



Stock Code: 3624

Viking Tech Corporation

2022 Shareholders' Meeting

Meeting Handbook

Convening method: On-site shareholders' meeting

Time: 9:00 a.m., Monday June 27 2022

Place: No.70 Guangfu N. Rd., Hukou Township, Hsinchu County , Taiwan.

Viking's headquarter meeting Room .

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Viking Tech Corporation

Meeting Procedures for 2022 Shareholders' Meeting

I. Call Meeting to Order

II. Chairman's Address

III. Report Items

IV. Proposed Adoptions

V. Election Items.

VI. Proposed Resolutions

VII. Other Business and Special Motion

VIII. Meeting Adjourned

Viking Tech Corporation
Meeting Agenda for 2022 Shareholders' Meeting

Convening method: On-site shareholders' meeting

ONE. Time: 9:00 a.m., Monday June 27 2022

TWO. Place: No.70 Guangfu N. Rd., Hukou Township, Hsinchu County , Taiwan.
Viking's headquarter meeting Room .

THREE. Agenda:

- I. Call Meeting to Order
- II. Chairman's Address
- III. Report Items
 1. 2021 usiness Report
 2. 2021 Audit Committee's Review Report
 3. 2021 Employees' and Directors' Compensation Report
- IV. Proposed Adoptions
 1. 2021 Business Report and Financial Statements
 2. 2021 Earnings Distribution Proposal
- V. Election Items.
 1. Re-election for all the tenth directors
- VI. Proposed Resolutions
 1. Relief of 10th directors from non-competition restrictions.
 2. Amendment to "Regulations Governing Acquisition or Disposal of Assets" of the Company.
- VII. Other Business and Special Motion
- VIII. Meeting Adjourned

Report Items

Report I: 2021 Business Report.

Explanatory Notes: 2021 Business Report, please refer to Page 7 Attachment I of this Manual.

Report II: 2021 Audit Committee's Review Report.

Explanatory Notes: Audit Committee's Review Report, please refer to Page 33 Attachment XII of this Manual.

Report III: 2021 Employees' and Directors' Compensation Report.

Explanatory Notes: In accordance with the provisions of Article 24-2 of the Articles of Incorporation, the employees' and directors' compensation is approved by the board of directors of the Company, the distribution of the 2021 profit performance is NTD67,580,471 (10% of the profit) as the employees' compensation and is NTD33,790,236 (5% of the profit) as the directors' compensation. The said amounts are to be distributed in cash and be consistent with the estimated amounts recognized as the expense.

Proposed Adoptions

Proposal I: (Proposed by the Board of Directors)

Matters of Deliberation: 2021 Business Report and Financial Statements is proposed for adoption.

Explanatory Notes : 1.2021 Business Report and Financial Statements have been prepared, and the financial statements have been reviewed and verified by the two independent auditors, Zheng Yahui and Chien-Yu Liu of KPMG Taiwan, and unqualified opinions were issued.

2.The aforesaid financial statements and the business report have been reviewed by the Audit Committee (please refer to pages 7 to 32 of this Manual).

3.Be proposed for adoption.

Resolution:

Report II: (Proposed by the Board of Directors)

Matters of Deliberation: 2021 Earnings Distribution Proposal, hereby propose to be adopted.

Explanatory Notes :

1. 2021 Earnings Distribution Table of the Company is detailed in Attachment XIII (please refer to page 34 of this Manual).

2. The proposed earnings distribution is allocated from Earnings in 2021 Available for Distribution. The total amount of cash dividends distributed to shareholders is NTD258,149,852. Each common share holder will be entitled to receive a cash dividend of NTD2.2 per share, calculated to the dollar (rounded up to the dollar). The decimal following the integer dollar will be rounded off, and the odd sum will also be included in the other income accounts of this Company. And after the approval of the shareholders' meeting, the board of directors is authorized to set the record date of dividend payout. If the shareholder's dividend rate is changed due to the number of shares outstanding that are affected by shares buyback, the transfer of treasury shares or cash capital increase, etc., hereby the proposal is made to the shareholders' meeting to authorize the board of directors to handle the matter with full authority.
3. The earnings distribution proposal reviewed by the Audit Committee is hereby presented for ratification.

Resolution:

Election Items.

Matters of Deliberation: Re-election for all the tenth directors

Explanatory Notes :

1. The term of the ninth directors will be expired on June 23, 2022, and the re-election will be held at the shareholders' meeting and be handled in accordance with the laws.
2. This proposal for the election of 9 directors (including 3 independent directors) with a term of three years, from June 27, 2022 to June 26, 2025, the term of incumbent directors will be expired on the completion of this shareholders' meeting.
3. The elections of the Company are based on the candidates nomination system. The directors shall be selected by shareholders from the list of candidates whose academic experience and other relevant information detailed in Attachment XIV (please refer to pages 35 to 38 of this Manual).
4. Rules for Election of Directors please refer to Page 59 to 60 of this Manual.
5. Voting by Poll.

Result of voting:

Proposed Resolutions

Proposal I: (Proposed by the Board of Directors)

Matters of Deliberation: Relief of 10th directors from non-competition restrictions is submitted for discussion.

Explanatory Notes :

1. In accordance with Article 209 of the Company Act, “a director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval”.
2. It is to be proposed to the regular shareholders’ meeting having the non-compete clauses against the newly elected directors and their representatives lifted.
3. The lifting of the non-compete clauses against the directors is detailed as follows:

Job title	Name	Current job title held in other companies
Director	Hua-Jie Investment Co. Ltd. Representative: Tsai Kao-Ming	United Radiant Technology Corporation Independent Director
Director	Guangdong Fenghua Semiconductor Technology Co., Ltd. (China) Representative: Mo Xue-Qiong	Guangdong Fenghua Advanced Technology (Holding) Co., Ltd., Duanhua Branch Executive Vice President

4. Be submitted for discussion.

Resolution:

Proposal II: (Proposed by the Board of Directors)

Matters of Deliberation: A proposal for the amendment to the Company’s “Procedures for the Acquisition and Disposal of Acquisition Assets” is hereby presented for discussion.

Explanatory Notes :

1. It is proposed to amend the Company’s “Regulations Governing Acquisition or Disposal of Assets” in accordance with the provisions of the Jin-Guan-Zheng-Fa-Zi No. 1110380465 Letter issued by the Financial Supervisory Commission.

2. Please refer to Note XV (Page 39~48 of this Manual) for the amendments made to the “Regulations Governing Acquisition or Disposal of Assets” before and after.
3. Be submitted for discussion.

Resolution:

Other Business and Special Motion

Meeting Adjourned

Viking Tech Corporation

2021 Business Report

I. Business Policy

The Company has been focusing on the development of automotive, industrial control, and resistors with special functions in recent years, which has been successfully certified and supported by major customers in the world. The Company's main products for sales include thin film precision resistors, MELF resistors, current sensing, high voltage, anti-surge, and anti-sulfur resistors.

The market demand increased rapidly and the market entered the new energy and intelligence era in 2021, automobile industry in particular, due to the rise of alternative fuel vehicles and smart equipment, the global emphasis on energy saving and carbon reduction, etc. In addition, another wave of demand for passive components has arrived due to the high demand of industrial control and other influential factors. The prevalence of pandemic in Europe and the United States remains severe, but is moving towards the direction of recovery; therefore, the development of 5G applications, electric vehicles, industrial control, etc. in Taiwan and China has been active with a rapid increase in the consumption of high-end passive components, resulting in a high demand for passive components. Therefore, the sales in 2021 was impressive with the sales target achieved ahead of schedule.

The company actively adjusts the customer structure and product structure based on the dominant precision and passive components with special specifications in the market. First of all, the company expands the production of automotive resistors, thin film resistors, and metal foil resistors that are in large demand, especially the MELF precision resistors in response to high market demand. Secondly, the company focuses on securing and expanding the market share of automotive, industrial control, and advanced consumer electronics, and improves the company's market position by soliciting more international manufacturers. Thirdly, rationally plans the deployment of production lines in Wuxi, Taiwan, and Kaohsiung, strengthens the construction of infrastructure to lay the foundation for the company's subsequent development; and provides customers with categorized product integration services.

The Company is also committed to research and development of various high-end, high reliability and high power components to meet the special needs of customers, to continuously develop products based on competitive advantages in niche markets, and to improve the product yield rate and reduce costs to improve competitiveness in response to the intensive business environment.

II. General Condition of Implementation

After the implementation of the original 2021 business policy, the annual achievement rate against the annual forecast revenue figures for 2021 was 124%, and revenue growth increased by 46% from the last period. In the coming year, the passive components remain desperately short of stock globally. After the Company invests in expanding the production of high-end components, revenue will continue to increase, indicating that the current business policy is in line with market demand.

III. Result of Implementation of Business Plan

The revenue under 2021 business plan is NTD 2,500,000 thousand and net income before tax is NTD 250,000 thousand, and after actual execution, the revenue is NTD 3,106,485 thousand, and net income before tax is NTD 592,897 thousand.

IV. Execution of the Budget Derivative of Operating Revenue and Expenditure:

Unit: In Thousands of New Taiwan Dollars

Item	BUDGET	FINAL	Achievement Rate%
Operating Revenue	2,500,000	3,106,485	124%
Operating Costs	-1,895,000	-2,095,677	111%
Gross Profit	605,000	1,010,808	167%
Operating Expenses	-360,127	-399,686	111%
Income from Operations	244,873	611,122	250%
Non-Operating Income and Expenses	5,127	-18,224	-355%
Net Income Before Tax	250,000	592,898	237%

Note: The aforesaid financial information is in adoption of the consolidated financial statements.

V. Profitability Analysis

Financial Structure	Debt Ratio (%)	24.67
	Long-term Fund to Property, Plant and Equipment Ratio (%)	272.19
Solvency	Liquidity Ratio (%)	305.45
	Quick Ratio (%)	192.31
	Interest Coverage Ratio	251.06
Operating Performance	Accounts Receivable Turnover (times)	4.98
	Average Collection Days	74
	Inventory Turnover (times)	2.40
	Accounts Payable Turnover(times)	7.84
	Average Inventory Turnover Days	152
	Property, Plant and Equipment Turnover (Times)	2.74
	Total Assets Turnover (times)	0.86
Profitability	Return on total assets (%)	13.38
	Return on Equity (%)	17.06
	Pre-tax Income to Paid-in Capital Ratio (%)	50.52
	Net Margin (%)	15.43
	Earnings per share (in one of New Taiwan Dollar)	4.04

Note: The aforesaid financial information is in adoption of the consolidated financial statements.

VI. Research and Development

1. Successful mass production of ARF high-frequency 40GHz thin film resistors;
2. Successful mass production of ARN aluminum nitride thin film resistor 0603 and 0805;
3. Successful mass production of CSM Metal Foil high-precision 0.5% products;
4. Successful mass production of CSM large size 2010 and 2512 Metal Foil resistors;
5. Successful mass production of ARHV high-voltage thin film resistors (1206, 2010);
6. Successful mass production of ARM high-stability thin-film resistors (0402-1206);
7. Successful mass production of ARP high-power thin-film resistors (1206);
8. Successful mass production of TFAN lithographic array resistors;
9. Successful development of ART 0402/0805/1206 automotive high-temperature thin-film resistors;
10. Successful development of ARTP 0402/0603 automotive high-temperature, high-power, thin-film resistors;
11. Successful development of CSN high-power low-resistance low-temperature coefficient thick-film resistors;
12. Successful development of CRW long-side thick-film automotive resistors;
13. Successful development of HVRC low-voltage coefficient thick-film resistors;
14. Successful development of LRP 2010 low-temperature coefficient Metal Foil resistors;
15. Successful development of LRP 2512 low-temperature coefficient automotive Metal Foil resistors;

Responsible person:

Tsai Kao-Ming

Managerial Personnel:

Hu Chuan-Bin

Accountant in charge of

the Company

Li Shun-He

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR21003481

To the Board of Directors and Shareholders of VIKING TECH CORPORATION

Opinion

We have audited the accompanying consolidated balance sheets of VIKING TECH CORPORATION and its subsidiaries (the “Group”) as at December 31, 2021 and 2020, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2021 and 2020, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

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

Key audit matters

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

The key audit matters in relation to the consolidated financial statements for the year ended December 31, 2021 are outlined as follows:

Cut-off risk error of revenue recognition

Description

Refer to Note 4(25) for accounting policy on revenue recognition. The Company is primarily engaged in exports and offers different credit terms to their customers. The credit terms for some customers are delivered at place and the timing for transferring the control of goods is based on the customer confirmation documents. Given that the revenue recognition process relies on manual processes and the large volume of daily sales transactions which are material to the financial statements, we thus consider sales cut-off as a key audit matter.

How our audit addressed the matter

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

1. Assessed the reasonableness of the sales recognition accounting policy.
2. Understood and tested the design and effectiveness of relevant internal controls when recognising the sales revenue.
3. Sampled delivery orders and customer confirmation documents during a certain period before and after the balance sheet date to ensure the accuracy of cut-off of sales revenue.

Assessment of allowance for inventory valuation losses

Description

Refer to Note 4(13) for accounting policies on inventory, Note 5 for significant accounting estimates and assumptions of inventory, and Note 6(5) for details of allowance for inventory valuation losses. The Company manufactures and sells thick and thin film passive components products. Due to the competitive market in the industry and the fluctuating prices, there is a higher risk of inventory losing value or becoming obsolete. The inventories are stated at the lower of cost and net realisable value and the possible losses arising from aged and obsolete inventories are also assessed. Given that the evaluation on the aged and obsolete inventories involves subjective judgement which results in estimation uncertainty and the impact of aged inventories and allowance for inventory valuation losses are material to the financial statements, we thus consider assessment of allowance for inventory valuation losses as a key audit matter.

How our audit addressed the matter

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

1. Understood and assessed the reasonableness of allowance for inventory valuation losses policy including the historical sources of inventory clearance process.
2. Obtained the inventory assessment report prepared by the management and checked the completeness of the information on the inventory aging report.
3. Verified the accuracy of the intervals and relevant information used on the inventory aging report, ensured the allowance loss valuation and the provision policy are consistently applied and further assessed the reasonableness of the estimations of allowance for inventory valuation losses.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion on the parent company only financial statements of Viking Tech Corporation, as at and for the years ended December 31, 2021 and 2020.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

related safeguards.

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

Cheng, Ya-Huei

Liu, Chien-Yu

For and on behalf of PricewaterhouseCoopers, Taiwan
February 25, 2022

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

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

【 Attachment III 】

VIKING TECH CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2021 AND 2020

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Assets	Notes	December 31, 2021		December 31, 2020		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 777,171	19	\$ 514,364	16
1110	Financial assets at fair value through profit or loss - current	6(2)	21,833	-	252,211	8
1136	Current financial assets at amortised cost, net	6(3)	108,600	3	-	-
1150	Notes receivable, net	6(4)	50,768	1	23,160	1
1170	Accounts receivable, net	6(4)	669,527	17	493,016	15
1180	Accounts receivable - related parties	6(4) and 7	1,842	-	1,435	-
1200	Other receivables		23,439	1	14,369	-
1210	Other receivables - related parties	7	468	-	471	-
1220	Current income tax assets	6(23)	25,264	1	25,264	1
130X	Inventories, net	6(5)	944,115	24	597,818	19
1410	Prepayments		41,655	1	30,259	1
1479	Other current assets	8	1,997	-	2,028	-
11XX	Total current assets		<u>2,666,679</u>	<u>67</u>	<u>1,954,395</u>	<u>61</u>
Non-current assets						
1600	Property, plant and equipment	6(6)(25) and 8	1,135,559	28	1,128,166	35
1755	Right-of-use assets	6(7)	21,971	1	25,815	1
1780	Intangible assets		3,304	-	5,699	-
1840	Deferred income tax assets	6(23)	27,505	1	25,789	1
1900	Other non-current assets	6(25)	130,529	3	67,061	2
15XX	Total non-current assets		<u>1,318,868</u>	<u>33</u>	<u>1,252,530</u>	<u>39</u>
1XXX	Total assets		<u>\$ 3,985,547</u>	<u>100</u>	<u>\$ 3,206,925</u>	<u>100</u>

(Continued)

VIKING TECH CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2021 AND 2020

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Liabilities and Equity	Notes	December 31, 2021		December 31, 2020	
			AMOUNT	%	AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(8)(26)	\$ 105,000	3	\$ 15,000	1
2150	Notes payable		3,232	-	4,196	-
2170	Accounts payable		297,743	8	206,746	7
2180	Accounts payable - related parties	7	8,463	-	6,524	-
2200	Other payables	6(9)	323,013	8	170,189	5
2230	Current income tax liabilities	6(23)	93,757	2	10,954	-
2280	Current lease liabilities	6(7)	5,007	-	5,745	-
2320	Long-term liabilities, current portion	6(10)(26) and 8	21,383	1	27,968	1
2399	Other current liabilities		15,423	-	5,117	-
21XX	Total current liabilities		<u>873,021</u>	<u>22</u>	<u>452,439</u>	<u>14</u>
	Non-current liabilities					
2540	Long-term borrowings	6(10)(26) and 8	88,859	2	110,277	3
2570	Deferred income tax liabilities	6(23)	245	-	886	-
2580	Non-current lease liabilities	6(7)(26)	17,359	1	20,437	1
2600	Other non-current liabilities	6(26)	4,013	-	4,129	-
25XX	Total non-current liabilities		<u>110,476</u>	<u>3</u>	<u>135,729</u>	<u>4</u>
2XXX	Total Liabilities		<u>983,497</u>	<u>25</u>	<u>588,168</u>	<u>18</u>
	Equity attributable to owners of parent					
	Share capital	6(12)				
3110	Ordinary share		1,173,408	29	1,173,408	37
	Capital surplus	6(13)				
3200	Capital surplus		730,121	19	730,121	23
	Retained earnings	6(14)				
3310	Legal reserve		209,862	5	192,963	6
3320	Special reserve		10,371	-	12,265	-
3350	Unappropriated retained earnings		878,524	22	512,885	16
	Other equity	6(15)				
3400	Other equity interest		(12,514)	-	(10,371)	-
31XX	Total equity attributable to owners of the parent		<u>2,989,772</u>	<u>75</u>	<u>2,611,271</u>	<u>82</u>
36XX	Non-controlling interest		12,278	-	7,486	-
3XXX	Total equity		<u>3,002,050</u>	<u>75</u>	<u>2,618,757</u>	<u>82</u>
	Significant Contingent Liabilities and Contract Commitments	9				
	Significant Events After the Balance Sheet Date	11				
3X2X	Total liabilities and equity		<u>\$ 3,985,547</u>	<u>100</u>	<u>\$ 3,206,925</u>	<u>100</u>

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

【 Attachment IV 】

VIKING TECH CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2021 AND 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Items	Notes	Year ended December 31				
		2021		2020		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(16) and 7	\$ 3,106,485	100	\$ 2,126,186	100
5000	Operating costs	6(5)(21)(22) and 7	(2,095,677)	(67)	(1,612,577)	(76)
5900	Gross profit		<u>1,010,808</u>	<u>33</u>	<u>513,609</u>	<u>24</u>
	Operating expenses	6(21)(22)				
6100	Selling expenses		(139,596)	(5)	(116,493)	(5)
6200	General and administrative expenses		(194,887)	(6)	(143,875)	(7)
6300	Research and development expenses		(61,064)	(2)	(59,320)	(3)
6450	Expected credit (loss) profit	12(2)	(4,139)	-	7,638	-
6000	Total operating expenses		(399,686)	(13)	(312,050)	(15)
6900	Operating profit		<u>611,122</u>	<u>20</u>	<u>201,559</u>	<u>9</u>
	Non-operating income and expenses					
7100	Interest income	6(3)(17)	3,364	-	3,039	-
7010	Other income	6(18)	2,125	-	671	-
7020	Other gains and losses	6(2)(19)	(21,342)	(1)	(10,670)	-
7050	Finance costs	6(20)	(2,371)	-	(2,449)	-
7000	Total non-operating income and expenses		(18,224)	(1)	(9,409)	-
7900	Profitbefore income tax		<u>592,898</u>	<u>19</u>	<u>192,150</u>	<u>9</u>
7950	Income tax expense	6(23)	(113,319)	(4)	(20,631)	(1)
8200	Profit for the year		<u>\$ 479,579</u>	<u>15</u>	<u>\$ 171,519</u>	<u>8</u>
	Other comprehensive income, net					
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Cumulative translation differences of foreign operations	6(15)	(\$ 2,413)	-	\$ 1,537	-
8500	Total comprehensive income for the year		<u>\$ 477,166</u>	<u>15</u>	<u>\$ 173,056</u>	<u>8</u>
	Profit, attributable to:					
8610	Owners of the parent		<u>\$ 474,517</u>	<u>15</u>	<u>\$ 168,996</u>	<u>8</u>
8620	Non-controlling interest		<u>\$ 5,062</u>	<u>-</u>	<u>\$ 2,523</u>	<u>-</u>
	Comprehensive income attributable to:					
8710	Owners of the parent		<u>\$ 472,374</u>	<u>15</u>	<u>\$ 170,890</u>	<u>8</u>
8720	Non-controlling interest		<u>\$ 4,792</u>	<u>-</u>	<u>\$ 2,166</u>	<u>-</u>
	Earnings per share	6(24)				
9750	Basic earnings per share		<u>\$</u>	<u>4.04</u>	<u>\$</u>	<u>1.44</u>
	Diluted earnings per share	6(24)				
9850	Diluted earnings per share		<u>\$</u>	<u>4.01</u>	<u>\$</u>	<u>1.43</u>

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

【Attachment V】

VIKING TECH CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Equity attributable to owners of the parent							Non-controlling interest	Total equity
		Share capital - common stock	Total capital surplus, additional paid-in capital	Legal reserve	Special reserve	Retained Earnings	Total unappropriated retained earnings (accumulated deficit)	Financial statements translation differences of foreign operations		
<u>Year ended December 31, 2020</u>										
Balance at January 1, 2020		\$ 1,173,408	\$ 730,121	\$ 178,592	\$ 7,524	\$ 445,140	(\$ 12,265)	\$ 2,522,520	\$ 5,320	\$ 2,527,840
Profit for the year		-	-	-	-	168,996	-	168,996	2,523	171,519
Other comprehensive income (loss) for the year	6(15)	-	-	-	-	-	1,894	1,894	(357)	1,537
Total comprehensive income (loss)		-	-	-	-	168,996	1,894	170,890	2,166	173,056
Distribution of retained earnings of 2019:	6(14)									
Legal reserve		-	-	14,371	-	(14,371)	-	-	-	-
Special reserve		-	-	-	4,741	(4,741)	-	-	-	-
Cash dividends		-	-	-	-	(82,139)	-	(82,139)	-	(82,139)
Balance at December 31, 2020		<u>\$ 1,173,408</u>	<u>\$ 730,121</u>	<u>\$ 192,963</u>	<u>\$ 12,265</u>	<u>\$ 512,885</u>	<u>(\$ 10,371)</u>	<u>\$ 2,611,271</u>	<u>\$ 7,486</u>	<u>\$ 2,618,757</u>
<u>Year ended December 31, 2021</u>										
Balance at January 1, 2021		<u>\$ 1,173,408</u>	<u>\$ 730,121</u>	<u>\$ 192,963</u>	<u>\$ 12,265</u>	<u>\$ 512,885</u>	<u>(\$ 10,371)</u>	<u>\$ 2,611,271</u>	<u>\$ 7,486</u>	<u>\$ 2,618,757</u>
Profit for the year		-	-	-	-	474,517	-	474,517	5,062	479,579
Other comprehensive income (loss) for the year	6(15)	-	-	-	-	-	(2,143)	(2,143)	(270)	(2,413)
Total comprehensive income (loss)		-	-	-	-	474,517	(2,143)	472,374	4,792	477,166
Distribution of retained earnings of 2020:	6(14)									
Legal reserve		-	-	16,899	-	(16,899)	-	-	-	-
Special reserve		-	-	-	(1,894)	1,894	-	-	-	-
Cash dividends		-	-	-	-	(93,873)	-	(93,873)	-	(93,873)
Balance at December 31, 2021		<u>\$ 1,173,408</u>	<u>\$ 730,121</u>	<u>\$ 209,862</u>	<u>\$ 10,371</u>	<u>\$ 878,524</u>	<u>(\$ 12,514)</u>	<u>\$ 2,989,772</u>	<u>\$ 12,278</u>	<u>\$ 3,002,050</u>

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

【Attachment VI】

VIKING TECH CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31	
		2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 592,898	\$ 192,150
Adjustments			
Adjustments to reconcile profit (loss)			
(Reversal of) provision for expected credit loss	12(2)	4,139	(7,638)
Depreciation	6(6)(7)(21)	201,797	202,696
Amortisation of intangible assets	6(21)	3,848	3,542
Interest income	6(17)	(3,364)	(3,039)
Interest expense	6(20)	2,371	2,449
Net gain on financial assets at fair value through profit or loss	6(2)(19)	621	(4,948)
Gain on disposal of property, plant and equipment	6(6)(19)	(607)	(3,297)
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets mandatorily measured at fair value through profit or loss	6(2)	229,757	(47,800)
Notes receivable	6(4)	(27,744)	(8,087)
Accounts receivable	6(4)	(182,853)	(89,160)
Accounts receivable - related parties	6(4) and 7	(417)	(1,101)
Other receivables		(9,061)	(7,071)
Other receivables - related parties	7	3	21
Inventories	6(5)	(347,019)	(81,530)
Prepayments		(11,472)	3,435
Other current assets		31	76
Changes in operating liabilities			
Notes payable		(964)	2,116
Accounts payable		91,528	55,059
Accounts payable- related parties	7	1,964	(1,102)
Other payables	6(9)	119,859	10,497
Other current liabilities		10,336	(241)
Cash inflow generated from operations		675,651	217,027
Interest received		3,314	2,830
Interest paid		(1,996)	(2,098)
Income tax paid		(32,869)	(13,494)
Net cash flows from operating activities		644,100	204,265

(Continued)

VIKING TECH CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Year ended December 31	
		2021	2020
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of financial assets at amortized cost	6(3)	(\$ 125,898)	(\$ 12,845)
Proceeds from disposal of financial assets at amortized cost	6(3)	17,365	25,690
Acquisition of property, plant and equipment	6(6)(25)	(233,427)	(83,125)
Proceeds from disposal of property, plant and equipment	6(6)	710	3,305
Acquisition of intangible assets		(1,453)	(4,454)
Decrease in refundable deposits		(400)	3
Net cash flows used in investing activities		(343,103)	(71,426)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(26)	215,000	45,000
Repayments of short-term borrowings	6(26)	(125,000)	(60,000)
Repayments of long-term borrowings	6(26)	(28,003)	(27,739)
Repayments of principal portion of lease liabilities	6(26)	(6,537)	(6,421)
(Decrease) increase in guarantee deposits received	6(26)	(116)	(218)
Cash dividends paid	6(14)	(93,873)	(82,139)
Net cash flows used in financing activities		(38,529)	(131,517)
Effects of changes in foreign exchange rates		339	(2,905)
Net increase (decrease) in cash and cash equivalents		262,807	(1,583)
Cash and cash equivalents at beginning of year	6(1)	514,364	515,947
Cash and cash equivalents at end of year	6(1)	\$ 777,171	\$ 514,364

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

【Attachment VII】

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR21000292

To the Board of Directors and Shareholders of VIKING TECH CORPORATION

Opinion

We have audited the accompanying balance sheets of VIKING TECH CORPORATION (the “Company”) as at December 31, 2021 and 2020, and the related statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2021 and 2020, and its financial performance and its cash flows for the years then ended in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers”.

Basis for opinion

We conducted our audit of the financial statements as of and for the year ended December 31, 2021 and 2020 in accordance with the “Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants”, and generally accepted auditing standards in the Republic of China (ROC GAAS). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the parent company only Financial Statements section of our report. We are independent of the Company in accordance with the Code of Professional Ethics for Certified Public Accountants in the Republic of China (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

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

The key audit matters in relation to the parent company only financial statements for the year ended December 31, 2021 are outlined as follows:

Cut-off risk error of revenue recognition

Description

Refer to Note 4(25) for accounting policy on revenue recognition. The Company is primarily engaged in export and offers different credit terms to their customers. The credit terms for some customers are upon delivery to a specific location and the timing for transferring the control of goods is based on the customer confirmation documents. Given that the revenue recognition process relies on manual processes and the large volume of daily sales transactions which are material to the financial statements, we thus consider sales cut-off as a key audit matter.

How our audit addressed the matter

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

1. Assessed the reasonableness of the sales recognition accounting policy.
2. Understood and tested the design and effectiveness of relevant internal controls when recognising the sales revenue.
3. Sampled delivery orders and customer confirmation documents during a certain period before and after the balance sheet date to ensure the accuracy of cut-off of sales revenue.

Assessment of allowance for inventory valuation losses

Description

Refer to Note 4(12) for accounting policies on inventory, Note 5 for significant accounting estimates and assumptions of inventory, and Note 6(4) for details of allowance for inventory valuation losses.

The Company manufactures and sells thick and thin film passive components products. Due to the competitive market in the industry and the fluctuating prices, there is a higher risk of inventory losing value or becoming obsolete. The inventories are stated at the lower of cost and net realisable value and the possible losses arising from aged and obsolete inventories are also assessed. Given that the evaluation on the aged and obsolete inventories involves subjective judgement which results in estimation uncertainty and the impact of aged inventories and allowance for inventory valuation losses are material to the financial statements, we thus consider assessment of allowance for inventory valuation losses as a key audit matter.

How our audit addressed the matter

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

1. Understood and assessed the reasonableness of allowance for inventory valuation losses policy including the historical sources of inventory clearance process.
2. Obtained the inventory assessment report prepared by the management and checked the completeness of the information on the inventory aging report.
3. Verified the accuracy of the intervals and relevant information used on the inventory aging report, ensured that the allowance loss valuation and the provision policy are consistently applied and further assessed the reasonableness of the estimations of allowance for inventory valuation losses.

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

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

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

Those charged with governance, including the Audit Committee, are responsible for overseeing the Company’s financial reporting process.

Auditor’s responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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

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

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

Cheng, Ya-Huei

Liu, Chien-Yu

For and on behalf of PricewaterhouseCoopers, Taiwan
February 25, 2022

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

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

【 AttachmentVIII】

VIKING TECH CORPORATION
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2021 AND 2020

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Assets	Notes	December 31, 2021		December 31, 2020		
		AMOUNT	%	AMOUNT	%	
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 614,683	16	\$ 325,142	11
1110	Financial assets at fair value through profit or loss - current	6(2)	21,833	1	252,211	8
1150	Notes receivable, net	6(3)	4,427	-	3,051	-
1170	Accounts receivable, net	6(3)	432,494	11	270,594	9
1180	Accounts receivable - related parties	6(3) and 7	398,032	10	257,327	8
1200	Other receivables		15,560	-	8,559	-
1210	Other receivables - related parties	7	468	-	471	-
1220	Current income tax assets	6(23)	25,264	1	25,264	1
130X	Inventories, net	6(4)	791,430	21	504,894	16
1410	Prepayments		30,672	1	20,934	1
1479	Other current assets	8	1,912	-	1,925	-
11XX	Total current assets		<u>2,336,775</u>	<u>61</u>	<u>1,670,372</u>	<u>54</u>
Non-current assets						
1550	Investments accounted for under equity method	6(5)	260,102	7	235,329	8
1600	Property, plant and equipment	6(6) and 8	1,086,411	28	1,091,188	35
1755	Right-of-use assets	6(7)	6,104	-	6,260	-
1780	Intangible assets		3,252	-	5,625	-
1840	Deferred income tax assets	6(23)	27,505	1	25,789	1
1900	Other non-current assets	6(25)	129,654	3	66,178	2
15XX	Total non-current assets		<u>1,513,028</u>	<u>39</u>	<u>1,430,369</u>	<u>46</u>
1XXX	Total assets		<u>\$ 3,849,803</u>	<u>100</u>	<u>\$ 3,100,741</u>	<u>100</u>

(Continued)

VIKING TECH CORPORATION
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2021 AND 2020

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Liabilities and Equity		Notes	December 31, 2021		December 31, 2020	
			AMOUNT	%	AMOUNT	%
Current liabilities						
2100	Short-term borrowings	6(8)	\$ 105,000	3	\$ 15,000	1
2150	Notes payable		3,232	-	4,196	-
2170	Accounts payable	7	225,165	6	143,030	5
2200	Other payables	6(9) and 7	311,393	8	164,716	5
2230	Current income tax liabilities	6(23)	90,699	2	10,188	-
2280	Current lease liabilities	6(7)	2,265	-	2,204	-
2320	Long-term liabilities, current portion	6(10) and 8	21,383	1	27,968	1
2399	Other current liabilities		3,863	-	2,752	-
21XX	Total current Liabilities		<u>763,000</u>	<u>20</u>	<u>370,054</u>	<u>12</u>
Non-current liabilities						
2540	Long-term borrowings	6(10) and 8	88,859	2	110,277	4
2570	Deferred income tax liabilities	6(23)	245	-	886	-
2580	Non-current lease liabilities	6(7)	3,914	-	4,124	-
2600	Other non-current liabilities		4,013	-	4,129	-
25XX	Total non-current liabilities		<u>97,031</u>	<u>2</u>	<u>119,416</u>	<u>4</u>
2XXX	Total Liabilities		<u>860,031</u>	<u>22</u>	<u>489,470</u>	<u>16</u>
Equity						
Share capital		6(12)				
3110	Ordinary share		1,173,408	31	1,173,408	38
Capital surplus		6(13)				
3200	Capital surplus		730,121	19	730,121	24
Retained earnings		6(14)				
3310	Legal reserve		209,862	5	192,963	6
3320	Special reserve		10,371	-	12,265	-
3350	Unappropriated retained earnings		878,524	23	512,885	16
Other equity interest		6(15)				
3400	Other equity interest		(12,514)	-	(10,371)	-
3XXX	Total equity		<u>2,989,772</u>	<u>78</u>	<u>2,611,271</u>	<u>84</u>
Significant Contingent Liabilities and Unrecognised Contract Commitments		9				
Significant events after the balance sheet date		11				
3X2X	Total liabilities and equity		<u>\$ 3,849,803</u>	<u>100</u>	<u>\$ 3,100,741</u>	<u>100</u>

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

【 Attachment IX 】

VIKING TECH CORPORATION
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2021 AND 2020

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Items	Notes	Year ended December 31				
		2021		2020		
		AMOUNT	%	AMOUNT	%	
4000	Operating revenue	6(16) and 7	\$ 2,681,223	100	\$ 1,763,731	100
5000	Operating costs	6(4)(21)(22) and 7	(1,773,106)	(66)	(1,336,888)	(76)
5900	Gross Profit		908,117	34	426,843	24
5910	Unrealized profit from sales		(34,905)	(1)	(9,834)	-
5920	Realized profit from sales		9,834	-	4,556	-
5950	Net operating margin		883,046	33	421,565	24
	Operating expenses	6(21)(22)				
6100	Selling expenses	7	(101,480)	(4)	(79,205)	(5)
6200	General and administrative expenses		(174,561)	(6)	(129,131)	(7)
6300	Research and development expenses		(61,064)	(2)	(59,320)	(3)
6450	Expected credit loss	12(2)	(3,754)	-	1,205	-
6000	Total operating expenses		(340,859)	(12)	(266,451)	(15)
6900	Operating profit		542,187	21	155,114	9
	Non-operating income and expenses					
7100	Interest income	6(17)	410	-	490	-
7010	Other income	6(18)	2,693	-	1,007	-
7020	Other gains and losses	6(2)(19)	(20,718)	(1)	(7,873)	(1)
7050	Finance costs	6(20)	(2,125)	-	(2,158)	-
7070	Share of profit of associates and joint ventures accounted for using equity method, net	6(5)	51,987	2	32,786	2
7000	Total non-operating income and expenses		32,247	1	24,252	1
7900	Profit before income tax		574,434	22	179,366	10
7950	Income tax expense	6(23)	(99,917)	(4)	(10,370)	-
8200	Profit for the year		\$ 474,517	18	\$ 168,996	10
	Other comprehensive income, net					
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Other comprehensive income, before tax, exchange differences on translation	6(15)	(\$ 2,143)	-	\$ 1,894	-
8500	Total comprehensive income for the year		\$ 472,374	18	\$ 170,890	10
	Earnings per share					
9750	Basic earnings per share	6(24)	\$ 4.04		\$ 1.44	
	Diluted earnings per share from continuing operations					
9850	Diluted earnings per share	6(24)	\$ 4.01		\$ 1.43	

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

【 Attachment X 】

VIKING TECH CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2021 AND 2020

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	<u>Retained Earnings</u>					Financial statements translation differences of foreign operations	<u>Total equity</u>
		<u>Ordinary share</u>	<u>Capital surplus</u>	<u>Legal reserve</u>	<u>Special reserve</u>	<u>Unappropriated retained earnings</u>		
<u>Year ended December 31, 2020</u>								
Balance at January 1, 2020		\$ 1,173,408	\$ 730,121	\$ 178,592	\$ 7,524	\$ 445,140	(\$ 12,265)	\$ 2,522,520
Profit (loss)		-	-	-	-	168,996	-	168,996
Other comprehensive income	6(15)	-	-	-	-	-	1,894	1,894
Total comprehensive income		-	-	-	-	168,996	1,894	170,890
Distribution of retained earnings of 2019:	6(14)							
Legal reserve		-	-	14,371	-	(14,371)	-	-
Special reserve		-	-	-	4,741	(4,741)	-	-
Cash dividends		-	-	-	-	(82,139)	-	(82,139)
Balance at December 31, 2020		\$ 1,173,408	\$ 730,121	\$ 192,963	\$ 12,265	\$ 512,885	(\$ 10,371)	\$ 2,611,271
<u>Year ended December 31, 2021</u>								
Balance at January 1, 2021		\$ 1,173,408	\$ 730,121	\$ 192,963	\$ 12,265	\$ 512,885	(\$ 10,371)	\$ 2,611,271
Profit (loss)		-	-	-	-	474,517	-	474,517
Other comprehensive income	6(15)	-	-	-	-	-	(2,143)	(2,143)
Total comprehensive income		-	-	-	-	474,517	(2,143)	472,374
Distribution of retained earnings of 2020:	6(14)							
Legal reserve		-	-	16,899	-	(16,899)	-	-
Special reserve		-	-	-	(1,894)	1,894	-	-
Cash dividends		-	-	-	-	(93,873)	-	(93,873)
Balance at December 31, 2021		\$ 1,173,408	\$ 730,121	\$ 209,862	\$ 10,371	\$ 878,524	(\$ 12,514)	\$ 2,989,772

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

【 Attachment XI】

VIKING TECH CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020

(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Year ended December 31	
		2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		\$ 574,434	\$ 179,366
Adjustments			
Adjustments to reconcile profit (loss)			
(Reversal of) provision for expected credit loss	12(2)	3,754	(1,205)
Depreciation	6(6)(7)(21)	189,105	191,021
Amortisation of intangible assets	6(21)	3,826	3,520
Interest income	6(17)	(410)	(490)
Interest expense	6(20)	2,125	2,158
Share of profit of associates and joint ventures accounted for under equity method	6(5)	(51,987)	(32,786)
Net gain on financial assets at fair value through profit or loss	6(2)(19)	621	(4,948)
Gain on disposal of property, plant and equipment	6(6)(19)	(645)	(3,305)
(Realized) Unrealized profit on sale		25,071	5,278
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss	6(2)	229,757	(47,800)
Notes receivable	6(3)	(1,376)	(543)
Accounts receivable	6(3)	(165,654)	(41,897)
Accounts receivable - related parties	6(3) and 7	(140,705)	(82,108)
Other receivables		(6,996)	(3,733)
Other receivables - related parties		3	21
Inventories	6(4)	(286,536)	(77,140)
Prepayments		(9,738)	5,641
Other current assets		13	47
Changes in operating liabilities			
Notes payable		(964)	2,116
Accounts payable	7	82,135	47,311
Other payables	6(9) and 7	113,656	9,455
Other current liabilities		1,111	(99)
Cash inflow generated from operations		560,600	149,880
Interest received		405	518
Interest paid		(1,996)	(2,098)
Income tax paid		(21,763)	(3,983)
Net cash flows from operating activities		537,246	144,317

(Continued)

VIKING TECH CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	Notes	Year ended December 31	
		2021	2020
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Acquisition of property, plant and equipment	6(25)	(\$ 211,782)	(\$ 77,504)
Proceeds from disposal of property, plant and equipment		710	3,305
Acquisition of intangible assets		(1,453)	(4,454)
(Increase) decrease in refundable deposits		(400)	3
Net cash flows used in investing activities		(212,925)	(78,650)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>			
Increase in short-term borrowings	6(26)	215,000	45,000
Repayments of short-term borrowings	6(26)	(125,000)	(60,000)
Repayments of long-term borrowings	6(26)	(28,003)	(27,739)
Repayments of principal portion of lease liabilities	6(26)	(2,788)	(2,701)
Decrease in guarantee deposits received	6(26)	(116)	(218)
Cash dividends paid	6(14)	(93,873)	(82,139)
Net cash flows used in financing activities		(34,780)	(127,797)
Net increase (decrease) in cash and cash equivalents		289,541	(62,130)
Cash and cash equivalents at beginning of year	6(1)	325,142	387,272
Cash and cash equivalents at end of year	6(1)	\$ 614,683	\$ 325,142

【 Attachment XII】

Audit Committee's Review Report

The Board of Directors has prepared and submitted the 2021 financial statements of the Company that have been reviewed by the independent auditors, Lin Yukuan and Zheng Yahui of KPMG Taiwan, together with the business report and the earnings distribution proposal reviewed by the Audit Committee. The Committee is considered that there is no discrepancy and such reports are prepared in accordance with the provisions of Article 14-4 of Securities and Exchange Act and Article 219 of Company Act. Submitted for review and approval

To
Viking Tech Corporation 2022 Shareholders' Meeting

The convener of the Audit Committee. Shen Bo-Ting

February 25, 2022

【Attachment XIII】

Viking Tech Corporation

Earnings Distribution Table

2021

Unit: In One Dollar of New Taiwan Dollar

Beginning undistributed earnings balance	404,007,046
Add: Net Income After Tax	474,516,378
Minus: Appropriated as 10% legal reserve	(47,451,638)
Reversed special reserve	(2,142,592)
Earnings available for distribution	828,929,194
Distribution Items:	
shareholders extra dividend	258,149,852
Ending undistributed Earnings balance	570,779,342

Note 1. The proposed earnings distribution is NTD258,149,852 and each common share holder will be titled to receive a cash dividend of NTD2.2 per share.

Note 2. The record date of dividend payout is set by Broad of Directors.

Note 3. The dividend for individual shareholders will be distributed fdown to dollar, while the decimals will be rounded down to dollar.

Responsible person:
Tsai Kao-Ming

Managerial Personnel:
Hu Chuan-Bin

Accountant in charge of the
Company: Li Shun-He

【Attachment XIV】

【 Candidates List for Directors (including Independent Directors) 】

Position Title	Name	Academic Background	Work Experience	Shareholdings
Director	Guangdong Fenghua Semiconductor Technology Co., Ltd. (China) Representative: Hu Chuang-Bin	Xiamen University Bachelor of Business Administration Professional Management	Staff, Deputy department head, Department head, Director of Strategic Development Department; Guangdong Fenghua Semiconductor Technology Co., Ltd. General Manager of Viking Tech Corporation	46,936,337 shares
Director	Guangdong Fenghua Semiconductor Technology Co., Ltd. (China) Representative: Liang Yao-Ming	Tianjin University of Commerce Bachelor of Accounting and Professional Economics	Financial Manager of Guangdong Fenghua Semiconductor Technology Co., Ltd. Senior Manager of Guangdong Fenghua Semiconductor Technology Co., Ltd. Vice general manager of Viking Tech Corporation	46,936,337 shares
Director	Guangdong Fenghua Semiconductor Technology Co., Ltd. (China) Representative: Mo Xue-Qiong	South China University of Technology, Master of Industrial Engineering East China Jiao Tong University (ECJTU), Bachelor of Electrical Automation	Guangdong Fenghua Advanced Technology (Holding) Co., Ltd., Duanhua Branch – once held the position of technician, technical supervisor, R&D supervisor, technical director, planning director, assistant to President, Vice President, and Executive Vice President.	46,936,337 shares
Director	Hua-Jie Investment Co. Ltd. Representative: Tsai Kao-Ming	National Cheng Kung University Department of Accounting and Statistics	General Manager of China Bills Finance Co., Ltd. President of Eastern Realty Co., Ltd. President of Eastern Enterprise Development Co., Ltd. President of Eastern International Lease-Finance Co., Ltd. Director of Eastern Media International Corporation	200,000 shares

【 Candidates List for Directors (including Independent Directors) 】

Position Title	Name	Academic Background	Work Experience	Shareholdings
			Independent Director of United Radiant Technology Corp.	
Director	Jetbond Technology Co., Ltd. Representative: Guo-Feng Wei	Minghsin University of Science and Technology, Electronic Engineering Department	Sales Deputy Manager of Chunghwa Precision Test Tech. Co., Ltd. Sales Deputy Manager of Star Technologies, Inc. Sales Deputy Manager of JTT Test Solutions Partner Co., Ltd. Sales Junior VP of Jetbond Technology Co., Ltd.	5,000 shares
Director	Jetbond Technology Co., Ltd. Representative: Chang-Sean Zhou	National Cheng-Chi University Department of Law	President of Rui Zhe Management Consultant Co., Ltd. Chief Consultant of KeyStone Consulting (Shanghai) Company Chief Consultant of Reference Management Consulting Co., Ltd. Visiting Professor of the School of Continuing Education, Shanghai Jiao Tong University Independent Director of WW Holding Inc. Independent Director of Infortrend Technology, Inc. President of Zhuang Zhou Enterprise Management Consulting Co., Ltd. Human Resources Consultant of PwC Taiwan Human Resources Manager of PwC Taiwan Deputy Manager of Credit Department /	5,000 shares

【 Candidates List for Directors (including Independent Directors) 】

Position Title	Name	Academic Background	Work Experience	Shareholdings
			Human Resources Department of Synnex Technology International Corporation Legal Specialist of Uni-President Enterprises Corporation	
Independent Director	Shen Bo-Ting	National Chiao Tung University Department of Industrial Engineering and Management National Chung Cheng University Department of Finance National Taiwan University Completion of the Credit Course for Legal Study	Assistant Manager of Capital Market Department, Barits Securities Corporation (Mega Securities Co., Ltd.) Special assistant for Taiwan General Manager, Wal-Mart Ltd. Investment Manager, Taiwan Incubator SME Development Co. Assistant Manager of Cathay Venture Inc. Cathay Financial Holding Co., Ltd. Manager of the President Room, Finance and Accounting Division and Material Division, Tingyi Wei Chuan Special assistant for the President of Robert Bosch Taiwan Co. Ltd.) General Manager of Jiedeng Industrail Consulting Partnership accountant/ General Manager of Jianda alliance CPA partnership Vice General Manager of UniVenture Management Consulting Co., Ltd. Certified public accountant of Quanyin Accountant Firm General Manager of C&E Consulting	0 share
Independent	Li Yi-Wen	National Cheng-Chi University	Managing Attorney of Yuan-Jing Law	0 share

【 Candidates List for Directors (including Independent Directors) 】

Position Title	Name	Academic Background	Work Experience	Shareholdings
Director		Department of Law	FirmLegal Head of Eastern Home Shopping & Leisure Co., Ltd. Deputy Head of Diagnostic counseling group, National Association of Small & Medium Enterprises, R.O.C. · NASME Research Consultant of BOT Center, Taiwan Institute of Economic Research Attorney of Cheng-Tai Law Firm Judge Assistant of Supreme Administrative Court	
Independent Director	Huang Shi-Bing	California State University Master	Director of Public Relation Department, AmTRAN Technology. Business Director, Flexible Print Circuit Business Unit, Zhen Ding Technology Holding Limited (ZDT) Vice General Manager of Sales Department, Bowin Communication Associate Manager of Headquarter, Delta Electronics Group	0 share

Viking Tech Corporation
 【Attachment XV】 Regulations Governing Acquisition or Disposal of Assets
 Comparison Table for the Amended Provisions

Revision Provision	Original Provision	Explanatory Notes
<p>Article 8: In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NTD300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business purpose, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</p> <ol style="list-style-type: none"> 1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the Board of Directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction. 2. Where the transaction amount is NTD1 billion or more, appraisals from two or more professional appraisers shall be obtained. 3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be 	<p>Article 8: In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NTD300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business purpose, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:</p> <ol style="list-style-type: none"> 1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction. 2. Where the transaction amount is NTD1 billion or more, appraisals from two or more professional appraisers shall be obtained. 3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction 	<p>Amended according to the law.</p>

Viking Tech Corporation
Regulations Governing Acquisition or Disposal of Assets
Comparison Table for the Amended Provisions

Revision Provision	Original Provision	Explanatory Notes
<p>disposed of are lower than the transaction amount, a certified public accountant shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>(1) The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.</p> <p>(2) The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.</p> <p>4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p>	<p>amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to <u>perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF) and</u> render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:</p> <p>(1)The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.</p> <p>(2)The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.</p> <p>4.No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.</p>	
<p>Article 10: Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NTD300 million or more, except in transactions</p>	<p>Article10:Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NTD300 million or more, except in transactions with a domestic</p>	<p>Amended according to the law.</p>

Viking Tech Corporation
Regulations Governing Acquisition or Disposal of Assets
Comparison Table for the Amended Provisions

Revision Provision	Original Provision	Explanatory Notes
<p>with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.</p>	<p>government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; <u>the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.</u></p>	
<p>Article 15: When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a interested party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a interested party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NTD300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by one-half or more of all audit committee members and submitted to the board of directors for a resolution:</p> <p>1. The purpose, necessity, and anticipated benefit of the acquisition or disposal of assets;</p>	<p>Article 15: When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a interested party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a interested party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NTD300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by one-half or more of all audit committee members and submitted to the board of directors for a resolution:</p> <ol style="list-style-type: none"> 1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets. 2. The reason for choosing the interested party as a 	<p>Amended according to the law. The significantly related party transaction as specified in this article of the subsidiary that is not a public company in Taiwan should be submitted to the shareholders' meeting of the Company for approval; by the shareholders' meeting of the company shall be submitted, which is limited to its directly listed parent company of the Company.</p>

Viking Tech Corporation
Regulations Governing Acquisition or Disposal of Assets
Comparison Table for the Amended Provisions

Revision Provision	Original Provision	Explanatory Notes
<p>2. The reason for choosing the interested party as a transaction counterparty; With respect to the acquisition of real property or right-of-use assets thereof from an interested party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 16 and Article 17.</p> <p>3. The date and price at which the interested party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the interested party;</p> <p>4. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.</p> <p>5. Obtaining an appraisal report from a professional appraiser or a certified public account's opinion in compliance with the provisions of the preceding Article.</p> <p>6. Restrictive covenants and other important stipulations associated with the transaction.</p> <p>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with the provisions of Article 46, and "within the preceding year" as used herein refers to</p>	<p>transaction counterparty. With respect to the acquisition of real property or right-of-use assets thereof from an interested party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 16 and Article 17.</p> <p>3. The date and price at which the interested party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the interested party.</p> <p>4. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.</p> <p>5. Obtaining an appraisal report from a professional appraiser or a certified public account's opinion in compliance with the provisions of the preceding Article.</p> <p>6. Restrictive covenants and other important stipulations associated with the transaction.</p> <p>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with the</p>	

Viking Tech Corporation
Regulations Governing Acquisition or Disposal of Assets
Comparison Table for the Amended Provisions

Revision Provision	Original Provision	Explanatory Notes
<p>the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.</p> <p>when to be conducted between the Company, its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the board of directors of the Company may pursuant to Article 5 Paragraph 1 delegate the President to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:</p> <ol style="list-style-type: none"> 1 Acquisition or disposal of equipment or right-of-use assets thereof held for business use. 2. Acquisition or disposal of real property right-of-use assets held for business use. When the matter are submitted for discussion to the board of directors for discussion, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.. <p>If the Company or a subsidiary thereof that is not a domestic public company will have a transaction set out in</p>	<p>provisions of Article 46, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.</p> <p>when to be conducted between the Company, its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the board of directors of the Company may pursuant to Article 5 Paragraph 1 delegate the President to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:</p> <ol style="list-style-type: none"> 1 Acquisition or disposal of equipment or right-of-use assets thereof held for business use. 2 Acquisition or disposal of real property right-of-use assets held for business use. <u>Where the position of independent director has been created by the Company in accordance with laws,</u> when the matters are submitted for discussion to the board of directors pursuant to <u>Paragraph 1 herein,</u> the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any 	

Viking Tech Corporation
Regulations Governing Acquisition or Disposal of Assets
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Revision Provision	Original Provision	Explanatory Notes
<p>paragraph 1 and the transaction amount will reach 10 percent or more of the Company’s total assets, the Company shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders’ meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between the Company and the subsidiaries or between the subsidiaries.</p> <p>The transaction amount stated in Paragraph 1 and the preceding paragraph shall be calculated in accordance with the provisions of Article 46, Paragraph 2. Also, the “within the preceding year” as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly submitted to the shareholders’ meeting and Audit Committee and resolved by the Board of Directors need not be counted toward the transaction amount.</p>	<p>matter, it shall be recorded in the minutes of the board of directors meeting.</p>	
<p>Article 46: Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: 1. Acquisition or disposal of real property or</p>	<p>Article 46: Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event: 1.Acquisition or disposal of real property or</p>	<p>Amended according to the law.</p>

Viking Tech Corporation
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Revision Provision	Original Provision	Explanatory Notes
<p>right-of-use assets thereof from or to an interested party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to an interested party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NTD300 million or more. However, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>2. Merger, spin-off, acquisition, or transfer of shares.</p> <p>3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Regulations.</p> <p>4. The transaction amount of an asset transaction other than any of those referred to in the preceding three subparagraphs, a disposal of debts by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NTD300 million. However, this shall not apply to the following circumstances:</p> <p>(1). Trading of domestic government bonds <u>or</u></p>	<p>right-of-use assets thereof from or to an interested party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to an interested party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NTD300 million or more. However, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>2. Merger, spin-off, acquisition, or transfer of shares.</p> <p>3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Regulations.</p> <p>4. The transaction amount of an asset transaction other than any of those referred to in the preceding three subparagraphs, a disposal of debts by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NTD300 million. However, this shall not apply to the following</p>	

Viking Tech Corporation
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Revision Provision	Original Provision	Explanatory Notes
<p><u>foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan</u></p> <p>(2). Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>(3). Where equipment or right-of-use assets thereof for business purpose are acquired or disposed of, and furthermore the transaction counterparty is not an interested party, and the transaction amount does not reach NTD500 million or more.</p> <p>(4). Where land is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not an interested party, the transaction amount the Company does not reach NTD500 million or more. (Based on thee amount the Company expects to invest in)</p> <p>The amount of aforesaid transactions shall be calculated as follows:</p> <ol style="list-style-type: none"> 1. The amount of any individual transaction. 2. The cumulative transaction 	<p>circumstances:</p> <ol style="list-style-type: none"> (1). Purchase and sell the domestic government bonds. (2). Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (3). Where equipment or right-of-use assets thereof for business purpose are acquired or disposed of, and furthermore the transaction counterparty is not an interested party, and the transaction amount does not reach NTD500 million or more. (4). Where land is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not an interested party, the transaction amount 	

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Revision Provision	Original Provision	Explanatory Notes
<p>amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.</p> <p>3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.</p> <p>4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.</p> <p>"Within the preceding year" means the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with this Regulations need not be counted toward the transaction amount.</p>	<p>the Company does not reach NTD500 million or more. (Based on the amount the Company expects to invest in)</p> <p>The amount of aforesaid transactions shall be calculated as follows:</p> <ol style="list-style-type: none"> 1. The amount of any individual transaction. 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year. 3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year. 4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year. <p>"Within the preceding year" means the year preceding the date of occurrence of the current</p>	

Viking Tech Corporation
Regulations Governing Acquisition or Disposal of Assets
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Revision Provision	Original Provision	Explanatory Notes
	transaction. Items duly announced in accordance with this Regulations need not be counted toward the transaction amount.	
<p>Article 60: The implementation is on November 30, 2006. The 1st amendment dated on May 18, 2007. The 2nd amendment dated on June 14, 2010. The 3rd amendment dated on June 27, 2011. The 4th amendment dated on June 15, 2012. The 5th amendment dated on June 23, 2014. The 6th amendment dated on June 25, 2015. The 7th amendment dated on June 14, 2017. The 8th amendment dated on June 24, 2019. <u>The 9th amendment dated on June 27, 2022.</u></p>	<p>Article 60: The implementation is on November 30, 2006. The 1st amendment dated on May 18, 2007. The 2nd amendment dated on June 14, 2010. The 3rd amendment dated on June 27, 2011. The 4th amendment dated on June 15, 2012. The 5th amendment dated on June 23, 2014. The 6th amendment dated on June 25, 2015. The 7th amendment dated on June 14, 2017. The 8th amendment dated on June 24, 2019.</p>	<p>The date of the amendment will be updated after such amendment is passed by the shareholders' meeting.</p>

【Appendix I】

Viking Tech Corporation
Shareholdings of All Directors

1. Director and Supervisor share ownership ratios and shares, as follows:

Types of shares to be issued and total number of shares of the Company: Common shares 117,340,842 shares

The minimum numbers of shares required to be held by the entire bodies of directors 8,000,000 shares

The minimum numbers of shares required to be held by the entire bodies of supervisors Non applicable (Audit Committee has been established)

2. As of the book closure date for that shareholders' meeting dated on April 29, 2022, the shareholdings of all directors are as follows, that has been complied with a percentage of shares standards under Article 26 of the Securities and Exchange Act.

Position Title	Name	Shareholdings	Representative	Note:
President	Huajie Investment Limited Company	200,000	Tsai Kao-Ming	
Director	Guangdong Fenghua Semiconductor Technology Co., Ltd. (China)	46,936,337	Hu Chuang-Bin	
Director	Guangdong Fenghua Semiconductor Technology Co., Ltd. (China)		Liang Yao-Ming	
Director	Guangdong Fenghua Semiconductor Technology Co., Ltd. (China)		Liao Wei-Qiang	
Independent Director	Li Yi-Wen	0		
Independent Director	Shen Bo-Ting	0		
Independent Director	Huang Shi-Bing	0		
Current Shareholdings of All Directors		47,136,337		
The percent of the total issued shares (%)		40.17%		

Viking Tech Corporation Articles of Incorporation

Chapter I General Provisions

- Article 1: The Company is established in accordance with the provisions of the Company Act and is named as Viking Tech Corporation. Viking Tech Corporation
- Article 2: The business scope of the Company is as follows:
CC01080 Electronic Parts and Components Manufacturing (limited to 2620 Electronic Passive Devices Manufacturing and 2699 Other Electronic Parts and Components Manufacturing under the Standard Industrial Classification of the Republic of China)
CA04010 Metal Surface Treating (limited to 2544 Treatment of Metal Surface under the Standard Industrial Classification of the Republic of China)
F119010 Wholesale of Electronic Materials (limited to 4642 Wholesale of Electronic Equipment and Parts under the Standard Industrial Classification of the Republic of China)
- Article 3: The restrictions on the investments in other enterprises under Article 13 of the Company Act does not apply on the total amount of investments in other enterprises of the Company.
- Article 4: The Company may provide the guarantee externally with a prior approval of the board of directors.
- Article 5: The Company shall have its head office in Hsinchu County, Taiwan, and shall be free, upon approval of government authorities in charge, to set up representative and branch offices at various locations within and without the territory of Taiwan.
- Article 6: The public announcement of the Company shall be handled in accordance with the provisions of Article 28 of the Company Act.

Chapter II Shares

- Article 7: The total capital stock of the Company shall be in the amount of 500,000,000 New Taiwan Dollars, divided into 150,000,000 shares, at ten New Taiwan Dollars each, and may be paid-up in installments with the resolution of Board of Directors.
The Company may issue employee stock options from time to time. A total of 15,000,000 shares among the above total capital stock should be reserved for issuing employee stock options.
- Article 8: The share certificates of the Company shall all be name-bearing share certificates with signature of seal of three more directors and that will be issued after the attestation of share certificates. After the public offering of the Company, in the event of the issuance of new shares, the Company may jointly print the shares for the total number of shares issued, and it may issue shares without printing share certificate(s).
- Article 9: The handling of the shares business of the Company is handled in accordance with the relevant laws and regulations and the regulations of the competent authorities.
- Article 10: The entries in its shareholders' roster shall not be altered within 60 days prior to the convening date of a regular shareholders' meeting, or within 30 days prior to the convening date of a special shareholders' meeting.

Viking Tech Corporation Articles of Incorporation

Chapter III Shareholders' Meetings

Article 11: There are two types of shareholders' meetings: regular meetings and special meetings:

1. The general shareholders' meeting shall be convened by the board of directors within six months after the end of each fiscal year.
2. Special shareholders' meeting may be held when necessary.

A notice to convene a regular meeting of shareholders shall be given to each shareholder no later than 20 days prior to the scheduled meeting date. A notice to convene a special meeting of shareholders shall be given to each shareholder no later than 10 days prior to the scheduled meeting date. After the Company becomes a public company, a notice to convene a regular meeting of shareholders shall be given to each shareholder no later than 30 days prior to the scheduled meeting date. In case a public company intends to convene a special meeting of shareholders, a meeting notice shall be given to each shareholders no later than 15 days prior to the scheduled meeting date. The shareholders' meeting notice shall state the date, place and cause(s) or subject(s) of a meeting of shareholders to be convened.

Article 12: The common shares of the Company, unless otherwise provided by the statutes, have one vote per share.

Article 13: 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.

In the event that a shareholder of the Company has exercised his/her/its voting power by way of electronic transmission, the relevant laws and Regulations shall be complied.

Article 13-1: The revocation of the public offering by the Company shall be subject to a special resolution of the shareholders' meeting.

Article 14: (Deleted)

Article 15: The board of shareholders' meeting is chaired by the President.

When the president is on leave or for any reason is unable to exercise the powers of the president, the vice president shall do so in place of the president. If the president does not make such a designation, by a director elected by and from among themselves.

Article 16: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting in accordance with Article 183 of the Company Act.

Chapter IV Board of Directors

Article 17: The Company shall have seven to eleven directors to organize the Board of Directors who are elected from among the Canadians with disposing capacity and are approved by the shareholders' meeting. The total number of directors shall include not less than three independent director members. Because of the adoption of the candidates nomination system, the shareholders shall elect independent directors from among the those listed in the slate of independent director candidates.

The term of office of directors shall be three years; re-election shall be

Viking Tech Corporation Articles of Incorporation

permissible. One shall be selected from and by the directors to act as the President.

- Article 17-1: The Company sets up the Audit Committee in accordance with Article 14-4 of Securities and Exchange Act,
The audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be committee convenor, and at least one of whom shall have accounting or financial expertise.
- Article 18: The board of directors' meeting is chaired by the President.
When the President for any reason is unable to exercise the powers of the president, the vice president shall do so in place of the president. If the President does not make such a designation, by a director elected by and from among themselves.
- Article 19: In addition to the provisions of the Company Act, the following matters shall be followed by the resolution of the board of directors:
1. The approval of the annual budget and the review of the annual final reports (including the review and supervision of the execution of the annual business plan)
 2. The approval of acquisition or disposal of major assets.
 3. The application of the company to the financial institution or a third party for financing, guarantee, acceptance and other consent or ratification of any credit or debt-raising externally.
 4. The approval for the endorsement, guarantee, and acceptance in the name of the company.
 5. The proposal to dispose for the property of Company in full or the material portion of the Company, such as dian-transfer, sale, lease, pledge, mortgage or other means; provided it does not apply on matter Provided it is the case to be provided for financial institution as the collateral due to credit terms.
 6. The acquisition, assignment, authorization, and leasing of the proprietary technology and patent right and approval, amendment, and termination to the technologies cooperation contracts.
 7. The appointment, dismissal of the managerial personnel.
 8. The approval for the investment of a company in other enterprises or the transfer of shares.
 9. The approval of major transactions between the company and its interested parties (including interested enterprises).
 10. The selection, appointment, resignation or dismissal of the external independent auditors.
 11. Other functions and powers conferred by laws and regulations and shareholders' meetings.
- Article 20: All board directors shall attend board meetings in person; if attendance in person is not possible, they may appoint another director to attend as their proxy. The said proxy accepts a proxy from one person only. Attendance via tele- or video-conference is deemed as attendance in person.

Chapter V Managerial Personnel

Viking Tech Corporation Articles of Incorporation

Article 21: The Company has one general manager, a number of vice general managers and the appointment, dismissal and salary remuneration thereof in accordance with the provisions of the Company Act.

Article 22: The general manager upholds the resolutions of the board of directors and the order of the President to manage all business of the Company, and the vice general manager assists the general manager to handle matters.

Chapter VI Accounting

Article 23: The fiscal year of the Company begins on January 1 and ends on December 31.

At the end of each fiscal year, after all the accounting books and financial statements are settled, the following statements shall be prepared by the board of directors in accordance with the provisions of the Company Act, and submitted to the general shareholders' meeting for adoption in accordance with the legal procedures.

1. Business Report.
2. Financial Statements.
3. Earnings Distribution or Losses Coverage Proposal

Article 24: When the Company obtains earnings in the final report of each fiscal year, after the losses in previous years have been covered and a legal reserve has been set aside. However, when the legal reserve amounts to the authorized capital, this shall not apply. The special reserve is appropriated or reversed depending on the requirements. The earnings distribution for the earnings balance hereof, together with the undistributed earnings in the previous year, is proposed by the board of directors to be resolved by the shareholders' meeting.

Article 24-1: The dividend distribution for the shareholders of the Company may be issued in cash or shares, but the ratio of cash dividends shall not be less than 20% of the total distributed amounts for the shareholders.

Article 24-2: The Company shall distribute 10% of profit status of the current year as the employees' compensation and 5% of profit status of the current year as the directors' and supervisors' compensation. However, in the event of the accumulated losses, the Company shall cover such losses.

The employees' compensation is distributed in the form of shares or cash and qualification requirements of employees, including the employees of parents or subsidiaries of the Company meeting certain specific requirements, entitled to receive shares or cash issued.

The Company shall distribute 10% of profit status of the current year as the employees' compensation and 5% of profit status of the current year as the directors' and supervisors' compensation.

The Company may, by a resolution adopted by a majority vote at a meeting of board of directors attended by two-thirds of the total number of directors, have the profit distributable as employees' compensation and directors' and supervisors' compensation; and in addition, thereto a report of such distribution shall be submitted to the shareholders' meeting.

Viking Tech Corporation Articles of Incorporation

This provision is in force after the amendment to the provisions of the Company Act on May 1, 2015.

Article 25: The Company authorizes the Board of Directors to determine the remuneration of the directors of the Company in accordance with the value of the directors' participation and contribution and the usual level of industry peers.

The Company may purchase the liability insurance for all directors and supervisors in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and it authorizes the board of directors to resolve the insurance coverage.

Chapter VII Miscellaneous

Article 26: Matters not specified in this Articles shall be handled in accordance with the Company Act and the relevant regulations.

Article 27: The Articles of Incorporation becomes effective after being resolved by the shareholders' meeting in accordance with laws, and the same shall apply to any amendments to the Articles.

Article 28: The promulgation of this Article of Incorporation dated on September 5, 1997.

The 1st amendment dated on June 17, 1998.

The 2nd amendment dated on June 28, 2001.

The 3rd amendment dated on March 12, 2002.

The 4th amendment dated on June 6, 2005.

The 5th amendment dated on May 26, 2006.

The 6th amendment dated on November 30, 2006.

The 7th amendment dated on May 18, 2007.

The 8th amendment dated on November 28, 2007.

The 9th amendment dated on June 25, 2008.

The 10th amendment dated on June 14, 2010.

The 11th amendment dated on June 15, 2012.

The 12th amendment dated on June 23, 2013.

The 13th amendment dated on June 23, 2014.

The 14th amendment dated on June 25, 2015.

The 15th amendment dated on June 30, 2016.

The 16th amendment dated on August 23, 2016.

The 17th amendment dated on June 26, 2018.

Viking Tech Corporation
Shareholders' meeting rules

1. The company shareholders' meeting, in addition to the stipulations of law, it shall be in accordance with these rules.
2. The shareholders referred to in these Rules refer to the representatives of the shareholders and the shareholders entrusted to attend
3. The company shall indicate the time of receipt of the shareholders, the place of registration, and other matters needing attention in the notice of the meeting.

The time for registration of the shareholders shall be handled at least 30 minutes before the meeting; the registration office shall be clearly marked and have appropriate personnel to handle.

The agent (hereinafter referred to as the shareholder) entrusted by shareholders or shareholders shall attend the shareholders' meeting with attendance certificate, attendance card or other attendance certificate; solicitors who are requesting the power of attorney shall carry the identity document for verification.

The company shall have a signature book for attending shareholders to sign in or the attending shareholders to pay the sign-in card for sign-in. The number of attendances is calculated based on the signature book or the signed card.
4. At the time of the meeting, the chairman shall announce the start of meeting. However, if there is no representative of the total number of shares issued, the chairman may announce the postponement of the meeting. The number of postponements shall be limited to two times, and the total time of postponement shall not exceed one hour.

If postponement is still insufficient and the shareholders representing more than one-third of the total number of shares issued are present, they may make a tentative resolution in accordance with the provisions of Article 175 of the Company Law and notify the shareholders of the tentative resolution. The shareholders' meeting will be convened within one month.

Before the end of the meeting, if the number of shares represented by the shareholders reaches more than half of the total number of issued shares, the chairman may make a tentative resolution and re-invited the meeting to vote in accordance with the provisions of Article 174 of the Company Law.
5. The shareholders' meeting is convened by the Board of Directors, whose agenda is set by the Board of Directors. Relevant proposals (including motions and revisions of original proposals) shall be voted on a case-by-case basis. The meeting shall be held according to the scheduled agenda and may not be changed without the resolution of the shareholders' meeting.

he shareholders' meeting shall be convened by others other than the board of directors, and the provisions of the preceding paragraph shall apply.

Before the agenda of the first two items is scheduled to be finalized (including extemporary motions), the chairman may not announce the meeting without a resolution. When the shareholders' meeting was held, the chairman violated the rules of procedure and announced end of meeting, the participants could select another chairman by voting for more than half of the shareholders' voting rights and keep the meeting.
6. During the meeting, the chairman may decide to take a break at a discretion. When an irresistible situation occurs, the chairman may decide to suspend the meeting temporarily and announce the time for the resumption of the meeting as appropriate. If the meeting fails to complete, it may be decided by the shareholders' meeting, extend or renew the assembly within

Viking Tech Corporation
Shareholders' meeting rules

A shareholder shall have one voting power in respect of each share in his/her/its possession. five days, and be exempt from notice and announcement.

7. Before attending the speeches of the shareholders, a statement must be included to set out the main points of the speech, the shareholder number (or attendance number) and the name of the household. The chairman shall fix the order of his speech.
A shareholder who makes a statement only and does not speak is considered to have not spoken. If the contents of the speech does not conform to the record of the speech, the contents of the confirmed speech shall prevail.
When a shareholder speaks, other shareholders shall not interfere with the speech except with the consent of the chairman and the speaking shareholder, and the chairman of the violators shall stop it.
8. Each shareholder of the same proposal shall not speak more than twice without the consent of the chairman, and may not exceed five minutes at a time. However, if the attending shareholders' speech violates the provisions of the preceding paragraph or exceeds the scope of the issue, or the order of the meeting is lost, the chairman may stop it or suspend the speech. Other shareholders may also request the chairman to do so.
9. In the discussion of the proposal and amendments or motions proposed by shareholders, the Chairman shall give an opportunity for shareholders to explain fully before declaring that the discussion has been suspended and the voting has been put to a vote, and shall arrange for enough time to vote.
10. The voting on matters, except as otherwise provided for in the Company Act and the Articles of Incorporation herein, is resolved by at least one-half of the voting rights present at the most recent shareholders meeting attended by shareholders. When a proposal comes to a vote, the chairperson or his/her designee shall announce the total number of voting rights of the shareholders of every case processed. The shareholders votes for every case processed and, on the date after the shareholders' meeting, the results of the shareholders' consent, opposition and waiver shall be entered into the Market Observation Post System.
A shareholder shall have one voting power in respect of each share in his/her/its possession. A shareholder may appoint a proxy to attend a shareholders' meeting in his/her/its behalf by executing a power of attorney printed by the Company stating therein the scope of power authorized to the proxy. Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two (included) or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the Company, otherwise, the portion of excessive voting power shall not be counted.
11. The attendance and voting of the shareholders' meeting shall be based on the shares.
12. The place where the shareholders' meeting is convened shall be at the place where the head office or convenience shareholders of the head office are present and suitable for the meeting of the shareholders' meeting. The start time of the meeting shall not be earlier than 9:00 am or 3 pm.
13. The shareholders' meeting shall be convened by the board of directors. The chairman shall be the chairman of the board of directors. If the chairman of the board of directors asks for leave or fails to exercise his/her powers for any reason, the chairman of the board of directors shall

Viking Tech Corporation
Shareholders' meeting rules

appoint one of the directors. If the chairman does not appoint an agent, the director shall select one person.

When exercising the powers of authority, the chairman of the board of directors shall appoint one of the directors. If the chairman does not appoint an agent, the director shall select one person.

The chairman of the preceding paragraph is a managing director or a director of the board of directors who has served for more than six months and is a managing director or director of the company's financial operations. If the chairman is a representative of a legal director, is the same.

If the shareholders' meeting shall be convened by persons other than the board of directors, the chairman shall be the convener and the convener shall have one or more persons, then one person will be convener.

14. The company may assign lawyers, accountants or related personnel appointed to attend the shareholders' meeting. The member of the shareholders meeting should wear identification card or armband.
15. During the shareholders' meeting, the company should record the whole process and keep it for at least one year.
16. In addition to the proposals set out in the agenda, other proposals or alternatives proposed by the shareholders, or other amendments to the original proposal, should be seconded by other shareholders. The shareholder's shareholding with the representative of the second party should reach the total of one hundreds of shares of the issued shares.
17. When there is an amendment or alternative to the same proposal, the chairman shall decide the order of voting with the original case. If the first case has been passed, the other proposals are deemed to be vetoed and no further votes are required.
18. When a legal person is entrusted to attend a shareholders meeting, the legal person must assign one representative to attend. When a legal person shareholder assigns more than two representative representatives to attend the shareholders meeting, only one person must be allowed to speak on the same proposal.
19. After attending the speech of the shareholders, the chairman may personally or designate the relevant personnel to reply.
20. The scrutinizer and the counting person of voting on the resolution shall be appointed by the chairman, but the scrutinizer shall be a shareholder. The counting vote person shall be made public in the shareholders' meeting place, and the result of the voting shall be reported and recorded.
21. The Chairman may direct the disciplinary team (or security personnel) to help maintain the order of the meeting. The disciplinary team (or security personnel) should be equipped with the "disciplinary team" badge when assisting in maintaining order.
22. In the event of major disasters such as air strikes, earthquakes, fires, etc., the meeting shall immediately stop or suspend the meeting, evacuate all, and announce the next meeting time by the chairman one hour after the situation is lifted.
23. Matters not covered by these rules are dealt with in accordance with the Company Law, other relevant laws and regulations and the articles of association of the company.
24. These rules are implemented after the resolution of the shareholders' meeting is passed, same

**Viking Tech Corporation
Shareholders' meeting rules**

as when it is amended

25. The implementation is on June 17, 2008.
 - The 1st amendment dated on March 12, 2002.
 - The 2nd amendment dated on November 30, 2006.
 - The 3rd amendment dated on May 18, 2007.
 - The 4th amendment dated on June 23, 2013.
 - The 5th amendment dated on June 24, 2019.
 - The 6th amendment dated on June 22, 2020.

Viking Tech Corporation
Regulations Governing Election of Directors

1. The election of the directors of the of the boards of the company shall be carried out in accordance with these Measures, except as otherwise provided for in the Company Law, the Securities Exchange Law and the Articles of Association of the Company.
2. Cumulative Voting System 2. The election of directors of the of the board of the company adopts cumulative voting method
The name of the elector can be replaced by the attendance number (or shareholder number) printed on the ballot paper.
In the election of the directors of the board of the company, each share has the same voting rights as the number of people to be elected. It is possible to elect one person in a centralized manner or to allocate a number of people.
3. The nomination system for candidates for the election of directors of the board of the company shall be elected in accordance with the quotas stipulated in the articles of association of the company. At the time of the election, the independent directors and the non-independent directors are elected together, but the independent directors and the general directors are separately counted. If there are more than two equal rights and exceed the specified number, the same number of people with the same number of rights will be drawn by lot, and those who are not present will be drawn by the chairman.
4. The selection of directors of the board of the Company shall take into account the overall configuration of the Board of Directors, the composition of the board of directors should be considered in a diversified manner and appropriate diversification guidelines should be developed for its own operations, operational style and development needs, including but not limited to the following two standards:
 1. Basic conditions and values: gender, age, nationality and culture.
 2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience.Board members should generally have the knowledge, skills and literacy necessary to perform their duties. The overall abilities of the board should be as follows:
 1. Operational judgment ability.
 2. Accounting and financial analysis capabilities.
 3. Management capabilities.
 4. Ability to deal with crisis.
 5. Industrial knowledge.
 6. International market outlook.
 7. Leadership.
 8. Decision-making ability.There shall be more than half of the seats between directors and no relatives within the scope of spouse or second degree of kinship.
5. The qualifications and selection of the independent directors of the board of directors of the Company shall be governed by the provisions of the “Public Issuance of Independent Directors of the Company and the Compliance Measures” and the “Code of Practice for Corporate Governance on the Listed Companies”.
6. The election of independent directors of the Company shall be in accordance with the procedures for the nomination system for candidates as stipulated in the first rule of Article 192 of the Company Law. The qualifications for the examination of candidates for independent directors, the background of academic experience and the existence of

Viking Tech Corporation
Regulations Governing Election of Directors

company law, the documents listed in Article 30 shall not be arbitrarily added with other documents of qualifications, and the results of the review shall be provided to the shareholders for reference and the independent directors shall be elected.

7. Before the election begins, the chairman shall designate a number of scrutinizers and counters with shareholder status to perform various duties. The ballot box was prepared by the company and was opened to the public by the scrutinizer before the vote.
8. The company prepares and elects the election votes of the same number of directors, and adds its weights to distribute the shareholders attending the shareholders' meeting.
9. The election ticket is invalid with one of the following circumstances:
 1. The ballot was not prepared by the authorized convener..
 2. Those who put in the ballot box with blank votes.
 3. Handwriting is blurred and cannot be identified or altered.
 4. The candidate whose name is entered in the ballot does not conform to those given in the director candidates list.
 5. Other words or marks are entered in addition to the candidate's number of voting rights allotted.
10. After the voting is completed, the ticket will be invoiced on the spot and the result of the billing will be announced by the chairman.
11. The elected directors are issued a notice of election by the board of directors of the company.
12. The matters not specified in these Measures shall be handled in accordance with the provisions of the Company Law and relevant laws and regulations.
13. These measures shall be implemented after the approval of the shareholders' meeting, and the same shall apply to the amendments.
14. Passed and adopted on June 29, 2000.
The first amendment was made on March 12, 2002.
The second amendment was made on May 18, 2007.
The third amendment was made on June 26, 2018.
The four amendment was made on June 28, 2021.

Viking Tech Corporation
Regulations Governing Acquisition or Disposal of Assets

1. The Company obtains or disposes of assets, and these Measures are formulated in accordance with the provisions of the “Regulations on the Acquisition or Disposal of Assets of Public Offering Companies” and other laws and regulations as determined by the Financial Supervision and Administration Commission of the Executive Yuan (hereinafter referred to as the Financial Management Association).
2. The term "assets" as used in this Regulations includes the following:
 1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities. (hereinafter referred to as Securities)
 2. Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.
 3. Memberships.
 4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
 5. Right-of-use assets.
 6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
 7. Derivatives.
 8. Assets acquired or disposed of in connection with mergers, spin-offs, acquisitions, or transfer of shares in accordance with law. (hereinafter referred to as M&T Assets)
 9. Other major assets.
3. Words are defined as follows
 1. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.
 2. Assets acquired or disposed through mergers, spin-offs, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, spin-offs, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "Transferee of Shares") under Article 156-3 of the Company Act.
 3. Interested party or subsidiary: Shall be in line with the definition under Regulations Governing the Preparation of Financial Reports by Securities Issuers.
 4. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
 5. Date of occurrence: Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, dates of boards of directors resolutions, or other

Viking Tech Corporation

Regulations Governing Acquisition or Disposal of Assets

date that can confirm the counterpart and monetary amount of the transaction whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.

6. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
7. The "latest financial statement" means that the financial statements of the Company reviewed and verified by Independent auditors have been disclosed publicly in accordance with laws before the acquisition or disposal of assets.
4. The pricing determined method and reference basis are as follows:
 1. The acquisition or disposal of securities that have been traded in the centralized trading market or the securities firm's business premises is determined by the amount of the transaction at the time.
 2. The acquisition or disposal of securities in the non-centralized trading market or the securities firm's business premises shall be considered based on its net asset value per share, profitability, future development potential and reference to the transaction price at that time.
 3. The fixed-income securities acquired or disposed of in the non-centralized trading market or the securities firm's business premises shall be considered in consideration of the prevailing market interest rate, bond coupon rate and debtor's debt.
 4. To acquire or dispose of real estate property, an analysis report shall be made with reference to announced present value, assessed value, the actual transaction price of adjacent real estate, and identification results.
 5. Acquiring or disposing of other fixed assets shall be based on price comparison, bargaining or tendering.
 6. Acquire or dispose of membership card or intangible assets should refer to expert assessment report or market fair market price, and determine the trading conditions and prices.
 7. An asset acquired or disposed of in a derivative commodity, acquired or disposed of by law, merger, division, acquisition or transfer of shares, in accordance with Articles 19 to 44.
5. The assets of the company are acquired or disposed, and the amount of the authorized amount below NT\$20 million (inclusive) shall be reported to general manager for approval, the amount exceeds NT\$20 million and is less than NT\$50 million shall be submitted to the chairman of the board for approval. The amount exceeds NT\$50 million and less than NT\$100 million, the chairman of the board of directors is authorized to make a decisive decision, afterwards, the board of directors shall report it to the board of directors for approval. If the amount exceeds NT\$100 million, it must be reported to the board of directors for approval.

The company acquires or disposes of assets according to the provisions of the preceding

Viking Tech Corporation

Regulations Governing Acquisition or Disposal of Assets

paragraph or other laws and regulations, should be approved by more than half of all members of audit committee, and the resolutions of the board of directors should be taken; independent directors should be fully considered in accordance with the law, and independent directors should have sufficient opinions, objections or reservations of independent directors should be stated in the proceedings of the board of directors.

6. The company's portfolio investment, membership card, intangible assets, and assessment of assets and other important assets shall be handled by General Manager's Office, and the operations acquired or disposed of shall be handled by Finance Department. The business equipment is evaluated by using units, and the operation is handled by Materials Department. Real estate and other fixed assets shall be assessed by using units and administrative department, and the acquisition or disposal shall be handled by administrative department.
7. The company's portfolio investment, membership card, intangible assets, and assessment of assets and other important assets shall be handled by the General Manager's Office, and the operations obtained or disposed of shall be handled by the Finance Department. The business equipment is evaluated by the user, and the operation is handled by the Materials Department. Real estate and other fixed assets shall be assessed by the user and the administrative department, and the acquisition or disposal shall be handled by the administrative department.

The trading process of securities is handled in accordance with the investment cycle procedures of the Company's internal control system. The transaction process of real estate, other fixed assets, membership certificates and intangible assets shall be handled in accordance with the fixed assets cycle operation procedures of the Company's internal control system.

Other important assets are handled in accordance with the relevant cyclical procedures of the internal control system.

8. In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20 percent of the company's paid-in capital or NTD300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business purpose, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:
 1. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.
 2. Where the transaction amount is NTD1 billion or more, appraisals from two or more professional appraisers shall be obtained.
 3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall

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be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF) and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

- (1). The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.
 - (2). The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.
4. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.
9. The Company acquires or disposes of the securities, and shall take the most recent financial statements audited by CPA or the audited financial statements as the reference for evaluating the transaction price before the date of the fact. In addition, the transaction amount is 20% of the company's paid-in capital or NT\$300 million, except transactions with government agencies, the accountant should be consulted before the factual date to express an opinion on the reasonableness of the transaction price. However, one of the following circumstances may be exempted from the provisions of Items 1 and 2 of this Article.
- (1) Initiating the establishment or raising of establishment in accordance with the company law and acquiring the securities by cash, and the rights recognized by the securities are equivalent to the capital contribution ratio.
 - (2) Those who participate in the subscription of the securities of the target company in accordance with the relevant laws and regulations for cash replenishment and are issued in denominations.
 - (3) Those who participate in the subscription of 100% invested company to handle the cash increase and issue of the securities.
 - (4) The listing, the counter and emerging securities of the counters traded on the stock exchange or the securities firm's business premises.
 - (5) Bonds that are public debt, with buy back and sell back conditions.
 - (6) Domestic and foreign public funds.
 - (7) Acquiring or disposing of the shares of the listed company (counter) according to the listing method or auction method of the listing (counter) securities of the stock exchange or counter buying center.
 - (8) Participating in the public offering of the company's cash increase or subscription, or the domestic subscription of corporate bonds (including financial bonds), and the

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obtained securities are not privately held securities.

- (9) Those who purchase domestic private equity funds before the establishment of the fund in accordance with the provisions of the first paragraph of Article 11 of the Securities Investment Trust and Consultant Law.
- (10) Purchase or buy back the domestic private equity fund, if investment contract already states that the investment strategy is the same as the investment scope of the public fund, except for the securities credit transaction and the relevant commodity parts of the unsold securities.
10. Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20 percent or more of paid-in capital or NTD300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.
11. The calculation of the transaction amounts referred to in the preceding three articles shall be done in accordance with Article 46 Paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a certified public account's opinion has been obtained need not be counted toward the transaction amount.
12. If the company acquires or disposes of assets through the court auction procedure, it can replace the valuation report or accountant's opinion with the certification documents issued by court.
13. Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:
1. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
 2. May not be an interested party or de facto interested party of any party to the transaction.
 3. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be

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interested parties or de facto interested parties of each other.

14. When the Company engages in any acquisition or disposal of assets from or to a interested party, in addition to ensuring that the necessary resolutions are adopted in accordance with the Article 8 and regulations related to the transactions of interested party and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10 percent or more of the total assets of the Company, the Company shall also obtain an appraisal report from a professional appraiser or a certified public account's opinion in accordance with the regulations.

The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 11 herein. When judging whether a transaction counterparty is a interested party, in addition to legal formalities, the substance of the relationship shall also be considered.

15. When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a interested party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a interested party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NTD300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by one-half or more of all audit committee members and submitted to the board of directors for a resolution:

1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
2. The reason for choosing the interested party as a transaction counterparty.
3. With respect to the acquisition of real property or right-of-use assets thereof from an interested party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 16 and Article 17.
4. The date and price at which the interested party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the Company and the interested party.
5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
6. Obtaining an appraisal report from a professional appraiser or a certified public account's opinion in compliance with the provisions of the preceding Article.
7. Restrictive covenants and other important stipulations associated with the transaction.

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with the provisions of Article 46, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.

when to be conducted between the Company, its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized

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capital, the board of directors of the Company may pursuant to Article 5 Paragraph 1 delegate the President to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:

1 Acquisition or disposal of equipment or right-of-use assets thereof held for business use.

2 Acquisition or disposal of real property right-of-use assets held for business use.

Where the position of independent director has been created by the Company in accordance with laws, when the matters are submitted for discussion to the board of directors pursuant to Paragraph 1 herein, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

16. The Company that acquires real property or right-of-use assets thereof from an interested party shall evaluate the reasonableness of the transaction costs by the following means:

1. Based upon the interested party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.

2. Total loan value appraisal from a financial institution where the interested party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is an interested party of one of the transaction counterparties.

Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

The Company that acquires real property or right-of-use assets thereof from an interested party and appraises the cost of the real property or right-of-use assets thereof in accordance with the preceding two paragraphs shall also engage a certified public account's to check the appraisal and render a specific opinion.

Where the Company acquires real property or right-of-use assets thereof from an interested party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the preceding article, and the preceding three paragraphs do not apply:

(1) The interested party acquired the real property or right-of-use assets thereof through inheritance or as a gift.

(2) More than 5 years will have elapsed from the time the interested party signed the

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contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction.

- (3)The real property is acquired through signing of a joint development contract with the interested party, or through engaging an interested party to build real property, either on the Company's own land or on rented land.
- (4)The real property right-of-use assets for business purpose are acquired by the Company, its subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

17. When the results of the appraisal of the Company conducted in accordance with Paragraph 1 and Paragraph 2 of the preceding Article are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 18. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a certified public account have been obtained, this restriction shall not apply:

1. Where the interested party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:

(1) Where undeveloped land is appraised in accordance with the means in the preceding paragraph, and structures in accordance to the interested party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the interested party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.

(2) Completed transactions cases by non-interested parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.

2. Where the Company acquiring real property, or obtaining real property right-of-use assets through leasing, from an interested party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by non-interested parties within the preceding year.

Completed transactions cases involving neighboring or closely valued parcels of land in the preceding paragraph in principle refer to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions cases involving similarly sized parcels in principle refer to transactions completed by non-interested parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

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18. Where the Company acquires real property or right-of-use assets thereof from an interested party and the results of appraisals conducted in accordance with the preceding two articles are uniformly lower than the transaction price, the following steps shall be taken:

1. A special reserve shall be set aside in accordance with Article 41 Paragraph 1 of the Securities and Exchange Act against the difference between the real property or its right-to-use assets transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company uses the equity method to account for its investment in another company, then the special reserve called for under Article 41 Paragraph 1 of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the share of the Company's equity stake in the other company.

2. Supervisors shall comply with Article 218 of the Company Act.

3. Actions taken pursuant to the preceding subparagraphs shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

The Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.

When the Company obtains real property or right-of-use assets thereof from an interested party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the transaction is contrary to normal business practice.

19. The Company's choice of trading methods for derivatives is based on reasonable and legal principles, derivatives that can be engaged include: Forward, Future, Option, Interest Rate or Exchange Rate Swap and the composite contract of the above product combinations.

The relevant provisions of this Law shall apply to the trading of bond margins. However, this method is not applicable to bond transactions subject to the conditions of buy back.

20. To engage in the trading of derivative commodities, should take avoiding risks as purpose. The choice of trading commodities should be based on the risk of avoiding the business operations of the company. The currency held must match the foreign currency demand of the company's actual import and export transactions, based on the principle that the company's overall internal (referring to foreign currency income and expenditure) is flattened by itself, in order to reduce overall foreign exchange risk and save on foreign exchange operating costs. Other specific transactions are subject to careful assessment, it can be carried out after being submitted to the board of directors for approval.

21. The powers and responsibilities for engaging in derivatives trading are as follows:

1. Financial aspect:

(1) The general manager office is responsible for the formulation and

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coordination of the overall foreign exchange operation strategy and the determination of foreign exchange positions based on turnover, import and export volume, and determination of the foreign exchange limit for each quarter to reduce the risk level.

- (2) The Finance Department should regularly collect relevant information on financial markets, judge trends, assess risks, be familiar with financial products, operational skills and legal requirements, etc., consider foreign exchange positions, and provide according to company policies, authorized limits and the use of bank quotas. The operational strategy is recommended to be submitted to the competent authority for approval and executed, and the company and the financial institution in the transaction sign a written agreement.
- (3) Execute the transaction and its confirmation, verification and filing in accordance with the authorization authority and the established strategy.
- (4) Monthly evaluation is carried out, and the evaluation report is submitted to the senior executives authorized by the board of directors for review.
- (5) Conduct a second evaluation every month, write a “Derivative Commodity Transaction Evaluation Report”, signed by accounting supervisor, and submitted it to the senior executives authorized by the board of directors for review.

2. Accounting aspect:

- (1) Responsible for the accounting treatment of derivative commodity related transactions, and in accordance with the Financial Accounting Standards Bulletin and relevant laws and regulations, the results should be able to allow the process of expressing and exposing the transaction and its results.
- (2) Regularly announce or report the company's information or profit or loss on derivative products in accordance with relevant regulations.

22. The amount of risk-averse transactions shall not exceed the actual demand for net foreign exchange amount as limitation. If the actual demand exceeds the limited demand, it shall be approved by the chairman of the board of directors first.

For specific purposes, the direction of exchange rate and interest rate hedging transactions shall be formulated according to the needs, and may be carried out after approval by the general manager.

23. Risk-averse transactions are based on book value of exchange rate and profit, loss arising from transactions in derivative commodities.

In order to fully grasp and express the evaluation risk of the transaction, the company evaluates profit and loss on a monthly basis.

The financial unit shall provide foreign exchange position evaluation, foreign exchange market trend and market analysis to general manager as a management reference and instruction.

For specific use purposes, such as the procurement of foreign machinery and equipment, joint loans or overseas factories, and other special large-scale demand, the actual needs of the scope, the regular preparation of the report for the management of

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decision-making reference

24. The company may not engage in risk-avoidance derivative financial products investment without the resolution of the board of directors.

The total amount of derivative commodity investment shall not exceed 10% of the company's net value, and the loss shall be limited to 5% of the contract amount.

25. Authorization quota and authorization level, as follows:

1. According to the growth of the company's turnover and the change of risk locations, the following authorization amount schedule is set up (this authorization quota is limited to the risk-avoidance transaction, and is not subject to the scope of the approval and the regulation of Article 5 of the present Measures), implemented after approval by general manager, and reported to the board of directors for verification. If there is any amendment, it must be approved by general manager.

Per transaction amount	Authorized unit
US\$1 million (inclusive), the cumulative trading position of the undelivered part is US\$5 million.	General manager
Above US\$1 million, and its accumulated undelivered trading position is US\$10 million.	Chairman of the board

2. When accumulated undelivered part exceeds the authority of chairman, it shall be approved by the board of directors. When the board of directors meeting is not held, it shall be recently approved by the board of directors.
3. Trading in derivative commodities shall be carried out by financial personnel, and other personnel shall be subject to verification by the board of directors.
4. In order to enable the company to have relative management measures with the bank, if there is any change in the transaction personnel and transaction confirmation personnel, the bank should be immediately notified in writing and ask the bank to continue to implement the existing regulations between the company and bank.

26. The execution unit and trading process are as follows:

1. The execution of transaction: the trading unit of the financial department conducts the transaction with the bank according to the authorization quota. Each transaction shall be filled out with a transaction order, signed by the competent authority, and sent to the accountant for record.
2. Login transaction: accounting unit shall perform related accounting and accounting operations according to the transaction order made by the trading unit.
3. Authorizing relevant personnel to handle derivative commodity transactions shall be handled in accordance with the relevant provisions on derivative commodity transactions in the "Measures for the Acquisition or Disposal of Assets", and shall be submitted to the Board of Directors afterwards.

27. The Company engaging in derivatives trading shall establish a log book in which details of the types and amounts of derivatives trading engaged in, board of directors

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approval dates, and the matters required to be carefully evaluated under Article 32 and Article 33 Paragraph 1 Subparagraph 2 and Paragraph 2 Subparagraph 1 shall be recorded in detail in the log book.

28. The Company engages in the trading of derivative commodities, the relevant contracts, agendas and preparations shall be placed in the company, it shall be kept for at least five years unless otherwise stipulated by law.
29. To engage in the trading of derivative commodities, the risk management scope, including credit, market price, liquidity, cash flow, operations and legal risk management, are as follows:
 1. Credit risk management:
 - (1) The transaction object should choose the bank that has business dealings with the company as much as possible.
 - (2) Responsible personnel should reconcile with the bank at regular intervals after the transaction.
 2. Market risk management:
 - (1) The registrant shall at any time check whether the total amount meets the limits stipulated in this procedure.
 - (2) The monthly market price assessment by the trading department of the financial department is based on the open foreign exchange market provided by banks. The futures market will not be considered for the time being, and the future market price fluctuations will be noted.
 3. Liquidity risk management: the company should choose financial products with higher turnover (that is, it can be flattened at any time in the market), the financial institutions entrusted with transactions must have sufficient information and ability to conduct transactions in any market at any time.
 4. Cash flow risk management: in order to ensure the stability of the company's working capital turnover, the company's source of funds for derivative commodity transactions is limited to its own funds, and its operating amount should take into account future cash receipts and expenditures forecast to ensure delivery, there is enough cash to pay.
 5. Operational risk management:
 - (1) The company's authorization quota should be strictly followed, and operation process should be included in the internal audit operation to reduce operational risk.
 - (2) Personnel engaged in derivative commodity trading may not simultaneously assume the role of conflicting positions.
 - (3) The measurement results of risks should be reported to the board of directors on a regular basis.
 - (4) Regular assessment operations should be performed.
 6. Commodity risk management: internal traders should have complete and correct professional knowledge of financial products, and require banks to fully expose risks to avoid misuse of financial products and cause losses.
 7. Legal Risk Management: signing a quota contract with a bank should be signed

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by a special person of foreign exchange, legal personnel or legal counsel, and signed to avoid legal risks.

30. Traders engaged in derivative commodities and operators such as confirmation and delivery shall not concurrently serve each other, but at least two people should be responsible, that is, a trader engaged in derivative goods should be divided into different people by operators such as confirmation and delivery.
31. The risk measurement, supervision and control personnel and the former personnel belong to different departments, and should report to the board of directors or senior executives who are not responsible for transaction or part of decision-making.
32. Derivatives trading positions held shall be evaluated at least once per week; however, positions for hedge trades required by business shall be evaluated at least twice per month. Evaluation reports shall be delivered to senior management personnel authorized by the board of directors.
33. Regular evaluation methods and handling regulations over exception circumstances are as follows.
 1. The Company is engaged in the derivative trading, and the board of directors shall strictly perform the supervision management in accordance with the following principles:
 - (1) Designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risk.
 - (2) Periodically evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the Company's permitted scope of tolerance.
 2. The senior executives authorized by the board of directors shall manage the derivative trading in accordance with the following principles:
 - (1) Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with the procedures for engaging in derivatives trading established by the Company based on this Regulations.
 - (2) When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report immediately made to the board of directors; where a company has independent directors, an independent director shall be present at the meeting and express an opinion.
34. Internal auditors should regularly understand the admissibility of internal control of derivative commodity transactions, and check trading unit's compliance report on compliance with these measures on a monthly basis, if a major violation is discovered, the audit committee should be notified in writing.

The internal auditors shall report the audit report and the annual audit of internal audit work to certificate meeting before the end of February of the following year, and the notice period for abnormal event improvement will be available for inspection at the latest by the end of May of following year.
35. The Company shall apply for the merger, division, acquisition or transfer of shares, and

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shall appoint CPA's, lawyers or securities underwriters to the reasonableness of the share conversion ratio, the purchase price or the cash or other property of the allotment of shareholders before the resolution of the board of directors is convened, express opinions and submit them to the board for discussion.

However, the merger of a subsidiary that directly or indirectly holds 100% of the issued shares or capital, or a subsidiary that directly or indirectly holds 100% of the issued shares or total capital, may be exempted from obtaining reasonable opinions from the former experts.

36. The Company shall merge, divide or acquire the important agreed contents and related matters when participating in the merger, division or acquisition, and make the public documents to the shareholders before shareholders' meeting, and the expert opinions of the preceding paragraph and the notice of the shareholders' meeting, as a reference for whether to agree to the merger, division or acquisition. However, except for those who are exempt from the merger, division or acquisition of the shareholders' meeting in accordance with other laws, this is not the case.
37. In a company that participates in a merger, division or acquisition, the shareholders' meeting of either party may not be convened, the resolution or the proposal is rejected by the shareholders' meeting due to the number of attendees, insufficient voting rights or other legal restrictions, the company participating in the merger, division or acquisition shall immediately disclose the reasons for occurrence, the subsequent processing operations and the date of the expected shareholders meeting.
38. In the event of the merger, division or acquisition of the Company, unless otherwise stipulated by other laws or with special factors, the board of directors and the shareholders' meeting shall be convened on the same day to resolve the merger, division or acquisition.
39. When the company participates in the transfer of shares, the board of directors shall be convened on the same day, unless otherwise stipulated by other laws or with special factors, prior to the approval of the Financial Supervisory Commission.
40. When the Company participates in a merger, spin-off, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for 5 years for reference:
 - (1)Basic personnel information: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, spin-off, acquisition, or transfer of another company's shares prior to disclosure of the information.
 - (2)Dates for the important items: Includes the date of signing a letter of intent or memorandum, entrusting financial or legal counsel, signing a contract and holding the board of directors.
 - (3)Important documents and minutes: Includes the documents, such as mergers, divisions, acquisitions or transfer of shares plans, letters of intent or memorandum, important contracts and minutes of directors' meetings, etc.

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The Company shall, within two days from the date of the resolution of the board of directors, report the materials under Subparagraphs 1 and 2 of the preceding Paragraph to the FSC for reference in the prescribed format through the internet.

Where any of the companies participating in a merger, spin-off, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the Company shall sign an agreement with such company and shall handle the matters in compliance with this Article.

41. All persons who participate in or are aware of the merger, division, acquisition or share transfer plan of the Company shall issue a written confidentiality undertaking. The contents of the plan shall not be disclosed to the public before the information is published, nor shall they be sold on their own or in the name of others. Stocks of all companies related to mergers, divisions, acquisitions or share transfer cases and other securities of an equity nature.
42. The company participates in mergers, divisions, acquisitions or share transfers, the conversion ratio or purchase price shall not be arbitrarily changed except in the following cases, and shall be changed in the merger, division, acquisition or share transfer contracts:
 1. Handling cash capital increase, issuing conversion corporate bonds, unpaid share allotment, issuing warranted corporate bonds, special stocks with warrants, warrants and other securities of equity nature.
 2. Handling company's major assets affect the company's financial business.
 3. Major disasters, major technological changes, etc. affecting the company's shareholders' equity or securities prices.
 4. The adjustment of any one of the companies involved in the merger, division, acquisition or share transfer to buy back the treasury shares according to law.
 5. The number of entities or households involved in the merger, division, acquisition or share transfer has increased or decreased.
 6. Other conditions that have been changed in the contract have been disclosed to the public.
43. The Company shall participate in the merger, division, acquisition or transfer of shares, the contract shall specify the rights and obligations of the company involved in the merger, division, acquisition or transfer of shares, and shall state the following:
 1. Treatment of breach of contract.
 2. The principle of dealing with treasury shares with equity-type securities or purchased shares before the company eliminated or divided by merger.
 3. After participating in the calculation of the base date of conversion ratio, the participating companies may legally buy back the number of treasury shares and the principle of treatment.
 4. The way in which the number of participating entities or households is increased or decreased.
 5. The progress of the project is expected to be completed and the schedule is expected to be completed.
 6. When the plan is not completed within the time limit, the relevant processing

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procedures such as the scheduled date of the shareholders' meeting shall be convened in accordance with the law.

44. Any party to the merger, division, acquisition or transfer of shares after the information is disclosed to the public, if it is planned to merge, split, acquire or transfer shares with other companies, except for the decrease in the number of participating parties, and shareholders' meeting has decided in addition to authorizing the board of directors to change the authority, participate in the company's exemption from the shareholders' meeting to re-issue the resolution, original merger, division, acquisition or share transfer case, the completed procedures or legal acts, should be carried out by all participating companies.
45. Where any of the companies participating in a merger, spin-off, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with the said non-public company and shall handle the matters in compliance with relevant provisions of Articles 38, 39, 40 and 41 and the preceding Article.
46. Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event:
 1. Acquisition or disposal of real property or right-of-use assets thereof from or to an interested party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to an interested party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NTD300 million or more. However, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
 2. Merger, spin-off, acquisition, or transfer of shares.
 3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the Regulations.
 4. The transaction amount of an asset transaction other than any of those referred to in the preceding three subparagraphs, a disposal of debts by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NTD300 million. However, this shall not apply to the following circumstances:
 - (1) Purchase and sell the domestic government bonds.
 - (2) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
 - (3) Where equipment or right-of-use assets thereof for business purpose are acquired or disposed of, and furthermore the transaction counterparty is not an interested party, and the transaction amount does not reach NTD500 million or more.
 - (4) Where land is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership

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percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not an interested party, the transaction amount the Company does not reach NTD500 million or more. (Based on the amount the Company expects to invest in)

The amount of aforesaid transactions shall be calculated as follows:

1. The amount of any individual transaction.
2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.
3. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.
4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

"Within the preceding year" means the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with this Regulations need not be counted toward the transaction amount.

47. The company shall, on a monthly basis, fill in the information reporting website designated by the Financial Supervision and Administration Commission and its subsidiaries not affiliated with the domestic listed company in the manner of trading in derivative commodities as of the end of last month before 10th in accordance with the prescribed format.

After the company announces the declared transaction in accordance with the provisions of the preceding article, if any of the following circumstances occurs, the relevant information shall be reported on the designated website of the Financial Supervision and Administration Commission within two days from the date of fact.

1. The relevant contract signed by the original transaction has been changed, terminated or cancelled.
2. The merger, division, acquisition or share transfer is not completed according to the contract schedule.
3. The contents of original announcements have changed.

48. Subsidiaries of the company shall announce the declaration:

1. If a subsidiary of the company is not a publicly-issued company, and the company acquired or disposed assets amount reached as required by these Measures, the company shall do so.
2. In the announcement standard of the company's subsidiaries, the so-called "20% of the company's paid-up capital" is based on the paid-in capital of the company.

49. For the calculation of 10 percent of total assets under this Regulations, the total assets stated in the most recent non-consolidated financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

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50. In accordance with the provisions of this Regulations, the Company shall declare and submit a report the acquisition or disposal of the assets within 2 days of dates of boards of directors resolutions or the date of occurrence of the fact in accordance with the provisions of Article 46 of this Regulations governing public announce matter, and the financial department shall prepare a draft announcement, and submit it to the general manager for approval, and submit a report to all relevant units for report with relevant materials..
51. If the company shall make corrections according to the regulations, if there are any errors or omissions in the announcement, these items shall be re-issued and declared within two days from the date of notification.
52. If the company acquires or disposes assets, it shall place the relevant contracts, proceedings, record books, valuation reports, accountants, lawyers or the securities underwriter's opinions in the company, and save for at least five years, unless otherwise stipulated by other laws.
53. When relevant personnel violate the provisions of these Measures, the competent authority and the relevant provisions of the company shall punish or adjust their duties.
54. The total amount of real estate or marketable securities that the Company and its subsidiaries have acquired for non-business use and the limits of individual securities, the regulations are as follows:
 1. The total amount of real estate that is not for business use shall not exceed 20% of the company's paid-in capital.
 2. The total amount of portfolio investment shall not exceed 20% of the total assets of the financial statements of the most recent month or 50% of shareholders' equity.
 3. The amount of investment in individual securities shall not exceed 15% of the total assets of the financial statements of the most recent month or 25% of shareholders' equity.
55. The assets acquired or disposed of by the subsidiaries of the Company shall be handled in accordance with the “Measures for the Administration of Acquiring or Disposing of Assets” of the Company. Formulate and implement relevant management measures, and submit the approval of the shareholders' meeting of subsidiary.
56. Subsidiaries of the company may not operate derivative products.
57. After the approval of company’s application for on the cabinet:
 - (1)The Company shall not waive each year’s capital increase of Viking Global Tech Co., Ltd. (hereinafter referred to as Virgin Global);
 - (2)Virgin Global shall not waive the capital increase for Viking Tech Electronic Limited (hereinafter referred to as Viking Technology) and Lead Brand Co., Ltd. in future years;
 - (3)Viking Technology shall not waive the capital increase for Wuxi Lead Electronics Co., Ltd. in future years;In the future, if the company wants to abandon subsidiary companies' capital increase or disposition of equity, it must be approved by the company's board of

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directors, and if the method is revised, the company should enter the public information observatory's major information and report it to Taipei Exchange for reference.

58. The unfinished part of this Administrative Measures shall be handled in accordance with the relevant laws and regulations and the relevant regulations of the Company.

59. This Regulations shall be approved by its audit committee with the consent of one-half or more of all audit committee members and submitted to its board of directors for a resolution, and then to a shareholders' meeting for approval; the same applies when the procedures are amended.

In addition, where the position of independent director has been created in accordance with laws, when the Regulations are submitted for discussion to the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting..

60. The implementation is on November 30, 2006.

The 1st amendment dated on May 18, 2007.

The 2nd amendment dated on June 14, 2010.

The 3rd amendment dated on June 27, 2011.

The 4th amendment dated on June 15, 2012.

The 5th amendment dated on June 23, 2014.

The 6th amendment dated on June 25, 2015.

The 7th amendment dated on June 14, 2017.

The 8th amendment dated on June 24, 2019.