

ATEN International Co., Ltd.("The Company") Minutes of 2021 Annual General Shareholders' Meeting

(Translation)

- **I. Time: August** 25, 2021 (Wednesday) at 9 a.m.
- **II. Place:** ATEN Headquarter Museum (4F., No.125, Sec. 2, Datong Rd. Sijhih District., New Taipei City, Taiwan)
- **III. Attendance:** 74,627,390 shares were represented by the shareholders and proxies present, which amounted to 62.46% of the Company's 119,471,166 issued and outstanding shares.

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

IV. Chairman: Sun-Chung Chen, Chairman of the Board of Directors

Recorder: Jian-Nan Chen

Board Members Present: Sun-Chung Chen, Shang-Jen Chen, Chung-Jen Chen, Wei-Jen Chu, Yung-Da Lin, Chun-Chung Chen, Kun-Yu Chao, Chen-Lin Kuo, Shiu-Ta Liao, Se-Se Chen

V. Chairman Remarks (Omitted)

VI. Report Items

- 1. 2020 Business Report (Please refer to the Attachment 1)
- 2. Audit Committee's Review Report on the 2020 Financial Statements (Please refer to the Attachment 2)
 - (1). The Company's Financial Statements have been audited and certified by CPA

- and reviewed by Audit Committee. An audit report and Audit Committee's review report relating to the Financial Statements has been issued, respectively.
- (2). About Audit Committee's review report and audit report, please refer to the Attachment 2 and Attachment 3.

3. 2020 Employees' Compensation and Directors and Supervisors' Remuneration Report

- (1). According to Article 24 of the Article of Incorporation, the Company's net income before tax before deducting remuneration to employees, directors and supervisors and after making up for aggregated losses should be applied to pay remuneration to employees for an amount of 10-16% of the balance, and to directors and supervisors for an amount not more than 2% of the balance.
- (2). BOD resolved to approve 2020 employees' compensation totaling NT\$ 181,580,462 and directors and supervisors' remuneration totaling NT\$ 21,789,655. The amount is both distributed in cash.

4. Distribution of Cash Dividends from Profits in 2020

The Company's Annual Shareholders' Meeting approved the amendments to the Articles of Incorporation on June 14, 2019 to authorize the Board of Directors to approve quarterly cash dividends after the close of each quarter. The respective amounts and payment dates of 2020 quarterly cash dividends approved by the Company's Board of Directors are demonstrated in the table below:

2020	Tr		Cash Dividends Per Share(NT\$)	Total Amount (NT\$)
First Quarter	05/05/2020		0.0	0
Second Quarter	08/11/2020 12/16/2020		2.5	298,677,915
Third Quarter	11/10/2020		0.0	0
Fourth Quarter	03/09/2021		3.0	358,413,498
<u></u>	Total	ı	5.5	657,091,413

VII. Adoption Matters

1. Proposal:

Proposed by the Board

Adoption of the Fiscal 2020 Business Report and Financial Statements

Explanation:

- (1). The Company's Financial Statements, including the balance sheet, statement of comprehensive income, statement of changes in equity, and statement of cash flows, were audited by independent auditors, Po-Shu Huang and Chung-Shun Wu of KPMG Firm. Also Business Report and Financial Statements have been approved by the Board on March 9, 2021.
- (2). The Fiscal 2020 Business Report and the Financial Statements are attached hereto as Attachments 1 and Attachment 3, respectively. Please acknowledge.

Resolution: The number of voting rights for approval is 69,198,417, the number of voting rights for rejection is 9,639, the number of voting rights for invalidity is 0, the number of voting rights for abstention is 4,943,878, and 93.31% of the total voting rights voted for approval when votes were cast. The above proposal was submitted as proposed.

Proposal:

2.

Proposed by the Board

Adoption of the Proposal for Distribution of 2020 Profits

Explanation:

- (1). The Board has adopted a Proposal for Distribution of 2020 Profits in accordance with the Articles of Incorporation. Beginning retained earnings is NT\$ 729,414,339. After adding net profit after tax of NT\$ 1,499,268,106, setting aside the legal reserve of NT\$ 149,796,354 and the special reserve of NT\$ 2,928,850, and then subtracting other adjustment items of NT\$ 1,304,567, the retained earnings available for distribution is NT\$ 2,080,510,374 and the proposed cash dividend to shareholders is NT\$ 657,091,413.
- (2). The 2020 Profit Allocation Proposal is attached hereto as Attachment 4. Please acknowledge.

Resolution: The number of voting rights for approval is 69,231,417, the number of voting rights for rejection is 9,639, the number of voting rights for invalidity is 0, the

number of voting rights for abstention is 4,910,878 and 93.36% of the total voting rights voted for approval when votes were cast. The above proposal was submitted as proposed.

VIII. Discussion

1.

Proposed by the Board

Proposal:

Amendments to Rules of Procedure for Shareholders' Meetings. Please proceed to discuss.

Explanation:

- (1). In order to conform to the rule No.11000014461 issued by the Taiwan Stock Exchange Corporation on January 28, 2021, the company hereby proposes to amend Rules of Procedure for Shareholders' Meetings. Please proceed to discuss.
- (2). Please refer to the Chinese version of the meeting minutes for details.

Resolution: The number of voting rights for approval is 68,927,717, the number of voting rights for rejection is 10,339, the number of voting rights for invalidity is 0, the number of voting rights for abstention is 5,213,878, and 92.95% of the total voting rights voted for approval when votes were cast. The above proposal was submitted as proposed.

2. Proposal:

Proposed by the Board

Amendments to Procedures of Acquisition or Disposal of Assets. Please proceed to discuss.

Explanation:

- (1). In response to needs of operational development, the company hereby proposes to amend the Procedures of Acquisition or Disposal of Assets. Please proceed to discuss.
- (2). Please refer to the Chinese version of the meeting minutes for details.

Resolution: The number of voting rights for approval is 68,927,737, the number of voting rights for rejection is 10,319, the number of voting rights for invalidity is 0, the number of voting rights for abstention is 5,213,878, and 92.95% of the total voting

rights voted	for approval	when vote	s were cas	t. The above	proposal was	submitted as
proposed.						

IX. Questions and Motions: None

X. Adjournment

<u>Please note that the above is an English translation version. If there is any discrepancy between the original Chinese version and this English translation, the Chinese version shall prevail.</u>

Attachment 1

ATEN International Co., LTD

2020 Business Report

Due to the impact of the COVID-19 epidemic on the global economy, ATEN's consolidated net sales revenue in FY2020 fell to NT\$4,824 million, down 4% on the previous year. Despite the effect that the epidemic had on sales, ATEN maintained a steady performance in terms of gross profit, with consolidated gross profit of NT\$2,839 million, and a consolidated gross profit margin of 59%. Overall earnings benefited from non-operating income from the disposal of long-term investments, and as a result earnings after tax came to NT\$1,502 million, representing after-tax earnings per share (EPS) of NT\$12.55.

As regards ATEN's product and R&D strategy, we have responded to the transformations and challenges resulting from the COVID-19 epidemic by introducing three major remote solutions: BYOD High-efficiency Collaborative Meetings, Learning Using Live-streamed Educational Content, and Enterprise Remote Offices. These solutions meet consumers' needs, while also safeguarding information security, in the areas of collaboration, interaction and switching with respect to employees' own devices, and digital video and USB virtual media signals etc. for online learning and accessing company computers or workstations while working at home. With these solutions, ATEN has been able to take advantage of the business opportunities presented by disease prevention efforts to boost overall sales performance for the ATEN Group as a whole. In the IT Infrastructure Access Management segment, ATEN has integrated the latest trends in AI to develop smart manufacturing solutions that provide remote monitoring, online data collection and machine vision functionality which can help firms to establish highly-efficient production lines. ATEN's remote computer management solutions use advanced security mechanisms combined with effective separation of internal and external networks to help customers build effective protective mechanisms that guard against hackers and prevent data leaks. In the Professional Video and Audio Products segment, ATEN has rolled out innovative products that feature highly extensible Video over IP and Power over Ethernet capability, and which help to simplify the process of network setup and reduce costs. ATEN's matrix-type presentation switch series products enhance meeting efficiency and meet demand for remote collaboration. Our comprehensive control signal transmission solutions can effectively enhance tele-medicine service capabilities. In the Green Energy Management Solutions segment, ATEN is focusing on data center control room power management, introducing a three-phase power distribution unit (PDU) which improves energy efficiency for devices with high power consumption, while also meeting capacity needs. ATEN has also developed flexible, customizable PDUs to enhance power supply usage efficiency. In the Consumer Products segment, ATEN has an in-depth understanding of the real value that customers need. Focusing on usage scenarios and usage applications, we have

developed stylish hi-tech products that are fast, fashionable, reasonably-priced and highly functional.

In our sales strategy and production planning, ATEN has leveraged the company's close monitoring of trends in the AV/IT industry, and the competitive advantage provided by our ability to offer first-class solutions, to identify four key sectors - government, health-care, education and smart manufacturing - which we believe will drive the new wave of market growth in the "New Normal." In the future, we will continue to develop these four sectors in-depth, using our extensive product line-up to offer innovative, optimal solutions. In 2020, Taiwan-based ATEN Group member company ATECH Peripherals Inc. acquired the rack business, patents, trademarks etc. of Y-HSIN Industrial Co., Ltd. The plan is to be able to provide integrated, cross-product total solutions for the control room application environment, including IT architecture management products, specialist on-line uninterruptible power supply (UPS) systems, PDUs and racks. This will expand ATEN's product line while also strengthening overall operational synergy within the ATEN Group. As part of our response to the increasing prevalence of tariff barriers and other globalization-related issues, in 2020 ATEN increased the capitalization of its Thai subsidiary and established a manufacturing facility in Thailand. Having this additional manufacturing plant (which is scheduled to begin production in 2021) in a third country, besides our existing manufacturing facilities in Taiwan and China, will enhance ATEN's operational capabilities.

Besides maintaining profitability, ATEN is also committed to implementing sustainable corporate operation and being a positive force for the ongoing development of society. In every aspect of environmental, social and corporate governance (ESG), we are always working to integrate ATEN's core values - Integrity, Caring, Ambition and Novelty - with corporate social responsibility (CSR), emphasizing practical action above empty slogans, and making this a core element in our corporate culture. In August 2020, ATEN placed fourth in the Medium-sized Enterprises section of CommonWealth magazine's Corporate Citizenship Award, marking the twelfth time that ATEN has won this award, which represents valued external recognition of ATEN's CSR and ESG efforts. In the future, ATEN will maintain its commitment to the principles of sustainable corporate development and of realizing a mutually-beneficial relationship with stakeholders. While developing its core business areas to achieve outstanding operational performance, ATEN will also continue to implement CSR measures so as to bring about the ongoing extension of this "virtuous cycle," and to help build a better future.

In 2020, ATEN was included in the Best Taiwan Global Brands for the third consecutive year. This special honor represents ongoing recognition of ATEN's efforts to develop global markets and build an international brand. Having a customer-focused approach has been ATEN's single most emphasized value over the past four decades. Looking ahead to the coming year, ATEN will continue working to build even more sustainable value for shareholders, employees, society and the environment as a Taiwanese brand with a management philosophy rooted in Taiwan.

ATEN International Co., LTD

Chairman : Sun-Chung Chen

President : Sun-Chung Chen

Chief Accountant : Jian-Nan Chen

Attachment 2

ATEN International Co., LTD

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2020 Business Report, Financial Statements, and

Earnings Distribution Proposal. ATEN International Financial Statements have been audited and

certified by Po-Shu Huang, CPA, and Chung-Shun Wu, CPA, of KPMG and an audit report relating to

the Financial Statements has been issued. The Business Report, Financial Statements and Earnings

Distribution Proposal have been reviewed and determined to be correct and accurate by the Audit

Committee members of ATEN International. According to Article 14-4 of Securities and Exchange Act

and Article 219 of the Company act, we hereby submit this report.

ATEN International Co., LTD

Chairman of the Audit Committee: Wei-Jen Chu

March 4, 2021

9

Attachment 3

Independent Auditors' Report

To the Board of Directors of ATEN INTERNATIONAL CO., LTD.:

Opinion

We have audited the parent company only financial statements of ATEN INTERNATIONAL CO., LTD. ("Company"), which comprise the balance sheet as of December 31, 2020 and 2019, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2020 and 2019, 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 parent company only financial statements as of and for the year ended December 31, 2020 in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Furthermore, we conducted our audit of the Parent Company Only financial statements as of and for the year ended December 31, 2019 in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants, Rule No. 1090360805 issued by the Financial Supervisory Commission, and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the parent company only financial statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in 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 of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2020. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Revenue recognition

Please refer to notes 4(n) and 6(p) for disclosure related to revenue recognition.

Description of key audit matter:

Revenue is the key indicator used by investors and management while evaluating the Company's financial or operating performance. The accuracy of the timing and amount of revenue recognized has significant impact on the financial statements, for which assumptions and judgment of revenue recognition relying on

subjective judgment of management. Hence, we consider it as a key audit matter.

How the matter was addressed in our audit:

The key audit procedures performed included testing the effectiveness of the design and implementing the internal control (both manual and system control) of sales and collecting cycle; reviewing significant sales contracts to determine whether the key judgments and assumptions of revenue recognition are is reasonable; analyzing the changes in top 10 customers from the most recent period and last year, and the changes in the price and quantity of each category of product line to determine whether if there are any significant misstatements; selecting sales transactions from a period of time before and after the balance sheet date, and verifying them with the vouchers to determine the accuracy of the timing and amounts of revenue recognized; understanding whether if there is a significant subsequent sales return or discount; and reviewing whether the disclosure of revenue made by the management is appropriate.

2. Inventory measurement

Please refer to notes 4(g), 5, and 6(f) for disclosure related to inventory measurement.

Description of key audit matter:

The inventory is measured at the lower of cost and net realizable value. Due to the update of technology, the inventory might be out of date or no longer meets the requirement of the market, which may result in a decline on the price of the product resulting in the cost of the inventory to be higher than the net realizable value. The measurement of inventory depends on the evaluation of the management based on several evidences. Therefore, we consider it as a key audit matter.

How the matter was addressed in our audit:

The key audit procedures performed is to understand the management's accounting policy of inventory measurement and determine whether it is reasonable and is being implement. The procedures include inspecting the method of inventory valuation assumption is consistently and evaluating whether the assumption is needed to be adjusted due to the operating and economic condition change. Obtaining the inventory valuation table, understanding the net realizable values by management and the variation of the prices, in the period after the reporting date, to ensure the appropriateness of the valuation price. Reviewing the reason and verifying the accuracy on past three years and current year's allowance of inventory. Assessing whether the disclosure of provision for inventory valuation is appropriate.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

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

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

Those charged with governance (including Audit Committee or the supervisors) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

- 1. Identify and assess the risks of material misstatement of the parent company only financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company'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 parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 6. Obtain sufficient appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the current period and are therefore the key audit matters. We describe these matters in our 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.

The engagement audit partners issuing this independent auditor's report are Po-Shu Huang and Chung-Shun Wu.

KPMG

Taipei, Taiwan (Republic of China) March 9, 2021

Notes to Readers

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

The independent auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and parent company only financial statements, the Chinese version shall prevail.

Independent Auditors' Report

To the Board of Directors of ATEN INTERNATIONAL CO., LTD.:

Opinion

We have audited the consolidated financial statements of ATEN INTERNATIONAL CO., LTD. and its subsidiaries, which comprise the consolidated balance sheet as of December 31, 2020 and 2019, and the consolidated statements of comprehensive income, changes in equity and 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 ATEN INTERNATIONAL CO., LTD. and its subsidiaries as at December 31, 2020 and 2019, 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 with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), interpretation developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audit of the consolidated financial statements as of and for the year ended December 31, 2020 in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Furthermore, we conducted our audit of the Consolidated financial statements as of and for the year ended December 31, 2019 in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants, Rule No. 1090360805 issued by the Financial Supervisory Commission, and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Certified Public Accountants Code of Professional Ethics in 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 of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year end December 31, 2020. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Revenue recognition

Please refer to notes 4(o) and 6(r) for disclosure related to revenue recognition.

Description of key audit matter:

Revenue is the key indicator used by investors and management while evaluating ATEN INTERNATIONAL CO., LTD. and its subsidiaries' financial or operating performance. The accuracy of the timing and amount of revenue recognized have significant impact on the financial statements, for which the assumptions and judgments of revenue recognition rely on subjective judgment of the management. Hence, we consider it as the key audit matter.

How the matter was addressed in our audit:

The key audit procedures performed included testing the effectiveness of the design and implementing the internal control (both manual and system control) of sales and collecting cycle; reviewing significant sales contract to determine whether the key judgments and assumptions of revenue recognition are reasonable; analyzing the changes in top 10 customers from the most recent period and last year, and the changes in the price and quantity of each category of product line to determine whether if there are any significant misstatements; selecting sales transactions from a period of time before and after the balance sheet date, and verifying them with the vouchers to determine the accuracy of the timing and amounts of revenue recognized; understanding whether if there is a significant subsequent sales return or discount; and reviewing whether the disclosure of revenue made by the management is appropriate.

2. Inventory measurement

Please refer to notes 4(h), 5, and 6(f) for disclosure related to inventory measurement.

Description of key audit matter:

The inventory is measured at the lower of cost and net realizable value. Due to the update of technology, the inventory might be out of date or no longer meets the requirement of the market, which may result in a decline on the price of the product resulting in the cost of the inventory to be higher than the net realizable value. The measurement of inventory depends on the evaluation of the management based on several evidences. Therefore, we consider it as a key audit matter.

How the matter was addressed in our audit:

The key audit procedures performed is to understand the management's accounting policy of inventory measurement and determine whether it is reasonable and is being implement. The procedures include inspecting the method of inventory valuation assumption is consistently and evaluating whether the assumption is needed to be adjusted due to the operating and economic condition change. Obtaining the inventory valuation table, understanding the net realizable values by management and the variation of the prices, in the period after the reporting date, to ensure the appropriateness of the valuation price. Reviewing the reason and verifying the accuracy on past three years and current year's allowance of inventory. Assessing whether the disclosure of provision for inventory valuation is appropriate.

Other Matter

ATEN INTERNATIONAL CO., LTD. has prepared its parent company only financial statements as of and for the years ended December 31, 2020 and 2019, on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs, IASs, IFRIC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including Audit Committee or the supervisors) are responsible for overseeing ATEN INTERNATIONAL CO., LTD. and its subsidiaries' financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement 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 auditing standards generally accepted in the Republic of China, 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 ATEN INTERNATIONAL CO., LTD. and its subsidiaries' internal control.
- 3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- 4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ATEN INTERNATIONAL CO., LTD. and its subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause ATEN INTERNATIONAL CO., LTD. and its subsidiaries to cease to continue as a going concern.
- 5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the group financial statements. We are responsible for the direction, supervision and performance of the group audit.

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.

The engagement audit partners issuing this independent auditors' report are Po-Shu Huang and Chung-shun Wu.

KPMG

Taipei, Taiwan (Republic of China) March 9, 2021

Notes to Readers

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

The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese) ATEN INTERNATIONAL CO., LTD.

Balance Sheets

December 31, 2020 and 2019

		December 31, 2020				T. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		December 31,2019
	Assets	Amount %	Amount	<u>%</u>	21	Liabilities and Equity	Amount %	Amount %
llxx	Current assets:		240.000		21xx	Current liabilities:	A 222.247 4	222.020
1100	Cash and cash equivalents (note 6(a))	\$ 271,844			2100	Short-term borrowings (note 6(i))	\$ 233,247 4	232,979 4
1110	Financial assets at fair value through profit or loss—current (note 6(b))	1,800,135 2			2120	Financial liabilities at fair value through profit or loss—current (note 6(b))	7,034 -	511 -
1120	Financial assets at fair value through other comprehensive income — current (note 6(c))	5,116 -	5,375		2150	Notes payable	233 -	475 -
1170	Accounts receivable, net(note 6(d))	159,346			2170	Accounts payable	160,999 3	191,450 3
1180	Accounts receivable—related parties, net (notes 6(d) and 7)	508,890			2180	Accounts payable—related parties (note 7)	76,419 1	104,184 2
130x	Inventories (note 6(e))	433,993			2200	Other payables (notes 6(1) and (q))	422,501 7	377,271 7
1410	Prepayments	8,528 -	5,874		2220	Other payables—related parties (note 7)	201,147 3	191,778 3
1470	Other current as sets	21,423 -	23,914		2230	Current tax liabilities	180,235 3	137,683 3
	Total current assets	3,209,275 50	3,046,607		2250	Provisions—current (note 6(j))	25,277 -	24,790 -
15xx	Non-current assets:			2	2280	Current lease liabilities (note 6(k))	1,933 -	1,724 -
1517	Financial assets at fair value through other comprehensive income — non-current (note			2	2399	Other current liabilities	9,255 -	9,970 -
	6(c))	24,780 -	21,780	-		Total current liabilities	1,318,280 21	1,272,815 22
1550	Investments accounted for under equity method (note 6(f))	1,206,565 19	805,473	14 2	25xx	Non-Current liabilities:		
1600	Property, plant and equipment (notes 6(g) and 7)	1,683,422 2	1,606,811	28 2	2560	Non-current liabilities	52,212 1	
1755	Right-of-use assets (note 6(h))	5,202 -	4,569	- 2	2570	Deferred income tax liabilities (note 6(m))	120,756 2	115,263 2
1840	Deferred income tax as sets (note 6(m))	143,575	132,407	3 2	2580	Non-current lease liabilities (note 6(k))	3,349 -	2,872 -
1915	Prepayments for equipment		4,294	- 2	2640	Net defined benefit liabilities—non-current (note 6(1))	91,589 1	94,122 2
1920	Refundable deposits	448 -			2645	Deposits received	1,115 -	1,115 -
1980	Other financial assets—non-current (notes 8 and 9)	106,511	114,572		2670	Other non-current liabilities	5,243 -	4,007 -
	Total non-current assets	3,170,503 50				Total non-current liabilities	274,264 4	217,379 4
					2xxx	Total liabilities	1,592,544 25	1,490,194 26
						Equity (note 6(n)):		
				9	3110	Common stock	1,194,711 19	1,194,711 21
						Capital surplus:		
					3210	Additional paid-in capital	316,913 5	316,913 6
					3250	Donated assets received	50 -	50 -
					3260	Changes in equity of as sociates accounted for using equity method		28,671 -
				-	2200	onangor in equity or arreaded accommented to a single quity memora	316,963 5	345,634 6
						Retained earnings:	310,703	0 +0,046
					3310	Legal reserve	1,465,181 23	1,271,617 22
					3320	Special reserve	145,188 2	107,295 2
					3350	-	1,789,407 28	1,454,776 25
				-	3330	Unappropriated retained earnings	3,399,776 53	2,833,688 49
						Other and the interest	3,399,770 33	2,833,088 49
					2410	Other equity interest:	(107.150) (2)	(110.246) (2)
					3410	Financial statements translation differences for foreign operations	(107,158) (2)	(110,346) (2)
				2	3420	Unrealized gain (loss) on financial assets at fair value through other comprehensive	/17.000	(1.6.700)
						income	(17,058) -	(16,799) -
						The state of the s	(124,216) (2)	(127,145) (2)
					3xxx	Total equity	4,787,234 75	4,246,888 74
					2-3xxx	Total liabilities and equity	\$ 6.379.778 100	5.737.082 100
lxxx	Total assets	\$ 6.379.778 100	5.737.082	100				

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese) ATEN INTERNATIONAL CO., LTD.

Statements of Comprehensive Income

For the years ended December 31, 2020 and 2019

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

			2020		2019	
		A	mount	%	Amount	%
4000	Operating revenue (notes 6(p) and 7)	\$	3,277,611	100	3,478,432	100
5000	Operating costs (notes 6(e), (g), (h), (j), (k), (l), (q) and 7)		1,553,652	47	1,560,274	44
5900	Gross profit from operations		1,723,959	53	1,918,158	56
5910	Less: unrealized profit (loss) from sales		(789)	_	(13,461)	_
5900	Gross profit		1,724,748	53	1,931,619	56
6000	Operating expenses (notes 6(g), (h), (k), (l), (q) and 7):				,	
6100	Selling expenses		396,505	12	421,131	12
6200	Administrative expenses		313,672	10	331,756	10
6300	Research and development expenses		493,496	15	452,263	13
	Total operating expenses		1,203,673	37	1,205,150	35
6900	Operating profit		521,075	16	726,469	21
7000	Non-operating income and expenses (notes 6(f), (k), (r) and 7):				,==,,==,	
7100	Interest income		1,192	_	1,021	_
7010	Other income		48,173	1	138,833	4
7020	Other gains and losses		1,060,825	32	3,864	_
7050	Finance costs		(4,320)	_	(4,586)	_
7375	Share of profit (loss) of subsidiaries and associates accounted for under equity method		(14,510)	_	15,818	_
, , , ,	Total non-operating income and expenses		1,091,360	33	154,950	4
7900	Profit from continuing operations before tax		1,612,435	49	881,419	25
7950	Less: Income tax expenses (note 6(m))		113,167	3	158,286	4
,,,,,	Net income		1,499,268	46	723,133	21
8300	Other comprehensive income (notes 6(f), (m) and (n)):		1,.,,,200		, 20,100	
8310	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans		2,432	_	148	_
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through		2,132		110	
0210	other comprehensive income		(259)	_	733	_
8349	Income tax related to components of other comprehensive income that will not be reclassified to		(237)		733	
0317	profit or loss		461	_	(2)	_
	Components of other comprehensive income that will not be reclassified to profit or loss		1,712		883	
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss		1,/12		003	
8361	Exchange differences on translation of foreign financial statements		3,120	_	(20,550)	(1)
8380	Share of other comprehensive income of subsidiaries and associates accounted for using equity		3,120		(20,330)	(1)
0300	method		131	_	(177)	_
8399	Income tax related to components of other comprehensive income that will be reclassified to profit	t	131		(177)	
0377	or loss	L	_	_	_	_
	Components of other comprehensive income that will be reclassified to profit or loss		3,251	<u>-</u>	(20,727)	(1)
8300	Other comprehensive income		4,963		(19,844)	(1)
8500	Total comprehensive income	\$	1,504,231	46	703,289	20
9750	Basic earnings per share (in New Taiwan dollars) (note 6(0))	\$		12.55	1 UJ•≱UJ	6.05
9850	Diluted earnings per share (in New Taiwan dollars) (note 6(0))	\$		12.30		5.95
7030	Direct carmings per share (in the main adhars) (hote 0(0))	Ψ		14.JU		3.73

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese) ATEN INTERNATIONAL CO., LTD.

Statements of Changes in Equity

For the years ended December 31, 2020 and 2019

Total other equity interest

Part						D. C. I			Financial statements	Unrealized gain (loss) on financial assets measured at		
Rance Atomacy 1,000 of large (marked)				-					translation			
Balance at Jamary 1,201 at 1 1,211 3,211 3,111												
Appropriation and distribution freained earnings: Legal reserve appropriated As 1 157,613 1 15				Capital surplus	Legal reserve	Special reserve		Total	_		Total	Total equity
Appropriation and distribution freained earnings: Legal reserve appropriated As 1 157,613 1 15	Polones et January 1, 2010	¢	1 104 711	242 140	1 114 004	04.045	1 959 260	2.066.219	(90.762)	(17.522)	(107 205)	4 406 992
Legal reserve appropriated file 157,613 (157,613) (157,613)		Al Þ	1,194,/11	343,149	1,114,004	94,043	1,030,209	3,000,318	(89,703)	(17,332)	(107,293)	4,490,883
Special reserve appropriated 13 . 13.250 (13.250) (13.250) .	•	-			157 (12		(157 (12)					
Cash dividends of ordinary share 85 - 2,485 - (955,769) (955,769) - - (955,769) Changes in equity of associates accounted for using equity method C7 2,485 - - - - 2,485 Net income D1 - - - - 723,133 723,133 723,133 19,850			-	-		12.250			-	-	-	
Changes in equity of associates accounted for using equity method Discription of the income Discription of t			-	-	-	13,250	, , ,		-	-	-	
Net income Di			-	-	-	-	(955,769)		-	-	-	
Other comprehensive income 53 - - - 6 6 20,583 733 (19,850) 19,844 Total comprehensive income ps - - - 723,139 723,139 20,583 733 (19,850) 733,289 Balance at December 31, 2019 201 1,94,711 345,634 1,271,617 107,295 1,454,70 28,33,688 (10,346) (16,799) (127,145) 42,6888 Appropriation and distribution of retained earnings: - - 193,564 103,564 -			-	2,485	-	-	-		-	-	-	
Total comprehensive income		D1	-	-	-	-	723,133		-	-	-	
Balance at December 31, 2019 zi 1,194,711 345,634 1,271,617 107.295 1,454,776 2,833,688 (110,346) (16,799) (127,145) 4,246,888 Appropriation and distribution of retained earnings: Legal reserve appropriated B1 - 193,564 - (193,564) - <td></td> <td>D3</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>6</td> <td></td> <td></td> <td></td> <td></td> <td></td>		D3	-	-	-	-	6					
Appropriation and distribution of retained earnings: Legal reserve appropriated B1		D5	-						(20,583)			-
Legal reserve appropriated B1 - 193,564 - (193,564) - - - Special reserve appropriated B3 - - 37,893 (37,893) - - - - Cash dividends of ordinary share B5 - - (931,875) (931,875) - - - (931,875) Changes in equity of associates accounted for using equity method C7 - 885 - - - - - - 885 Net income D1 - - - 1,499,268 1,499,268 1,499,268 1,499,268 - - - 1,499,268 Other comprehensive income D3 - - - 2,034 2,034 3,188 (259) 2,929 1,504,231 Disposal of investments accounted for using equity method M3 - (29,556) - - - - - - - - - - - - - <	Balance at December 31, 2019	Z1	1,194,711	345,634	1,271,617	107,295	1,454,776	2,833,688	(110,346)	(16,799)	(127,145)	4,246,888
Special reserve appropriated B3 - - 37,893 (37,893) -	Appropriation and distribution of retained earnings:											
Cash dividends of ordinary share Changes in equity of associates accounted for using equity method C7 R85 Net income D1 - - - - - - - - - - - - -	Legal reserve appropriated	B1	-	-	193,564	-	(193,564)	-	-	-	-	-
Changes in equity of associates accounted for using equity method C7 885 - - - - - - - - - 885 Net income DI - - - 1,499,268 1,499,268 - - 1,499,268 Other comprehensive income D3 - - - - 2,034 2,034 3,188 (259) 2,929 4,963 Total comprehensive income D5 - - - 1,501,302 1,501,302 3,188 (259) 2,929 1,504,231 Disposal of investments accounted for using equity method M3 - (29,556) -	Special reserve appropriated	В3	-	-	-	37,893	(37,893)	-	-	-	-	-
Net income D1 1,499,268 1,499,268 1,499,268 Other comprehensive income D3 1,501,302 1,501,302 3,188 (259) 2,929 4,963 Total comprehensive income D5 1,501,302 1,501,302 3,188 (259) 2,929 1,504,231 Disposal of investments accounted for using equity method Difference between consideration and carrying amount of subsidiaries acquired M5 (3,339) (3,339) (3,339)	Cash dividends of ordinary share	В5	-	-	-	-	(931,875)	(931,875)	-	-	-	(931,875)
Other comprehensive income D3 - - - - - 2,034 2,034 3,188 (259) 2,929 4,963 Total comprehensive income D5 - - - - 1,501,302 1,501,302 3,188 (259) 2,929 1,504,231 Disposal of investments accounted for using equity method M3 - (29,556) - - - - - - - (29,556) Difference between consideration and carrying amount of subsidiaries acquired M5 - - - - 1,339) (3,339) - - - 3,339)	Changes in equity of associates accounted for using equity method	C7	-	885	-	-	-	-	-	-	-	885
Total comprehensive income D5 - - - - - 1,501,302 1,501,302 3,188 (259) 2,929 1,504,231 Disposal of investments accounted for using equity method M3 - (29,556) - - - - - - (29,556) Difference between consideration and carrying amount of subsidiaries acquired M5 -	Net income	D1	-	-	-	-	1,499,268	1,499,268	-	-	-	1,499,268
Disposal of investments accounted for using equity method M3 - (29,556) (29,556) Difference between consideration and carrying amount of subsidiaries acquired M5 (3,339) (3,339)	Other comprehensive income	D3	-	-	-	-	2,034	2,034	3,188	(259)	2,929	4,963
Difference between consideration and carrying amount of subsidiaries acquired M5 (3,339) (3,339)	Total comprehensive income	D5	-	-	-	-	1,501,302	1,501,302	3,188	(259)	2,929	1,504,231
	Disposal of investments accounted for using equity method	M3	-	(29,556)	-	-	-	-	-	-	-	(29,556)
Balance at December 31, 2020 zı <u>\$ 1,194,711 316,963 1,465,181 145,188 1,789,407 3,399,776 (107,158) (17,058) (124,216) 4,787,234</u>	Difference between consideration and carrying amount of subsidiaries acquired	M5	-		-	-	(3,339)	(3,339)	-	-	-	(3,339)
	Balance at December 31, 2020	Z1 <u>\$</u>	1,194,711	316,963	1,465,181	145,188	1,789,407	3,399,776	(107,158)	(17,058)	(124,216)	4,787,234

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese) ATEN INTERNATIONAL CO., LTD.

Statements of Cash Flows

For the years ended December 31, 2020 and 2019

AAAA Cale flows from operating activities \$ 1,612,435 881,419 A20000 Actionume before the five flow in the five flow operating and properly and loss 41,620 41,620 A20000 Despeciation expense 41,630 1,633 A20000 Entraces expenses 41,630 1,633 A20000 Entraces expenses 41,630 1,635 A21000 Entraces expenses 41,630 1,635 A22400 Disciolated income (230) 1,638 A22400 Disciolated income (1,63) 1,738 A22500 Caccion on disposal of property, plant and equipment transferred to expenses 2,922 3,107 A22000 Charciage in assert, anticipation is received to expense assertion of expenses 2,928 1,246 A22010 Charciage in assert, anticipation is received in expenses 2,938 1,246 A22010 Charciage in assert, anticipation is received in expenses 3,358 3,558 A31130 Charciage in assert, anticipation is received in expenses 3,358 3,558 A31131 Charciage in assert, anticipation is received in				2020	2019
ADDIOL Adjustments to recoracle portit and loss 41,635 A2,016 ADDIOL Depreciation expense 41,635 41,635 ADDIOD Interest is connected. (1,192) (1,021) ADDIOD Interest is connected. (1,021) (1,021) ADDIOD Continued in connected. (1,021) (1,021) ADDIOD Share of loss (profit) of insociates accounted for under equity method (1,021) (1,021) ADDIOD Continued in connected in connected and property. (1,021) (1,021) ADDIOD Colin on disposal of invocurous accounted for using equity method (1,021) (1,021) ADDIOD Colin on disposal of invocurous accounted for using equity method (1,021) (1,048) ADDIOD Colin on disposal of invocurous accounted for using equity method (1,021) (1,048) ADDIOD Colin on disposal of invocurous accounted for using equity method (1,058) (1,048) ADDIOD Colin on disposal of invocurous accounted for using equity method (1,058) (1,058) ADDIOD Colin on disposal of the using equity method (1,058) (1,058)					
A20010000 Adjustments to reconcile protit and loss 44 y 307 41 y 58 y 58 y 58 y 50 y 50 y 50 y 50 y 50			\$	1,612,435	881,419
A201000 Despectation expense 41.035 41.635 A212000 Interest iscenses 4.1.030 (1.020) A212000 Dividend income (1.020) (1.020) A222001 Shown of lisses (profit) of associates accounted for under equity method 11.4,510 (1.08.185) A222001 Cans in or dispect of five transferred to expenses 2.72 2.0 A22002 Cans in or dispect of five transferred to expense under equity method (1.08.106) (1.08.106) A22001 Cans in or dispect of five transferred to expense under equity method (1.08.106) (1.08.106) A22001 Can control of transferred for under equity method (1.08.106) (1.08.106) A22001 Can control of transferred for under equity method (1.08.106) (1.08.106) A22001 Can control of transferred for under equity method (1.08.106) (1.08.106) A22001 Canage in aspect individual description of transferred for under equity method (1.08.106) (1.08.106) A21115 Canage in aspect individual description of transferred for under equity method (1.08.106) (1.08.106) A21115 Can con		·			
A 2000				40.207	41.625
A21200 Inferest income (1,92) (1,02) A22300 Share of loss (profit) of associates accounted for under equity method 14.13 (1,78) A22300 Caliars on disposal of property, plant and equipment (audierquity method (1,08) -7.70 A22000 Cains on disposal of investments accounted for using equity method (1,080,048) -7.80 A22000 Unrealized loss from sales (7,28) (1,284) A30000 Cains on disposal of investments accounted for using equity method (1,080,048) (1,584) A30000 Changes in assets / liabilities relating to operating accivities				·	· ·
A21900 Dividand income (230) (15,818) A22200 Share of loss (pport) of associates accounted for under cquity method (14,19) (15,818) A22200 Clairs on disposal of property, plant and equipment materials of property, plant and equipment materials of the property plant and equipment materials of property plant and equipment materials property plant and equipment materials property plant and equipment materials property plant a		•		·	· ·
A22200 Share of lose (portity) of associales accounted for under equipment 14,50 (18,78) A22300 Casin on disposed of property, plant and equipment (ausderned loe expenses) 27 30 A22300 Casin on disposed in divestments accounted for using equity method (10,60) 12,80 A23000 Casin on disposed in divestments accounted for using equity method (10,60) 13,80 A30000 Changes in assets' liabilities relating to operating activities 55,603 13,80 A31115 Changes in assets' liabilities relating to operating activities 4,86 35,50 A31150 Financial assets at fair value through profit or loss 3,83 18,33 A31150 Accounts receivable 4,86 36,50 A31150 Accounts receivable 2,83 18,30 A31160 Perpresente 2,83 18,30 A31200 Total changes in operating assets, net 23,33 18,30 A32100 Total changes in operating assets, net 3,93 18,30 A32110 Total changes in operating assets 2,24 18,30 A32120 Tot					
A22500 Gains on disposal of property, plant and captigment and captigme				` '	· · ·
A22600 Property, plant and cquipment transferred in expenses 27 31 A23900 Gain on disposal of investments accorded for using equity method (789) 3,34,61 A23000 Changes in assert, Habilities relating to operating activities 5,552 A31000 Changes in assert, Habilities relating to operating activities 358,626 555,623 A31130 Changes in assert, Habilities relating to operating activities 3,352,60 555,623 A31130 Accounts receivable 4,863 3,543,61 A31140 Accounts receivable - related parties 3,529 (9,523) A31230 Inventories 3,529 (19,502) A31240 Checutages in operating assets, net 2,491 8,1693 A31240 Other current assets 2,491 8,1893 A31240 Other current assets 2,491 8,1893 A32210 Net changes in operating assets, net 2,491 8,1893 A32210 Other current assets 2,491 8,1893 A32210 Net changes in operating abiabilities 1,622 1,238				•	
A22300 Gain on disposal of investmens accounted for using equity method 10,40,100 10,40,100 A20000 Total adjustments to accountel profit and loss (905,987) 13,809 A30000 Changes in operating assess. Security and adjustments to be operating activities. Security and adjustments to facilities related to operating activities. A31115 Changes in operating activities to the control of				, ,	, ,
A22900 Uurealized los from sales (789) (1,4,6) A30000 Changesi assets/ liabilities relating to operating activities: 8,700 (555,62) A31000 Not changes in assets/ liabilities relating to operating activities: (358,286) (555,62) A31130 Firmancial assets at fair value through profit or loss (358,286) (555,02) A31130 Accounts receivable 4,863 3,454 A31140 Accounts receivable 1,823 3,837 A31240 Inventories 35,922 (19,02) A31240 Drepayments (2,654) (339) A31240 Other current assets 2,491 8,103 A31240 Other current assets 2,491 8,103 A32100 Total changes in operating assets, net 30,203 (355,828) A32101 Total changes in operating assets, net 30,309 (30,51) (19,687) A32101 Accounts payable—related parties 30,309 (35,53) 24,194 A32101 Accounts payable—related parties 30,009 (35,528) 2,210<					-
A20000 Total adjustments for reconcile profit and loss (995,987) 18,894 A30000 Changes in sester libalities relating to operating activities 3 A31115 Net changes in repeating assets: 3 33,838 A31135 Notes receivable 4,863 3,543 A31145 Accounts receivable related parties 4,863 3,543 A31140 Inventiories 35,922 (19,002) A31200 Inventiories 2,643 (359) A31240 Other current assets 2,491 81,693 A31240 Other current assets 2,491 81,693 A31240 Total changes in operating liabilities 2,249 18,093 A32210 Notes payable 6,23 (1,378) A32210 Accounts payable 6,24 2,28 A32100 Accounts payable 6,00 2,00 A32100 Accounts payable related parties 3,00 6,55 A32100 Other payable related parties 3,00 6,55 A32200 Other payable relate					(13,461)
A3000	A20010	Total adjustments to reconcile profit and loss		(995,987)	
A31115 Financial assets at fair value through profit or loss (388,86) (555,623) A31130 Accounts receivable 183 A31140 Accounts receivable related parties 78,289 (28,287) A31120 Inventories 35,922 (19,00) A31230 Inventories 2,043 (38,93) A31240 Office current assets 2,293,75) (541,948) A31200 Frequencial particles 2,293,75) (541,948) A32000 Net changes in operating liabilities 6,533 (1,378) A32100 Net changes in operating liabilities 6,533 (1,378) A32100 Net cannes proporting liabilities (30,511) (19,687) A32100 Accounts payable—related parties (30,511) (19,687) A32180 Ofther payable—related parties (30,511) (30,511) (30,511) A32200 Ofther payable—related parties (30,511) (30,511) (30,511) A32200 Ofther courted liabilities (71,602) (73,202) (30,251) (30,251) (30,2	A30000				_
A31150 Notes receivable 4,863 34,541 A31150 Accounts receivable: related parties 35,922 20,8237 A31200 Inventories 35,922 20,8237 A31200 Inventories 35,992 36,903 A31240 Other current assets 2,941 81,003 A31200 Other current assets 2,941 81,003 A32000 Total changes in operating assets, ner (239,375) (541,954) A32101 Financial liabilities held for trading 6,523 1,378 A32130 Notes payable (242) 280 A32140 Accounts payable—related parties (30,451) (9,687) A32160 Accounts payable—related parties (30,451) (9,687) A32181 Other payable—related parties (30,600) (25,33) A32120 Other payable—related parties (30,600) (35,30) A32220 Other current flabilities (30,600) (35,30) A32220 Other current flabilities (30,600) (30,400)	A31000	Net changes in operating assets:			
A31160 Accounts receivable—leated paries 4,863 34,541 A31160 Inventories 35,922 (19,502) A31230 Prepayments (2,654) (35,932) A31240 Ober current accest 2,991 81,052 A31200 Ober current accest 2,991 (51,052) A31200 Prepayments (20,54) (51,052) A31201 Prinaccial liabilities not perainting liabilities (24) (28,06) A32131 Notes payable (52,3 (1,378) A32140 Accounts payable (30,451) (19,687) A321510 Accounts payable (27,765) (25,568) A32160 Accounts payable (30,000) (30,301) (19,687) A32180 Other payable (30,000) (30,000) (30,000) (30,000) (30,000) A32220 Other payable (30,000) (40,000) (40,000) (40,000) (40,000) (40,000) (40,000) (40,000) (40,000) (40,000) (40,000) (40,000)	A31115	Financial assets at fair value through profit or loss		(358,286)	(555,623)
A3100 Accounts receivable—related parties 78,289 (82,837) A31200 Inventories 55,922 (19,50) A31240 Perpanyments (2,654) (339) A31240 Other current assets 2,941 81,893 A31200 Total changes in operating lashifities	A31130	Notes receivable		-	133
A312200 Inventorines 35,922 (19,500) A312240 Other current asserts 2,491 8,1083 A312400 Total changes in operating assets, net 22,915 8,1085 A32000 Net changes in operating liabilities. 5,1378 A32110 Financial liabilities held for trading 6,523 1,378 A321210 Notes payable (20,40) 20 A321310 Accounts payable (20,40) 10,981 A32140 Accounts payable (20,40) 10,987 A32180 Other payable (20,40) 39,987 (85,502) A32180 Other payable 487 2,130 A32210 Other payable 487 2,130 A32220 Other current liabilities (10,10) 2,000 A322210 Other current liabilities (10,10) 2,000 A322220 Provisions 4,24 4,24 A32220 Other current liabilities net (16,22) 3,54 A32220 Total changes in operating liabilities, net	A31150	Accounts receivable		4,863	34,541
A313240 Prepayments (2,654) (359) A31040 Obber current aserts (29,375) (541,954) A32000 Net changes in operating assets, net (29,375) (541,954) A32101 Financial labilities net for trading 6,523 (1,378) A32110 Proses payable (30,41) (19,687) A321210 Accounts payable—related parties (30,60) (35,60) A32180 Obber payable—related parties 9,369 (55,53) A32190 Obber payable—related parties 9,369 (55,53) A32200 Provisions 48,7 (2,13) A32200 Obber current liabilities (11,50) 3,48 A32200 Ober de current liabilities, net (16,72) 3,262 A32000 Total changes in operating assets/ liabilities, net (1,672) 3,262 A32000 Total changes in operating assets/ liabilities, net (1,672) 3,262 A32000 Total changes in operating assets/ liabilities, net (2,13,73) 3,10 A32000 Total changes in operating asse	A31160	Accounts receivable—related parties		78,289	(82,837)
A312000 Other current assets, net 2,949 18,1083 A32000 Toal changes in operating assets, net C323,75 C34,515 A32110 Financial liabilities letle for trading 6,523 C1,378 A321210 Notes payable (2,42) 280 A321320 Accounts payable (30,451) (19,687) A32140 Accounts payable (30,451) (19,687) A32150 Ochor payable 39,987 (85,022) A32180 Other payable 39,987 (85,023) A32190 Other current liabilities 487 2,130 A32200 Provisions 487 2,130 A32220 Other current liabilities (101) (2,702) A32220 Other current liabilities (101) (2,702) A32220 Other current liabilities (101) (2,702) A32220 Other current liabilities (12,102) (1,102) A32220 Other current liabilities (12,102) (1,102) A32220 Other payable					
A3000 Total changes in operating inseltities: (249.375) (541.924) A32010 Financial liabilities held for trading 6,523 (1,378) A32110 Financial liabilities held for trading (242) 280 A32151 Accounts payable (27,65) 29.502 A32180 Accounts payable e-leated parties 9,987 (86,502) A32180 Other payable related parties 9,399 (55) A32200 Other payable related parties 9,399 (55) A32201 Other courset liabilities (1715) 3,688 A32202 Other courset liabilities (101) 2,702 A32203 Other courset liabilities, net (101) 2,702 A32204 Net defined benefit liabilities, net (1,672) (73,562) A32000 Total changes in operating assets/ liabilities, net (1,672) (73,562) A33000 Total changes in operating assets/ liabilities, net (1,237,034) (59,932) A33000 Total changes in operating assets / liabilities, net (24,937) (18,126)		* ·			
A32000 Net changes in operating liabilities 6,523 (1,78) A32110 Notes payable (24) 280 A32130 Accounts payable (30,451) (19,687) A32140 Accounts payable—related parties (27,765) 29,562 A32180 Occurrent payable 39,987 (86,502) A32190 Other payable 487 2,130 A32290 Other provisions 487 2,130 A32290 Other current liabilities (10) (2,702) A32290 Other current liabilities (10) (2,702) A32900 Other non-current liabilities (10) (2,702) A32000 Total changes in operating lasses / liabilities, net (16,722) (73,262) A30000 Total changes in operating lasses / liabilities, net (24,1047) (61,5216) A30000 Total changes in operating lasses / liabilities, net (24,1047) (61,5216) A30000 Total changes in operating lasses / liabilities, net (24,1047) (61,5216) A30000 Total adjustments					
A3210 Financial liabilities held for trading 6,23 (1,378) A32150 Accounts payable (30,451) (19,687) A32160 Accounts payable (27,765) 29,502 A32180 Oher payable 39,997 (36,502) A32190 Oher payable related parties 9,369 (55) A32200 Provisions 487 (2,10) A32200 Provisions 487 (2,10) A32200 Oher current liabilities (10) 3,648 A32200 Net defined benefit liabilities, and (10) (2,702) A32200 Oher on-current liabilities (10) (2,702) A32200 Otted changes in operating liabilities, net (1,672) (73,262) A32000 Total changes in operating assivities (24,1047) (615,254) A32000 Total changes in operating assivities (24,1047) (615,254) A33000 Total changes in operating assivities (32,104) (32,104) A33000 Total changes in operating astivities (32,104) (32,204) </td <td></td> <td></td> <td></td> <td>(239,375)</td> <td>(541,954)</td>				(239,375)	(541,954)
A32150 Notes payable (242) 280 A32150 Accounts payable (30,451) (19,687) A32160 Accounts payable – related parties (27,765) 29,502 A32180 Other payable 9,309 (65,02) A32200 Provisions 487 2,130 A32230 Other current liabilities (715) 3,648 A32240 Other current liabilities (100) (2,702) A32240 Other non-current liabilities (100) (2,702) A32240 Other non-current liabilities (100) (2,702) A32240 Other non-current liabilities (100) (2,702) A32240 Total changes in operating assets / liabilities, net (2,104) (1,672) (3,262) A33000 Total changes in operating assets / liabilities, net (24,104) (1,6172) (33,262) A33000 Total changes in operating assets / liabilities, net (24,104) (25,353) (1,1052) (3,1052) A33000 Total adjustments (2,103) (3,104) (2,1039)<					(4.250)
A32150 Accounts payable (30.45) (9.87) A32160 Accounts payable related parties (27.65) 29.562 A32180 Oher payable related parties 39.987 (86.502) A32200 Oher payable related parties 9.569 (55. A32200 Provisions 487 2.130 A32200 Oher current liabilities (101) 2.670 A32200 Net defined benefit liabilities (100) 2.670 A32900 Ober non-current liabilities (101) 2.670 A32000 Total changes in operating liabilities, net (1.672) (73.262 A20000 Total changes in operating assets/liabilities, net (241.04) (615.216 A20000 Total changes in operating assets/liabilities, net (241.04) (615.216 A20000 Total changes in operating activities 375.40 282.02 A33000 Cash provided by operating activities 375.40 282.02 A33500 Cash provided by operating activities 363.187 1249.438 BBB Veryment of incone ta		<u> </u>		·	
A32160 Accounts payable—related parties 29.562 A32180 Other payable (86.502) A32190 Other payable—related parties 9.369 (55) A32200 Provisions 487 2.130 A32220 Other current liabilities (16) 3.648 A32240 Other defined benefit liabilities (101) (2.702 A32900 Other non-current liabilities, net (1.672) (73.262) A32000 Total changes in operating liabilities, net (241.047) (615.216) A32000 Total changes in operating assets/ liabilities, net (241.047) (615.216) A32000 Total changes in operating assets/ liabilities, net (241.047) (615.216) A32000 Total changes in operating assets/ liabilities, net (241.047) (615.216) A32000 Total changes in operating assets/ liabilities, net (241.047) (615.216) A32000 Total changes in operating assets/ liabilities, net (241.047) (615.216) A32000 Total changes in operating assets/ liabilities (241.047) (615.216)		<u>*</u> •			
A32180 Other payable 39.987 (86.502) A32190 Other payable—related parties 9.369 (55) A32200 Provisions 487 2,130 A32230 Other current liabilities (101) 2,702 A32290 Other non-current liabilities (101) 2,702 A32990 Other non-current liabilities, net 1,236 1,442 A32000 Total changes in operating sests/ liabilities, net (241,047) (15,226 A30000 Total changes in operating sests/ liabilities, net (241,037) (16,522) A20000 Total changes in operating assets/ liabilities, net (241,037) (15,226) A20000 Total adjustments (241,037) (282,097) A33000 Total changes in operating activities 33,187 282,097 A33200 Dividends received 12,35 1,106,259 A33500 Payment of income tax (36,818) 1249,438 BBBB Net cash provided by operating activities 363,187 1249,438 BBBB Net cash provided by operating ac		* *		` ' '	
A32100 Other payable—related parties 9,369 (55) A32220 Provisions 487 2,130 A32230 Other current liabilities (715) 3,648 A32240 Net defined benefit liabilities (101) 2,702 A32990 Other no-current liabilities, net 1,612 373,621 A3000 Total changes in operating lassets / liabilities, net (241,047) (615,216) A3000 Total adjustments (1,237,034) 289,222 A33000 Cash provided by operating activities 375,401 282,097 A33000 Dividends received 3,235 1,106,239 A33000 Payment of income tax (24,539) 138,918 A3400 Acquisition of income tax (24,539) 138,918 A3400 Payment of income tax (24,539) 138,918 A5400 Acquisition of financial assets at fair value through profit or loss 918,133 1 B00000 Proceeds from disposal of innectial accounted for using equity method (51,446) (5,839) B01900 Proceeds					
A322200 Provisions 487 2,130 A32231 Other current liabilities (715) 3,648 A32240 Net defined benefit liabilities (101) (2,702) A32900 Other non-current liabilities 1,236 1,442 A32000 Total changes in operating liabilities, net (241,047) (615,216) A20000 Total changes in operating assets / liabilities, net (241,047) (615,216) A20000 Cash provided by operating activities 375,401 282,097 A33000 Cash provided by operating activities 363,187 1,235,23 A33500 Dividends received 18,235 1,106,259 A33500 Payment of income tax (24,539) 138,918 A3400 Net cash provided by operating activities 363,187 1,224,948 BBBB Cash frow from investing activities 361,873 1,249,438 BBBB Acquisition of innecial assets at fair value through profit or loss 918,133 - B00200 Proceeds from disposal of intenerial assets at a fair value through profit or loss 918,133		* *		·	
A32230 Oher current liabilities (15) 3.648 A32400 Net defined benefit liabilities (10) (2,702) A32990 Other non-current liabilities 1,236 1,426 A32000 Total changes in operating liabilities, net (24),047 (615,216) A30000 Total changes in operating assets / liabilities, net (22,1027) (599,322) A33000 Cash provided by operating activities 375,401 282,097 A33000 Cash provided by operating activities 12,235 1,106,259 A33000 Dividends received 12,325 1,106,259 A33000 Payment of income tax 363,187 1,249,488 A34200 Dividends received 363,187 1,249,488 BABB Cash froor investing activities 363,187 1,249,488 BBBB Cash froor investing activities 318,133 1 B00010 Acquisition of financial assets at fair value through profit or loss 18,133 1 B01000 Proceeds from disposal of investments accounted for using equity method 205,688 1					
A32240 Net defined benefit liabilities (101) (2,702) A32900 Other non-current liabilities 1,235 1,432 A32000 Total changes in operating liabilities, net (24,107) (615,216) A30000 Total changes in operating assets / liabilities, net (24,107) (615,216) A30000 Total adjustments (375,401) 282,022 A33000 Cash provided by operating activities 375,401 282,023 A33000 Cash provided by operating activities 363,87 1,106,259 A33000 Provends from income tax (24,539) (138,918) A3400 Not cash provided by operating activities 363,87 1,249,438 BBBB Not cash provided by operating activities 363,87 1,249,438 BBBB Acquisition of financial assets at fair value through profit or loss 918,133 - B00200 Proceeds from disposal of investments accounted for using equity method (517,46) 5,839 B01800 Acquisition of investments accounted for using equity method (517,46) 5,839 B02700 Acquisitio					
A32900 Other non-current liabilities 1,236 1,424 A32000 Total changes in operating labilities, net (24,047) (615,216) A30000 Total changes in operating assets / liabilities, net (24,047) (615,216) A30000 Total adjustments (1,237,034) (599,322) A33000 Dividends received 12,325 1,106,259 A33300 Dividends received (24,539) (138,918) A34000 Net cash provided by operating activities 363,187 1,249,438 A34000 Poperating activities 363,187 1,249,438 A34000 Poperating activities 363,187 1,249,438 A34000 Poperating activities 363,187 1,249,438 A4AA Net cash provided by operating activities 363,187 1,249,438 BBBB Cash from disposal of investments accounted for using equity method 30,000 1,242,439 1,342,444 B0700 Proceeds from disposal of investments accounted for using equity method 205,688 -2 B02700 Proceeds from disposal of property, plant and equipment </td <td></td> <td></td> <td></td> <td>· ·</td> <td></td>				· ·	
A32000 Total changes in operating liabilities, net (1,672) (73,262) A30000 Total changes in operating assets / liabilities, net (241,047) (615,216) A20000 Total adjustments (243,034) (599,322) A33000 Cash provided by operating activities 375,401 282,097 A33200 Dividends received (24,539) (138,918) A33300 Payment of income tax (24,539) (138,918) A34AA Net cash provided by operating activities 363,187 1,249,438 BBBB Cash flows from investing activities 363,187 1,249,438 BBBB Cash flows from investing activities 363,187 1,249,438 BBBB Cast flows from disposal of financial assets at fair value through profit or loss 918,133 - B00000 Acquisition of investments accounted for using equity method (51,7446) (5,839) B01900 Proceeds from disposal of investments accounted for using equity method (118,971) (57,980) B02700 Acquisition of investments accounted for using equity method (118,971) (57,980)				· ·	
A30000 Total changes in operating assets / liabilities, net C41,047 (615,216) A30000 Total adjustments (73,034) (599,322) A33000 Cash provided by operating activities 375,601 28,097 A33200 Dividends received 12,325 1,106,259 A33000 Payment of income tax (24,539) (138,018) AAAA Net cash provided by operating activities 363,187 1,249,438 BBBB Cash flows from investing activities (3,000) - B00000 Proceeds from disposal of financial assets at fair value through profit or loss 918,133 - B01000 Proceeds from disposal of financial assets designated at fair value through profit or loss 918,133 - B01000 Proceeds from disposal of investments accounted for using equity method (517,446) (5,839) B01000 Proceeds from disposal of property, plant and equipment 316 333 B02800 Proceeds from disposal of property, plant and equipment 8,061 (568) B02800 Proceeds from disposal of property, plant and equipment 8,061 (568)					
A2000 Total adjustments (1,237,034) (599,322) A3300 Cash provided by operating activities 375,401 282,097 A33500 Dividends received 12,325 1,106,259 A33500 Payment of income tax (24,539) (138,918) AAAA Net cash provided by operating activities 363,187 1,249,438 BBBB Cash flows from investing activities 303,000 - B00010 Acquisition of financial assets at fair value through other comprehensive income (3,000) - B01800 Acquisition of investments accounted for using equity method (517,446) (5,839) B01900 Proceeds from disposal of investments accounted for using equity method (118,971) (57,980) B02800 Proceeds from disposal of property, plant and equipment (118,971) (57,980) B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Decrease in refundable deposits 121 3,005 B04500 Decrease (increase) in other financial assets — non-current 8,061 5,88 B07500					
A33200 A33200 Payment of income tax 12,325 (24,539) 1,106,259 (318,918) A33500 AAAA AAAA Net cash provided by operating activities 363,187 1,249,438 BBBB BBBB BBBB Cash flows from investing activities: Cash flows from investing activities: 383,287 1,249,438 B00010 Acquisition of financial assets at fair value through other comprehensive income Acquisition of investments accounted for using equity method (3,000) - B01800 Acquisition of investments accounted for using equity method 205,688 - B01900 Proceeds from disposal of investments accounted for using equity method 205,688 - B02700 Acquisition of property, plant and equipment (118,971) (57,980) B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Decrease (increase) in other financial assets — non-current 8,061 5688 B07100 Decrease (increase) in other financial assets — non-current 8,061 5688 B07100 Increase (decrease) in short-term borrowings 498,388 64,3229 CCCC Cash flows from financing activities 268 83,252 CO3000 Decrease in deposits received 1(122) 1(22) C04500 Payment of lease li					
A3350t AAAA Payment of income tax Net cash provided by operating activities (24,539) (138,918) BBBB BBBB Cash flows from investing activities: Cash flows from investing activities: (3,000) - B00200 Proceeds from disposal of financial assets at fair value through other comprehensive income (3,000) - B01900 Proceeds from disposal of investments accounted for using equity method (517,446) (58,39) B01900 Proceeds from disposal of investments accounted for using equity method (118,971) (57,980) B02700 Acquisition of property, plant and equipment (118,971) (57,980) B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Decrease in refundable deposits 121 3,005 B06500 Decrease (increase) in other financial assets—non-current 8,061 (568) B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07500 Decrease (increase) in other financial assets—non-current 498,388 (4,222) B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07100 Decrease (increase) in inshort-term borrowings 268 (83,252) CCCC Cash (now from financin	A33000	·		375,401	282,097
AAAA Net cash provided by operating activities 363.187 1,249.438 BBBB Cash flows from investing activities - B00101 Acquisition of financial assets at fair value through other comprehensive income (3,000) - B00202 Proceeds from disposal of financial assets designated at fair value through profit or loss 918,133 - B01802 Acquisition of investments accounted for using equity method (517,446) (5,839) B01903 Proceeds from disposal of investments accounted for using equity method 205,688 - B02800 Proceeds from disposal of property, plant and equipment 316 333 B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Proceeds from disposal of property, plant and equipment 8,061 (568) B07100 Decrease (increase) in other financial assets —non-current 8,061 (588) B07101 Decrease (increase) in prepayments for equipment 4,294 4,294 B07502 Interest received 4,294 4,322 CCCC Cash flows from financing activities 268 83,252 <td>A33200</td> <td>Dividends received</td> <td></td> <td>12,325</td> <td>1,106,259</td>	A33200	Dividends received		12,325	1,106,259
BBBB B0010	A33500	Payment of income tax		(24,539)	(138,918)
B00010 Acquisition of financial assets at fair value through other comprehensive income (3,000) - B00200 Proceeds from disposal of financial assets designated at fair value through profit or loss 918,133 - B01800 Acquisition of investments accounted for using equity method (517,446) (5,839) B01900 Proceeds from disposal of investments accounted for using equity method 205,688 - B02700 Acquisition of property, plant and equipment (118,971) (57,980) B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Decrease in refundable deposits 121 3,005 B06500 Decrease (increase) in other financial assets—non-current 8,061 (568) B07100 Decrease (increase) in prepayments for equipment 4,294 4,294 B07500 Interest received 1,192 1,021 BBBB Net cash provided by (used in) investing activities 268 (83,252) CCCC Cash flows from financing activities 268 (83,252) C03000 Decrease in deposits received - (122)	AAAA	Net cash provided by operating activities		363,187	1,249,438
B00200 B01800 B01800 Acquisition of investments accounted for using equity method 517,446 (5,839) B01800 B01800 Acquisition of investments accounted for using equity method 205,688 - B01900 Proceeds from disposal of investments accounted for using equity method 205,688 - B02700 Acquisition of property, plant and equipment (118,971) (57,980) B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Decrease in refundable deposits 121 3,005 B0500 Decrease (increase) in other financial assets—non-current 8,061 (568) B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07500 Interest received 1,192 1,021 BBBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cosh flows from financing activities 268 (83,252) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Literest paid (31,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents		<u>e</u>			
B01800 Acquisition of investments accounted for using equity method (517,446) (5,839) B01900 Proceeds from disposal of investments accounted for using equity method 205,688 - B02700 Acquisition of property, plant and equipment (118,971) (57,980) B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Decrease in refundable deposits 121 3,005 B0500 Decrease (increase) in other financial assets—non-current 8,061 (568) B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07500 Interest received 1,192 1,021 BBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cash flows from financing activities 268 (83,252) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (31,875) (955,769) C05600 Interest paid (4,320)				` ' '	-
B01900 Proceeds from disposal of investments accounted for using equity method 205,688 - B02700 Acquisition of property, plant and equipment (118,971) (57,980) B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Decrease in refundable deposits 121 3,005 B06500 Decrease (increase) in other financial assets—non-current 8,061 (568) B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07500 Interest received 1,192 1,021 BBBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cash flows from financing activities 268 (83,252) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C04500 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) <td></td> <td></td> <td></td> <td>•</td> <td>-</td>				•	-
B02700 Acquisition of property, plant and equipment (118,971) (57,980) B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Decrease in refundable deposits 121 3,005 B06500 Decrease (increase) in other financial assets—non-current 8,061 (568) B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07500 Interest received 1,192 1,021 BBBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cash flows from financing activities 268 (83,252) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538					(5,839)
B02800 Proceeds from disposal of property, plant and equipment 316 333 B03800 Decrease in refundable deposits 121 3,005 B06500 Decrease (increase) in other financial assets—non-current 8,061 (568) B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07500 Interest received 1,192 1,021 BBBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cash flows from financing activities: 268 (83,252) C00100 Increase (decrease) in short-term borrowings 268 (83,252) C03000 Decrease in deposits received - (122) C04000 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 <t< td=""><td></td><td></td><td></td><td>•</td><td>- (55,000)</td></t<>				•	- (55,000)
B03800 Decrease in refundable deposits 121 3,005 B06500 Decrease (increase) in other financial assets – non-current 8,061 (568) B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07500 Interest received 1,192 1,021 BBBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cash flows from financing activities 268 (83,252) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754					
B06500 Decrease (increase) in other financial assets—non-current 8,061 (568) B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07500 Interest received 1,192 1,021 BBBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cash flows from financing activities: - (122) C03000 Increase (decrease) in short-term borrowings 268 (83,252) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754					
B07100 Decrease (increase) in prepayments for equipment 4,294 (4,294) B07500 Interest received 1,192 1,021 BBBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cash flows from financing activities: - (122) C0100 Increase (decrease) in short-term borrowings 268 (83,252) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754		<u>.</u>			
B07500 Interest received 1,192 1,021 BBBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cash flows from financing activities: 268 (83,252) C03000 Increase (decrease) in short-term borrowings 268 (83,252) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (931,875) (955,769) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754				·	
BBBB Net cash provided by (used in) investing activities 498,388 (64,322) CCCC Cash flows from financing activities: - (83,252) C03000 Increase (decrease) in short-term borrowings - (122) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754					
CCCC Cash flows from financing activities: 268 (83,252) C03000 Increase (decrease) in short-term borrowings - (122) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754					<u> </u>
C00100 Increase (decrease) in short-term borrowings 268 (83,252) C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754			·	470,300	(04,322)
C03000 Decrease in deposits received - (122) C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754				268	(83 252)
C04020 Payment of lease liabilities (2,096) (1,849) C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754				-	
C04500 Cash dividends paid (931,875) (955,769) C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754		•		(2.096)	· · ·
C05600 Interest paid (4,320) (4,586) CCCC Net cash used in financing activities (938,023) (1,045,578) EEEE Net increase (decrease) in cash and cash equivalents (76,448) 139,538 E00100 Cash and cash equivalents at beginning of period 348,292 208,754					· · ·
CCCCNet cash used in financing activities(938,023)(1,045,578)EEEENet increase (decrease) in cash and cash equivalents(76,448)139,538E00100Cash and cash equivalents at beginning of period348,292208,754		_		. , ,	
EEEENet increase (decrease) in cash and cash equivalents(76,448)139,538E00100Cash and cash equivalents at beginning of period348,292208,754		•	<u>-</u>		
E00100 Cash and cash equivalents at beginning of period 348,292 208,754				•	
		• • • • • • • • • • • • • • • • • • •			
E00200 Cash and cash equivalents at end of period \$\frac{\$271,844}{}\$ 348,292	E00200	Cash and cash equivalents at end of period	<u>\$</u>	271,844	348,292

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES

Consolidated Balance Sheets December 31, 2020 and 2019

		December 31,	2020	December 31,	2019			December 31, 20	20	December 31, 2	2019
	Assets	Amount	%	Amount	%		Liabilities and Equity	Amount	%	Amount	%
11xx	Current assets:					21xx	Current liabilities:				
1100	Cash and cash equivalents (note 6(a))	\$ 941,902	2 13	741,720	11	2100	Short-term borrowings (notes 6(k) and 8)	\$ 781,779	10	706,466	11
1110	Financial assets at fair value through profit or loss—current (note 6(b))	1,933,163	3 26	1,591,007	24	2322	Current portion of long-term borrowings (notes 6(k) and 8)	5,608	-	8,822	-
1120	Financial assets at fair value through other comprehensive income – current (note 6(c))	5,116	5 -	5,375	-	2120	Financial liabilities at fair value through profit or loss - current (note 6(b))	7,858	-	1,369	-
1140	Contract assets-current (note 6(r))	1,532	2 -	-	-	2150	Notes payable	1,873	-	3,948	-
1150	Notes receivable, net (notes 6(d) and (r))	9,574	1 -	8,467	-	2170	Accounts payable (note 7)	350,867	5	377,411	6
1170	Accounts receivable, net (notes 6(d) and (r))	758,222	2 10	619,952	9	2219	Other payable (notes 6 (n) and (s))	610,934	8	504,050	8
1200	Other receivables (note 6(e))	1,900	ó -	3,125	-	2230	Current tax liabilities	192,811	3	150,369	2
130x	Inventories(note 6(f))	1,013,610) 14	985,248	16	2250	Provisions – current (note 6(l))	25,277	-	24,790	-
1410	Prepayments	67,644	1 1	65,405	1	2280	Current lease liabilities (note 6(m))	62,373	1	55,285	1
1470	Other current assets	32,647	7 -	32,548		2399	Other current liabilities	70,232	1	64,498	1
	Total current assets	4,765,316	64	4,052,847	61		Total current liabilities	2,109,612	28	1,897,008	29
15xx	Non-current assets:					25xx	Non-Current liabilities:				
1517	Financial assets at fair value through other comprehensive income – non-current (note					2540	Long-term borrowings (notes 6(k) and 8)	53,891	1	26,625	-
	6(c))	24,780) -	21,780	-	2560	Non-current tax liabilities	52,212	1	-	-
1550	Investments accounted for under equity method (note 6(g))	-	-	84,809	1	2570	Deferred income tax liabilities (note 6(o))	174,539	2	174,917	3
1600	Property, plant and equipment (notes 6(h) and 8)	2,210,053	3 29	2,000,424	30	2580	Non-current lease liabilities (note 6(m))	111,891	1	91,742	1
1755	Right-of-use assets (note 6(i))	168,172	2 2	143,751	3	2640	Net defined benefit liabilities – non-current (note 6(n))	93,730	1	96,369	1
1780	Intangible assets(note 6(j))	13,680) -	2,756	-	2645	Deposits received	1,115	-	1,115	-
1840	Deferred income tax assets (note 6(o))	170,886	5 3	207,177	3	2670	Other non-current liabilities	44,384	1	38,044	1
1915	Prepayments for equipment	4,815	5 -	6,906	-		Total non-current liabilities	531,762	7	428,812	6
1920	Refundable deposits	27,784	1 -	17,800	-	2xxx	Total liabilities	2,641,374	35	2,325,820	35
1980	Other financial assets – non-current (notes 8 and 9)	106,511	1 2	117,166	2		Equity attributable to shareholders of the company (note $6(p)$):				
1990	Other non-current assets	318	3 -	549		3110	Common stock	1,194,711	16	1,194,711	18
	Total non-current assets	2,726,999	36	2,603,118	39	3200	Capital surplus:				
						3210	Additional paid-in capital	316,913	4	316,913	5
						3250	Donated assets received	50	-	50	-
						3260	Changes in equity of associates accounted for using equity method			28,671	
								316,963	4	345,634	5
						3300	Retained earnings:				
						3310	Legal reserve	1,465,181	19	1,271,617	19
						3320	Special reserve	145,188	2	107,295	2
						3350	Unappropriated retained earnings	1,789,407	24	1,454,776	22
								3,399,776	45	2,833,688	43
						3400	Other equity interest:				
						3410	Financial statements translation differences for foreign operations	(107,158)	(1)	(110,346)	(2)
						3420	Unrealized gain (loss) on financial assets at fair value through other comprehensive				
							income	(17,058)		(16,799)	
								(124,216)	(1)	(127,145)	(2)
							Total equity attributable to shareholders of the company	4,787,234	64	4,246,888	64
						36xx	Non-controlling interests	63,707	1	83,257	1
						3xxx	Total equity	4,850,941	65	4,330,145	65
1xxx	Total assets	<u>\$ 7,492,315</u>	100	6,655,965	100	2-3xx	x Total liabilities and equity	<u>\$ 7,492,315</u>	100	6,655,965	<u>100</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income For the years ended December 31, 2020 and 2019

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

			2019		2018	
		-	Amount	%	Amount	%
4000	Operating revenue (note 6(r))	\$	4,823,613	100	5,032,719	100
5000	Operating costs (notes 6(f), (h), (i), (j), (l), (m), (n), (s) and 7)		1,984,333	41	1,994,258	40
5900	Gross profit		2,839,280	59	3,038,461	60
6000	Operating expenses (notes $6(d)$, (h) , (i) , (j) , (m) , (n) , (s) and 7):					
6100	Selling expenses		1,230,751	25	1,238,596	25
6200	Administrative expenses		512,333	11	546,764	11
6300	Research and development expenses		489,644	10	475,938	9
6450	Impairment loss determined in accordance with IFRS9		(1,798)	_	829	_
	Total operating expenses		2,230,930	46	2,262,127	45
6900	Operating profit		608,350	13	776,334	15
7000	Non-operating income and expenses (notes 6(g), (m) and (t)):					
7100	Interest income		3,475	_	5,139	_
7010	Other income		40,200	_	115,493	2
7020	Other gains and losses		1,056,906	22	5,412	_
7050	Finance costs		(21,186)	_	(30,220)	(1)
7060	Share of profit of associates accounted for under equity method		5,573	_	25,586	1
	Total non-operating income and expenses		1,084,968	22	121,410	2
7900	Profit from continuing operations before tax		1,693,318	35	897,744	17
7950	Less: Income tax expenses (note 6(o))		191,340	4	171,124	3
	Net income		1,501,978	31	726,620	14
8300	Other comprehensive income (notes 6(g), (o) and (p)):		-10 2 -12 . 0		. = ., . = .	
8310	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans		2,475	_	49	_
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through		_,		.,	
0310	other comprehensive income		(259)	_	733	_
8349	Income tax related to components of other comprehensive income that will not be reclassified to		(=0)		, 66	
00.5	profit or loss		461	_	(2)	_
	Components of other comprehensive income that will not be reclassified to profit or loss		1,755	_	784	
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss		-,,			
8361	Exchange differences on translation of foreign financial statements		2,679	_	(22,539)	_
8370	Share of other comprehensive income of associates accounted for using equity method		131	_	(177)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to					
	profit or loss		_	_	-	_
	Components of other comprehensive income that will be reclassified to profit or loss		2,810	-	(22,716)	
8300	Other comprehensive income		4,565	-	(21,932)	
8500	Total comprehensive income	\$	1,506,543	31	704,688	14
8600	Net income attributable to:	-				
8610	Shareholders of the parent	\$	1,499,268	31	723,133	14
8620	Non-controlling interests		2,710	_	3,487	_
		\$	1,501,978	31	726,620	14
8700	Total comprehensive income attributable to:				•	
8710	Shareholders of the parent	\$	1,504,231	31	703,289	14
8720	Non-controlling interests		2,312	_	1,399	_
		\$	1,506,543	31	704,688	14
	Basic earnings per share(in New Taiwan dollars) (note 6(q))					
9750	Basic earnings per share	\$		12.55		6.05
9850	Diluted earnings per share	\$		12.30		5.95
	·· • • • • • • • • • • • • • • • • • •	=				

(English Translation of Consolidated Financial Statements Originally Issued in Chinese) ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES Consolidated Statements of Changes in Equity For the years ended December 31, 2020 and 2019

					Eq	uity attributable to o	wners of parent						
	SI	hare capital			Retained e		-	Financial statements translation	al other equity interest Unrealized gain (loss) on financial assets measured at fair value through		Total equity		
		Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	differences for foreign operations	other comprehensive income	Total	attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2019	A1 \$	1,194,711	343,149	1,114,004	94,045	1,858,269	3,066,318	(89,763)	(17,532)	(107,295)	4,496,883	89,536	4,586,419
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	B1	-	-	157,613	-	(157,613)	-	-	-	-	-	-	-
Special reserve appropriated	В3	-	-	-	13,250	(13,250)	-	-	-	-	-	-	-
Cash dividends of ordinary share	В5	-	-	-	-	(955,769)	(955,769)	-	-	-	(955,769)	(7,678)	(963,447)
Changes in equity of associates accounted for using equity method	C7	-	2,485	-	-	-	-	-	-	-	2,485	-	2,485
Net income	D1	-	-	-	-	723,133	723,133	-	-	-	723,133	3,487	726,620
Other comprehensive income	D3	-		_	_	6	6	(20,583)	733	(19,850)	(19,844)	(2,088)	(21,932)
Total comprehensive income	D5	-	-	-	-	723,139	723,139	(20,583)	733	(19,850)	703,289	1,399	704,688
Balance at December 31, 2019	Z1	1,194,711	345,634	1,271,617	107,295	1,454,776	2,833,688	(110,346)	(16,799)	(127,145)	4,246,888	83,257	4,330,145
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	B1	-	-	193,564	-	(193,564)	-	-	-	-	-	-	-
Special reserve appropriated	В3	-	-	-	37,893	(37,893)	-	-	-	-	-	-	-
Cash dividends of ordinary share	В5	-	-	-	-	(931,875)	(931,875)	-	-	-	(931,875)	(5,955)	(937,830)
Changes in equity of associates accounted for using equity method	C7	-	885	-	-	-	-	-	-	-	885	-	885
Net income	D1	-	-	-	-	1,499,268	1,499,268	-	-	-	1,499,268	2,710	1,501,978
Other comprehensive income	D3	-	-	-	-	2,034	2,034	3,188	(259)	2,929	4,963	(398)	4,565
Total comprehensive income	D5	-	-	-	-	1,501,302	1,501,302	3,188	(259)	2,929	1,504,231	2,312	1,506,543
Disposal of investments accounted for using equity method	M3	-	(29,556)	-	-	-	-	-	-	-	(29,556)	-	(29,556)
Difference between consideration and carrying amount of subsidiaries acquired	M5	-	-	-	-	(3,339)	(3,339)	-	-	-	(3,339)	-	(3,339)
Changes in non-controlling interests	O1		-	-	-	-	-	-	-	-	-	(15,907)	(15,907)
Balance at December 31, 2020	Z1 <u>\$</u>	1,194,711	316,963	1,465,181	145,188	1,789,407	3,399,776	(107,158)	(17,058)	(124,216)	4,787,234	63,707	4,850,941

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2020 and 2019 (Expressed in Thousands of New Taiwan Dollars)

			2020	2019
AAAA A10000	Cash flows from operating activities:	¢	1 602 219	907 744
A10000 A20000	Net income before tax Adjustments:	\$	1,693,318	897,744
A20010	Adjustments to reconcile profit and loss			
A20100	Depreciation expense		160,769	149,781
A20200	Amortization expense		2,243	-
A20300	Impairment loss determined in accordance with IFRS9		(1,798)	829
A20900	Interest expenses		21,186	30,220
A21200 A21300	Interest income Dividend income		(3,475)	(5,139)
A21300 A22300	Share of profit of associates accounted for under equity method		(230) (5,573)	(158) (25,586)
A22500	Losses on disposal of property, plant and equipment		352	114
A22600	Property, plant and equipment transferred to expenses		272	353
A23200	Gains on disposal of investments accounted for using equity method		(1,062,042)	
A20010	Total adjustments to reconcile profit and loss		(888,296)	150,414
A30000	Changes in assets / liabilities relating to operating activities:			
A31000 A31115	Net changes in operating assets: Financial assets at fair value through profit or loss		(342,156)	(173,071)
A31113 A31125	Contract assets		(1,532)	(173,071)
A31130	Notes receivable		(1,107)	(534)
A31150	Accounts receivable		(136,394)	100,425
A31180	Other receivable		1,219	89,566
A31200	Inventories		(27,808)	73,773
A31230	Prepayments		(2,239)	(13,006)
A31240	Other current assets Total changes in constains assets, not		(99)	(2,318)
A31000 A32000	Total changes in operating assets, net Net changes in operating liabilities:		(510,116)	74,835
A32110	Financial liabilities held for trading		6,489	(878)
A32130	Notes payable		(2,075)	(415)
A32150	Accounts payable		(26,544)	(92,670)
A32180	Other payable		101,641	(99,238)
A32200	Provisions		487	2,130
A32230	Other current liabilities		5,734	1,744
A32240	Net defined benefit liabilities		(562)	(2,701)
A32990 A32000	Other non-current liabilities Total changes in operating liabilities, net		6,340 91,510	942 (191,086)
A30000	Total changes in operating habilities, net		(418,606)	(116,251)
A20000	Total adjustments		(1,306,902)	34,163
A33000	Cash provided by operating activities		386,416	931,907
A33200	Dividends received		230	18,946
A33500	Payment of income tax		(45,343)	(240,430)
AAAA	Net cash provided by operating activities		341,303	710,423
BBBB B00010	Cash flows from investing activities: Acquisition of financial assets at fair value through other comprehensive income		(2,000)	
B00200	Proceeds from disposal of financial assets designated at fair value through profit or loss		(3,000) 918,133	-
B01900	Proceeds from disposal of investments accounted for under equity method		205,688	560,978
B02700	Acquisition of property, plant and equipment		(293,968)	(102,231)
B02800	Proceeds from disposal of property, plant and equipment		566	1,166
B03700	Decrease (increase) in refundable deposits		(9,984)	2,451
B04500	Acquisition of intangible assets		(13,167)	-
B06500	Decrease (increase) in other financial assets—non-current		10,655	(477)
B06700 B07100	Decrease (increase) in other non-current assets		231 2,091	(549)
B07100 B07500	Decrease (increase) in prepayments for equipment Interest received		3,475	(6,906) 5,139
BBBB	Net cash provided by investing activities	·	820,720	459,571
CCCC	Cash flows from financing activities:		020,720	,671
C00200	Increase (decrease) in short-term loans		77,445	(50,441)
C01600	Proceeds from long-term debt		32,243	10,433
C01700	Repayment of long-term borrowings		(5,608)	(9,941)
C03000	Decrease in deposits received		- (60,000)	(480)
C04020	Payment of lease liabilities Cash dividends paid		(69,039)	(59,933)
C04500 C05400	Cash dividends paid Acquisition of ownership interests in subsidiaries		(937,830) (19,246)	(963,447)
C05400	Interest paid		(21,186)	(30,220)
CCCC	Net cash used in financing activities		(943,221)	(1,104,029)
DDDD	Effect of exchange rate changes on cash and cash equivalents		(18,620)	(16,622)
EEEE	Increase in cash and cash equivalents for the period		200,182	49,343
E00100			741 720	(00 277
E00200	Cash and cash equivalents at beginning of period Cash and cash equivalents at end of period	\$	741,720 941,902	692,377 741,720

Attachment 4

ATEN International Company, Ltd.

PROFIT DISTRIBUTION TABLE

Year 2020

(Unit: NTD \$)

Items	Amount
Beginning retained earnings	729,414,339
Add: 2020 net profit after tax	1,499,268,106
Less: Difference between consideration and carrying amount of subsidiaries acquired or disposed	3,338,484
Add: Special earnings reserves on reductions to shareholders' equity	2,928,850
Add: Current change in remeasurements of defined benefit plans	1,970,814
Add: Share of other comprehensive income accounted for under equity method	63,103
Distributable net profit	2,230,306,728
Legal reserve appropriated	
Less: Accumulated reserves in the first three quarters of 2020 (Note1)	121,250,817
Less: Reserved difference at the end of year 2020	28,545,537
Special earnings reserves on reductions to shareholders' equity	
Less: Accumulated reserves in the first three quarters of 2020 (Note1)	18,042,598
Add: Reversal difference at the end of year 2020	18,042,598
Distributable items:	
Resolved distribution of interim earnings in 2020 (Note1)	298,677,915
2020 Q4 Cash Dividends (NT 3.0 per share)	358,413,498
Unappropriated retained earnings	1,423,418,961

Note1: In the second quarter of 2020, due to the interim earnings distribution: the legal reserve totaling NT 121,250,817, the special reserve totaling NT 18,042,598 and the resolved cash dividend totaling NT 298,677,915 (NT 2.5 per share), respectively.