

# **Minutes of 2024 Shareholders' Ordinary Meeting of Concord International Securities Co., Ltd's**

**Time:** May 13, 2024 (Monday) at 10:00 am

**Shareholders meeting will be held by means of:** physical shareholders meeting

**Location:** Hotel Château Anping

(No. 47, Xinjian Road, South District, Tainan City)

**Attendance:** The total number of issued shares of the company's common stock excluding non-voting shares is 308,481,122 shares.( Deduction of no voting rights 0 votes) , the shares represented by attending shareholders and proxies are 182,251,770 shares (including 20,286,183 shares with voting rights exercised by electronic means), Attendance rate 59.08 %

**Attending Directors of the Board :** Wang, Wen-Tsu 、 Chen, Mi-Chuan 、  
LI, Wen-Pin 、 Hsu, Wen-Ko 、 Chen, Pin-Chun  
Huang, Ming-Shan 、 Liu, Zhen-Yi 、 Chen, Pin-Chun  
Huang, Yi-Ru 、 Teng, Chun-Hsiang

**Absent director :** Hsia, Mei-Chi

**Independent Director :** Hsu, Shun-Fa 、 Chen, Chinen-Chuan

**[Baker Tilly Clock& Co.] CPA** Zhou, Yin-Lai 、 Tseng ,Kuo-Fu

**Meeting Chair:** Wang, Wen-Tsu

**Recorder:** Lin, Chiu-Chin

## **I. Call the meeting to order:**

The total number of shares represented by attending shareholders has met the quorum, so the Chairman called the meeting to order.

## **II. Opening remarks of the Chairman: (Omitted)**

Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail..

### **III. Report Matters :**

1. The 2023 Business Report and Future Management Policy Report.

(please see attachment 1 for the details.)

Shareholders were noted and the proposal has been approved for recordation.

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

(please see attachment 2 for the details.)

Shareholders were noted and the proposal has been approved for recordation.

3. Employee compensation report.(Shareholders were noted and the proposal has been approved for recordation.)

On February 19, 2024, the board of directors of the Company resolved to

distribute employee remuneration of NT\$8, 898, 679 in accordance with

Article 29 of the Association of the Company, which will be distributed in cash.

Shareholders were noted and the proposal has been approved for recordation.

4. Report on directors' remuneration paid by the Company for the year 2023

(please see attachment 5 for the details.)

Shareholders were noted and the proposal has been approved for recordation.

5. Report on the company's project for promoting sustainable development and plan. (please see attachment 6 for the details.)

Shareholders were noted and the proposal has been approved for recordation.

6. Amendment to the "Procedural Rules of Board Meetings" and "Corporate Governance Best Practice Principles".

(please see attachment 7 for the details.)

Shareholders were noted and the proposal has been approved for recordation.

#### IV. Resolution

1st Case Proposed by Board of Directors  
Proposal : The company's 2023 final accounts and business report are hereby submitted for resolution.

Explanation : The company's 2023 final accounts report was processed in Accordance with the law, and Baker Tilly Clock & Co Accountants Chou, Yin-Lai and Tseng, Kuo-fu completed the audit and issued an unqualified audit report. After completed the review by the audit committee and passed the resolution of the Eleventh Session of the Twelfth Board of Directors of the Company, the business report, financial statements, etc. are attached for approval.

Business report (Please see attachment 1 for the details.)  
Balance sheet (Please see attachment 3-1 for the details.)  
Statement of comprehensive income (Please see attachment 3-2 for the details.)  
Statements of Changes in Equity (Please see attachment 3-3 for the details.)  
Statements of Cash Flows (Please see attachment 3-4 for the details.)

**Voting Results:** This case was approved by the vote and the results of the vote are as follows:

Case (1) Total voting rights of shareholders present: 166,453,028 votes, thereinto

Votes in favor:	155,800,810 votes	% of the total represented share present	93.600466 %
(Including electronic voting rights 14,758,454 votes)			
Votes against:	97,233 votes	% of the total represented share present	0.058414 %
(Including electronic voting rights 97,233 votes)			
Votes abstainer:	10,554,985 votes	% of the total represented share present	6.341120 %
(Including electronic voting rights 5,430,496 votes)			
Votes invalid:	0 votes	% of the total represented share present	0.000000 %

\*The above proposal be and hereby was approved as proposed.

Proposal : The Company's 2023 Proposal for Profits' Distribution is hereby submitted

**Explanation:**

1. The Company's net profit after tax for 2023, as certified by the accountants, amounted to NT\$875,977,619. After deducting other comprehensive income or loss (actuarial gain or loss on defined benefit plans) of NT\$7,458,344, the net profit for the year plus items other than the net profit for the year is included in the current year's undistributed earnings of NT\$868,519,275. Based on the 10% legal reserve of NT\$86,851,928 and the 20% special reserve of NT\$173,703,856, the Company expects to appropriate NT\$154,240,563 for cash dividends and NT\$308,481,120 for stock dividends. Based on the total number of 308,481,122 shares issued, the cash dividend per share is approximately NT\$0.5 and the stock dividend is approximately NT\$1.0.
2. After approved by the general meeting of shareholders, the board of directors was authorized to set another base date for allotment (dividend), and in the case of a change in the Company's issued common stocks causing a change in the allotment rate, the chairman is authorized to adjust the allotment rate based on the actual number of shares issued on the base day of ex-rights allotment (dividend) and the base day for capital increase, and to issue it at an optional time. (Please see attachment 4 for the details.)
3. The cash dividend shall be calculated up to New Taiwan Dollar, and round down the amount less than New Taiwan Dollar, the fractional amount less than one New Taiwan Dollar shall be transferred to the employee welfare committee of the Company.
4. Concord International Securities Co., Ltd. Profit Distribution Statement. (Please see attachment 4 for the details.)

**Voting Results:** This case was approved by the vote and the results of the vote are as follows:

Case (2) Total voting rights of shareholders present: 166,453,028 votes, thereinto

Votes in favor:	155,801,575 votes	% of the total represented share present	93.600925 %
(Including electronic voting rights 14,758,454 votes)			
Votes against:	108,492 votes	% of the total represented share present	0.065178 %
(Including electronic voting rights 108,492 votes)			

Votes abstainer: 10,542,961 votes	% of the total represented share present	6.333897 %
(Including electronic voting rights 5,418,472 votes)		
Votes invalid: 0 votes	% of the total represented share present	0.000000 %

\*The above proposal be and hereby was approved as proposed.

## V. Discussion

1<sup>st</sup> Case

Proposed by Board of Directors

Proposal : Discussion on amending the articles of association.

Explanation :

1. After the pandemic recovery, the company will raise the authorized capital to adapt to economic and financial market development for future capital structure and financial structure adjustment.
2. "The total capital of the Company is authorized to be set at NT\$3.9 billion, divided into 390 million shares of NT\$10 each, which the Board of Directors is authorized to issue in several installments."  
To be amended as follows: "The total capital of the Company is authorized to be set at NT\$9 billion, divided into 900 million shares of NT\$10 each, which the Board of Directors is authorized to issue in several installments."

(Please see attachment 8 for the details.)

**Voting Results:** This case was approved by the vote and the results of the vote are as follows:

Case (1) Total voting rights of shareholders present: 166,453,028 votes, thereinto

Votes in favor:	155,069,336 votes	% of the total represented share present	93.161018 %
(Including electronic voting rights)	14,758,454 votes		
Votes against:	830,497 votes	% of the total represented share present	0.498937 %
(Including electronic voting rights)	830,497 votes		
Votes abstainer:	10,533,195 votes	% of the total represented share present	6.340045 %
(Including electronic voting rights)	5,428,706 votes		
Votes invalid:	0 votes	% of the total represented share present	0.000000 %

\*The above proposal be and hereby was approved as proposed.

2<sup>nd</sup> Case

Proposed by Board of Directors

Proposal : Proposal of profits transferring to capital increase and issuance of new shares is hereby submitted for discussion.

Explanation :

1. It is proposed to issue new shares by capitalizing NT\$308,481,120 from the Company's 2023 surplus and distribute stock dividends of approximately NT\$1 per share to shareholders, with a par value of NT\$10 per share, leading to a paid-in capital of NT\$3,393,292,340

after the capital increase.

2. Each shareholder shall allocate approximately 100 shares for every thousand shares as recorded in the shareholder register on the base day of capital increase. If the allotment is less than one share of fractional share, the shareholders may consolidate a certain amount of share into one share by themselves, and paying the fractional share by cash according to the share par value, and the calculation shall be up to New Taiwan Dollar(rounded down below New Taiwan Dollar). Due to the Company adopted non-physical issuance according to law, the fractional share are used to offset the transfer fee, the remaining shares will be purchased by persons arranged by the Chairman as authorized by the Board.
3. The new shares issued this time are all registered ordinary shares, which share the same rights and obligations as the original shares.
4. This capital increase and allotment ex-rights base date as the capital increase base date shall be resulted by the authorized board of directors after the case is reported to the competent authority for approval. In the case of a change in the company's issued common shares resulting in a change in the allotment rate, the chairman is authorized to adjust the allotment rate based on the actual number of shares issued on the base day for allotment of new shares, and if the content is revised by the competent authority, the revised and approved content shall prevail. When the relevant laws and regulations are amended, the chairman of the board is authorized to deal with it in accordance with the law.

Voting Results :This case was approved by the vote and the results of the vote are as follows:

Case (2) Total voting rights of shareholders present: 166,453,028 votes, thereinto

Votes in favor:	155,790,683 votes	% of the total represented share present	93.594382 %
(Including electronic voting rights 14,758,454 votes)			
Votes against:	119,402 votes	% of the total represented share present	0.071733 %
(Including electronic voting rights 119,402 votes)			
Votes abstainer:	10,542,943 votes	% of the total represented share present	6.333885 %
(Including electronic voting rights 5,418,454 votes)			
Votes invalid:	0 votes	% of the total represented share present	0.000000 %

\*The above proposal be and hereby was approved as proposed.

3<sup>rd</sup> Case

Proposed by Board of Directors

Proposal : Amendment to the Company's "Procedures for the Acquisition or Disposal of Assets". Please proceed to discuss.

Explanation :

1. Some articles of the "Procedures for the Acquisition or Disposal of Assets" are amended in accordance with the Decree Chin-Guan-Cheng-Zi No. 1110380465 dated Jan. 28, 2022 by FSC, and the Letter Cheng-Kuei-Jian-Zi No. 111052109 dated Feb. 9, 2022 by Taipei Exchange.
2. For the amendments to the Company's "Procedures for the Acquisition or Disposal of Assets". ( Please see attachment 9 for the details.)

Voting Results: This case was approved by the vote and the results of the vote are as follows:

Case (3) Total voting rights of shareholders present: 166,453,028 votes, thereinto

Votes in favor:	155,795,556 votes	% of the total represented share present	93.597309 %
(Including electronic voting rights	14,758,454 votes)		
Votes against:	105,402 votes	% of the total represented share present	0.063322 %
(Including electronic voting rights	105,402 votes)		
Votes abstainer:	10,552,070 votes	% of the total represented share present	6.339369 %
(Including electronic voting rights	5,427,581 votes)		
Votes invalid:	0 votes	% of the total represented share present	0.000000 %

\*The above proposal be and hereby was approved as proposed.



## VI. Election

( Election of the 12th independent director )

Proposal : To elect one additional independent director for the 12th board of directors of the Company, a proposal is hereby put forward for a resolution.

Explanation :

1. One independent director of the Company has resigned in December, 2023 with cause.
2. In accordance with the Company's Articles of Incorporation, one independent director should be elected for the term from May 13, 2024 to May 03, 2025.
3. The election of director shall adopt the nomination system, and the list of candidates has been reviewed and approved at the 11th board of directors' meeting of the 12th board of directors' of the Company in accordance with the regulations, and the major educational background, experience, and shareholdings of the candidates for independent director are as follows:

Independent director :

Number	Name	Major education and experience	Shareholding
1	Yang, Tien-Yu	Education: Graduated from the International Trade Section of the Department of Economics, Faculty of Law, Chinese Culture University . Current position: COO, Hotel Business Division, Greaten Group	0

Election results :

Number	Shareholder's account number or ID	Name	Vote received (including votes casted electronically)	results
1	R1*****7	Yang, Tien-Yu	155,441,481 votes (Including electronic voting rights 14,399,125otes)	elected

VII. Questions and Motion: None.

**VIII. Adjournment :** Meeting adjourned at 10:35 a.m. All meeting agendas scheduled for today have been discussed and the Chairman announced that the meeting was adjourned.

**There were no questions from shareholders at this shareholders' meeting**

*The minutes of the general meeting of shareholders only state the gist of the meeting, and the content and procedures of the meeting are still subject to the audio and video records of the meeting.*

**Meeting Chair:** Wang, Wen-Tsu

**Recorder:** Lin, Chiu-Chin

## Attachment 1

### Appendix: 2022 Business Report and Future Management Policy Report

#### 1. Letters to Shareholders

I. In 2023, the U.S. FED continued to raise interest rates and the Ukraine-Russia war persisted. However, the global financial markets, thanks to the lifting of the quarantine of the pandemic and the decline of the previous year's market with a relatively low base period, the global stock markets, with the exception of Mainland China's stock market, had a favorable performance. In terms of Taiwan Capitalization Weighted Stock Index, there was a 26.8% increase of 3,793 points from 14,137 points at the end of 2022. In terms of brokerage business, the average daily volume of listed and OTC stocks in 2023 was NT\$344.5 billion, an increase of NT\$40.9 billion from NT\$303.6 billion in 2022 (an increase of approximately 13.4%), which drove up the profit of the brokerage department to NT\$125 million.

As for the proprietary department, the investment strategy was based on steady investment in high-performance stocks. The realized profit and loss of the proprietary department, the dividend distribution and the unrealized valuation profit and loss of the proprietary department for the past year exceeded NT\$844 million, which outperformed the performance of the overall stock market.

II. In 2023, the Company's overall after-tax income and net income attributable to the Company for the year was NT\$875.97 million, with an EPS of approximately NT\$3.18 per share. Despite a 13.3% increase in our paid-in capital in 2023, and with the increase in profits, we are expected to pay out cash dividends of NT\$0.5 and stock dividends of NT\$1.0, both of which are multiples of those paid out in 2022 on top of our 7 years of consecutive dividends paid out, in hope that we will continue to grow and sustain our business with the efforts of all of our employees in the future.

*Wish you all, our dear shareholders good health. Lucky Rabbit Brings You A Good Harvest. May wealth flow in! Thank you.*

**【 Business Performance and Future Management Policy Report 】**

I. The profit and loss of the Company's departments for year 2023 is listed below:

(In Thousands of New Taiwan Dollars)

	2023				
	Brokerage Department	Proprietary Trading Department	Underwriting Department	Another Department	TOTAL
Income from External Customer	\$ 285,481	\$ 849,864	\$6,445	\$6,274	\$1,148,064
Inter-segment Revenue	—	—	—	—	—
Total Income	\$ 285,481	\$ 849,864	\$6,445	\$6,274	\$1,148,064
Segment Profit or loss	\$ 125,457	\$ 844,673	\$4,708	\$ (93,869)	\$880,969

II. Financial Receipts and Expenditures, and Profitability Analysis

(In Thousands of New Taiwan Dollars)

Item	2023	2022	Increase/Decrease	Variable Ratio (%)
Earnings	\$1,148,064	\$41,344	\$1,106,720	2676.86
Operating Expenses and Expenditure	(310,848)	(254,441)	(56,407)	22.17
Operating Income (Loss)	837,216	(213,097)	1,050,313	(492.88)
Non-operating Income (Loss)	43,753	22,299	21,454	96.21
Income (Loss) from Continuing Operations before	880,969	(190,798)	1,071,767	(561.73)
Income Tax Benefit (Expense)	(4,992)	(33,863)	28,871	(85.26)
Income (Loss) from Continuing Operations After	875,977	(224,661)	1,100,638	(489.91)

### **III. The Summary of Operational plan for the current year**

In terms of the economy for the year 2024, Taiwan's export orders have been gradually stabilizing and growing, and it is expected that there will be room for the U.S. FED to decrease interest rates, which is favorable to the securities market. However, the global securities and financial market indexes are at their peaks, and various transactions remain active, therefore, we will continue to uphold stable operations, promote various businesses in a sequential manner to improve the efficiency of the departments, and strengthen various information security and risk control to reinforce the shareholders' rights and interests.

The key points for the Company's plan are as follow:

- (1) Optimize the configuration of electronic ordering system, follow the trend of the electronic trading market, and activate the proportion of the electronic trading to improve the market share of the overall brokerage business.
- (2) Plan our sub-account business to improve the quality of our services, actively cultivate our customers, and increase the scope and depth of our dealings to satisfy the needs of the customers.
- (3) Enhance the professional knowledge of employees and improve the quality of human resources in response to business development.
- (4) Strengthen auditing, internal control and risk management to reduce operating losses and improve operational efficiency.
- (5) Actively participate in the underwriting business of initial public offering or capital increase of publicly quoted entity.
- (6) Continue to care for and participate in public welfare activities, strengthen the implementation methods of sustainable development and implement the spirit of sustainable development.

Chairman: **Wang, Wen-Tsu**

General manager: **Pan, Hua-Chen**

Accounting Supervisor: **Zhou, Tin-Ho**

**Attachment 2**

**Concord International Securities Co., Ltd.  
Audit Committee Report**

The company's 2023 financial report was verified and signed by Accountants CHOU,YIN-LAI and TSENG,KUO-FU from Baker Tilly Clock & Co, and issued an unqualified verification report, together with the business report and the profitdistribution proposal, etc., all members believe that there is no discrepancy afterthe audit committee has completed its deliberation, and prepare a report in accordance with the Securities Exchange Law and the Company Act.

Please verify.

Sincerely,

Concord International Securities Co., Ltd.2024 Shareholders' Meeting

Concord International Securities Co., Ltd. The Audit Committee

Convener: **Hsu, Shun-Fa**

**February 19 , 2024**

## Attachment 3

### Independent Auditors' Report

NO.01631110A

To the Board of Directors of Concord International Securities Company Ltd.,

#### Opinion

We have audited the financial statements of Concord International Securities Company ("the Company"), which comprise the balance sheet as of December 31, 2023 and 2022, and the statements of comprehensive income, statements of changes in equity and cash flows for the years ended December 31, 2023 and 2022, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits, the accompanying financial statements present fairly, in all material respect, the financial position of the Company as of December 31, 2023 and 2022, and its financial performance and its cash flows for the years ended December 31, 2023 and 2022 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Firms and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations 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 in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Concord International Securities Company with the Code of Professional Ethics for Certified Public Accountants in the Republic of China and fulfill 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 financial statements for the year ended 2023. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

#### Revenue recognition

## Description

Please refer to Note 4(15) for the accounting policies on revenue recognition.

Concord International Securities Company Ltd. provides Buying on Margin services that customers buy securities under margin loan are required to pay interest based on margin rates. Due to the huge transaction amount and quantity, Concord International Securities Company Ltd. recognizes interest revenue under accrual basis, and thus exists the risk of whether interest income is recognized correctly. Also, margin interest revenue is considered as a part of important revenue. Therefore, we consider the margin interest revenue accounted for accrual basis as one of the matters of most significance to our audit.

How our audit addressed the matter

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

1. Tested the effectiveness of overall financing control, including interest calculation method, record and way of calculation, etc.
2. Obtained the calculation detail of security financing interest receivable, selected samples and recalculated with contract margin rates.
3. Conducted analytical review on interest revenue

## **Responsibilities of management and those charged with governance for financial statements**

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

In preparing the consolidated financial statements, management is responsible for assessing Concord International Securities 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 Concord International Securities Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standard 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 standard, we exercise professional judgement 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 Concord International Corporation'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 Concord International Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Concord International Corporation to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the notes, disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 for the year ended December 31, 2023 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.

Baker Tilly Clock& Co.

Accountant : \_\_\_\_\_  
Chou, Yin Lai

Accountant : \_\_\_\_\_  
Tseng, Kuo-Fu

No.Taiwan-Financial-Securities-VI-53585

No. Financial-Supervisory-Securities-VI-0930159560

February 19 , 2024

## Concord International Securities Company Limited

**Balance Sheets**

For the years ended December 31, 2023 and 2022

(In Thousand NTs of New Taiwan dollars)

Assets		Notes	December 31, 2023		December 31, 2022	
Codes	Items		Amount	%	Amount	%
110000	Current assets					
111100	Cash and cash equivalents	4,6	\$ 69,686	1	\$ 104,215	2
112000	Current financial assets at fair value through profit or loss	4,7	3,360,518	44	1,957,633	36
114030	Margin loans receivable	4,8	1,241,743	16	958,637	17
114066	Receivable of money lending-any use	4,8	22,370	—	5,582	—
114130	Accounts receivable	4,8	1,030,978	14	629,711	11
114150	Prepayments		1,856	—	2,126	—
114170	Other receivables	4	26,991	—	26,301	1
119000	Other current assets	9	206,706	3	226,325	4
110000	Total current assets		5,960,848	78	3,910,530	71
120000	Non-current assets					
123200	Non-current financial assets at fair value through other	4,10	558,477	7	506,660	9
125000	Property and equipment	4,11	639,940	9	651,031	12
125800	Right-of-use assets	4,12	6,870	—	8,019	—
126000	Investment property	4,13	164,599	2	163,524	3
127000	Intangible assets	4,14	3,458	—	7,053	—
128000	Deferred tax assets	4,24	6,703	—	6,285	—
129000	Other non-current assets	15	287,050	4	280,479	5
120000	Total noncurrent assets, net		1,667,097	22	1,623,051	29
	Total Assets		\$ 7,627,945	100	\$ 5,533,581	100

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

**Concord International Securities Company Limited**  
**Balance Sheets (continued)**  
**For the years ended December 31, 2023 and 2022**

(In Thousand NTs of New Taiwan dollars)

Liabilities and Equity		Notes	December 31, 2023		December 31, 2022	
Code	Items		AMOUNT	%	AMOUNT	%
210000	Current liabilities					
211100	Current short-term debt	16	\$ 720,000	10	\$ 340,000	6
211200	Commercial paper payable	17	49,979	1	—	—
214040	Securities financing refundable deposits	8	22,757	—	68,935	1
214050	Deposits payable for securities financing	8	24,557	—	57,079	1
214090	Special account subsidiary ledger customer equity		4,930	—	52	—
214110	Notes payable		1,316	—	1,807	—
214130	Accounts payable	18	1,037,181	14	638,260	12
214160	Receipts under custody		5,300	—	41,497	1
214170	Other payables	19	61,056	1	39,133	1
214600	Current tax liabilities	4,25	5,429	—	23,193	—
216000	Current lease liabilities		1,147	—	1,135	—
219070		4,20	26	—	26	—
219990	Other current liabilities		217	—	153	—
210000	Total current liabilities		1,933,895	26	1,211,270	22
220000	Noncurrent liabilities					
224020	Long-term deferred revenue		—	—	344	—
226000	Non-current lease liabilities		5,951	—	7,099	—
229030	Guarantee deposit received		1,557	—	927	—
229070	Non-current net defined benefit liability	4,20	27,745	—	21,724	1
220000	Total noncurrent liabilities		35,253	—	30,094	1
	Total Liabilities		1,969,148	26	1,241,364	23
301000	Capital					
301010	Common stock		3,084,811	40	2,668,442	48
302000	Total capital surplus		192,145	3	119,609	2
304000	Retained earnings (or accumulated deficit)					
304010	Legal reserve		204,771	3	204,771	4
304020	Special reserve		1,052,683	14	1,052,683	19
304040	Retained earnings unappropriated (accumulated deficit)		869,441	11	43,618	—
305000	Total other equity interest		254,946	3	203,094	4
	Total Equity	21	5,658,797	74	4,292,217	77
	Total liabilities and equity		\$ 7,627,945	100	\$ 5,533,581	100

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

Chairman: Wang, Wen-Tsu    Manager: Pan, Hua Jian,    Accounting manager: Chou, Tin Ho

## Attachment 3-2

**Concord International Securities Company Limited**  
**Statements of Comprehensive Income**

**For the years ended December 31, 2023 and 2022**

(In Thousand NTs of New Taiwan dollars)

Codes	Items	Notes	2023		2022	
			AMOUNT	%	AMOUNT	%
400000	Revenues		\$ 1,148,064	100	\$ 41,344	100
401000	Brokerage handling fee revenue	23	222,632	20	197,808	478
404000	Revenues from underwriting business		2,967	—	1,507	4
410000	Gains (losses) on sale of operating securities	23	88,243	8	168,447	408
421200	Interest revenue	23	60,306	5	70,167	170
421300	Dividend revenue		118,569	10	113,451	274
421500	Valuation gains (losses) on operating securities at fair value through profit or loss	23	652,466	57	(512,563)	(1,240)
424100	Futures commission revenues		2,513	—	2,155	5
425300	Impairment loss (impairment gain and reversal of impairment loss)		—	—	107	—
428000	Other operating income		368	—	265	1
500000	Total expenditure and expense		(310,848)	(27)	(254,441)	(615)
501000	Brokerage handling fee expense		(15,575)	(2)	(13,738)	(33)
502000	Proprietary handling fee expense		(76)	—	(62)	—
503000	Refinancing processing fee expenses		(52)	—	(73)	—
504000	Underwriting operation processing fee expenses		(96)	—	(54)	—
521200	Finance costs		(13,082)	(1)	(9,441)	(23)
531000	Employee benefits expenses	25	(197,513)	(17)	(149,593)	(362)
532000	Depreciation and amortization expense	25	(23,951)	(2)	(21,263)	(51)
533000	Other operating expense		(60,503)	(5)	(60,217)	(146)
5xxxxx	Non-operating income(loss)		837,216	73	(213,097)	(515)
602000	Other gains and losses	23	43,753	4	22,299	54
902001	Profit (loss) from continuing operations before tax		880,969	77	(190,798)	(461)
701000	Income tax expense (benefit)	4,24	(4,992)	(1)	(33,863)	(82)
902005	Profit (loss)		875,977	76	(224,661)	(543)
805000	Other comprehensive income					
805500	Components of other comprehensive income that will not be reclassified to profit or loss		44,393	4	(57,246)	(138)
805510	Gains (losses) on remeasurements of defined benefit plans		(9,323)	(1)	14,830	36
805540	Unrealized gains (losses) from investments in equity instruments at fair value through other comprehensive income		51,852	5	(69,110)	(167)
805599	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss		1,864	—	(2,966)	(7)
902006	Other comprehensive income		44,393	4	(57,246)	(138)
	Total comprehensive income		\$ 920,370	80	\$ (281,907)	(681)
	Earnings per share	22				
975000	Total Basic earnings per share		\$ 3.18		\$ (0.82)	
985000	Total Diluted earnings per share		\$ 3.18		\$ (0.81)	

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

Chairman: Wang, Wen-Tsu    Manager: Pan, Hua Jian,    Accounting manager: Chou, Tin Ho

**Statements of Changes in Equity**  
**From January 1 to December 31, 2023 and 2022**

(In Thousand NTs of New Taiwan dollars)

Items	Common stocks	Capital surplus	Retained earnings			Total other equity interest	Total Equity
			Legal reserve	Special reserve	Accumulated profit or loss	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	
Equity at January 1, 2022	2,517,398	119,609	135,940	915,020	764,997	272,204	4,725,168
Appropriations of 2021 earnings							
Legal reserve appropriated			68,831		(68,831)		—
Special reserve appropriated				137,663	(137,663)		—
Cash dividends of ordinary share					(151,044)		(151,044)
Stock dividends of ordinary share	151,044				(151,044)		—
Profit (loss)					(224,661)		(224,661)
Other comprehensive income					11,864	(69,110)	(57,246)
Total comprehensive income	—	—	—	—	(212,797)	(69,110)	(281,907)
Equity at December 31, 2022	\$ 2,668,442	\$ 119,609	\$ 204,771	\$ 1,052,683	\$ 43,618	\$ 203,094	\$ 4,292,217
Appropriation of 2022 earnings							
Cash dividends of ordinary share	—	—	—	—	(42,695)	—	(42,695)
Capital reserve distribution cash dividends	—	(10,674)	—	—	—	—	(10,674)
Capital reserve distribution stock dividends	53,369	(53,369)	—	—	—	—	—
Profit (loss)	—	—	—	—	875,977	—	875,977
Other comprehensive income	—	—	—	—	(7,459)	51,852	44,393
Total comprehensive income	—	—	—	—	868,518	51,852	920,370
Capital increase	363,000	136,579	—	—	—	—	499,579
Equity at December 31, 2023	\$ 3,084,811	\$ 192,145	\$ 204,771	\$ 1,052,683	\$ 869,441	\$ 254,946	\$ 5,658,797

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

Chairman: Wang, Wen-Tsu

Manager: Pan, Hua Jian,

Accounting manager: Chou, Tin Ho

## Statements of Cash Flows

From January 1 to December 31, 2023 and 2022

(In Thousand NTs of New Taiwan Dollars)

Items	2023	2022
	AMOUNT	AMOUNT
<b>Cash flows from (used in) operating activities, indirect method:</b>		
Profit (loss) before tax	\$ 880,969	\$ (190,798)
<b>Adjustments:</b>		
Adjustments to reconcile profit (loss)		
Depreciation expense	17,838	16,479
Amortization expense	6,113	4,784
Expected credit gain / Provision (reversal of provision) for bad debt expense	—	(107)
Net gain on financial assets or liabilities at fair value through profit or loss	(652,466)	512,563
Interest expense	13,082	9,441
Interest income (including financial income)	(66,451)	(72,924)
Dividend income	(118,569)	(113,451)
Stock-based compensation cost	31,309	—
Gain on disposal of property, plant and equipment	(600)	(1)
Loss (gain) on non-operating financial products at fair value	(5,741)	4,251
Changes in operating assets and liabilities		
Decrease (increase) in financial assets at fair value through profit or loss	(744,678)	277,725
Decrease (increase) in margin loans receivable	(283,106)	770,725
Decrease (increase) in refinancing margin	—	2,951
Decrease (increase) in refinancing collateral receivable	—	2,459
Decrease (increase) in receivable of securities business money lending	(16,788)	3,302
Decrease (increase) in accounts receivable	(401,267)	573,440
Prepayments	270	(381)
Decrease (increase) in other receivable	194	(1,512)
Decrease (increase) in other current assets	19,619	635,062
Increase (decrease) in securities financing refundable deposits	(46,178)	22,438
Increase (decrease) in deposits payable for securities financing	(32,522)	7,892
Increase (decrease) in notes payable	(491)	236
Increase (decrease) in accounts payable	398,921	(579,896)
Increase (decrease) in receipts under custody	(36,197)	(636,428)
Increase (decrease) in other payable	21,563	(33,563)
Increase (decrease) in net defined benefit liability	(3,302)	(3,752)
Increase (decrease) in other current liabilities	64	—
Increase (decrease) in long-term deferred revenue	(344)	(1,034)
Increase (decrease) in special account subsidiary ledger customer equity	4,878	5
Cash inflow (outflow) generated from operations	(1,013,880)	1,209,906
Interest received	67,036	80,581
Dividends received	117,100	113,451
Interest paid	(12,649)	(9,296)
Income taxes paid	(21,310)	(34,843)
Net cash inflows (outflow from operating activities)	(863,703)	1,359,799

**Concord International Securities Company Limited**  
**Statements of Cash Flows (continued)**  
**January 1 to December 31, 2023 and 2022**

(In Thousands of New Taiwan Dollars)

Items	2023	2022
	AMOUNT	AMOUNT
<b>Cash flows from (used in) investing activities:</b>		
Decrease in capital reduction of financial assets at fair value through other comprehensive income	35	—
Acquisition of property and equipment	(14,656)	(5,377)
Disposal of property and equipment	600	40
Acquisition of intangible assets	(2,222)	(3,743)
Increase in other non-current assets	—	(153)
Decrease in other non-current assets	1,116	—
Net cash flows from (used in) investing activities	(15,127)	(9,233)
<b>Cash flows from (used in) financing activities:</b>		
Increase in short-term loans	8,660,000	3,560,000
Decrease in short-term loans	(8,280,000)	(3,910,000)
Increase in commercial papers payable	2,710,000	3,600,000
Decrease in commercial papers payable	(2,660,000)	(4,440,000)
Increase in guarantee deposit received	630	—
Decrease in guarantee deposit received	—	(144)
Payments of lease liabilities	(1,136)	(1,213)
Cash dividends paid	(53,463)	(151,071)
Capital increase	468,270	—
Net cash inflows (outflow) provided from financing activities	844,301	(1,342,428)
Net increase (decrease) in cash and cash equivalents	(34,529)	8,138
Cash and cash equivalents at beginning of period	104,215	96,077
Cash and cash equivalents reported in the statement of financial position	\$ 69,686	\$ 104,215

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

Chairman: Wang, Wen-Tsu

Manager: Pan, Hua Jian,

Accounting manager: Chou, Tin Ho



## Attachment 4

## Concord International Securities Co., Ltd.

Profit Distribution Statement  
Year 2023

Unit: New Taiwan Dollar

Item	Subtotal	Total	Explanation
Undistributed profits at the beginning period		920,906	
plus			
Current profit and loss	875,977,619		
Other comprehensive gains and losses (after tax for the determined actuarial gains and losses of the benefit plan)	(7,458,344)		
The net profit after tax for the current period plus the items other than that are included in the undistributed surplus of the current year		868,519,275	
Minus:			
Statutory surplus reserve 10%		(86,851,928)	(875,977,619-7,458,344)*0.10
Special surplus reserve 20%		(173,703,856)	(875,977,619-7,458,344)*0.20
Distributable surplus for the current period		608,884,397	
Distributable items:			
Cash dividend about NT\$0.4	(154,240,563)		
Stock dividend about NT\$0.6	(308,481,120)	(462,721,683)	
Undistributed retained surplus		146,162,714	
<p>Note: 1. Distribute employee remuneration of NT\$8,898,679; director and supervisor's remuneration of NT\$0</p> <p>2. After starting to use the International Financial Reporting Guidelines to prepare financial reports for 2012, June 29, FSC Securities No. 1010028514 No. (2), when distributing the distributable surplus, the net deduction of other shareholders' equity shall be reported in the accounts in the current year, which is the special surplus reserve shall not be distributed from the undistributed surplus from the previous period; However, if a securities firm has set aside a special surplus reserve in accordance with the provisions of the preceding paragraph, it shall make a supplement to the special surplus reserve for the difference between the stated amount and the net deduction of other equity. ....) and distribute the surplus on the reversal part.</p> <p>3. The amount of this distribution of surplus is based on the preferential distribution of net income after tax for 2023.</p>			

Chairman: Wang, Wen-Tsu

General manager: Pan, Hua-Chen

Accounting Supervisor: Zhou, Tin-Ho

Attachment 5

Report on directors' remuneration for the year 2023

Description:

1. The Company's policy, system, criteria and structure for the payment of remuneration to directors and independent directors, descriptions of the relationship between the amount of remuneration paid and the responsibilities, risks, time commitment and other factors:

In accordance with Article 29 of the Company's Articles of Incorporation, if there is a profit for the year, 1% of such profit shall be appropriated as compensation to employees, and no provision shall be made for directors' compensation.

2. The breakdown of the individual remuneration of the directors is as follows:

Title	Name (Note 1)	Director remuneration								Summation of A, B, C, and D and as a % of After-Tax Income (Note 10)	Compensation to directors also serving as Company employees								Summation of A, B, C, D, E, F and G and as a % of After-Tax Income (Note 10)		Compensation from investm ents and parent compan y other than subsidia ries (Note 11)	
		Remuneration (A) (Note 2)		Pensions (B)		Director earnings distribution(C) (Note 3)		Business expenses (D) (Note 4)			Salary, Bonuses, and Special Allowance(E) (Note 5)		Pensions(F)		Employee earnings distribution(G) (Note 6)				The Comp any	All consolidated companies(N ote 7)		
		The Comp any	All consolidated compan ies(N ote 7)	The Comp any	All consolidated compan ies(N ote 7)	The Comp any	All consolidated compan ies(N ote 7)	The Comp any (Note 1)	All consolidated compan ies(N ote 7)		The Comp any (Note 2)	All consolidated compan ies(N ote 7)	The Comp any (Note 7)	All consolidated compan ies(N ote 7)	The Company		All consolidated companies(No te 7)					
Director	Paolitu Investments Co., Ltd. Representative: Wang Wen-Tsu	\$2,287	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 130	\$ -	\$2,419 (0.28 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,419 (0.28 %)	-	None
Director	Chen, Mi-Chuan	\$2,345	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ 397	\$ -	\$2,844 (0.32 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,844 (0.32 %)	-	None
Director	Chen, Pin-Chun	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$138 (0.02 %)	-	\$ 879	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,062 (0.12 %)	-	None
Director	Teng, Chun-Hsiang	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$138 (0.02 %)	-	\$1,256	\$ -	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,457 (0.17 %)	-	None

Title	Name (Note 1)	Director remuneration								Summation of A, B, C, and D and as a % of After-Tax Income (Note 10)		Compensation to directors also serving as Company employees								Summation of A, B, C, D, E, F and G and as a % of After-Tax Income (Note 10)		Compensation from investm ents and parent compan y other than subsidia ries (Note 11)
		Remuneration (A) (Note 2)		Pensions (B)		Director earnings distribution(C) (Note 3)		Business expenses (D) (Note 4)				Salary, Bonuses, and Special Allowance(E) (Note 5)		Pensions(F)		Employee earnings distribution(G) (Note 6)						
		The Comp any	All consol idated compa nies(N ote 7)	The Comp any	All consol idated compa nies(N ote 7)	The Comp any	All consol idated compa nies(N ote 7)	The Comp any (Note 1)	All consol idated compa nies(N ote 7)	The Comp any	All consol idated compa nies(N ote 7)	The Comp any (Note 2)	All consol idated compa nies(N ote 7)	The Comp any	All consol idated compa nies(N ote 7)	The Company		All consolidated companies(No te 7)		The Comp any	All consol idated compa nies(N ote 7)	
												Cash	Stock	Cash	Stock							
Director	Huang, Ming-Shan	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$138 (0.02 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$138 (0.02 %)	-	None
Director	Wise Co., Ltd. Representative: Huang, Yi-Ju	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$138 (0.02 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$138 (0.02 %)	-	None
Director	Liu, Chen-Yi	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$138 (0.02 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$138 (0.02 %)	-	None
Director	Paolitu Investments Co., Ltd. Representative: Hsu, Wen-Ko	\$ 987	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ 183	\$ -	\$1,206 (0.14 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,206 (0.14 %)	-	None
Director	Hsia, Mei-Chi	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ -	\$123 (0.01 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$123 (0.01 %)	-	None
Director	Li, Wen-Pin	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$138 (0.02 %)	-	\$2,828	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,025 (0.35 %)	-	None
Indepen dent director	Wei, Fu-Chuan	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -	\$128 (0.01 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$128 (0.01 %)	-	None

Title	Name (Note 1)	Director remuneration								Summation of A, B, C, and D and as a % of After-Tax Income (Note 10)		Compensation to directors also serving as Company employees								Summation of A, B, C, D, E, F and G and as a % of After-Tax Income (Note 10)		Compensation from investm ents and parent compan y other than subsidia ries (Note 11)	
		Remuneration (A) (Note 2)		Pensions (B)		Director earnings distribution(C) (Note 3)		Business expenses (D) (Note 4)				Salary, Bonuses, and Special Allowance(E) (Note 5)		Pensions(F)		Employee earnings distribution(G) (Note 6)							
		The Comp any	All consol idated compa nies(N ote 7)	The Comp any	All consol idated compa nies(N ote 7)	The Comp any	All consol idated compa nies(N ote 7)	The Comp any (Note 1)	All consol idated compa nies(N ote 7)	The Comp any	All consol idated compa nies(N ote 7)	The Comp any (Note 2)	All consol idated compa nies(N ote 7)	The Comp any	All consol idated compa nies(N ote 7)	The Company		All consolidated companies(No te 7)		The Comp any	All consol idated compa nies(N ote 7)		
												Cash	Stock	Cash	Stock								
Indepen dent director	Chen, Chien-Chuan	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$138 (0.02 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$138 (0.02 %)	-	None
Indepen dent director	Hsu, Shun-Fa	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$138 (0.02 %)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$138 (0.02 %)	-	None
<p>1. Please describe the policy, system, criteria, and structure of the remuneration for independent directors, along with the relationship between the amount of the remuneration and the responsibilities, risks, and time commitment of the independent directors: The remuneration to independent directors is a fixed monthly amount, and the chairman is authorized to determine the amount of additional remuneration within the year depending on the operating conditions, and there is no director's remuneration for the independent directors.</p> <p>2. In addition to the above table, the remuneration received by the directors of the Company for services provided (e.g., serving as non-employee consultants for all companies/investments in the parent company/consolidated financial statements) in the most recent year: No such cases.</p>																							

Description: Wei, Fu-Chuan, an independent director, stepped down from his position on December 08, 2023.

Note 1: The names of directors should be listed separately (for juristic shareholders, the names and representatives of juristic shareholders should be listed separately), and the amounts of each payment should be disclosed in an aggregate manner by separately listing the directors and independent directors. In case that a director also serves as the general manager or deputy general manager, it should be entered in this table and the following table (3).

Note 2: Refers to the directors' remuneration for the most recent year (including directors' salaries, job incentives, severance payments, various bonuses and incentive payments, etc.).

Note 3: Enter the amount of directors' remuneration approved by the board of directors in the most recent year (if the board of directors has not yet approved the remuneration, the amount in the books audited by the accountant should be entered instead).

Note 4: Refers to the related business expenses (including travel expenses, special expenses, various allowances, accommodations, and provision of physical equipment such as cars) paid to the directors in the most recent year. If the Company provides housing, automobiles and other means of transportation or personal expenses, the nature and cost of the assets provided, the actual or fair value of the rent, fuel and other payments should be disclosed. In the case where a driver is assigned, a note should be included to indicate the related compensation paid by the Company to the driver, but should not be included in the calculation of the remuneration.

Note 5: Refers to the salaries, job incentives, severance payments, bonuses, incentive payments, travel expenses, special expenses, various allowances, accommodations, cars, and other benefits provided to the directors who serve as employees of the Company (including the general manager, deputy general manager, other managers, and employees) in the most recent year. If the Company provides housing, cars, other transportation, or personal expenses, the nature and cost of the assets provided, the actual or fair value of the rent, fuel, and other benefits should be disclosed. In case that a driver is assigned, a note should be included to indicate the compensation paid by the Company to the driver, but should not be included in the calculation of the remuneration. Salary expenses recognized in accordance with IFRS 2, "Share-based payment," including the acquisition of employee stock options, new shares with restricted employee rights, and participation in a cash capital increase to subscribe for shares, etc., should also be included in the calculation of remuneration.

Note 6: The amount of employee remuneration (including stock and cash) received by a director who also serves as an employee (including a director who also serves as a general manager, deputy general manager, other manager, and employee) in the most recent year should be disclosed if the amount of employee remuneration was approved by the board of directors in the most recent year, or the amount proposed to be distributed for the current year should be calculated based on the proportion of last year's actual amount of distribution if the amount cannot be estimated (if the amount has not yet been approved by the board of directors, the amount audited by the accountant should be entered).

Note 7: The total amount of each remuneration paid to the directors of the Company by all companies (including the Company) in the consolidated financial statements should be disclosed.

Note 8: The aggregate amount of each remuneration paid by the Company to each director shall be disclosed in accordance with the respective grade in which the director belongs to.

Note 9: The aggregate amount of each remuneration paid to each director of the Company by all companies (including the Company) in the consolidated financial statements shall be disclosed in accordance with the respective grade in which the director belongs to.

Note 10: Net profit after tax refers to the net profit after tax for the most recent year for individual or separate financial reports.

Note 11: a. This column should specify the amount of remuneration received by the directors of the Company from the investments other than subsidiaries or from the parent company (if there is none, please fill in "None").

b. If a director of the Company receives remuneration from a non-subsidiary investment or the parent company, the remuneration received by the director of the Company from a non-subsidiary investment or the parent company shall be incorporated into column I of the remuneration table and the name of the column shall be changed to "Parent company and all investments".

c. Remuneration refers to the remuneration, compensation (including employees', directors' and supervisors' compensation) and business expenses received by the Company's directors for their positions as directors, supervisors or managers of investments or parent companies other than subsidiaries.

\*The disclosure of remuneration is different from the concept of income under the Income Tax Act. Therefore, the purpose of this table is for information disclosure and is not intended to be interpreted for tax purposes.

**Attachment 6**

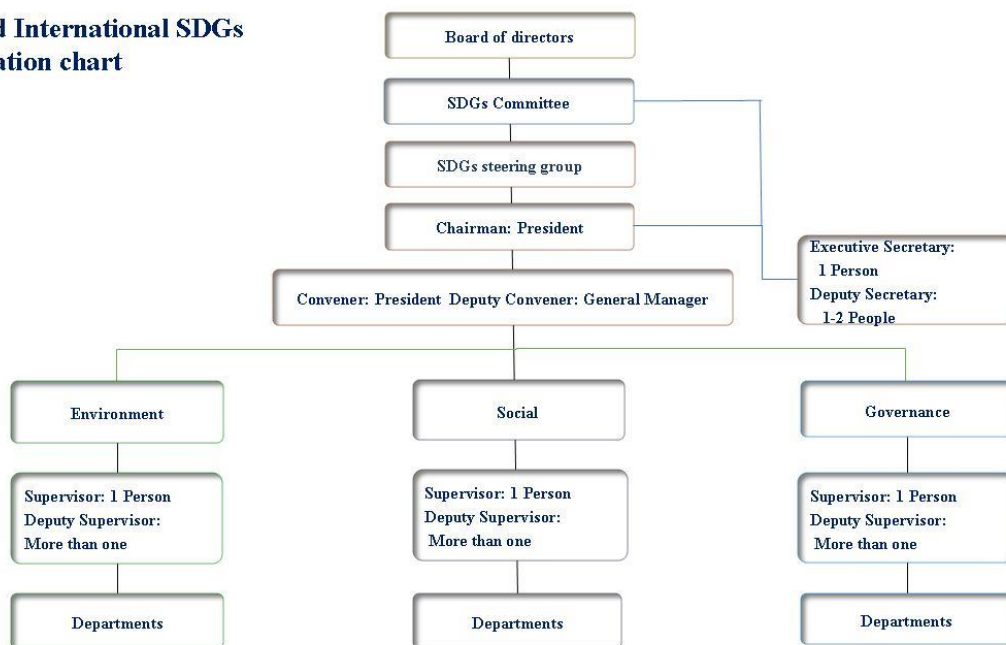
**Concord International Securities Company Ltd.Sustainable Development Policy**

Approved by the board of directors on 2023.3.21

**A. Purpose**

- 1.To achieve the company goal of SDGs by developing the economy, environment, and society, the company implements the “sustainable development policy” to practice the SDGs by the four principles, company governance, developing a sustainable environment, maintaining the social welfare, and strength the company sustainable development information transparent.
- 2.The Board of directors established the ad hoc committee“ SDGs Committee”, selecting the president as the chairman. Management established the SDGs steering group. The whole company will implement a sustainable development annual plan and project tracking and reviewing to implement ESG annual goal.

**Concord International SDGs organization chart**



**B. Implement the corporate governance**

- 1.The company will follow the regulations such as “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and “Corporate Governance Best-Practice Principles for Securities Firms” to establish a valid governance structure and relative moral standard to complete the company governance.
- 2.The company directors should follow the duty of care of a prudent administrator to implement sustainable development and review its implementation result and improvement to ensure the implementation of sustainable policy.
- 3.When the board of directors develops SDGs goal, they should consider the benefit of stakeholders and the following instructions:

- (1) Proposed the sustainable development overview and establish a sustainable development policy.
- (2) Taking sustainable development into company operating activity and developing direction and approving the development plan of sustainable development.
- (3) Ensure the exposure of the SDGs information is immediate and accurate.  
Regarding the economic, environmental, and societal issues generate by operating activity, the management level approved by the board of directors should deal with it and report to the board of directors, and the relative process and responsibility should be crystal.
4. The company should hold sustainable development tutoring regularly (Every year) or irregularly, the training should include the company's SDGs goal, policy, and development plan and the company should ensure the SDGs' information immediacy and accuracy.
5. To complete the management of sustainable development, the company has established the governance structures and the "SDGs steering group" for sustainable development policy, regulation, relative management direction, and plan and implementation. The report should show to the board of directors regularly (every season) or irregularly.
6. The company should establish a fair salary policy to ensure the salary plan can conform to the organization's strategic goal and stakeholders' benefit. The employee performance evaluation should combine with the sustainable development policy and set a valid reward and punishment system.
7. To respect the stakeholders' relationship benefit and identify the company stakeholders, the company has established a "Stakeholder area" to recognize the stakeholder demand through proper communication methods and respond properly to the SDGs issue stakeholder care about.

#### C. Develop sustainable environment

1. The company should follow environmental regulations and relative international standards to protect the natural environment properly and endeavor to achieve sustainable environmental goals during operating activity and internal management.
2. The company should commit to improving energy efficiency and using eco-friendly recycled materials.
3. The company should establish an environmental management system in accordance with the industry business, those should include:
  - (1) Collect and evaluate the influence between operating activity and natural environment information completeness and promptness.
  - (2) Establish a measurement of sustainable development goals and review their sustainability and relevance regularly (every year) or irregularly.
  - (3) Establish a valid plan or action plan implementation and review their performance regularly (every year) or irregularly.
4. The SDGs steering group will select the responsible person and establish, operate, and maintain a relativity environment management system and implement a plan. In addition, they also have to hold training courses for management level and employees regularly (every year) or irregularly.

5. The company should consider the influence between business operations and the environment, it should develop and promote the sustainable concepts and reduce the impact on the environment and humans during company operates according to the following principle:

- (1) Reduce operating and service resources used and energy consumption.
- (2) Reduce the contaminated waste released and disposal of waste properly.
- (3) Improve resources recycled and reusable.
- (4) Maximize the recycled resources sustainability.
- (5) Improve the durability of the equipment.
- (6) Improve service efficiency.

6. To improve water resources efficiency, the company should use the water resources sustainably and commit to reducing the resources waste and taking the best controllable implementation.

7. The company should evaluate the risks and opportunities of climate change to the business future and implement responsive action. The company should take the standard or instruction made for local and foreign companies, processing company greenhouse gas inspection, and expose the information, the regulation should include:

- (1) Direct GHG emissions: GHG release controlled by the company.
- (2) Indirect GHG emissions: Generate by power input like electricity, heat, or steam.
- (3) Other indirect emissions: Company activity GHG emission, not from energy indirect emission but from other emission sources controlled by the company.

The company should calculate GHG emissions, water used, and wasted total weight and establish policies for net zero, reduce water usage, and waste management. They should implement the policy to reduce the impact of climate change.

#### D. Maintain social welfare

1. The company should follow relative regulation and abide by international human rights conventions, such as gender equality, the right to work, and the prohibition of discrimination. To protect the human rights, the company should establish relative management policy, including:

- (1) Company human right policy or announcement.
- (2) Evaluation of human right affection in the company operating and internal management and establishing the relative procedure
- (3) Review the result of human rights policy or announcements regularly.
- (4) When human rights violations are involved, the procedures for handling the interested parties should be disclosed.

The company should follow internationally recognized labor rights, such as freedom of association, collective bargaining rights, caring for disadvantaged groups, prohibiting child labor, eliminating any forms of forced labor, and eliminating discrimination in employment and employment, and confirm that its human resource policy does not have gender, race, discriminatory treatment based on socioeconomic status, age, marital and family status, to implement equality and fairness in employment, employment conditions, salary, benefits, training, evaluation, and promotion opportunities.



Regarding the violation of labor rights, the company should provide efficient and proper systems to ensure all the complaint process is equal and transparent. The complaint channel should be easy and clean to use and have to respond to the employee properly.

- 2.The company should provide the employee with information to understand labor rights and their benefit in the operating country.
- 3.The company should provide employees with safety and healthy environment, including necessary health and emergency utilities, and commit to reducing the risk forcing employee safety and health, preventing occupational accidents.

The company should hold employee safety and health training regularly(every year).

- 4.The company should create a good environment for employees and establish efficient ability training plans.

The company should establish and implement reasonable employee benefits(including salary, vacation, and other benefits) and give bonuses to employees according to company operating results ensuring human resource recruiting, retaining, and encouraging to achieve sustainable operating goals.

- 5.The company should build a regularly communicate channel to let the employee have the right to have information or share the idea for the business activity and decisions.

The company should respect the employee representation power of negotiate with the working environment and provide necessary information and hardware facility to improve the relationship between management and employee.

The company should take a reasonable way to announce the operating change might have a great impact on the employee.

- 6.The company should treat every client with fair and reasonably, including fairness and integrity in contracting, the duty of care and loyalty, the authenticity of advertising solicitation, suitability of goods or services, announcement and disclosure, the balance of remuneration and performance, protection of complaints channels, professionalism of business personnel, and formulates relevant implementation strategies and specific measures.

- 7.The company should be responsible for the operating business and pay attention to marketing ethics. All the relevant working and service processes should ensure the service information transparency and security and establish a disclosing customer benefit policy, implementing those into daily operating activity to prevent harming customer benefit and safety.

- 8.The company should follow the government and industry regulation to ensure the products and service quality. The company should follow relevant regulation and international principle for client's security, privacy, marketing and labeling and should not cheating, misleading, defrauding or any other act that undermines the trust of customers and damages the rights and interests of customers.

- 9.The company should evaluate and manage all kinds of risks, such as power outages, information security, or other possible risks, during operating business to reduce the impact on clients or society.

The company should provide transparent and effective customer complaint procedures for its

business services, handle customer complaints fairly and immediately, abide by the “Personal Data Protection Act” and other relevant laws and regulations, respect the privacy rights of customers, and protect the customers' personal data.

10. The company should evaluate how procurement will affect supplying community's environment and society and work with the supplier to commit to corporate social responsibility.

The company should establish a supplier management policy to ask the suppliers to follow regulations for the environment, occupational safety and health, or labor rights. Before the business activity, the company should check if the supplier has any record of influencing the environment or society and try to prevent working with another company that are in conflict with its social responsibility policy.

The contract between the company and its primary supplier should have a corporate social responsibility policy and the company should stop or cancel the assignment when the supplier violates the policy and has affected a lot to the environment and society.

11. The company should evaluate the impact company on the local community during running the business and hire local human resources to enhance community identity. The company should invest resources in organizations to solve social or environmental problems through business models, or civic organizations and charitable organizations that participate in community development and community education through equity investment, commercial activities, donations, corporate volunteer services, or other public welfare professional services. and related activities of government agencies to promote community development.

12. The company should invest resources into cultural and artistic activities or cultural and creative industry through donations, sponsorship, investment, procurement, strategic cooperation, corporate voluntary technical services, or other support models to promote cultural development.

#### E. Strengthen corporate sustainable development information disclosure

1. The company should follow the regulations and “ Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Corporate Governance Best-Practice Principles for Securities Firms” to operate information disclosure and should disclosure relevant and reliable SDGs information to increase information transparency, the company disclosure sustainable development information is showing below:

(1) Sustainable development policies, systems, or management guidelines and promotion plans should approve by the board of directors.

(2) Corporate governance, sustainable development environment, and maintenance of social welfare or other factors generate risk and influence.

(3) The goal, implementations, and performance for sustainable development.

(4) Major stakeholders and their concerning issues.

(5) Disclosure of management and performance information on environmental and social issues by key suppliers.

(6) Other sustainable development information.

2. While disclosing SDGs status, the company should adopt the standard or guidelines accepted on internationally recognized SDGs reports and need to obtain third-party assurance or guarantee to increase the information reliability.

The content should include:

- (1) Implement sustainable development policy, system, or relevant management direction and implement the plan.
- (2) Major stakeholders and their concerning issues.
- (3) The performance and review for the company implement corporate governance, developing a sustainable environment, and maintaining social welfare and economic development.
- (4) Future improvement and goals.

F. Supplementary provisions

1. The company should be aware of domestic and international sustainable development standards development and improve the company's sustainable development system to increase sustainable development efficiency.
2. The company's "Sustainable Development Policy" must be implemented after approval by the board of directors and reported at the shareholders' meeting. The same applies to corrections.

## Concord International Securities Company Ltd. Sustainable Development Annual Plan

### A. Project purpose

1.To implement the company's sustainable development goal and ensure it is achievable, steering team planned, implemented, and reviewed relevant activities to improve the process.

### 2.Sustainable development goals

Team	Item	Short-term goal (2024)	Midterm goal (2024~2026)	Long term goal (2024~2030)
E Environment maintenance	Building a sustainable environment	1.Energy management 2.Water resources management 3.Waste management 4. GHG emission data disclosure	1.Complete GHG inspection internal tasks 2.Decrease carbon release by 1% a year. 3. Continuously building a sustainable environment.	1.Complete GHG inspection external verification tasks 2. Annual reduction of carbon emissions, with a five-year goal of 10%. 3. Continuously building a sustainable environment.

Team	Item	Short-term goal (2024)	Midterm goal (2024~2026)	Long term goal (2024~2030)
S Social responsibility	Employee care	1.Provide employees a safe and healthy working environment 2. Building a communication channel with employee	1.Establish employee career development plans 2.Increase employee satisfaction rate to 80%	1.Increase employee satisfaction rate to 90%
	Client friendly	1.Implement friendly and fair treatment principles and focus on client privacy and strength the client transaction security. 2.Improve client transaction system and service quality and increase customer satisfaction.	1.Strengthen the information security. 2.Improve client transaction system and service quality. 3.Increase customer satisfaction to 80%.	1.Strengthen the information security. 2.Improve client transaction system and service quality. 3.Increase customer satisfaction to 90%.

	Social benefit	<ol style="list-style-type: none"> <li>1. Combine business activities, practice corporate social responsibility, and contribute to society.</li> <li>2. Encourage staff to participate in charity events.</li> </ol>	Increase participation in social welfare activities	Increase participation in social welfare activities and the participation more
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Team	Item	Short-term goal	Midterm goal	Long term goal
		(2023)	(2024~2026)	(2024~2030)
G Corporate Governance	Operating performance	<ol style="list-style-type: none"> <li>1.Improve profitability and operating performance</li> <li>2. Meet stakeholder expectations</li> </ol>	<ol style="list-style-type: none"> <li>1.Improve operating performance</li> <li>2. Meet stakeholder expectations</li> </ol>	<ol style="list-style-type: none"> <li>1.Improve operating performance, strengthen the company's competitiveness to meet the company's sustainable operating spirit</li> <li>2. Meet stakeholder expectations</li> </ol>
	Corporate Governance	<ol style="list-style-type: none"> <li>1.With the goal of improving corporate governance, continue to build an effective governance structure and related ethical standards.</li> <li>2. Setting “Stakeholder area”; Through proper communication channels to know the stakeholders' expectations and demands and respond to questions about important sustainable development issues.</li> </ol>	<ol style="list-style-type: none"> <li>1. Considering the perfection of corporate governance as the goal, we keep building active structure and related ethical criteria.</li> <li>2.We set up a good system for governance in the Board of Directors, fulfill obligation of being alert to everything as a manager, urge to carry out sustainable development and conduct review on the effect of implementation for ceaseless improvement, so as to assure the sustainability policy in place.</li> </ol>	<ol style="list-style-type: none"> <li>1. With the goal of improving corporate governance, continue to build an effective governance structure and related ethical standards.</li> <li>2. Establish a good governance system for the board of directors, fulfill the duty of care of managers, supervise the practice of sustainable development, and review its implementation results and continuous improvement at any time to ensure the implementation of sustainable development policies.</li> </ol>

### 3.Goals for address to the climate change risk and opportunity GHG inspection plan

Timeline Item	Short-term goal (2023)	Midterm goal (2024~2026)	Long term goal (2027~2031)
Purpose	<ul style="list-style-type: none"> <li>1. Energy management</li> <li>2. Water resources management</li> <li>3. Waste management</li> <li>4. GHG emission data disclosure</li> </ul>	<ul style="list-style-type: none"> <li>1. GHG emission inventory (based on ISO14064-1 standard), with the first annual inventory to be completed in 2026.</li> <li>2. Decrease carbon release by 1% a year</li> <li>3. Propose equipment and working process improvement plans.</li> </ul>	<ul style="list-style-type: none"> <li>1. Completion of the first certification of GHG emission inventory (based on ISO14064-1 standard) in 2028.</li> <li>2. Reduction of carbon emissions by 10% in 5 years.</li> <li>3. Propose equipment and working process improvement plans.</li> </ul>
Implementation plan	<ul style="list-style-type: none"> <li>1. Collect and statistical data on the organization's carbon release</li> <li>2. Checking internal equipment and submitting improving project</li> </ul>	<ul style="list-style-type: none"> <li>1. Process GHG inspection</li> <li>2. Checking internal equipment and submitting improving project</li> </ul>	<ul style="list-style-type: none"> <li>1. Process GHG inspection and have third-party verification.</li> </ul>

## B. SDGs steering group yearly(2024) plan and action

Schedule Description	Short-term (1 year, 2024), Mid-term (3 years, 2024~2026), Long-term (5 years, 2024~2030)	
Overall Sustainable Development Strategies	Sustainable finance evaluation	
	Preparation of the sustainability report	
	Sustainable education and training plans	
	Task Force on Climate-related Financial Disclosures (TCFD)	
(E) Environment	Short-term	Data consolidation for internal GHG emissions
	Mid-term	1. To implement the plans for GHG inventory under scope 1 and scope 2 and reduction of GHG emissions. 2. To conduct inventories of internal GHG emissions data and propose energy-saving and carbon reduction plans to gradually reduce carbon emissions on a yearly basis, and to reduce carbon emissions by 5% per year, with a 5-year target of 20%.
	Long-term	3. To conduct inventories of GHG under scope 3.
Energy Management	Short-term	Statistics and management of electricity and carbon emission data.
Water Resources Management	Short-term	Statistics and management of water resources.
Waste Management	Short-term	Classification and management of waste.
GHG Inventory	Short-term	Statistics and management of GHG emissions.
Information Disclosure	Short-term	Data disclosure of GHG emissions.
GHG Inventory Report	Mid-term	To complete GHG inventory reports in accordance with the requirements of ISO14064-1.
Third Party Assurance for the Reports	Long-term	To complete the third-party assurance of the GHG Inventory Report.
(S) Social		
Information Security	Short-term	Personal information protection, information security measures, and the board's awareness of information security issues.
Human Rights and Manpower Development	Short- and Mid-term	Labor rights, occupational safety and health, well-being management, labor policy, manpower development
Inclusive Financial Practices	Short- and Mid- and Long-term	Promotion of financial friendly services and commitment to public welfare
Financial Consumer Protection	Short- and Mid- and Long-term	To promote fair customer service and anti-fraud in financial services.
(G) Governance		

Schedule Description	Short-term (1 year, 2024), Mid-term (3 years, 2024~2026), Long-term (5 years, 2024~2030)	
Strengthening of the Governance Mechanism	Short- and Mid- and Long-term	To improve profitability, operating performance and strengthen the company's competitiveness, in line with the philosophy of corporate sustainable management.
		To keep building an effective governance structure and related ethical standards. To establish a system of favorable board governance.
		To fulfill management's duty of care, to supervise the practice of sustainable development, and to ensure the implementation of the sustainable development policy.
Stakeholder Protection	Short- and Mid- and Long-term	To set up a "Stakeholders' Section" to understand the reasonable expectations and needs of stakeholders through proper communication, and to respond appropriately to their concerns on important sustainable development issues.
Improvement on Information Transparency	Short- and Mid- and Long-term	To improve the Company's ranking in the Corporate Governance Evaluation and to increase the attendance and involvement of the directors.



## Attachment 7

# Comparison table for the amended articles of the “Rules of Procedure of the Board of Directors' Meeting”

Amendment approved by the board of directors on August 07, 2023

Amended and published on August 05, 2022 in accordance with Chin-kuan-cheng-fa letter no. 1110383263

Amendment	Existing provisions	Explanation
<p>Article 3</p> <p>The board of directors meeting of the Company shall be convened at least once every quarter.</p> <p>The board of directors meeting shall be convened by specifying the reasons for the meeting and notifying each director seven days in advance, with the exception that the meeting may be convened at any time in case of an emergency.</p> <p>The notice of the aforementioned meeting may be made by electronic means with the consent of the counter-party.</p> <p>The matters stated in Article 7, Paragraph 1 shall be listed in the reasons for the convening, and shall not be proposed by way of an extempore motion.</p>	<p>Article 3</p> <p>The board of directors meeting of the Company shall be convened at least once every quarter.</p> <p>The board of directors meeting shall be convened by specifying the reasons for the meeting and notifying each director seven days in advance, with the exception that the meeting may be convened at any time in case of an emergency.</p> <p>The notice of the aforementioned meeting may be made by electronic means with the consent of the counter-party.</p> <p>The matters stated in Article 7, Paragraph 1 shall be listed in the reasons for the convening, of the meeting, and shall not be proposed by way of an extempore motion, <del>unless there is an emergency or a justifiable reason for it.</del></p>	
<p>Article 7</p> <p>The following matters should be proposed to the board of directors meeting of the Company for discussion:</p> <ol style="list-style-type: none"> <li>1. The Company's business plan.</li> <li>2. The annual financial report and the second quarterly financial report which is subject to audit and certification by a CPA.</li> <li>3. Establishment or amendment of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act (hereinafter referred to as "SEA"), and assessment of the effectiveness of the internal control system.</li> <li>4. Establishment or amendment of procedures for handling significant financial operations such as the acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, and endorsing or providing guarantees for others in accordance with Article 36-1 of the SEA.</li> <li>5. The raising, issuance or private placement of securities with equity nature.</li> <li>6. If the board of directors does not have</li> </ol>	<p>Article 7</p> <p>The following matters should be proposed to the board of directors meeting of the Company for discussion:</p> <ol style="list-style-type: none"> <li>1. The Company's business plan.</li> <li>2. The annual financial report and the second quarterly financial report which is subject to audit and certification by a CPA.</li> <li>3. Establishment or amendment of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act (hereinafter referred to as "SEA"), and assessment of the effectiveness of the internal control system.</li> <li>4. Establishment or amendment of procedures for handling significant financial operations such as the acquisition or disposal of assets, engaging in derivative transactions, lending funds to others, and endorsing or providing guarantees for others in accordance with Article 36-1 of the SEA.</li> <li>5. The raising, issuance or private placement of securities with equity nature.</li> </ol>	<p>Added and amended in accordance with Article 7 of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies.</p>

Amendment	Existing provisions	Explanation
<p><u>a managing director, a chairman of the board shall be elected or dismissed.</u></p> <p>7. The appointment and dismissal of the supervisors of finance, accounting, or internal audit.</p> <p>8. Any donation to a related party or significant donation to a non-related party. However, donations for the purpose of emergency relief due to major natural disasters may be submitted to the next board of directors for follow-up approval.</p> <p>9. In accordance with Article 14-3 of the SEA, other matters that should be resolved by the shareholders' meeting or by the board of directors meeting as stipulated by law or the Articles of Incorporation, or significant matters as stipulated by the competent authorities. (The following is omitted.)</p>	<p>6. The appointment and dismissal of the supervisors of finance, accounting, or internal audit.</p> <p>7. Any donation to a related party or significant donation to a non-related party. However, donations for the purpose of emergency relief due to major natural disasters may be submitted to the next board of directors for follow-up approval.</p> <p>8. In accordance with Article 14-3 of the SEA, other matters that should be resolved by the shareholders' meeting or by the board of directors meeting as stipulated by law or the Articles of Incorporation, or significant matters as stipulated by the competent authorities. (The following is omitted.)</p>	
<p>Article 10 The board of directors meeting shall be convened and chaired by the chairman of the board. However, the first board meeting of each term shall be convened by the director who receives the greatest number of votes representing the right to vote at the shareholders' meeting, and the chairman of the meeting shall be the one with the right to convene the meeting, or in the event that there are more than two directors with the right to convene the meeting, the directors shall elect from among themselves the person who will be the chairman of the meeting. <u>In accordance with Article 203, Paragraph 4 or Article 203-1, Paragraph 3 of the Company Act, if the board of directors' meeting is convened by a majority of the directors themselves, the directors shall elect from among themselves one person to be the chairman of the board of directors' meeting.</u> (The following is omitted.)</p>	<p>Article 10 The board of directors meeting shall be convened and chaired by the chairman of the board. However, the first board meeting of each term shall be convened by the director who receives the greatest number of votes representing the right to vote at the shareholders' meeting, and the chairman of the meeting shall be the one with the right to convene the meeting, or in the event that there are more than two directors with the right to convene the meeting, the directors shall elect from among themselves the person who will be the chairman of the meeting.  (The following is omitted.)</p>	
<p>Article 16 (The foregoing is omitted) The resolutions of the board of directors of the Company shall be handled in accordance with Article 206, Paragraph 4 of the Company Act, which adopts Article 180, Paragraph 2 for directors who are prohibited from exercising their voting rights under the provisions of this Article.</p>	<p>Article 16 (The foregoing is omitted) The resolutions of the board of directors of the Company shall be handled in accordance with Article 206, Paragraph 4 of the Company Act, which adopts Article 180, Paragraph 2 for directors who are prohibited from exercising their voting rights under the provisions of this Article. <del>The resolutions of the board of directors of the Company shall be handled in accordance with Article 206,</del></p>	

Amendment	Existing provisions	Explanation
	<del>Paragraph 3 of the Company Act, which adopts Article 180, Paragraph 2 for directors who are prohibited from exercising their voting rights in accordance with the preceding provision.</del>	
<p>Article 19  The Company's managing directors meeting shall be governed by the provisions of Article 2, Article 3, Paragraph 2, Articles 4 through 6, Article 9, and Articles 11 through 18 of the Company's Articles of Incorporation. <u>The election or dismissal of the chairman of the board shall be governed by the provisions of Article 3, Paragraph 4 of the Company's Articles of Incorporation.</u>  However, if a managing director's meeting is to be held within seven days, the managing directors shall be notified two days in advance.</p>	<p>Article 19  The Company's managing directors meeting shall be governed by the provisions of Article 2, Article 3, Paragraph 2, Articles 4 through 6, Article 9, and Articles 11 through 18 of the Company's Articles of Incorporation. However, if a managing director's meeting is to be held within seven days, the managing directors shall be notified two days in advance.</p>	

Attachment 7

## Comparison table for the amended articles of “Concord International Securities Co., Ltd’s Corporate Governance Best Practice Principles”

Amendment approved by the board of directors on August 07, 2023

Amended and published on February 08, 2023 in accordance with Tai-cheng-fu letter no. 1120001701

Amendment	Existing provisions	Explanation
<p><u>Article 3-2</u>  <u>As part of the Company's efforts to promote sustainable development, the Company shall pay attention to the rights and interests of stakeholders and, in the pursuit of sustainable management and profitability, shall emphasize environmental, social, and corporate governance factors and incorporate them into the Company's management policies and business activities.</u>  <u>The Company shall, in accordance with relevant laws and regulations, conduct risk assessments of environmental, social, and corporate governance issues related to the Company's operations based on the materiality principle, and establish risk management policies and operating procedures accordingly.</u>  <u>The Company's economic, environmental and social issues generated from its operating activities shall be handled by senior management authorized by the board of directors in accordance with the relevant laws and regulations, and shall report to the board of directors regarding the handling of such issues, and the procedures for handling such issues and the personnel in charge of such issues shall be clearly defined.</u>  <u>The Company shall take into account the development trend of domestic and overseas sustainability issues, their connection with the core business of the Company, the impact of the Company's and its group enterprises' overall operating activities on stakeholders, etc., and in accordance with the relevant laws and regulations, establish policies, systems, or related management guidelines and specific promotion plans for sustainable development, and submit a report to the shareholders' meeting after approval by the board of directors. If a shareholder proposes a motion that involves sustainable development, the</u></p>		<ol style="list-style-type: none"> <li>1. Amended in accordance with the "Corporate Governance Best-Practice Principles for Securities Firms". This is a newly added article.</li> <li>2. Amended in accordance with Article 3, Article 5 and Article 7 of the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies".</li> <li>3. Implemented in accordance with Structure 1/Strategy 3/Specific Measure 4 of the "Sustainable Development and Transformation Implementation Strategy for the Securities and Futures Industry".</li> </ol>

Amendment	Existing provisions	Explanation
<p><u>Company's board of directors shall consider it as a motion at the shareholders' meeting.</u></p> <p><u>It is preferred that the aforementioned sustainable development policies be established separately on short, medium and long term basis, with annual goals set and a tracking and assessment mechanism established for continual review and amendment.</u></p>		
<p><u>Article 3-3</u></p> <p><u>In order to achieve sound sustainable development management, the Company has established a "Sustainable development committee" under the board of directors and a "Sustainable development promotion team" to be responsible for the proposal and implementation of sustainable development policies, systems, or related management policies and specific promotion plans, and to report to the board of directors at least quarterly to evaluate the effectiveness of the implementation.</u></p>		<ol style="list-style-type: none"> <li>1. This article is newly added.</li> <li>2. Amended in accordance with Article 9 of the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies".</li> <li>3. Implemented in accordance with Structure 1/Strategy 3/Specific Measure 5 of the "Sustainable Development and Transformation Implementation Strategy for the Securities and Futures Industry".</li> </ol>
<p><u>Article 3-4</u></p> <p><u>The Company handles the following information security matters in accordance with the relevant laws and regulations:</u></p> <ol style="list-style-type: none"> <li><u>1. Appointed the information security department and its supervisor to co-ordinate and liaise with all relevant departments.</u></li> <li><u>2. Regularly evaluates the core operating systems and equipment, takes appropriate measures based on the evaluation results, and reports the results to the board of directors in order to ensure the capability of continuous operation and business resilience.</u></li> <li><u>3. Disclose in the sustainability report, annual report, financial statements, or on the Company's website the resources required for the operation of the Company's continuous core management systems and equipment, and the items to be implemented in the annual budget or education and training plans during the year.</u></li> </ol>		<ol style="list-style-type: none"> <li>1. This article is newly added.</li> <li>2. Implemented in accordance with Structure 1/Strategy 3/Specific Measure 8 and 9 of the "Sustainable Development and Transformation Implementation Strategy for the Securities and Futures Industry".</li> </ol>
<p><u>Article 10-1</u></p> <p><u>It is advisable for the Company to report on the remuneration received by the directors at the regular shareholders' meetings, including the remuneration policy, the content and</u></p>		<ol style="list-style-type: none"> <li>1. This article is newly added.</li> <li>2. In order to promote the reasonableness of director's remuneration in accordance with the "Corporate Governance 3.0-Sustainable Development</li> </ol>

Amendment	Existing provisions	Explanation
<p><u>amount of individual remuneration and the relationship with the performance evaluation results.</u></p>		<p>Blueprint Plan", the Company has made reference to the European Union's "Shareholders' Rights Directive" (SRD II), and has strengthened the relevant mechanism for reporting director's remuneration to the shareholders, so as to urge the Company to determine reasonable director's remuneration by means of a monitoring mechanism by the investors and shareholders.</p> <p>3. Amended in accordance with Article 10-1 of the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies".</p>
<p>Article 18 Shareholders with control over the Company shall comply with the following:</p> <ol style="list-style-type: none"> <li>1. Shall uphold ethical management obligations to other shareholders and shall not, directly or indirectly, subject the Company to any illegal business practices or other unfavorable operations.</li> <li>2. His/her representative shall adhere to the relevant regulations on the exercise of rights and participation in resolutions set forth by the Company, exercise his/her voting rights based on the principle of ethical management and in the best interests of all shareholders when participating in the shareholders' meetings, and fulfill his/her obligations of loyalty and caution as a director/<u>independent director</u>.</li> <li>3. The nomination of directors and <u>independent directors</u> of the Company shall be governed by relevant laws and regulations and the Company's Articles of Incorporation, and shall not override the authority of the shareholders' meeting and the board of directors' meeting.</li> <li>4. There shall be no improper interference with the Company's decision-making or hindrance of business activities.</li> <li>5. Must not restrict or hinder the operation of the Company by unfair competition.</li> <li>6. The juridical representative appointed by a director as a result of election shall meet the professional qualifications required by the</li> </ol>	<p>Article 18 Shareholders with control over the Company shall comply with the following:</p> <ol style="list-style-type: none"> <li>1. Shall uphold ethical management obligations to other shareholders and shall not, directly or indirectly, subject the Company to any illegal business practices or other unfavorable operations.</li> <li>2. His/her representative shall adhere to the relevant regulations on the exercise of rights and participation in resolutions set forth by the Company, exercise his/her voting rights based on the principle of ethical management and in the best interests of all shareholders when participating in the shareholders' meetings, and fulfill his/her obligations of loyalty and caution as a director/<del>supervisor</del>.</li> <li>3. The nomination of directors and <del>supervisors</del> of the Company shall be governed by relevant laws and regulations and the Company's Articles of Incorporation, and shall not override the authority of the shareholders' meeting and the board of directors' meeting.</li> <li>4. There shall be no improper interference with the Company's decision-making or hindrance of business activities.</li> <li>5. Must not restrict or hinder the operation of the Company by unfair competition.</li> <li>6. The juridical representative appointed by a director as a result of election shall meet the professional qualifications required by the</li> </ol>	<ol style="list-style-type: none"> <li>1. Wording amendment to the first paragraph as appropriate in conjunction with Article 18 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies".</li> <li>2. With reference to Article 20 of the "Corporate Governance Best Practice Principles for Financial Holding Company" and Article 20 of the "Corporate Governance Best Practice Principles for Banking Industries", a second paragraph has been added to stipulate the principles to be followed by shareholders with control over the Company in their interactions with the Company.</li> </ol>

Amendment	Existing provisions	Explanation
<p>Company and shall not be arbitrarily reappointed.</p> <p><u>Shareholders in a position of control who wish to engage in communications with the Company should do so through a representative as set forth in the preceding paragraph 6, taking into account the following principles:</u></p> <p><u>1. When necessary, the representative may invite a manager of the Company to accompany him/her and the Company shall keep a record of the communication.</u></p> <p><u>2. Suggestions for the Company's board of directors' meeting proposals or business decisions are limited to be made by the board of directors or functional committees for the purpose of opinion exchanges and engagements.</u></p> <p><u>3. Should the Company learn of any information that may have a material impact on the Company during the communication process, the Company shall be obligated to uphold confidentiality prior to the disclosure of such information and shall comply with the regulations governing insider trading set forth in Article 157-1 of the Securities and Exchange Act.</u></p>	<p>Company and shall not be arbitrarily reappointed.</p>	
<p>Article 24</p> <p>The Company may, in accordance with the Articles of Incorporation, appoint two or more independent directors, and the number of such directors should not be less than one-third of the total number of directors.</p> <p>Independent directors should possess professional knowledge, and their shareholdings should be limited. In addition to following relevant laws and regulations, they should not concurrently serve as directors (including independent directors) of more than five TWSE/TPEX Listed Companies, and they should remain independent within the scope of their business operations, and should refrain from having a direct or indirect interest with the Company.</p> <p><u>No independent director of the Company shall hold such position for more than three consecutive terms. Independent directors and non-independent directors are not allowed to switch their roles during their terms of service.</u></p> <p>( The following is omitted. )</p>	<p>Article 24</p> <p>The Company may, in accordance with the Articles of Incorporation, appoint two or more independent directors, and the number of such directors should not be less than one-third of the total number of directors.</p> <p>Independent directors should possess professional knowledge, and their shareholdings should be limited. In addition to following relevant laws and regulations, they should not concurrently serve as directors (including independent directors) or supervisors of more than five TWSE/TPEX Listed Companies, and they should remain independent within the scope of their business operations, and should refrain from having a direct or indirect interest with the Company.</p> <p>( The following is omitted. )</p>	<p>1. In order to further strengthen the supervisory function of the board of directors, the number of independent directors shall not be less than one-third of the total number of directors in accordance with the "Corporate Governance 3.0-Sustainable Development Blueprint Plan".</p> <p>2. Amended in accordance with Article 24 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies", where appropriate.</p>

Amendment	Existing provisions	Explanation
<p>Article 27 In order to improve the supervisory function and strengthen the management function, the board of directors of the Company has set up committees such as audit, remuneration, risk management, nomination, <u>sustainability and accountability, as well as relevant teams, to analyze and evaluate the following matters on a regular basis, and make proposals to the board of directors in response to these matters,</u> all of which shall be clearly stipulated in the Articles of Incorporation;</p> <p><u>1. Risks related to environmental, social and corporate governance issues related to the Company's operations.</u></p> <p><u>2. Sustainability and resilience of core management systems and equipment.</u></p> <p>The <u>aforementioned</u> functional committees <u>or teams</u> shall be accountable to the board of directors and shall submit their proposals to the board of directors for resolution; however, the audit committee shall be exempted from this limitation when exercising its supervisory power in accordance with the Securities and Exchange Act, the Company Act, and other laws and regulations.</p> <p>The functional committees or teams shall establish their own organizational rules and procedures, which shall be approved by a resolution of the Board of Directors. The organizational rules and procedures should include, at a minimum, the number of members, term of service, duties and authority, meeting rules, and resources to be provided by the Company when exercising its duties and authority.</p>	<p>Article 27 In order to improve the supervisory function and strengthen the management function, the board of directors of the Company may <del>take into account the size of the Company, the nature of its business and the number of board members</del> to establish audit, remuneration, risk management, nomination, <del>or other types of functional committees, and may establish environmental protection, corporate social responsibility, or other committees based on the concepts of corporate social responsibility and sustainable management</del>, all of which shall be clearly stipulated in the Articles of Incorporation.</p> <p>The functional committees shall be accountable to the board of directors and shall submit their proposals to the board of directors for resolution; however, the audit committee shall be exempted from this limitation when exercising its supervisory power in accordance with the Securities and Exchange Act, the Company Act, and other laws and regulations.</p> <p>The functional committees shall establish their own organizational rules and procedures, which shall be approved by a resolution of the Board of Directors. The organizational rules and procedures should include, at a minimum, the number of members, term of service, duties and authority, meeting rules, and resources to be provided by the Company when exercising its duties and authority.</p>	<p>1. For the purpose of promoting the Company's sustainable development and transformation, it is permissible to establish a unit responsible for sustainable development within the corporate organization, and such unit should not be limited to the name "Committee" only.</p> <p>2. Implemented in accordance with the "Sustainable Development and Transformation Implementation Strategy for the Securities and Futures Industry" Structure 1/Strategy 3/Specific Measures 8 and 10.</p>
<p>Article 28 The Company shall establish an audit committee. The audit committee shall be composed of all independent directors and shall consist of not less than three members, one of whom shall be the convener, and at least one of whom shall possess</p>	<p>Article 28 The Company shall establish an audit committee. The audit committee shall be composed of all independent directors and shall consist of not less than three members, one of whom shall be the convener, and at least</p>	<p>1. The main duties of the risk management committee were added in accordance with Article 28 of the "Corporate Governance Best-Practice Principles for Securities Firms".</p>



Amendment	Existing provisions	Explanation
<p>accounting or financial expertise. Regarding the exercise of the duties and authority of the audit committee and its independent board members and any related matters, they shall be handled in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the regulations of the stock exchanges or OTC trading centers.</p> <p>Securities firms are encouraged to prioritize the establishment of risk management committees, and should choose to establish either an audit committee or a supervisor.</p> <p><u>The key responsibilities of the risk management committee are as follows:</u></p> <ol style="list-style-type: none"> <li><u>1. To establish risk management policy and structure, and assign authority and duties to the relevant units.</u></li> <li><u>2. To establish measurement standards for risk.</u></li> <li><u>3. To manage the Company's overall risk thresholds and each unit's risk thresholds.</u></li> </ol> <p><u>The risk management committee should have at least one independent director with professional background in securities and derivatives, accounting or finance involved and serve as the convener.</u></p>	<p>one of whom shall possess accounting or financial expertise.</p> <p>Regarding the exercise of the duties and authority of the audit committee and its independent board members and any related matters, they shall be handled in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the regulations of the stock exchanges or OTC trading centers.</p> <p>Securities firms are encouraged to prioritize the establishment of risk management committees, and should choose to establish either an audit committee or a supervisor.</p>	
<p><u>Article 28-4</u></p> <p><u>The Company has established functional committees and teams, such as the sustainability committee, in accordance with Article 27 of the Company's Articles of Incorporation. In order to strengthen the evaluation and analysis of risks related to sustainability, information disclosure, and countermeasures, the Company has been able to properly utilize the functions of external experts in the following manner:</u></p> <ol style="list-style-type: none"> <li><u>1. Recruit members who regularly participate in the daily operation of related committees or teams.</u></li> <li><u>2. To commission them to provide professional evaluation reports or opinions as necessary, and invite them to attend the board of directors' meetings to report when necessary.</u></li> </ol>		<ol style="list-style-type: none"> <li>1. This article is newly added.</li> <li>2. Implemented in accordance with the "Sustainable Development and Transformation Implementation Strategy for the Securities and Futures Industry" Structure 1/Strategy 3/Specific Measures 11.</li> </ol>

Amendment	Existing provisions	Explanation
<p><u>Article 29</u> The Company shall choose a professional, responsible and independent CPA to conduct audits of the Company's financial condition and internal controls on a regular basis. The Company shall review and improve on any anomalies or deficiencies identified and disclosed by the CPAs during the course of the audits, as well as their specific opinions for improvement or fraud prevention. The Company shall evaluate the independence and suitability of the CPA engaged by the company regularly, and no less frequently than once annually. In the event that the company engages the same CPA without replacement for 7 years consecutively, or if the CPA is subject to disciplinary action or other circumstances prejudicial to the CPA's independence <u>and suitability</u>, the company shall evaluate the necessity of replacing the CPA and submit its conclusion to the board of directors.</p>	<p>Article 29 The Company shall choose a professional, responsible and independent CPA to conduct audits of the Company's financial condition and internal controls on a regular basis. The Company shall review and improve on any anomalies or deficiencies identified and disclosed by the CPAs during the course of the audits, as well as their specific opinions for improvement or fraud prevention. The Company shall <del>refer to the Audit Quality Index (AQI)</del> to evaluate the independence and suitability of the CPA engaged by the company regularly, and no less frequently than once annually. In the event that the company engages the same CPA without replacement for 7 years consecutively, or if the CPA is subject to disciplinary action or other circumstances prejudicial to the CPA's independence, the company shall evaluate the necessity of replacing the CPA and submit its conclusion to the board of directors.</p>	
<p>Article 32 Directors should uphold strong self-discipline and refrain from participating in the discussion and voting on the proposals listed in the board of directors' meeting, or exercising their right to vote on behalf of other directors, if the proposals involve their own interests that could jeopardize the interests of the Company. Directors should also behave themselves and refrain from unlawfully covering each other. In the case of a director's self-recusal, it shall be stipulated in the rules of procedure of the board of directors' meeting:  <u>The Company shall also set forth in the rules and regulations for shareholders, directors, independent directors and other stakeholders to apply for director's recusal in respect of a particular proposal, which shall include the qualifications of the applicant, the application, the review procedures, and the time limit and manner of reply. The board of directors shall resolve whether or not the applicant should recuse himself/herself, and he/she shall not be allowed to participate in or act as a proxy for the voting on the proposal until the resolution has been made.</u></p>	<p>Article 32 Directors should uphold strong self-discipline and refrain from participating in the discussion and voting on the proposals listed in the board of directors' meeting, or exercising their right to vote on behalf of other directors, if the proposals involve their own interests that could jeopardize the interests of the Company. Directors should also behave themselves and refrain from unlawfully covering each other. In the case of a director's self-recusal, it shall be stipulated in the rules of procedure of the board of directors' meeting.</p>	<p>Amended in accordance with Article 32 of the "Corporate Governance Best-Practice Principles for Securities Firms".</p>

Amendment	Existing provisions	Explanation
<p>Article 37</p> <p>The members of the board shall perform their duties faithfully and exercise their duties of care with a strong sense of self-discipline and caution in the execution of the Company's business, and shall comply with the resolutions of the board of directors, except for matters that should be resolved by the shareholders' meeting as stipulated by the law or the Company's Articles of Incorporation.</p> <p>The Company is encouraged to establish a board of directors performance evaluation method and procedure to periodically evaluate the performance of the board of directors, <u>functional committees</u>, and individual directors on an annual basis via self-<u>assessment</u>, peer <u>evaluation</u>, commissioning of an external professional organization, or other appropriate means; the evaluation of the performance of the board of directors (<u>functional committees</u>) is encouraged to include the following aspects, and to establish appropriate evaluation indexes taking into account the needs of the Company:</p> <ol style="list-style-type: none"> <li>1. Participation in the Company's operations.</li> <li>2. Improvement of the board's decision-making quality.</li> <li>3. Composition and structure of the board of directors.</li> <li>4. Election of directors and their continuing education.</li> <li>5. Internal control.</li> </ol> <p>The evaluation of the performance of board members (self or peers) shall include the following aspects and shall be adjusted as appropriate taking into account the needs of the Company:</p> <ol style="list-style-type: none"> <li>1. Mastery of the company's goals and missions.</li> <li>2. Awareness of directors' duties and responsibilities.</li> <li>3. The extent of participation in the Company's operations.</li> <li>4. Internal relationship management and communication.</li> <li>5. Directors' profession and their continuing education.</li> <li>6. Internal control.</li> </ol> <p><u>The Company's board of directors shall consider adjusting the composition of the board of directors based on the results of the performance evaluation.</u></p> <p>The Company is encouraged to</p>		<ol style="list-style-type: none"> <li>1. A new fifth paragraph has been added in accordance with the "Corporate Governance Best-Practice Principles for Securities Firms".</li> <li>2. Amended in accordance with Article 39-2, Paragraph 4 of the "Corporate Governance Best Practice Principles for Financial Holding Companies" and Article 39-2, Paragraph 4 of the "Corporate Governance Best Practice Principles for Banking Industries", as appropriate.</li> </ol>

Amendment	Existing provisions	Explanation
<p>evaluate the performance of the functional committees, and the evaluation shall include the following aspects and shall be appropriately adjusted taking into account the needs of the Company:</p> <ol style="list-style-type: none"> <li>1. The extent of participation in the Company's operations.</li> <li>2. Awareness of the duties and responsibilities of the functional committee.</li> <li>3. Improvement of the functional committee's decision-making quality.</li> <li>4. The composition of the functional committee and the election of its members.</li> <li>5. Internal control.</li> </ol> <p>The Company is encouraged to report the results of the performance evaluation to the board of directors and should utilize them as a reference for individual director's remuneration and nomination for reappointment.</p> <p><u>Directors shall attend the board meeting in person. In case a director is unable to attend the board meeting for any reason, he/she may, in accordance with the provisions of the Company's Articles of Incorporation, appoint another director to act as his/her proxy; however, he/she shall issue a letter of authorization on each occasion, and shall list the authorized scope for the cause. A director attending as proxy shall be subjected to one commission only.</u></p>		
<p><u>Article 37-2</u>  <u>The Company's board of directors shall establish the following accountability system in accordance with the management cycle of "Plan-Do-Check-Act" for the purpose of reviewing the selection of managers, supervising their suitability and maintaining their qualifications, as well as establishing a system for the following accountability on important issues such as information security protection, fair treatment of customers, and compliance with laws and regulations:</u></p> <ol style="list-style-type: none"> <li>1. <u>To designate a dedicated department to co-ordinate and liaise with the relevant departments and to co-ordinate various business operations:</u> <ol style="list-style-type: none"> <li>(1) <u>To add to the list of internal</u></li> </ol> </li> </ol>		<ol style="list-style-type: none"> <li>1. This article is newly added.</li> <li>2. For the purpose of strengthening the management of securities and futures brokers and implementing corporate governance, in accordance with Article 11 of the "Rules Governing the Management of the Company's Persons in Charge and Business Staff", it is hereby stipulated that the board of directors shall be responsible for the selection and supervision of managers, and shall provide guidance to the Company in implementing the accountability of managers and establishing relevant systems and other regulations.</li> <li>3. Implemented in accordance with the "Sustainable Development and Transformation Implementation</li> </ol>

Amendment	Existing provisions	Explanation
<p><u>management rules and regulations on the aforementioned material issues, clearly defining the specialized business scope of each department.</u></p> <p><u>(2) To designate the department(s) primarily responsible for and assisting in the handling of inter-departmental operations. It is advisable to review the work distribution of these operations at least once a year.</u></p> <p><u>2. Ensure that the separation of authority and responsibility and the hierarchy of responsibilities are in place, and that senior management is responsible for supervising all business units:</u></p> <p><u>(1) To complete the hierarchical structure of responsibility and establish detailed specifications on the levels of authorization and decision-making for business operations within each of the specialized departments in the preceding paragraph.</u></p> <p><u>(2) To assign senior management at the level of deputy general manager or above to directly supervise the head of the preceding department to ensure the execution of daily operations.</u></p> <p><u>(3) To assign a dedicated person with responsibility for compiling the performance of all relevant departments and for inputting the required information and uploading supporting documents to the securities and futures industry ESG implementation information control system on a quarterly basis.</u></p> <p><u>3. Regularly evaluate the efficacy of overall implementation and include it in the performance appraisals of relevant business departments and personnel:</u></p> <p><u>(1) The quarterly implementation performance of the preceding paragraph shall be approved by the general manager before it is input and uploaded. If a dedicated functional committee has been set up, it shall first confirm the correctness of the content.</u></p> <p><u>(2) The senior management responsible for supervising each department head shall explain to the board of directors the reasons for any failure to achieve</u></p>		<p>Strategy for the Securities and Futures Industry" Structure 1/Strategy 3/Specific Measures 9.</p>

Amendment	Existing provisions	Explanation
<p><u>predetermined objectives and provide specific plans and supporting evidence such as the expected completion time and anticipated response measures.</u></p> <p><u>(3) The board of directors shall review annually the performance of the departments in charge of information security protection, fair customer treatment, and legal compliance, and institute rewards and penalties for the responsible officers according to their respective hierarchical and operational classifications.</u></p>		
<p><u>Article 37-3</u></p> <p><u>If the chairman of the board for any extended time period performs his or her duties in a remote working mode such as working off-site, at home, or by video conferencing, he or she shall ensure the effective performance of his or her duties.</u></p> <p><u>When the chairman of the board is on leave or cannot exercise his or her powers for any reason, the vice chairman shall act on his or her behalf. If there is no vice chairman, or the vice chairman is also unable to exercise his or her powers, the chairman shall designate one of the managing directors, or if there is no managing director, one of the directors, to act on his or her behalf. In the absence of such a designation, the managing directors or the directors shall elect from among themselves an acting chairman of the board of directors.</u></p> <p><u>The designation or election of an acting chairman under the preceding paragraph shall be subject to the qualifications and restrictions on concurrent appointments set out in the Regulations Governing Responsible Persons and Associated Persons of Futures Commission Merchants. The functions and powers exercised during the period of agency by the acting chairman shall not exceed the authority of the chairman of the board, and if there are any other restrictions on such authority, they shall be specified in advance.</u></p>		<p>1. This article is newly added.</p> <p>2. Amended in accordance with Articles 39-1 and 39-2 of the "Corporate Governance Best Practice Principles for Financial Holding Companies" and Articles 39-1 and 39-2 of the "Corporate Governance Best Practice Principles for Banking Industries".</p>

Amendment	Existing provisions	Explanation
<p><u>Article 40</u> Members of the board of directors are advised, upon becoming directors or during their term of service, to participate in training courses on the subjects of finance, risk management, operations, business, accounting, law, corporate social responsibility, or <u>sustainability</u> that include topics related to corporate governance <u>held by institutions designated under the “Implementation Directions and Study Roadmap for Continuing Education for Directors and Supervisors of Futures Enterprises.”</u> They shall also ensure that company employees at all levels enhance their professional and legal knowledge.</p>	<p>Article 40 Members of the board of directors are advised, upon becoming directors or during their term of service, to participate in training courses on the subjects of finance, risk management, operations, business, accounting <del>or</del> law <del>or</del> corporate social responsibility, and ensure that company employees at all levels enhance their professional and legal knowledge.</p>	<ol style="list-style-type: none"> <li>1. Added the qualification restrictions on the continuing education course providers.</li> <li>2. Added a new type of continuing education program for directors, namely, sustainable development.</li> </ol>
<p><u>Article 50</u> <u>The Company shall disclose and continuously update the following information on corporate governance in accordance with relevant laws and regulations and the rules and regulations of the stock exchanges, TPEX, or TWSA.(disclosure of supervisors' information is not required if the company has an audit committee):</u> 1. <u>The framework and rules for corporate governance.</u> 2. <u>The company's ownership structure and shareholders' equity (including its specific and explicit dividend policy).</u> 3. <u>The structure, professionalism, and independence of the board of directors.</u> 4. <u>The responsibilities of the board of directors and managerial personnel.</u> 5. <u>The composition, duties and independence of the audit committee or supervisors.</u> 6. <u>The composition, duties, and operational status of the remuneration committee and other functional committees.</u> 7. <u>Remuneration paid during the two most recent fiscal year to directors, supervisors, the general manager, and assistant general managers, analysis of the percentage that the total remuneration accounts for in the net income after tax in the parent company only financial reports or individual financial reports, policies for remuneration payment, standards and packages, procedures for setting remuneration, and linkage to business performance and future risks. In addition, the remuneration of individual</u></p>		

Amendment	Existing provisions	Explanation
<p><u>directors and supervisors should be disclosed under certain special circumstances.</u></p> <p><u>8. The continuing education being received by directors and supervisors.</u></p> <p><u>9. Risk management information.</u></p> <p><u>10. Rights, channels for complaints, and concerns, of stakeholders, and appropriate response mechanisms.</u></p> <p><u>11. Details of the management of public disclosures required by laws and regulations.</u></p> <p><u>12. The state of the Company's implementation of corporate governance, and any discrepancies between the “Corporate Governance Best Practice Principles” adopted by the Company and these Principles.</u></p> <p><u>13. Information on related party transactions.</u></p> <p><u>14. Disclosure of capital adequacy.</u></p> <p><u>15. Other information regarding corporate governance.</u></p> <p><u>The Company pledges to disclose concrete plans and measure for improvement of corporate governance in view of the actual condition of corporate governance implementation.</u></p>		
<p><u>Article 51</u></p> <p><u>The Company shall, in accordance with the “Rules Governing the Preparation and Filing of Sustainability Reports by the Company,” each year prepare a Sustainability Report (ESG Report) for the preceding fiscal year. As the Company is a non-consolidated company with a paid-in capital of less than \$2.0 billion, the Company may simplify the contents and method of disclosure.</u></p>		<p>This article is newly added.</p>
<p><u>Article 52</u></p> <p><u>The Company shall at all times monitor domestic and international developments in corporate governance, as a basis for review and improvement of our own corporate governance mechanisms and enhancing the effectiveness.</u></p>	<p><u>Article 50</u></p> <p><u>The Company shall at all times monitor domestic and international developments in corporate governance, as a basis for review and improvement of our own corporate governance mechanisms and enhancing the effectiveness.</u></p>	<p>Change of Article number.</p>

Amended and published on February 8, 2023, for Articles 18, 24, 27, 37, 40, 51, 62; added Articles 3-2 to 3-4, 10-1, 28-4, 37-2, 37-3; deleted Article 63 and moved the original Article 64 to Article 63; effective as of the date. (Approved and kept for future review by the Financial Supervisory Commission on February 4, 2023, in accordance with Chin-kuan-cheng-chuan letter no. 1110356335)



## Attachment 8

### Comparison table for amended articles of Concord International Securities Co., LTD's Articles of Incorporation

After amendment	Before amendment	Description
<p>Article 5</p> <p>The total capital of the Company is set as NT\$9 billion, divided into <u>900</u> million shares, at NT\$10 per share, and the shares may be issued by a resolution of the board of directors.</p>	<p>Article 5</p> <p>The total capital of the Company is set as NT\$3.9billion, divided into 390 million shares, at NT\$10 per share, and the shares may be issued by a resolution of the board of directors.</p>	<p>In response to the changes in the global situation in recent years and the fact that the domestic economy has become a key player in the global technological development, coupled with the abundant amount of both international and domestic capital, the domestic capital market has a promising outlook.</p>
<p>Article 33</p> <p>The Articles of Incorporation was established on Aug. 10, 1989. The 1st amendment was made on Apr. 27, 1991.</p> <p><u>The 24nd amendment was made on May 13, 2024.</u></p>	<p>Article 33</p> <p>The Articles of Incorporation was established on Aug. 10, 1989. The 1st amendment was made on Apr. 27, 1991. (Omitted)</p>	<p>The amendment date of these Articles of Incorporation is explicitly established.</p>

Amendment approved by the board of directors on August 07, 2023

## Attachment 9

### Comparison table for amended articles of Concord International Securities Co., LTD's Procedures for Acquisition or Disposal of Assets"

Amendment approved by the board of directors on August 07, 2023

Amendment	Existing provisions	Explanation
<p>Article 11: Procedures for handling derivatives trading: <u>There is currently no trading of derivatives for the Company.</u></p> <p>The following is omitted.</p>	<p>Article 11: Procedures for handling derivatives trading:</p> <p>The following is omitted.</p>	<p>Since the Company does not currently engage in derivative trading. Therefore, Article 11 is amended.</p>
<p>Article 15:</p> <p>4. The Company has established an audit committee in accordance with the provisions of the Securities and Exchange Act, in which case, the approval of at least one-half of all members of the audit committee shall be obtained and a resolution shall be made by the board of directors whenever there is an amendment to the procedures for the acquisition or disposal of assets, trading of major assets or derivatives, or the <u>acquisition or disposal of real estate or the right to use such assets from a related party.</u></p>	<p>Article 15:</p> <p>4. The Company has established an audit committee in accordance with the provisions of the Securities and Exchange Act, in which case, the approval of at least one-half of all members of the audit committee shall be obtained and a resolution shall be made by the board of directors whenever there is an amendment to the procedures for the acquisition or disposal of assets, trading of major assets or derivatives, or the acquisition of real estate from a related party.</p>	<p>Amended Article 15, wordings for the acquisition or disposal of real estate or the right to use such assets.</p>

Amendment approved by the board of directors on August 07, 2023

Amended and published on January 28, 2022 in accordance with Chin-kuan-cheng-fa letter no. 1110380465

Amended and published on February 09, 2022 in accordance with Cheng-kuei-chien letter no. 111052109