 | 150,540 | 4 |
| 6450 | Expected credit impairment loss (Notes IV & VIII) | 6,721 | - | 19,419 | - |
| 6000 | Total operating expenses | 724,379 | 20 | 671,928 | 16 |
| 6900 | Net operating loss | ( 360,820 ) | ( 10 ) | ( 54,321 ) | ( 1 ) |
| | Non-operating income and expenses | | | | |
| 7100 | Interest income (Note XXI) | 16,894 | - | 14,628 | - |
| 7010 | Other income (Note XXI) | 37,346 | 1 | 36,853 | 1 |
| 7020 | Other gains and losses (Notes IV & XXI) | 702 | - | 15,411 | 1 |
| 7050 | Finance costs (Notes IV & XXI) | ( 47,054 ) | ( 1 ) | ( 35,968 ) | ( 1 ) |
| 7060 | Share of profit on associates accounted for using equity method (Notes IV & XI) | ( 2,006 ) | - | 7,524 | - |
| 7000 | Total non-operating income and expenses | 5,882 | - | 38,448 | 1 |

(Carried forward)

(Brought forward)

| Code | | 2023 Amount | 2023 % | 2022 Amount | 2022 % |
|---|---|---|---|---|---|
| 7900 | Net loss before tax | ($ 354,938) | ( 10) | ($ 15,873) | - |
| 7950 | Income tax expenses (Notes IV, V & XXII) | 7,669 | - | 8,761 | - |
| 8200 | Current net loss | ( 362,607) | ( 10) | ( 24,634) | - |
| | Other comprehensive income | | | | |
| 8310 | Items not reclassified to profit or loss: | | | | |
| 8311 | Remeasurement of defined benefit obligation (Notes IV & XVIII) | ( 216) | - | 2,124 | - |
| 8360 | Components of other comprehensive income (loss) that will be reclassified to profit or loss: | | | | |
| 8361 | Exchange differences on translation of foreign financial statements (Notes IV & XIX) | ( 42,258) | ( 1) | 45,561 | 1 |
| 8300 | Other comprehensive income for the current year | ( 42,474) | ( 1) | 47,685 | 1 |
| 8500 | Total comprehensive income for the current year | ($ 405,081) | ( 11) | $ 23,051 | 1 |
| | Current net loss attributable to: | | | | |
| 8610 | Owners of the parent company | ($ 362,509) | ( 10) | ($ 22,606) | - |
| 8620 | Non-controlling interests | ( 98) | - | ( 2,028) | - |
| 8600 | | ($ 362,607) | ( 10) | ($ 24,634) | - |
| | Total comprehensive income for the year attributable to: | | | | |
| 8710 | Owners of the parent company | ($ 404,833) | ( 11) | $ 24,894 | 1 |
| 8720 | Non-controlling interests | ( 248) | - | ( 1,843) | - |
| 8700 | | ($ 405,081) | ( 11) | $ 23,051 | 1 |
| | Earnings (loss) per share (Note XXIII) | | | | |
| 9710 | Basic | ($ 4.14) | | ($ 0.26) | |
| 9810 | Diluted | ($ 4.14) | | ($ 0.26) | |

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

Chairman: Ho, Chun-Hsien Manager: Liao, Wen-Hung Chief accountant: Cheng, Shu-Ching

COPARTNER TECHNOLOGY CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

Unit: NT$ thousand, unless otherwise specified

| | | Equity attributable to owners of the parent company | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Ordinary shares | | | Retained earnings | | | Other equity exchange differences on translation of foreign financial statements | | | |
| Code | | Quantity (thousand shares) | Amount | Capital surplus | Legal reserve | Special reserve | Unappropriated retained earnings | | Total | Non-controlling interests | Total equity |
| A1 | Balance as of January 1, 2022 | 85,000 | $ 850,000 | $ 424,230 | $ 264,470 | $ 287,283 | $ 403,365 | ($ 298,718) | $ 1,930,630 | $ 11,592 | $ 1,942,222 |
| | 2021 earnings distribution | | | | | | | | | | |
| B1 | Legal reserve | - | - | - | 8,135 | - | ( 8,135) | - | - | - | - |
| B3 | Special reserve | - | - | - | - | 11,435 | ( 11,435) | - | - | - | - |
| B5 | Cash dividends | - | - | - | - | - | ( 25,500) | - | ( 25,500) | - | ( 25,500) |
| B9 | Stock dividends | 2,550 | 25,500 | | | | ( 25,500) | | | | |
| D1 | Net loss for the year ended December 31, 2022 | - | - | - | - | - | ( 22,606) | - | ( 22,606) | ( 2,028) | ( 24,634) |
| D3 | Other comprehensive income for the year ended December 31, 2022 | - | - | - | - | - | 2,124 | 45,376 | 47,500 | 185 | 47,685 |
| D5 | Total comprehensive income for the year ended December 31, 2022 | - | - | - | - | - | ( 20,482) | 45,376 | 24,894 | ( 1,843) | 23,051 |
| Z1 | Balance as of December 31, 2022 | 87,550 | 875,500 | 424,230 | 272,605 | 298,718 | 312,313 | ( 253,342) | 1,930,024 | 9,749 | 1,939,773 |
| | 2022 earnings distribution | | | | | | | | | | |
| B17 | Special reserve return | - | - | - | - | ( 45,376) | 45,376 | - | - | - | - |
| | Other change in Capital surplus | | | | | | | | | | |
| C15 | Cash paid in capital | - | - | ( 43,775) | - | - | - | - | ( 43,775) | - | ( 43,775) |
| D1 | Net loss for the year ended December 31, 2023 | - | - | - | - | - | ( 362,509) | - | ( 362,509) | ( 98) | ( 362,607) |
| D3 | Other comprehensive income for the year ended December 31, 2023 | - | - | - | - | - | ( 216) | ( 42,108) | ( 42,324) | ( 150) | ( 42,474) |
| D5 | Total comprehensive income for the year ended December 31, 2023 | - | - | - | - | - | ( 362,725) | ( 42,108) | ( 404,833) | ( 248) | ( 405,081) |
| Z1 | Balance as of December 31, 2023 | 87,550 | $ 875,500 | $ 380,455 | $ 272,605 | $ 253,342 | ($ 5,036) | ($ 295,450) | $ 1,481,416 | $ 9,501 | $ 1,490,917 |

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

Chairman: Ho, Chun-Hsien  Manager: Liao, Wen-Hung  Chief accountant: Cheng, Shu-Ching

COPARTNER TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022

Unit: NT$ thousand

| Code | | 2023 | 2022 |
|---|---|---|---|
| | Cash flows from operating activities | | |
| A10000 | Current net loss before tax | ($ 354,938) | ($ 15,873) |
| A20000 | Adjustments to reconcile: | | |
| A20100 | Depreciation expense | 174,261 | 187,843 |
| A20200 | Amortization expense | 327 | 132 |
| A20300 | Expected credit impairment loss | 6,721 | 19,419 |
| A20900 | Finance costs | 47,054 | 35,968 |
| A21200 | Interest income | ( 16,894) | ( 14,628) |
| A22300 | Share of profit or loss on associates accounted for using equity method | 2,006 | ( 7,524) |
| A22500 | Net gains from disposal of property, plant and equipment | 23,863 | ( 2,743) |
| A23700 | Impairment losses on property, plant and equipment | 18,102 | - |
| A24100 | (Gain) Loss on foreign exchange, net | 18,117 | ( 1,752) |
| A29900 | Lease modification actuarial losses | ( 314) | ( 571) |
| A30000 | Net changes in operating assets and liabilities | | |
| A31130 | Note receivable | 50 | 35,396 |
| A31140 | Note receivable due from related parties | ( 26) | - |
| A31150 | Accounts receivable | 252,361 | 397,925 |
| A31160 | Accounts receivable due from related parties | ( 522) | 1,929 |
| A31180 | Other receivables | 802 | ( 1,315) |
| A31200 | Inventories | 64,729 | 95,672 |
| A31230 | Advances to suppliers | ( 38,434) | 18,052 |
| A31240 | Other current assets | 4,750 | ( 311) |
| A32125 | Contract liabilities | ( 413) | 585 |
| A32150 | Accounts payable | ( 43,609) | ( 24,340) |

(Carried forward)

(Brought forward)

| Code | | 2023 | 2022 |
|---|---|---|---|
| A32160 | Accounts payable due from related parties | $ 1,268 | ($ 130) |
| A32990 | Accrued employees' compensation and directors' remuneration | - | ( 4,482) |
| A32230 | Other current liabilities | 815 | 21,056 |
| A32240 | Net defined benefit liabilities | ( 3,834) | ( 1,935) |
| A33000 | Net cash inflow generated from operations | 156,242 | 738,373 |
| A33300 | Interest paid | ( 46,415) | ( 36,761) |
| A33500 | Income taxes paid | ( 37,929) | ( 31,341) |
| AAAA | Net cash inflow from operating activities | 71,898 | 670,271 |
| | Cash flows from investing activities | | |
| B02700 | Purchase of property, plant and equipment | ( 401,763) | ( 249,436) |
| B02800 | Proceeds from disposal of property, plant and equipment | 6,977 | 4,117 |
| B03700 | Increase in refundable deposits paid | 981 | ( 1,975) |
| B04500 | Purchase of intangible assets | ( 258) | ( 717) |
| B06700 | Decrease (increase) in other non-current assets | 1,737 | 411 |
| B07500 | Interest received | 15,736 | 14,531 |
| BBBB | Net cash outflow from investing activities | ( 376,590) | ( 233,069) |
| | Cash flows from financing activities | | |
| C00100 | Increase in short-term borrowings | 5,150,867 | 6,150,052 |
| C00200 | Decrease in short-term borrowings | ( 5,069,388) | ( 6,227,732) |
| C00500 | Increase in short-term notes payable | 80,000 | - |
| C00600 | Decrease in short-term notes payable | ( 120,000) | - |
| C01600 | New long-term borrowings | 846,680 | 1,114,463 |
| C01700 | Repay long-term borrowings | ( 599,187) | ( 751,500) |
| C01800 | Decrease in long-term notes payable | - | ( 200,000) |
| C03000 | Increase in guarantee deposits and margins received | 2,833 | 1,134 |

(Carried forward)

(Brought forward)

| Code | | 2023 | 2022 |
|---|---|---|---|
| C04020 | Repayment of lease liabilities principal | ($ 86,519) | ($ 105,612) |
| C04500 | Cash dividends paid | ( 43,775) | ( 25,500) |
| CCCC | Net cash outflow from financing activities | 161,511 | ( 44,695) |
| DDDD | Effect of exchange rate fluctuations on cash held | ( 45,964) | 42,533 |
| EEEE | Net increase (decrease) in cash and cash equivalents for the year | ( 189,145) | 435,040 |
| E00100 | Cash and cash equivalents at beginning of the period | 1,264,821 | 829,781 |
| E00200 | Cash and cash equivalents at end of the period | $ 1,075,676 | $ 1,264,821 |

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

Chairman: Ho, Chun-Hsien Manager: Liao, Wen-Hung Chief accountant: Cheng, Shu-Ching

Attachment 7

# Copartner Technology Corp.
# 2023 Deficit Compensation Table

Unit: NT$

| Item | Amount | |
|---|---|---|
| Unappropriated retained earnings at the beginning of the term | | 357,689,496 |
| Current net income | (362,508,940) | |
| Retained earnings due to investment adjustments using the equity method | 131,024 | |
| Plus: Current period net profit | (347,614) | |
| Distributable surplus for the current period | | (362,725,530) |
| Earnings can be distributed for the current period | | (5,036,034) |
| Ending made up for the losses | | (5,036,034) |

Chairman: Ho, Chun-Hsien

Manager: Liao, Wen-Hung

Chief accountant: Cheng, Shu-Ching

Attachment 8

# Copartner Technology Corp.
# 2024 Annual Shareholders Meeting
# Nomination list of Independent Directors

1. Independent directors: elect 1 from 1 candidates

| Numerical order | Account number | Name | Current post | Major academic (career) achievements | Shares held by the shareholders |
|---|---|---|---|---|---|
| 1 | - | Huang, Shih-Yi | None | Bachelor of Naval Architecture, National Taiwan University<br>Master of Management Science, National Chiao Tung University<br>Director of China Development Financial | 0 |

Attachment 9

# Copartner Technology Corp.
# Rules of Procedure for Shareholders Meetings
# Amendment Comparison Table

Date of amendment by the board of directors: March 13, 2024
(subject to the approval of the shareholders meeting before taking effect)

| After Amendment | Current article: June 29, 2022 (I) version | Amendment description |
|---|---|---|
| Article 3:<br>Unless otherwise specified by the laws or the Articles of Incorporation, the Company's shareholders meetings shall be convened by the board of directors.<br>Any change in the method of convening the shareholders' meeting should be decided by the board of directors and implemented no later than before the dispatch of the notice of the shareholders' meeting.<br>The company shall hold a video conference shareholder meeting, which should be stated in the articles of association and approved by the board of directors, except for provisions in the regulations for the handling of stock affairs for publicly traded companies. Additionally, the conduct of a virtual shareholder meeting shall be carried out based on a resolution passed by the board of directors, with attendance of two-thirds or more of the directors and the agreement of a majority of the attending directors.<br>The Company shall, 30 days prior to the general shareholders' meeting or 15 days prior to the extraordinary shareholders' meeting, upload the | Article 3:<br>Unless otherwise specified by the laws or the Articles of Incorporation, the Company's shareholders meetings shall be convened by the board of directors.<br>Any change in the method of convening the shareholders' meeting should be decided by the board of directors and implemented no later than before the dispatch of the notice of the shareholders' meeting.<br>The Company shall, 30 days prior to the general shareholders' meeting or 15 days prior to the extraordinary shareholders' meeting, upload the | Comply with the newly amended legal requirements, shareholder meetings via video conferencing should be decided by the board of directors. |

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| notice of convening of the shareholders' meeting, the power of attorney, the proposals for recognition, discussion, election or dismissal of directors, etc. in electronic formats to the official site of MOPs. The Company shall also formulate the shareholders meeting handbook and supplementary materials into electronic files and upload them to the Market Observation Post System at least 21 days prior to a general shareholders meeting or 15 days prior to an extraordinary shareholders meeting. However, if the paid-in capital of the company reaches NT$10 billion or more as of the end of the most recent accounting year, or if the combined foreign and mainland Chinese shareholding ratio listed in the shareholders' register at the most recent annual shareholders' meeting reaches 30% or more, the electronic files shall be transmitted no later than 30 days before the annual shareholders' meeting. Prepare the meeting handbook and supplementary materials for the current shareholders meeting at least 15 days prior to the meeting, and make them available to shareholders upon request. The materials shall be displayed in the Company and the professional stock agency appointed by the Company and must be distributed on-site during the shareholders meeting.<br>The meeting handbook and supplementary meeting materials shall be made available for shareholders to review on the day of the shareholders' | notice of convening of the shareholders' meeting, the power of attorney, the proposals for recognition, discussion, election or dismissal of directors, etc. in electronic formats to the official site of MOPs. The Company shall also formulate the shareholders meeting handbook and supplementary materials into electronic files and upload them to the Market Observation Post System at least 21 days prior to a general shareholders meeting or 15 days prior to an extraordinary shareholders meeting. However, if the paid-in capital of the company reaches NT$10 billion or more as of the end of the most recent accounting year, or if the combined foreign and mainland Chinese shareholding ratio listed in the shareholders' register at the most recent annual shareholders' meeting reaches 30% or more, the electronic files shall be transmitted no later than 30 days before the annual shareholders' meeting. Prepare the meeting handbook and supplementary materials for the current shareholders meeting at least 15 days prior to the meeting, and make them available to shareholders upon request. The materials shall be displayed in the Company and the professional stock agency appointed by the Company and must be distributed on-site during the shareholders meeting.<br>The meeting handbook and supplementary meeting materials shall be made available for shareholders to review on the day of the shareholders' | |

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| meeting in the following manner:<br>1. When holding a physical shareholders' meeting, the meeting handbook and supplementary meeting materials should be distributed at the venue of the shareholders' meeting.<br>2. When holding a video-assisted shareholders' meeting, the meeting handbook and supplementary meeting materials should be distributed at the venue of the shareholders' meeting and transmitted electronically to the video conferencing platform.<br>3. When holding a video conference shareholders' meeting, the meeting handbook and supplementary meeting materials should be transmitted electronically to the video conferencing platform.<br>The notice shall specify the reason for the convening; if the notice is approved by the counterparty, it may be prepared in electronic formats.<br>Issues that involve election or dismissal of directors, changes to the Articles of Incorporation, capital reduction, application for suspension of a public offering, director's permission to compete, surplus capital increase, capital reserve conversion, corporate liquidation, merger, divestment, or any matters listed in Paragraph 1 of Article 185 of the Company Act, Article 26-1 or Article 43-6 of the Securities and Exchange Act, or Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers must be raised and have the main content explained as part | meeting in the following manner:<br>1. When holding a physical shareholders' meeting, the meeting handbook and supplementary meeting materials should be distributed at the venue of the shareholders' meeting.<br>2. When holding a video-assisted shareholders' meeting, the meeting handbook and supplementary meeting materials should be distributed at the venue of the shareholders' meeting and transmitted electronically to the video conferencing platform.<br>3. When holding a video conference shareholders' meeting, the meeting handbook and supplementary meeting materials should be transmitted electronically to the video conferencing platform.<br>The notice shall specify the reason for the convening; if the notice is approved by the counterparty, it may be prepared in electronic formats.<br>Issues that involve election or dismissal of directors, changes to the Articles of Incorporation, capital reduction, application for suspension of a public offering, director's permission to compete, surplus capital increase, capital reserve conversion, corporate liquidation, merger, divestment, or any matters listed in Paragraph 1 of Article 185 of the Company Act, Article 26-1 or Article 43-6 of the Securities and Exchange Act, or Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers must be raised and have the main content explained as part | |

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| of the regular motions (it cannot be raised in the form of special motions). The main content may be placed on websites designated by the competent securities authorities or the Company, and the website addresses shall be specified in the notice.<br>If the reasons for convening the general shareholders' meeting have stated the general re-election of directors and the date of their inauguration, after the re-election by the shareholders' meeting is completed, the same meeting shall not reach any resolution to change the date of the directors' inauguration by extempore motions or any other means. | of the regular motions (it cannot be raised in the form of special motions). The main content may be placed on websites designated by the competent securities authorities or the Company, and the website addresses shall be specified in the notice.<br>If the reasons for convening the general shareholders' meeting have stated the general re-election of directors and the date of their inauguration, after the re-election by the shareholders' meeting is completed, the same meeting shall not reach any resolution to change the date of the directors' inauguration by extempore motions or any other means. | |
| Article 6-1:<br>The company shall include the following items in the notice of the shareholders' meeting held via video conference:<br>1. Methods for shareholders to participate in the video conference and exercise their rights.<br>2. Measures for handling obstacles arising from natural disasters, emergencies, or other force majeure events that prevent the use of the video conference platform or participation via video conferencing, including at least the following:<br>(a) If obstacles persist before the occurrence, causing the postponement or continuation of the meeting, the time for postponement or continuation and the date for resuming the meeting.<br>(b) Shareholders who did not register for participation via video conferencing in the original shareholders' meeting shall not participate in the postponed or | Article 6-1:<br>The company shall include the following items in the notice of the shareholders' meeting held via video conference:<br>1. Methods for shareholders to participate in the video conference and exercise their rights.<br>2. Measures for handling obstacles arising from natural disasters, emergencies, or other force majeure events that prevent the use of the video conference platform or participation via video conferencing, including at least the following:<br>(a) If obstacles persist before the occurrence, causing the postponement or continuation of the meeting, the time for postponement or continuation and the date for resuming the meeting.<br>(b) Shareholders who did not register for participation via video conferencing in the original shareholders' meeting shall not participate in the postponed or | In accordance with the legal amendments, an additional clause is added to specify that the company, when holding a video conference shareholders' meeting, should provide at least the necessary connection equipment, venue, and on-site personnel to assist shareholders |

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| resumed meeting.<br>(c) In the event of a video-assisted shareholders' meeting, if the video conference cannot continue, the meeting shall proceed if the total number of shares represented by shareholders participating via video conferencing, minus the shares represented by shareholders participating via video conferencing, reaches the statutory quorum for the meeting. Shareholders participating via video conferencing shall be considered present, and their shares shall be counted towards the total shares represented at the meeting. For all resolutions of the meeting, they shall be deemed to have abstained.<br>(d) Procedures for handling situations where all resolutions have been announced without any ad hoc motions being made.<br>3. The notice of the video conference shareholders' meeting shall also include appropriate alternative measures provided to shareholders who have difficulty participating via video conferencing.<br>Unless otherwise provided in Article 44-9, Paragraph 6 of the Guidelines for Handling Shareholder Services of Publicly Issued Companies, the company should provide at least shareholder connection equipment and necessary assistance, and specify the period for shareholders to apply to the company and other relevant precautions in the meeting-related documents. | resumed meeting.<br>(c) In the event of a video-assisted shareholders' meeting, if the video conference cannot continue, the meeting shall proceed if the total number of shares represented by shareholders participating via video conferencing, minus the shares represented by shareholders participating via video conferencing, reaches the statutory quorum for the meeting. Shareholders participating via video conferencing shall be considered present, and their shares shall be counted towards the total shares represented at the meeting. For all resolutions of the meeting, they shall be deemed to have abstained.<br>(d) Procedures for handling situations where all resolutions have been announced without any ad hoc motions being made.<br>3. The notice of the video conference shareholders' meeting shall also include appropriate alternative measures provided to shareholders who have difficulty participating via video conferencing. | in participating in the meeting. Additionally, the meeting notice should specify the period during which shareholders may apply to the company and other relevant precautions. |

Attachment 10

# Copartner Technology Corp.

## Circumstances of Director and Independent Director Candidates Working Part-Time for Another Company

| Title | Name | Company name | Position held |
|---|---|---|---|
| Director | Ho, Chun-Hsien | Wujiang Wanfeng Plastic Cement Co., Ltd. | Executive director |
| | | Copartner Technology (Thailand) Co., Ltd. | Director |
| Director | Wang, Shih-Tsung | Copartner Technology (Thailand) Co., Ltd. | Director |
| Director | Chen, Hung-Yao | HPC Technology Inc. | Supervisor |
| | | Wujiang Wanfeng Plastic Cement Co., Ltd. | Supervisor |
| | | Copartner Technology (Thailand) Co., Ltd. | Director |
| Director | Cheng, Chin-Hung | Hongting Architecture Co., Ltd. | Chairman |
| | | Lishan Construction Co., Ltd. | Chairman |
| | | Belle Plus International Co., Ltd. | Chairman |

Appendix 1.

# Copartner Technology Corp.
# Articles of Incorporation

## Chapter 1 General

Article 1 The Company was incorporated under the Company Act, and its name is Copartner Technology Corp.

Article 2 The business items operated by this Company are as follows:

(1) CC01020 Electric Wires and Cables Manufacturing.
(2) CC01060 Wired Communication Mechanical Equipment Manufacturing.
(3) CC01080 Electronics Components Manufacturing.
(4) CD01030 Motor Vehicles and Parts Manufacturing.
(5) F113020 Wholesale of Electrical Appliances.
(6) F113030 Wholesale of Precision Instruments.
(7) F113060 Wholesale of Measuring Instruments.
(8) F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories.
(9) F119010 Wholesale of Electronic Materials
(10) F213010 Retail Sale of Electrical Appliances.
(11) F219010 Retail Sale of Electronic Materials.
(12) F401010 International Trade.
(13) I301030 Electronic Information Supply Services.
(14) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1 The Company may become a limited liability shareholder of another company via a board of directors resolution. The total amount of its reinvestment shall not be subject to the restriction that the reinvestment shall not exceed 40% of the company's paid-in capital according to Article 13 of the Company Act. The Company May obtain external guarantees for business needs, and its operations shall be handled according to the Company's endorsement guarantee measures.

Article 3 The Company has established its head office in New Taipei City. Branch offices or subsidiaries may be established domestically or overseas upon a resolution of the board of directors as it deems necessary.

Article 4 The public announcement method of the Company shall be handled according to Article 28 of the Company Act.

## Chapter 2 Shares

Article 5 The Company's registered capital is NT$1.2 billion divided into 120 million shares. Each share is valued at NT$10. The board of directors shall issue the unissued shares in batches according to business needs.

Within the total capital mentioned above, 12 million shares are reserved for employee stock option certificates, which may be issued in installments according to the board of directors' resolution.

Article 5-1 When the Company declares to issue employee stock option certificates and the stock subscription price is lower than the closing price on the issuance date, the case must be approved by over two-thirds of the shareholder voting rights present in a shareholders meeting attended by shareholders holding over half of the total number of shares issued. The application may be filed for execution in batches within one year from the date of the shareholders meeting resolution.

If the case is handled according to the preceding Paragraph, the following matters must be listed and explained in the reason for convening the shareholders meeting, and the proposal shall not be made via an extempore motion:

(1) The total number of employee stock option certificate units issued, the number of shares that can be subscribed for each unit of stock option certificates, and the total number of new shares to be issued due to the exercise of share options or the number of buyback shares according to Article 28-2 of the Securities and Exchange Act.

(2) The basis and rationality of the subscription price.

(3) Qualifications and conditions for eligible employees for stock option warrants and the number of subscribable shares.

(4) Reasons why this employee stock option certificate application is necessary.

(5) Items that can affect shareholders' equity:

A. The amount that may turn into expenditure and the dilution to the Company's earnings per share.

B. If the issued shares are used as the performance fulfillment method, the financial burden to the company shall be explained.

Article 5-2 When the Company wants to transfer shares to employees at a lower price than the average actual repurchase price, the case must be approved by at least two-thirds of the voting rights present at the most recent shareholders meeting attended by shareholders representing a majority of the total issued shares. The following matters shall be listed and

explained in the reasons for convening the current shareholders meeting, which shall not be proposed as an extempore motion:

(1) The set transfer price, discount rate, calculation basis, and rationality.

(2) Number of shares transferred, purpose, and rationality.

(3) Qualifications of employees who subscribe for shares and the number of shares that can be subscribed.

(4) Items that can affect shareholders' equity:

A. The amount that may turn into expenditure and the dilution to the Company's earnings per share.

B. Explain the financial burden on the company caused by the share transfer to employees at a price that is lower than the average of the actual repurchase price.

Article 6 Deleted.

Article 7 The Company's share certificates shall be in registered form and signed or sealed by the director representing the Company and shall be issued after being certified according to the laws.

When the company issues new shares, it may print the total number issued in a consolidated manner but must contact the centralized securities custodian institution for safekeeping. Share certificate printing may also be exempt, but the shares must be registered with the centralized custody institution for the securities.

Article 8 The closing date of the general or extraordinary shareholders meeting shall be handled according to Article 165 of the Company Act. In addition, distribution of dividends, bonuses, or other benefits by the Company shall stop within 5 days before the base date.

Article 8-1 Deleted.

## Chapter 3 Shareholders Meeting

Article 9 The Company holds general and extraordinary shareholders meetings. The general shareholders meetings shall be convened annually and within six months after each fiscal year. Extraordinary meetings shall be convened according to relevant laws and regulations when necessary.

The shareholders meeting may be held in a physical shareholders meeting, a video-assisted shareholders meeting, or a video-based shareholders meeting. The meeting shall be handled according to the relevant regulations of the securities regulatory authority.

Article 10 If a shareholder is unable to attend a shareholders meeting for any reason, the shareholder may issue a power of attorney and entrust an agent to attend the meeting according to Article 177 of the Company Act.

Unless otherwise provided by the Company Act, the shareholders' entrusted attendance method shall be handled according to the "Regulations Governing the Use of Proxies for Attendance at shareholder meetings of Public Companies."

Article 11 All shareholders are entitled to one vote for every share held except for non-voting shares described in Article 179 of the Company Act.

Article 12 Resolutions at a shareholders meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares. According to the regulations of the competent authority, the shareholders of the Company can also exercise their voting rights electronically. Shareholders who exercise their voting rights electronically shall be deemed to have attended in person, and the relevant matters shall be handled according to laws and regulations.

Article 12-1 The cancellation of publicly offered shares shall be reported to the shareholders meeting for resolution, and the resolution method shall be handled according to Article 156 of the Company Act.

## Chapter 4 Director

Article 13 The Company has 5 to 9 directors, all of whom are elected by the shareholders meeting with the ability to act for a term of 3 years and can be re-elected. The Company shall purchase liability insurance for directors during their term of office, and the board of directors resolution shall authorize the scope of insurance.

The cumulative voting method shall be used for the election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates. Candidates with the highest number of votes are elected directors. Any future changes to this voting method must comply with Article 172 of the Company Act and the reasons and details of the new method described in the meeting conveying.

Article 13-1 There shall be no less than three independent directors among the directors of the company, and independent directors shall not account for less than one-third of the number of directors.

The candidate nomination system shall be adopted for the election of Company directors. The relevant matters such as its acceptance method and announcement shall be handled according to laws and regulations.

Professional qualifications of independent directors, restrictions on shareholding and part-time jobs, determination of independence,

nomination methods, and other requirements shall comply with relevant regulations specified by the securities competent authority.

Independent directors and non-independent directors shall be elected simultaneously, and the election votes shall be calculated separately.

Article 13-2 The Company's board of directors may establish various functional committees. These functional committees shall formulate rules for exercising their powers according to the relevant regulations of the securities regulatory authority and the company, which shall be implemented after approval by the board of directors.

Article 13-3 The Company shall assemble an Audit Committee according to Article 14-4 of the Securities and Exchange Act. The Audit Committee is responsible for carrying out the supervisor duties specified in the Company Act, Securities and Exchange Act, and other relevant regulations.

Article 14 The directors shall organize the board of directors. One chairman shall be appointed during a board of directors meeting with over two-thirds of the directors present and with the support of over half of all attending directors, and the chairman shall represent the Company externally. One vice-chairman shall be established, and one person shall be elected as vice-chairman in the same manner.

Article 14-1 The board of directors shall be convened at least quarterly. The reasons for the meeting shall be stated, and the directors shall be notified 7 days in advance. However, the board of directors meeting may be convened at any time during an emergency. The board of directors meeting notice may be issued in writing, fax, E-mail, etc.

Article 15 In case the chairman is on leave or absent or cannot exercise his/her power and authority for any cause, the proxy thereof shall be handled according to Article 208 of the Company Act. If a director is unable to attend for some reason, the director shall issue a power of attorney, list the scope of authorization for the meeting convened, and entrust another director to attend the board of directors meeting as a proxy. One director is limited to being entrusted by one person.

Article 16 Directors who perform their duties are entitled to remuneration regardless of the Company's profit or loss. The board of directors shall be authorized to set the monthly payment standard for each director within the total range of NT$1 million.

## Chapter 5 Managers

Article 17 The Company has one general manager, whose appointment, dismissal, and remuneration shall be handled according to Article 29 of the

Company Act. The general manager shall manage the Company's business according to the resolutions of the board of directors and the chairman's orders and shall represent the Company externally within the scope of authority. The general manager shall sit on the board of directors meeting for the Company in order to perform its duties unless the board of directors has resolved otherwise.

## Chapter 6 Accounting

Article 18 At the end of each fiscal year, the board of directors of the Company shall prepare and submit the following reports/statements to the shareholders meeting for acknowledgment: (1) Business Report (2) Financial Statements (3) Proposals on the distribution of earnings or make-up of deficits.

Article 19 No less than 1% shall be allocated for employees' remuneration and no over 3% for directors' remuneration based on the Company's annual pre-tax net profit before deducting the employees' and directors' remunerations. However, if the Company still has accumulated losses (including adjustment of undistributed surplus amount), the amount shall be reserved for making up the accumulated loss first,

The preceding employee remuneration may be made in stock or cash, and the recipients of the remuneration may include employees of subordinate companies who meet the conditions set by the board of directors. The board of directors shall be authorized to formulate the relevant regulations. The directors' remuneration in the preceding paragraph shall be paid in cash only.

The board of directors shall resolve the preceding 2 items and report to the shareholders meeting.

Article 19-1 In addition to paying income tax according to the law, the Company shall first make up for previous years' losses and then set aside 10% of the surplus as a statutory surplus reserve. However, this provision shall not apply if the statutory surplus reserve has reached the total paid-in capital of the Company. Then the special surplus reserve shall be allocated or reversed according to the relevant laws or regulations of the competent authority. When the Company sets aside special surplus reserves according to the law, if the "net increase in fair value of investment-type real estate accumulated in the previous period" and the "net decrease in other equity accumulated in the previous period" are under-reported, the same amount of special surplus reserve from the undistributed surplus in the previous period shall be set aside before the surplus distribution. If that is still insufficient, the amount other than the current after-tax net

profit plus the current after-tax net profit shall be included in the current undistributed surplus. After adding up the undistributed surplus of the previous years, the board of directors will formulate a surplus distribution proposal and submit a resolution to the shareholders meeting to distribute dividends to shareholders. The cash and stock combination method shall be adopted as the dividend distribution policy to improve the financial structure and protect the rights and interests of shareholders. Cash dividends shall not be less than 10% of the total dividends.

If the preceding shareholders dividend, statutory surplus reserve, and capital surplus are distributed in cash; the proposal shall be authorized by a board of directors meeting with over two-thirds of the entire board members attending and approved by over half of those present at the meeting, and then reported the case to a shareholders meeting.

## Chapter 7 Miscellaneous

Article 20 Any issues not covered in these Articles of Incorporation shall be governed by the Company Act of the Republic of China.

Article 21 This Articles of Incorporation was established on April 15, 1987.
The 1st amendment was made on July 12, 1989.
The 2nd amendment was made on November 15, 1993.
The 3rd amendment was made on October 16, 1996.
The 4th amendment was made on July 19, 1999.
The 5th amendment was made on November 18, 1999.
The 6th amendment was made on May 23, 2000.
The 7th amendment was made on June 11, 2001.
The 8th amendment was made on June 16, 2003.
The 9th amendment was made on October 30, 2003.
The 10th amendment was made on July 8, 2004.
The 11th amendment was made on July 29, 2004.
The 12th amendment was made on September 12, 2005.
The 13th amendment was made on June 29, 2006.
The 14th amendment was made on September 25, 2006.
The 15th amendment: was made on June 22, 2007.
The 16th amendment was made on May 16, 2008.
The 17th amendment was made on June 18, 2010.
The 18th amendment was made on June 22, 2011.
The 19th amendment was made on June 12, 2012.
The 20th amendment was made on June 20, 2014.
The 21st amendment was made on June 21, 2016.
The 22nd amendment was made on June 22, 2017.

The 23rd amendment was made on August 24, 2021.
The 24th amendment was made on June 29, 2022.

Copartner Technology Corp.

Chairman: Ho, Chun-Hsien

Appendix 2

# Copartner Technology Corp.
# Rules of Procedure for Shareholders Meetings

Board of directors approval date: March 28, 2022
Shareholders meeting approval date: June 29, 2022

Article 1: This Procedure is formulated pursuant to Article 5 of the Corporate Governance Best Practice Principles for compliance by the Company to establish a good governance system for shareholders meetings, improve the supervision capacity, and strengthen the management function.

Article 2: The Company's Corporation Rules of Procedure for Shareholders Meetings shall prevail unless otherwise provided by the laws or the Articles of Incorporation.

Article 3: Unless otherwise specified by the laws or the Articles of Incorporation, the Company's shareholders meetings shall be convened by the board of directors.

Any change in the method of convening the shareholders' meeting should be decided by the board of directors and implemented no later than before the dispatch of the notice of the shareholders' meeting.

The Company shall, 30 days prior to the general shareholders' meeting or 15 days prior to the extraordinary shareholders' meeting, upload the notice of convening of the shareholders' meeting, the power of attorney, the proposals for recognition, discussion, election or dismissal of directors, etc. in electronic formats to the official site of MOPs. The Company shall also formulate the shareholders meeting handbook and supplementary materials into electronic files and upload them to the Market Observation Post System at least 21 days prior to a general shareholders meeting or 15 days prior to an extraordinary shareholders meeting. However, if the paid-in capital of the company reaches NT$10 billion or more as of the end of the most recent accounting year, or if the combined foreign and mainland Chinese shareholding ratio listed in the shareholders' register at the most recent annual shareholders' meeting reaches 30% or more, the electronic files shall be transmitted no later than 30 days before the annual shareholders' meeting. Prepare the meeting handbook and supplementary materials for the current shareholders meeting at least 15 days prior to the meeting, and make them available to shareholders upon request. The materials shall be displayed in the Company and the professional stock agency appointed by the Company and must be distributed on-site during the shareholders meeting.

The meeting handbook and supplementary meeting materials shall be made available for shareholders to review on the day of the shareholders' meeting in the following manner:

1. When holding a physical shareholders' meeting, the meeting handbook and supplementary meeting materials should be distributed at the venue of the shareholders' meeting.
2. When holding a video-assisted shareholders' meeting, the meeting handbook and supplementary meeting materials should be distributed at the venue of the shareholders' meeting and transmitted electronically to the video conferencing platform.
3. When holding a video conference shareholders' meeting, the meeting handbook and supplementary meeting materials should be transmitted electronically to the video conferencing platform.

The notice shall specify the reason for the convening; if the notice is approved by the counterparty, it may be prepared in electronic formats.

Issues that involve election or dismissal of directors, changes to the Articles of Incorporation, capital reduction, application for suspension of a public offering, director's permission to compete, surplus capital increase, capital reserve conversion, corporate liquidation, merger, divestment, or any matters listed in Paragraph 1 of Article 185 of the Company Act, Article 26-1 or Article 43-6 of the Securities and Exchange Act, or Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers must be raised and have the main content explained as part of the regular motions (it cannot be raised in the form of special motions). The main content may be placed on websites designated by the competent securities authorities or the Company, and the website addresses shall be specified in the notice.

If the reasons for convening the general shareholders' meeting have stated the general re-election of directors and the date of their inauguration, after the re-election by the shareholders' meeting is completed, the same meeting shall not reach any resolution to change the date of the directors' inauguration by extempore motions or any other means.

Article 4: Any of the shareholders may, at each shareholders meeting, issue a power of attorney stipulated by the Company specifying the scope of authorization to appoint a proxy to attend the shareholders meeting.

Each shareholder may only issue one power of attorney to appoint only one proxy, which shall be delivered to the Company five days before the convening shareholders' meeting. In the event of any repetitive powers of attorney, the one that is served first shall prevail. However, such provision does not apply to those powers of attorney issued prior to the declaration of revocation.

After the power of attorney is delivered to the Company, shareholders who wish to attend the shareholders, meeting shall notify the Company in writing of the revocation of the proxy two days before the shareholders, meeting. In the event of

overdue revocation, the voting right exercised by the authorized proxy shall prevail.

After the power of attorney is delivered to the company, if a shareholder intends to attend the shareholders' meeting via video conferencing, they should notify the company in writing of the revocation of the power of attorney at least two days before the meeting. If the revocation is not made by the deadline, the voting rights exercised by the appointed proxy shall prevail.

Article 5: 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, and the location and time of the meeting should be fully considered the opinions of independent directors.

The company is not restricted by the location mentioned above when holding a video conference shareholders' meeting.

Article 6: The Company shall specify the time and location for shareholders, proxy, and appointed agents (hereinafter referred to as shareholders) registration in the meeting notice and other matters requiring attention.

The preceding registration time shall be at least 30 minutes before the meeting. The registration area shall be clearly identified, and sufficient personnel must be deployed to handle the registration matters. Shareholders' attendance at the video conference shareholders' meeting shall be registered on the video conference platform 30 minutes before the meeting begins. Shareholders who have completed the registration shall be deemed to be present at the shareholders' meeting in person.

The shareholder must present the attendance certificate, attendance sign-in card, or other attendance certificates in order to attend the shareholders meeting. Except for the documents required by the shareholders to attend, the Company shall not arbitrarily request additional supporting documents. The proxy with a power of attorney must present ID documents for verification.

The Company shall prepare the signature book for the attending shareholders to sign in, or the attending shareholders may hand in the sign-in cards in lieu of signing in. The Company shall deliver the procedures handbooks, annual reports, attendance certificate, speech slips, voting ballots and other meeting materials to the shareholders attending the shareholders, meeting; if there is any election of directors, the election ballots shall be attached.

For the shareholder who is a government or legal person, the number of representatives attending the shareholders’ meeting is not limited to one person. When a legal person is appointed to attend the shareholders’ meeting, only one representative of such legal person may be appointed to attend the meeting.

For shareholders who wish to attend the shareholders' meeting via video conference, they should register with the company at least two days before the meeting.

For shareholders' meetings conducted via video conference, the company shall upload the meeting handbook, annual report, and other relevant documents to the video conference platform at least 30 minutes before the start of the meeting and continue to disclose them until the end of the meeting.

Arcitle 6-1: The company shall include the following items in the notice of the shareholders' meeting held via video conference:

1. Methods for shareholders to participate in the video conference and exercise their rights.
2. Measures for handling obstacles arising from natural disasters, emergencies, or other force majeure events that prevent the use of the video conference platform or participation via video conferencing, including at least the following:
   (a) If obstacles persist before the occurrence, causing the postponement or continuation of the meeting, the time for postponement or continuation and the date for resuming the meeting.
   (b) Shareholders who did not register for participation via video conferencing in the original shareholders' meeting shall not participate in the postponed or resumed meeting.
   (c) In the event of a video-assisted shareholders' meeting, if the video conference cannot continue, the meeting shall proceed if the total number of shares represented by shareholders participating via video conferencing, minus the shares represented by shareholders participating via video conferencing, reaches the statutory quorum for the meeting. Shareholders participating via video conferencing shall be considered present, and their shares shall be counted towards the total shares represented at the meeting. For all resolutions of the meeting, they shall be deemed to have abstained.
   (d) Procedures for handling situations where all resolutions have been announced without any ad hoc motions being made.
3. The notice of the video conference shareholders' meeting shall also include appropriate alternative measures provided to shareholders who have difficulty participating via video conferencing.

Article 7: If the Board of directors convenes a shareholders meeting, the meeting shall be chaired by the board chairman. When the chairman of the board is on leave or is unable to exercise his/her power and authority for any reason, the vice-chairman shall act as a proxy thereof. If there is no vice-chairman or the vice-chairman also is on leave or for any reason unable to exercise his/her power and authority, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair.

Where the chairman does not make such a designation, the managing directors or the directors shall select one director as a proxy.

The chairman of the preceding Paragraph shall be a managing director or a director who has served for more than six months and who has a proper understanding of the Company's financial and business status. The same applies if the chairman is the representative of the legal person directors.

The chairman in person shall chair the shareholders meeting convened by the Board of directors. It is preferable that over half of the directors in the board of directors, at least one audit committee member, and at least one representative of members of various functional committees must be present in person. The attendance shall be recorded in the shareholders meeting minutes.

If the shareholders' meeting is convened by a person with the right to convene other than the board of directors, the chairman shall be such person with the right to convene. If there are two or more persons with the right to convene meetings, one of such persons shall be elected as the chairman.

The Company may designate appointed lawyers, accountants or relevant personnel to attend the shareholders' meeting as attendees.

Article 8: The Company shall record the entire process of registration, the discussion, and voting of the shareholders, meeting continuously and uninterruptedly starting from the time of acceptance of shareholders, registration.

The audio-visual materials in the preceding Paragraph shall be kept for at least one year. However, if the case involves a lawsuit under Article 189 of the Company Act, the materials shall be retained until the end of the lawsuit.

For shareholders' meetings conducted via video conference, the company shall record and preserve data related to shareholder registration, registration, attendance, questioning, voting, and company tally results. The entire video conference shall be continuously recorded and filmed without interruption.

The aforementioned data, recordings, and videos shall be properly preserved by the company for the duration of their retention period and provided to the designated entity responsible for managing video conference affairs.

For shareholders' meetings conducted via video conference, the company should also record the operation interface of the video conference platform backstage.

Article 9: Attendance at the shareholders, meeting shall be calculated on the basis of shares.

The number of shares held by those present shall be calculated based on the signature book or the sign-in card submitted and the number of shares reported on the video conferencing platform, plus the number of shares exercising voting rights in writing or electronically.

The chair shall call the meeting to order at the scheduled meeting time and announce the relevant information, such as the number of non-voting rights and the number of shares present. However, when shareholders representing more

than half of the total number of issued shares are not present, the chairman may announce that the meeting to be postponed. The times of postponements shall not exceed two, and the total postponement time shall not exceed one hour. If the share amount present is still insufficient after 2 postponements but is over one-third of the total issued shares, the chair shall announce the meeting aborted. ；

For shareholders' meetings conducted via video conference, the company shall also announce any adjournments on the video conferencing platform.

If the share amount present does not exceed one-third of the total issued shares after 2 postponements, a tentative resolution may be passed pursuant to the first paragraph in Article 175 of the Company Act and notify the shareholders of the tentative resolution and reconvene the shareholders meeting within 1 month. For shareholders' meetings conducted via video conference, shareholders wishing to attend via video conferencing should re-register with the company in accordance with Article 6.

If the number of shares represented by the shareholders present has reached a majority of the total number of shares issued before the end of the meeting, the chair shall resubmit the tentative solutions passed to be voted by the shareholders meeting according to Article 174 of the Company Act.

Article 10: If the board of directors convenes the shareholder meeting) the Board of directors will determine the meeting proceeding. The relevant discussions (including temporary motions and amendments to the original discussions) shall be decided on a case-by-case voting basis. The proceeding cannot be changed unless resolved during the shareholder meeting.

If the shareholders' meeting is convened by a person other than the board of directors who has the right to convene, the provisions of the preceding Paragraph shall apply mutatis mutandis.

Before the meeting(including extempore motions) is adjourned, the chairman shall not declare the meeting adjourned without resolution; if the chairman violates the Regulations and announces the adjournment of the meeting, the other members of the board of directors shall promptly assist the shareholders present in accordance with legal procedures to elect a person to be the chairman with the consent of more than half of the voting rights of the shareholders present to continue the meeting process.

The chairman shall provide sufficient explanations and opportunities for discussion on the proposals and the amendments or extempore motions proposed by shareholders. When the chairman deems that the voting has reached a sufficient level, he/she may announce the suspension of the discussion for voting and arrange a suitable time for voting.

Article 11: Shareholders holding over 1% of the Company's outstanding shares are entitled to propose written motions for discussion at Annual General Meetings. Each

shareholder may only propose one motion. Proposals exceeding this limit shall be excluded from the discussion. However, if a shareholder's proposal matters involve urging the Company to promote the public interest or fulfill its social responsibility, the Board of directors must still include the proposal for discussion.

Before the book closure date of the general shareholders meeting, the Company shall announce the conditions, places, written or electronic acceptance method, and time within which the shareholders' proposals are accepted. The timing of acceptance must not be less than 10 days.

The content of any of the proposals proposed by shareholders shall not exceed 300 words. If the number exceeds 300 words, the proposal will not be included for discussion; the proposing shareholder shall attend the general shareholders' meeting in person or by proxy, and participate in the discussion of the proposal.

The board of directors may not list the proposal proposed by the shareholders as a proposal under one of the following circumstances:

(1) Where the proposal's subject cannot be settled or resolved by a resolution at a shareholders meeting.

(2) Where the number of shares held by the proposing shareholder is less than one percent (1%) during the stock transfer suspension period.

(3) Where the said proposal is not submitted within the announced period for accepting shareholders' proposals.

Before the date of notice for the shareholders meeting, the Company shall advise the proposing shareholder of the handling results and list the proposals according to the provision of this Article in the meeting notice. For shareholders' proposals that are not included for discussion, the board of directors shall explain the reasons for rejection at the shareholders' meeting.

Article 12: Before a shareholder presents and delivers a speech in the meeting, the shareholder must fill out a speech slip that states the speech's main points, the shareholder's account number (or attendance certificate number), and account name. The chair shall determine the order of speeches to be delivered.

The attending shareholders who only submit the speech slip without making speeches are deemed to have not made speeches. If the content of the spoken speech is inconsistent with the record of speech slip, the content of the spoken speech shall prevail.

Each shareholder's speech on the same proposal shall not exceed two times (each time shall not exceed five minutes) without the consent of the chairman. However, if the shareholder's speech violates the regulations or exceeds the scope of the agenda, the chairman may stop such shareholder from making a speech. When an attending shareholder makes a speech, other shareholders shall not interfere with his/her speech unless having obtained the consent of the chairman and the

speaking shareholder, and the chairman shall stop anyone violating such provision.

When a legal person shareholder appoints two or more representatives to attend the shareholders' meeting, only one of these representatives may make a speech on each of the proposals. After attending shareholders' speeches, the chairman may reply in person or designate relevant personnel for replying.

For shareholders' meetings conducted via video conference, shareholders participating via video conferencing may submit questions in writing on the video conference platform from the time the chairperson announces the start of the meeting until the adjournment is announced. Each shareholder may ask questions on each agenda item up to two times, with a limit of 200 words per question. This provision does not apply to the regulations from the first to the fifth clause.

If the questions submitted in the preceding paragraph do not violate the regulations or exceed the scope of the agenda item, they should be disclosed on the video conference platform for public awareness.

Article 13: Votes during a shareholders meeting shall be calculated based on the number of shares.

The number of shares of shareholders without voting rights shall not be included in the total number of issued shares in the resolution of the shareholders' meeting. Shareholders who have personal interests in the matters discussed in the meeting and may be harmful to the interests of the Company shall not participate in voting, and shall not exercise their voting rights on behalf of other shareholders.

The number of shares for which voting rights shall not be exercised based on the preceding Paragraph shall not be included in the number of voting rights of attending shareholders.

Except for a trust enterprise or a stock agency approved by the securities competent authority, when one proxy is appointed by two or more shareholders at the same time, the voting rights of the proxy shall not exceed 3% of the total voting rights of the issued shares. The excess voting rights shall not be included.

Article 14: Shareholders have one voting right per share, except for those restricted or have no voting rights pursuant to Paragraph 2, Article 179 of the Company Act.

When the Company convenes a shareholders' meeting, it may adopt electronic or written manners to exercise the voting rights; when exercising voting rights in writing or electronically, the method for exercising rights shall be specified in the notice of convening of the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, the extempore motions and the amendment to the original proposals at the shareholders' meeting shall be deemed as abstention. Therefore, the Company shall refrain from submitting the extempore motions and the amendments to the original proposals.

In the event of exercising voting rights in writing or electronically in the preceding Paragraph, the statement of intent shall be delivered to the Company two days prior to the convening of shareholders' meeting. However, such provision does not apply to those statements of intent issued prior to the declaration of revocation.

After shareholders have exercised their voting rights in writing or electronically, if they wish to attend the shareholders meeting in person or in video conference, they must revoke the aforesaid expressions of intent 2 days before the shareholders meeting the same way they exercised their vote rights. If the revocation is overdue, the voting rights exercised in writing or electronically shall prevail. If the voting rights are exercised in writing or electronically and a proxy is appointed via the power of attorney to attend the shareholders' meeting, the voting rights exercised by the proxy appointed shall prevail.

The vote for a proposal shall be passed with the approval of a majority of the shareholder voting rights present unless otherwise stipulated in the Company Act or the Company's Articles of Incorporation. At the time of voting, shareholders shall vote on a case-by-case basis after the total number of shareholder voting rights announced by the chair or the chair's proxy, and the shareholders' approval, opposition, and abstention voting results shall be uploaded to the Market Observation Post System.

When there are several amendments or alternatives to the same proposal, the chairman shall determine the order of voting on such proposal with the original one. If one of the proposals reaches resolution, the other proposals shall be deemed to be rejected and no further voting would be required.

The scrutineers and vote-counters for voting on the resolution shall be designated by the chairman, but the scrutineers shall have the identity as shareholders.

The counting of votes for voting on proposals or election at the shareholders' meeting shall be done at a public place at the venue of the meeting, and after the votes are fully counted, the results shall be announced on the spot, including the weight for statistics, and a record shall be made.

During a shareholders' meeting conducted via video conference, shareholders participating via video conferencing should vote on each agenda item and election item through the video conference platform after the chairperson announces the start of the meeting. They should complete the voting before the chairperson announces the end of the voting period. Failure to do so within the specified time frame will be considered as abstaining.

For shareholders' meetings conducted via video conference, a single round of voting should be conducted after the chairperson announces the end of the voting period, and the results of the voting and elections should be announced.

For shareholders' meetings with video assistance, shareholders who have registered to attend the meeting via video conference in accordance with Article 6 and wish to attend the physical shareholders' meeting in person should revoke their registration in the same manner as the registration process at least two days before the meeting. Failure to revoke the registration by the deadline will result in the shareholder being allowed to attend the shareholders' meeting only via video conference.

Shareholders who exercise their voting rights in writing or electronically and participate in the shareholders' meeting via video conference, unless they withdraw their expression of intent, are not allowed to exercise their voting rights again on the original agenda items or propose amendments to the original agenda items or exercise their voting rights on amendments to the original agenda items, except for emergency motions.

Article 15: The election of directors during the shareholders meeting must be handled according to the relevant election provisions set by the Company. The election results, including the list of elected directors, the final tally, the list of directors who have lost the election, and the number of voting rights they obtained must be announced on-site.

The ballots for election in the preceding Paragraph shall be sealed and signed by the scrutineers, and shall be properly preserved for at least one year. However, if the case involves a lawsuit under Article 189 of the Company Act, the materials shall be retained until the end of the lawsuit.

Article 16: The resolutions of the shareholders, meeting shall be made into minutes, which shall be signed or sealed by the chairman, and shall be distributed to all shareholders within 20 days after the meeting. The production and distribution of meeting minutes may be conducted electronically. The aforesaid meeting minutes may be announced via upload to the Market Observation Post System. The minutes shall detail the date and venue of the meeting, the chair’s name, the method of resolution, the proceedings and voting results of various motions (including statistical weights), and the number of votes obtained by each candidate during director and supervisor elections. The minutes of meeting shall be kept during the existence of the Company.

For shareholders' meetings conducted via video conference, the minutes of the meeting should include the following information in addition to what is stipulated: The start and end times of the shareholders' meeting, the method of convening the meeting, the names of the chairperson and the secretary and the procedures and outcomes for handling any obstacles encountered due to natural disasters, incidents, or other force majeure events affecting the video conference platform or participation via video conferencing.

For shareholders' meetings conducted via video conference by our company, in addition to complying with the provisions of the preceding paragraph, the minutes should also specify the alternative measures provided to shareholders who encounter difficulties in participating in the meeting via video conference.

Article 17: The number of shares acquired by the solicitor and the number of shares represented by the entrusted proxy and the number of shares represented by shareholders attending via written or electronic means should also be recorded in the minutes of the meeting shall be disclosed in the shareholders meeting on the meeting day in a statistical table compiled under the prescribed format.

For shareholder meetings conducted via video conferencing, the company should upload the aforementioned information to the shareholder meeting video conferencing platform at least 30 minutes before the meeting begins. This information should remain accessible and disclosed throughout the duration of the meeting until its conclusion.

During the announcement of the commencement of the shareholder meeting conducted via video conferencing, the total number of shares represented by attending shareholders should be disclosed on the video conferencing platform. If there are additional statistics regarding the total number of shares represented by attending shareholders and the voting rights during the meeting, they should also be disclosed accordingly.

If a shareholders meeting resolution involves significant information required by the laws and regulations or by the Taipei Exchange, the Company shall transmit the content to the Market Observation Post System within a certain deadline.

Article 18: Staff handling the shareholders meeting shall wear identification cards or armbands.

The chairman may direct security personnel to assist in maintaining order at the venue. When the security personnel are present to assist in maintaining order, they shall bear armbands or ID cards displaying the word “SECURITY”.

If the venue has any amplifying equipment installed, the chairman may stop the shareholders from speaking with such equipment other than those provided by the Company.

Any shareholder violates the Regulations of Procedures, fails to follow the chairman’s request for corrections, and obstructs the progress of the meeting and without cooperating after being requested to stop the violation, the chairman may instruct the security personnel to ask such shareholder to leave the venue.

Article 19: The chair may announce a break at the chair’s discretion during a meeting. During a force majeure event, the chair may rule to suspend the meeting temporarily and announce the meeting continuation time.

If the meeting venue cannot continue to be used before the agendas (including special motions) set by the shareholders meeting are concluded, the shareholders meeting may decide to find another venue to continue the meeting.

The shareholders meeting may decide to postpone or continue the meeting within 5 days pursuant to Article 182 of the Company Act.

Article 20: For shareholder meetings conducted via video conferencing, the company should promptly disclose the voting results and election outcomes of each agenda item on the video conferencing platform after the voting ends, in accordance with regulations. This disclosure should continue for at least fifteen minutes after the chairman announces the adjournment of the meeting.

Article 21: When holding a video conference shareholders' meeting, the chairman and the recording personnel should be located at the same place within the country. The chairman should announce the address of this location at the beginning of the meeting.

Article 22: When a shareholder meeting is held via video conference, the company may provide shareholders with a simple connection test before the meeting and provide relevant services in real-time before and during the meeting to assist with technical communication issues.

When a shareholder meeting is held via video conference, the chairman shall announce separately at the commencement of the meeting that, except for the circumstances specified in Article 44-20, paragraph 4 of the Guidelines for Processing Stock Affairs of Publicly Issued Companies, when a hindrance to the video conference platform or participation via video conference occurs due to natural disasters, emergencies, or other force majeure events, persisting for more than thirty minutes, the meeting shall be postponed or continued within five days, and the provisions of Article 182 of the Company Act shall not apply.

In the event of a postponement or continuation of the meeting as stipulated in the preceding paragraph, shareholders who were not registered to participate in the original shareholder meeting via video conference may not participate in the postponed or continued meeting.

In accordance with the provisions of paragraph 2, shareholders who were registered to participate in the original shareholder meeting via video conference and completed the check-in but did not participate in the postponed or continued meeting, their attendance shares, exercised voting rights, and election rights at the original shareholder meeting shall be counted in the total shares, voting rights, and election rights of the attending shareholders in the postponed or continued meeting.

When conducting a postponed or continued meeting of a shareholder meeting in accordance with the provisions of paragraph 2, there is no need to re-discuss and

resolve the agenda items for which voting has been completed, votes have been counted, and voting results or lists of elected directors have been announced.

When a shareholder meeting with video assistance is held, if the video conference cannot be continued as stipulated in paragraph 2, if the total shares attending the meeting still meet the statutory threshold for convening a shareholder meeting after deducting the attendance shares via video conference, the shareholder meeting shall continue without the need to postpone or continue the meeting as stipulated in paragraph 2.

In the event of a situation where the meeting should continue as stipulated in the preceding paragraph, shareholders participating in the shareholder meeting via video conference shall be counted in the total attendance shares of the attending shareholders. However, they shall be deemed to have abstained from voting on all agenda items of that shareholder meeting.

When the company postpones or continues the meeting in accordance with the provisions of paragraph 2, it shall follow the relevant preparatory work listed in the original shareholder meeting date and the provisions of each article listed in Article 44-20, paragraph 7 of the Guidelines for Processing Stock Affairs of Publicly Issued Companies.

In accordance with the provisions of Article 12, paragraph 2, and Article 13, paragraph 3, of the Rules for Attending Shareholder Meetings Using Proxy Forms for Publicly Issued Companies, Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1, of the Guidelines for Processing Stock Affairs of Publicly Issued Companies, the company shall postpone or continue the shareholder meeting date in accordance with the provisions of paragraph 2.

Article 23: When the company holds a video conference shareholders' meeting, appropriate alternative measures should be provided to shareholders who have difficulties attending the meeting via video conference.

Article 24: Matters not addressed by this procedure rule shall be governed by the Company Act and the relevant regulations.

Article 25: This Procedure Rules shall be approved by the board of directors and submitted to the shareholders meeting for approval before implementation. The same shall apply to its amendments.

Appendix 3.

# Copartner Technology Corp.
# Procedure for Election of Directors

Board of directors approval date: March 29, 2023
Shareholders meeting approval date: June 30, 2023

Article 1: According to Article 21 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, this procedure is formulated for electing directors in a fair, just, and open.

Article 2: The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. The board of directors shall consider diversification in its membership, and an appropriate diversification policy should be formulated based on its operations, operation type, and development needs, which should include but not be limited to the following two major standard aspects:

(1) Basic conditions and values: gender, age, nationality, culture, etc.
(2) Profession knowledge and skills: profession background (e.g. law, accounting, industry, finance, marketing: or technology), profession skills, industry experience, etc.

The board members shall possess the necessary knowledge, skills and temperament, the board altogether shall possess the following capabilities:

(1) Operational judgment.
(2) Accounting and financial analysis.
(3) Operating ability.
(4) Crisis management.
(5) Knowledge of the industry.
(6) An international market perspective.
(7) Leadership.
(8) Decision making capability.

The board of directors of the Company shall consider adjusting the composition of the board of directors based on the results of performance evaluation.

Article 3: The qualifications of independent directors of the Company shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8 and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and be subject to Article 24 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.

Article 4: The election of directors of the Company shall be conducted by the procedures for the nomination of candidates under Article 192-1 of the Company Act.

When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election for director at the next following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the Articles of Incorporation, the Company shall convene an extraordinary shareholders meeting within 60 days of the occurrence of that fact to hold a by-election for directors.

When a director resigns or there is a change in accordance with Article 27, Paragraph 3 of the Company Act, the resigning director or the juristic person shareholder should promptly notify the company and the corporate governance officer.

If the number of independent directors falls short of the proviso of Article 14-2, Paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the latest shareholders meeting; When all independent directors have been dismissed, the Company shall convene an extraordinary shareholders meeting to hold a by-election within 60 days from the date on which the situation arose.

Article 5: The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

In the election of directors of the Company, shareholders may choose to exercise their voting rights by electronic or on-site voting.

Shareholders in the preceding paragraph who exercise their voting rights by electronic voting shall do so through the electronic voting platform designated by the Company.

Article 6: The board of directors shall prepare ballots equal to the number of directors to be elected, add their weights, and distribute them to shareholders present at the shareholders meeting. However, ballots shall not be issued to shareholders who exercise their voting rights electronically. The name of the elector may be replaced by the attendance card number printed on the voting paper.

Article 7: The number of directors will be as specified in the Company's Articles of Incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chairman drawing lots on behalf of any person not in attendance.

The preceding number of voting rights shall be calculated by adding the number of voting rights cast at the shareholder meeting to the number of electronic voting rights.

The preceding e-voting results shall be confirmed by an institution that complies with Article 44-6 of the Regulations Governing the Administration of Shareholder Services to confirm the shareholders' identities and voting rights before the shareholders meeting and complete the statistical verification.

Article 8: The following relationships may not exist among more than half of the Company's directors:

(1) Spouse

(2) Relative within the second degrees of kinship

When the Company convenes a shareholders meeting for the election of directors and the original selectees do not meet the conditions of the preceding paragraphs, the election of the director receiving the lowest number of votes among those not meeting the conditions shall be deemed invalid.

If a person already acting as a director in violation of paragraph 1, shall be dismissed:

Article 9: For on-the-spot voting at the shareholders meeting, the chairman shall appoint several persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 10: The shareholders meeting votes on site, and a ballot is invalid under any of the following circumstances:

(1) The ballot was not prepared by a person with the right to convene.

(2) A blank ballot is placed in the ballot box.

(3) The writing is unclear and indecipherable or has been altered.

(4) The candidate whose name is entered in the ballot does not conform to the director candidate list.

(5) Other words or marks are entered in addition to the number of voting rights allotted.

Article 11: The votes exercised in writing or electronically shall be totaled on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

The ballots on-the-spot and for election information shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. However, if the case involves a lawsuit under Article 189 of the Company

Act, the materials shall be retained until the end of the lawsuit.

Article 12: The board of directors of the Company shall issue notifications to the persons elected as directors.

Article 13: Any issues not covered in these Procedures shall be governed by the Company Act, Securities and Exchange Act, and relevant laws and regulations.

Article 14: These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

Appendix 4.

# Copartner Technology Corp.
# Directors' Shareholding Ratio Disclosure

Base date: April 16, 2024

1. The minimum number of shares that must be held by all directors and a detailed number of shares held by the shareholders in the register

| Title | Shares that must be held | Percentage that must be held | Number of shares recorded in the shareholder register | Percentage held |
|---|---|---|---|---|
| Director | 7,004,000 | 8 % | 15,220,440 | 17.39% |

2. Details of the number of shares held by directors

| Title | Name | Number of shares held | Shareholding ratio (%) |
|---|---|---|---|
| Chairman | Ho, Chun-Hsien | 3,827,443 | 4.37% |
| Director | Wang, Shih-Tsung | 3,712,811 | 4.24% |
| Director | Chen, Hung-Yao | 2,965,107 | 3.39% |
| Director | Cheng, Chin-Hung | 4,715,079 | 5.39% |
| Independent director | Wu, Li-Ching | 0 | 0.00% |
| Independent director | Hsu, Yung-Chen | 0 | 0.00% |
| Subtotal | | 15,220,440 | 17.39% |