Company Code: 4164

CHC Healthcare Group

2022 Annual Shareholders' Meeting

Meeting Agenda

Type of the Meeting:	Physical shareholders' meeting
Date of the Meeting:	June 15, 2022 at 09:00 a.m.
Place of the Meeting:	No.88, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan (The Company's conference room)

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CHC Healthcare Group

Meeting Procedure for 2022 Annual Shareholders' Meeting

1. Commencement

2. Chair's Address

3. Matters for Report

4. Matters for Ratification

5. Matters for Discussion

6. Extemporary Motions

7. Meeting Adjourned

CHC Healthcare Group

Meeting Agenda for 2022 Annual Shareholders' Meeting

Date of the Meeting: June 15, 2022 at 09:00 a.m.

Place of the Meeting: No.88, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan
(The Company's conference room)

1. Commencement
2. Chair's Address
3. Matters for Report
   (1). 2021 business report
   (2). Audit committee's report on review of 2021 audited financial reports
   (3). To report the distribution of dividends and bonuses in cash of 2021
   (4). To report the distribution of the compensations for employees and remunerations for directors of 2021
   (5). To report the information of endorsements/guarantees in 2021
   (6). To report the status of the private placement of common shares resolved by 2021 Annual Shareholders' Meeting
   (7). To report the remunerations paid to directors in 2021
4. Matters for Ratification
   (1). 2021 business report and financial statements
   (2). Proposal for 2021 earnings distribution
5. Matters for Discussion
   (1). Amendment to the Company's "Articles of Incorporation"
   (2). Amendment to the Company's "Procedures Governing the Acquisition or Disposal of Assets"
   (3). To propose the issuance plan for a private placement of common shares
6. Extemporary Motions
7. Meeting Adjourned

Matters for Report

1. 2021 business report
   Explanation: For “2021 Business Report”, please refer to Attachment 1 (p14-16).

2. Audit committee’s report on review of 2021 audited financial reports
   Explanation: For “2021 Audit Committee’s Review Report”, please refer to Attachment 2 (p17).

3. To report the distribution of dividends and bonuses in cash of 2021
   Explanation: (1). The Company’s Board of Directors is authorized to decide the distributable dividends and bonuses to be paid in cash and submit a report of such distribution to the shareholders’ meeting according to Article 25, paragraph 2 of the Company's “Articles of Incorporation”.
   (2). The Company’s Board of Directors resolved to distribute cash dividend of NT$323,878,800, which means cash dividend of NT$2.011 per share. The cash dividend will be paid with calculation rounded down to the nearest one NTD (any amount under one NTD will be discarded). The remaining fraction will be incorporated into other income of the Company. The Company’s Board of Directors also authorized the Chairman to decide the record date, payment date and related matters for cash dividends’ payment, and to adjust the dividend distribution ratio based on the actual number of outstanding shares if there is any change in number of common shares of the Company which consequently leads to a change in the ratio.

(Continued on next page)

4. To report the distribution of the compensations for employees and remunerations for directors of 2021

   Explanation: (1). According to Article 24-1, paragraph 1 of the Company's “Articles of Incorporation”: When allocating the profit of current year (profit before tax and compensations for employees and remunerations for directors), accumulated losses shall be first covered, and then set aside no less than 0.05% of the balance as compensations for employees and no more than 5% as remunerations for directors.

   (2). The Company’s 4th compensation committee’s meeting of the 5th term approved employees' compensations for NT$198,854 (about 0.05%) and directors' remunerations for NT$5,600,000 (about 1.44%). All the compensations and remunerations will be paid in cash. The Company’s Board of Directors has authorized the Chairman to decide the payment date and related matters.

5. To report the information of endorsements/guarantees in 2021

   Explanation: For “Information of Endorsements/Guarantees in 2021”, please refer to Attachment 3 (p18).

6. To report the status of the private placement of common shares resolved by 2021 Annual Shareholders’ Meeting

   Explanation: For status of the private placement of common shares resolved by Annual Shareholders’ Meeting on July 1, 2021, please refer to Attachment 4 (p19-20).

(Continued on next page)

7. To report the remunerations paid to directors in 2021

Explanation: According to Article 24-1, paragraph 1 of the Company's “Articles of Incorporation”, when allocating the profit of current year (profit before tax and compensations for employees and remunerations for directors), accumulated losses shall be first covered, and then set aside no more than 5% of the balance as remunerations for directors. To determine reasonable remunerations paid to directors, operating results of the Company and directors’ contribution to the company shall also be taken into consideration. Relevant performance evaluation of Board of Directors and functional committees has been approved by the Company’s 4th compensation committee’s meeting of the 5th term. For “Remunerations Paid to Directors in 2021”, please refer to Attachment 5 (p21).

Matters for Ratification

1. 2021 business report and financial statements

   (Proposed by Board of Directors)

   Explanation: (1). The Company's 2021 Parent Company Only Financial Statements and Consolidated Financial Statements had been reviewed by independent accountants Yu-Fang, Yen, and Pei-Lin, Tu of PricewaterhouseCoopers (PwC) Taiwan, together with the Company's 2021 Business Report, submitted to the audit committee for review and issuance of a written review report.

   (2). For "2021 Business Report", "2021 Audit Committee's Review Report", "Report of Independent Accountants and 2021 Parent Company Only Financial Statements and Consolidated Financial Statements", please refer to Attachment 1 (p14-16), Attachment 2 (p17) and Attachment 6 (p22-47).

   (3). Please ratify it.

   Resolution:

2. Proposal for 2021 earnings distribution

   (Proposed by Board of Directors)

   Explanation: (1). The Company's profit for the year 2021 is NT$381,632,677. After setting aside the legal reserve for NT$38,163,268, special reserve for NT$8,584,039 based on Article 41, paragraph 1 of "Securities and Exchange Act" and then adding unappropriated retained earnings at the beginning of the year 2021 for NT$217,324,636, the distributable unappropriated retained earnings for the year 2021 is NT$548,817,970. Proposal for earnings distribution is as follows:

(Continued on next page)

CHC Healthcare Group

Table of 2021 Earnings Distribution

Item	Amount(NT$)	
	Subtotal	Total
Unappropriated retained earnings at the beginning of the year		217,324,636
Deduct: Retirement of treasury shares	(3,392,036)	
Add: Profit for the year	381,632,677	
Deduct: Legal reserve	(38,163,268)	
Deduct: Special reserve	(8,584,039)	
Subtotal		331,493,334
Distributable unappropriated retained earnings for the year		548,817,970
Distribution items:		
Cash dividends (NT$2.011 per share)		323,878,800
Unappropriated retained earnings at the end of the year		224,939,170

Chairman: Pei-Lin, Lee GM: Pei-Lin, Lee CFO: Yi-Chun, Chen

(2). The proposal has been approved by the Company's 8th audit committee's meeting of the 2nd term.

(3). 2021 earnings distribution is first distributed from earnings in 2021 which is distributable.

(4). Please ratify it.

Resolution:

Matters for Discussion

1. Amendment to the Company's “Articles of Incorporation”
   (Proposed by Board of Directors)
   Explanation: (1). The wording is revised as appropriate to meet the Company’s operational needs and following revision of relevant laws and regulations. For comparison table of revised articles, please refer to Attachment 7 (p48-49).
   (2). The proposal has been approved by the Company’s 8th audit committee’s meeting of the 2nd term.
   (3). Please start discussion.
   Resolution:

2. Amendment to the Company's “Procedures Governing the Acquisition or Disposal of Assets”
   (Proposed by Board of Directors)
   Explanation: (1). The procedure is amended in accordance with Letter No. 1110380465 issued by Securities and Futures Bureau, Financial Supervisory Commission. For comparison table of revised articles, please refer to Attachment 8 (p50-54).
   (2). The proposal has been approved by the Company’s 8th audit committee’s meeting of the 2nd term.
   (3). Please start discussion.
   Resolution:

(Continued on next page)

3. To propose the issuance plan for a private placement of common shares
(Proposed by Board of Directors)

Explanation: (1). To enhance the relationship with strategic investors and consider the effectiveness of raising capital, the Company has proposed a private placement of common shares within the limit of 20,000 thousand shares and may be carried out by installments (no more than 3 times) within one year since the date resolved by the Meeting following Article 43-6 of "Securities and Exchange Act". Relevant information is as follows:

A. The basis for and reasonableness of pricing:

(a). The price per share set for privately placed common shares may not be lower than 80% of the reference price. The reference price shall be the higher of the following two calculations:

(i). The simple average closing price of the common shares for either the 1, 3, or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.

(ii). The simple average closing price of the common shares for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.

(b). It is proposed to the Meeting to authorize the Board of Directors to determine the actual price determination date and issuance price in accordance with the status of selecting the specific persons and the market situation, also the price can't be lower than the percentage for the private placement pricing set by the Meeting.

(c). It is believed to be reasonable due to the basis for the method by which the price was set and terms above are all complied with relevant laws and regulations and in line with market situation.

(Continued on next page)

B. The method, objectives, necessity and anticipated benefits for selecting the specific persons:

(a). The method and objectives for selecting the placee: To enhance the relationship with strategic investors, the Company plans to select the specific persons in accordance with Article 43-6 of "Securities and Exchange Act".

(b). The necessity and anticipated benefits: The Company proposed to engage with strategic investors through private placement to raise capital for the Company's long-term operating plan and future business development. It is expected that the private placement will strengthen future competitiveness, improve financial structure, enrich working capital and have advantage on the Company's long-term development. Cooperation with strategic investors may lead to broader business territory, which also has positive influence on shareholders' equity.

C. The reasons for the necessity for conducting the private placement:

(a). The reasons for not using a public offering: The regulation of a three-year non-trading period will help assure the long-term relationship between the strategic investors and the Company through private placement.

(b). The limit on the private placement: Within the limit of 20,000 thousand shares

(c). The use of the capital raised by installments and the anticipated benefits: The capital raised by installments through the private placement will be used to enrich working capital and for future development needs. It is expected to strengthen financial structure, replenish working capital and improve competitiveness of the Company.

(Continued on next page)

D. The Company has not experienced any significant change in managerial control due to the introduction of a strategic investor through private placement or other factors in the previous year.

(2). The new private placement shares shall have the same rights and obligations as holders of common shares of the Company except for the transfer limitation of privately placed securities within three years of the delivery date stated in Article 43-8 of "Securities and Exchange Act". It is proposed to the Meeting to authorize the Board of Directors to apply to the competent authority for retroactive handling of public issuance procedures for the private placement shares after three full years since the delivery date based on "Securities and Exchange Act" and relevant rules.

(3). It is proposed to the Meeting to authorize the Board of Directors to make amendment and supplement to the issuance price, terms and conditions, particulars of the plan and the actual status and other relevant matters related to the private placement if there occurs any update of R.O.C. laws or regulations, request by the authority, change of the market conditions or due to any subjective and objective factors.

(4). It is proposed to the Meeting to authorize the Chairman to represent the Company to negotiate and sign any document and contract related to the private placement plan, also to handle the relevant issuance matters on behalf of the Company.

(5). The proposal has been approved by the Company's 8th audit committee's meeting of the 2nd term.

(6). Please start discussion.

Resolution:

Extemporary Motions

Meeting Adjourned

【Attachment 1】

CHC Healthcare Group

2021 Business Report

Dear Shareholders:

Thank you for your support and advice to CHC Healthcare Group, enabling the Group to have steady development under such severe macro-environment conditions. Despite the territorial impact of COVID-19 in Taiwan in 2021, with the efforts of all employees, the Group still maintains an over 30% gross margin and a double-digit net profit margin in 2021. CHC also achieves significant growth in profit for the year. The Group strongly believes the sustainable development of a corporation required economic foundations and will continue the business expansion in the future, to create the best interests of the shareholders and employees.

1. 2021 business operation results

(1). 2021 business plan implementation

2021 consolidated operating revenue was NT$2,439,564 thousand, lower than NT$2,554,911 thousand reported in 2020, mainly due to the decline in the sales volume of equipment. 2021 profit for the year was NT$380,282 thousand, which increased comparing with profit for the year NT$362,912 in 2020, mainly because of the increase in gross profit. The consolidated operating results for the year 2021 are as follows:

Unit: NT$ Thousand

Item	2021
Operating revenue	2,439,564
Gross profit	849,481
Operating expenses	356,153
Operating profit	493,328
Profit before income tax	491,069
Profit for the year	380,282

(2). Budget execution

The Group did not disclose the 2021 financial forecast, so there is no need to disclose the budget execution.

(3). Revenue/expenditure and profitability

Item		2021	2020
Financial structure and solvency	Debt ratio (%)	49.76%	48.02%
	Current ratio (%)	254.60%	330.86%
Profitability	Return on total assets (%)	3.69%	3.85%
	Return on equity (%)	6.18%	6.41%
	Net profit margin (%)	15.59%	14.20%
	Basic earnings per share (NT$)	NT$2.43	NT$2.53

(4). R&D status

The Group is not in the manufacturing industry and therefore does not have a dedicated R&D department. However, in consideration of the rising awareness toward safety and health domestically, the Group plans to step into the radiation sterilization business and is approved by the Ministry of Science and Technology (MOST) to develop the radiation sterilization business in Tongluo Science Park and engage in the business lines including sterilization validation test, X-ray sterilization, electron irradiation sterilization, and R&D of radiation-resistant materials. The project is still under preparation and is expected to operate officially as of 2023.

2. 2022 business plan outline

(1). Product development strategy

The Group has long been committed to introducing high-end medical equipment and technologies to improve the quality of medical treatment at home. In recent years, the Group has further engaged in precision medicine and introduced the proton therapy system, MRI linear accelerator, etc. to protect normal tissues to the maximum extent while eliminating tumors. Spotting the trend of smart healthcare recently, the Group also brought in artificial intelligence medical solutions with CE marking from the European Union and KFDA marketing clearance from South Korea. The product will help optimize the medical procedure and improve the accuracy of medical decision-making, which is expected to benefit patients in Taiwan.

In the future, in addition to maintaining a stable partnership with major international medical equipment manufacturers, the Group will actively recruit new products through various exhibitions to enrich the product line. Also, the existing sales channels will be efficiently performed to bring in further incomes for the Group, achieving a three-win situation among the Group, the patients, and the medical institutions.

(2). Medical management service guideline

The Group has developed a full range of medical management services from medical site planning, design and construction, medical equipment installation and testing, division management and operation consulting, medical technician training, to equipment maintenance and subsequent upgrade services.

The key for medical management service to be rooted in Taiwan and to be extended to the overseas market is that the Group has a professional technical team certified by the manufacturers. Instant and high-quality technical support together with flexible and innovative cooperation models helps the Group to form differentiated competitiveness, thereby strengthening the Group's relationship with both customers and suppliers. In the future, the Group will continue to train the technical team to extend the depth and breadth of medical management services to facilitate the business expansion.

(3). Overseas market operations

In China, a business model combined with sales and medical management services is adopted by the Group. In addition to introducing high-end medical equipment to make up for the lack of local medical resources, the Group has also established partnerships with several large medical institutions in China to help improve their medical management processes and increase hospital revenue. The Group will use the collaborative sites as demo sites to negotiate other projects subsequently, and meanwhile, learn about the trend of China's policy and market overview to provide more comprehensive and multi-faceted integrated services.

In Southeast Asia, the Group has successfully assisted the first hospital under Mayapada Hospital Group to establish a radiation oncology department, which is now in operation for the treatment of cancer patients. In the future, the Group will continue to provide medical management services, aiming to help Southeast Asian countries improve medical quality and cultivate medical talents.

(4). Diversified expansion

The Group does pay attention to external environmental changes and market trends and has diversified its business to various fields taking the medical industry as a starting point to improve the overall health and well-being of human beings.

Facing the advent of the big data era, the Group successfully developed iROIS, an application platform that connects HIS and OIS. Through horizontal information integration, it helps improve clinical operation efficiency and optimize operating procedures. After noting the connection between people and pharmacies has become closer and closer under the new post-pandemic normal, the Group announced the acquisition of a chain community pharmacies channel, expanding the business territories from B2B to B2C, and completing the existing chain channel of the healthcare industry. In consideration of the rising awareness toward safety and health, the Group decided to step into the radiation sterilization business and plan to introduce the IBA photon irradiation and electronic irradiation sterilization system from Belgian to lead Taiwan's sterilization industry towards safety, high efficiency, and low pollution.

Chairman: Pei-Lin, Lee GM: Pei-Lin, Lee CFO: Yi-Chun, Chen

【Attachment 2】

CHC Healthcare Group
2021 Audit Committee's Review Report

TO: 2022 Annual Shareholders' Meeting of CHC Healthcare Group

The Company's Board of Directors reports 2021 Parent Company Only Financial Statements and Consolidated Financial Statements, which audited by independent accountants, Yu-Fang, Yen and Pei-Lin, Tu of PricewaterhouseCoopers (PwC) Taiwan, and they considered to present a fair view of the Company's financial position, operating results and cash flows. Both financial statements, together with 2021 business report and proposal for 2021 earnings distribution, have all been reviewed by us as audit committee of the Company. We deem no inappropriateness on these documents. Pursuant to Article 14-4 of "Securities and Exchange Act" and Article 219 of "Company Act", we hereby present the 2021 Audit Committee's Review Report. Please review.

CHC Healthcare Group

By
Kuei-Tuan, Chen
Convener of audit committee

March 23, 2022

【Attachment 3】

CHC Healthcare Group

Information of Endorsements/Guarantees in 2021

The Company's information of endorsements/guarantees by December 31, 2021:

1. Counterparty: Five 100% owned subsidiaries
2. Total amount of endorsements/guarantees: NT$3,843,000 thousand
3. Purpose of endorsements/guarantees: For subsidiaries' financing needs
4. According to the net worth on December 31, 2021, the ceiling on total amount of the Company's endorsements/guarantees is NT$18,253,563 thousand and the ceiling on amount of the Company's endorsements/guarantees to any individual entity is NT$12,169,042 thousand. All endorsements/guarantees the Company made are pursuant to "Procedures for Endorsement & Guarantee" and there is no circumstance that the amount exceeds the ceiling.

Item	Counterparty	Amount (NT$ thousand)
1	Chiu Ho Medical System Co., Ltd.	1,412,000
2	Tomorrow Medical System Co., Ltd.	1,410,000
3	Chiu Ho Scientific Co., Ltd.	150,000
4	Hsing-Yeh Biotechnology Co., Ltd.	100,000
5	Shin-Ho Instruments Co., Ltd.	771,000
Total amount		3,843,000

5. Subsidiaries' information of endorsements/guarantees by December 31, 2021:

Item	Provider	Counterparty	Amount (NT$ thousand)
1	Hsing-Yeh Biotechnology Co., Ltd.	CHC Healthcare Group	828,236
2	Hsing-Yeh Biotechnology Co., Ltd.	Tomorrow Medical System Co., Ltd.	575,164
3	Chiu Ho (China) Medical Technology Co., Ltd	CHC (Guangzhou) Medical Technology Co., Ltd.	43,440
Total amount			1,446,840

【Attachment 4】

CHC Healthcare Group

Status of the Private Placement of Common Shares Resolved by 2021 Annual Shareholders' Meeting

The Company's Annual Shareholders' Meeting on July 1, 2021 resolved a private placement of common shares within the limit of 20,000 thousand shares and may be carried out by installments (no more than 3 times) within one year since the date of resolution. On October 6, 2021, Board of Directors of the Company approved that the target of the private placement to be Errand Co., Ltd., the number of shares privately placed to be 4,722,000 shares, the subscription price to be NT$35.1, and the total private placement amount to be NT$165,742,200.

Item	2021 1st private placement Issuing date: November 29, 2021
Types of securities privately placed	Common shares
Date on which the placement was resolved by the shareholders' meeting and amount resolved	● Date on which the placement was resolved by the shareholders meeting: July 1, 2021 ● Amount resolved: Within the limit of 20,000 thousand shares
Basis for and reasonableness of the pricing	(1). According to the resolution made by the shareholders' meeting, the price per share set for privately placed common shares may not be lower than 80% of the reference price. The reference price shall be the higher of the following two calculations: (a). The simple average closing price of the common shares for either the 1, 3, or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction. (b). The simple average closing price of the common shares for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction. (2). Taking October 6, 2021 as the actual pricing date, the issuing price is NT$35.1, which is 90% of the reference price (no lower than 80% of the reference price). It's still within the scope authorized by the resolution of the shareholders' meeting and believed to be reasonable.

Method for selecting the specific persons	To enhance the relationship with strategic investors, the Company plans to select the specific persons in accordance with Article 43-6 of “Securities and Exchange Act”.
Reasons for the necessity for conducting the private placement	The regulation of a three-year non-trading period will help assure the long-term relationship between the strategic investors and the Company through private placement.
Date of the subscription has been paid up in full	October 13, 2021
Information of the placee	● Targets of the private placement: Errand Co., Ltd. ● Qualifications: Pursuant to Article 43-6, paragraph 1, subparagraph 2 of “Securities and Exchange Act” ● Subscription amounts: 4,722,000 shares ● Relationship with the Company: No ● Participation in the operations of the Company: No
Subscription price	NT$35.1
Difference between subscription price and reference price	Actual subscription price NT$35.1 is 90% of the reference price NT$39.0.
Effect of the private placement on shareholders' equity	The pricing method of private placement of common shares and qualifications of placee are handled in accordance with the provisions of “Securities and Exchange Act” and regulated by a three-year non-trading period, which is believed to have little impact on shareholders' equity.
Status of use of the capital raised and implementation progress of the private placement	As of the fourth quarter of 2021, capital raised from private equity have been used for debt repayment. All amount raised was fully executed.
Realization of the benefits of the private placement	Capital raised through the private placement has been used for debt repayment, which is expected to strengthen financial structure and improve competitiveness of the Company, and have positive influence on shareholders’ equity.

【Attachment 5】

CHC Healthcare Group

Remunerations Paid to Directors in 2021

Unit: NT$ Thousand, thousand shares, %

Title				Director	Representative of juristic person director / Chairman	Vice chairman	Director	Director	Representative of juristic person director	Independent director	Independent director	Independent director
Name				Princeton Healthcare Limited	Princeton Healthcare Limited Rep: Pei-Lin, Lee	Tien-Ying, Lee	Chun-Shung, Huang	Yen-Hsin Investment Ltd.	Yen-Hsin Investment Ltd. Rep: Yung-Shun, Chuang	Kuei-Tuan, Chen	Chang-Jian, Ho	Geng-Wang, Liaw
Director's remuneration	Base remuneration (A)	From CHC		0	0	0	0	0	0	0	0	0
		From all consolidated entities		0	0	0	0	0	0	0	0	0
	Severance pay and pension (B)	From CHC		0	0	0	0	0	0	0	0	0
		From all consolidated entities		0	0	0	0	0	0	0	0	0
	Remuneration for director (C)	From CHC		800	0	800	800	800	0	800	800	800
		From all consolidated entities		800	0	800	800	800	0	800	800	800
	Business execution expense (D)	From CHC		0	40	48	48	0	48	156	156	156
		From all consolidated entities		0	40	48	48	0	48	156	156	156
Total (A+B+C+D) & ratio of total to net income (%)		From CHC		800 0.21%	40 0.01%	848 0.22%	848 0.22%	800 0.21%	48 0.01%	956 0.25%	956 0.25%	956 0.25%
		From all consolidated entities		800 0.21%	40 0.01%	848 0.22%	848 0.22%	800 0.21%	48 0.01%	956 0.25%	956 0.25%	956 0.25%
Compensation received as employee	Salary, bonus, and allowance (E)	From CHC		0	10,259	8,253	0	0	0	0	0	0
		From all consolidated entities		0	10,259	8,253	0	0	0	0	0	0
	Severance pay and pension (F)	From CHC		0	0	0	0	0	0	0	0	0
		From all consolidated entities		0	0	0	0	0	0	0	0	0
	Compensation for employee (G)	From CHC	Cash	0	0	0	0	0	0	0	0	0
			Share	0	0	0	0	0	0	0	0	0
		From all consolidated entities	Cash	0	0	0	0	0	0	0	0	0
			Share	0	0	0	0	0	0	0	0	0
Total (A+B+C+D+E+F+G) & ratio of total to net income (%)		From CHC		800 0.21%	10,299 2.70%	9,101 2.38%	848 0.22%	800 0.21%	48 0.01%	956 0.25%	956 0.25%	956 0.25%
		From all consolidated entities		800 0.21%	10,299 2.70%	9,101 2.38%	848 0.22%	800 0.21%	48 0.01%	956 0.25%	956 0.25%	956 0.25%
Compensation from other non-consolidated entities invested by CHC				None	None	None	None	None	None	None	None	None

1. Please state the payment policy, system, standard, and structure of the independent directors' remuneration, and describe the amount paid in linkage to responsibilities, risks, time spent, and related factors: The Company has taken out liability insurance for all independent directors and has given a fixed amount of remuneration based on the actual participation of each independent director in the functional committees and the Board of Directors. Total remunerations paid to directors will be decided according to the Company's annual operating results and reported to the shareholders' meeting. Benchmark for the remuneration of individual directors will be determined by the results of the internal evaluation of the Board of Directors, self-evaluation by individual board members, evaluation by appointed external professional institutions, or other appropriate methods.
2. Except as disclosed in the above table, remunerations received by the directors due to providing services to any of the entities listed in the consolidated financial statement (e.g. act as a consultant in a non-employee capacity for CHC, entities listed in the consolidated financial statement, investee enterprises, etc.) in the most recent year: None

【Attachment 6】

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of CHC Healthcare Group

Opinion

We have audited the accompanying parent company only balance sheets of CHC Healthcare Group (the "Company") as at December 31, 2021 and 2020, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

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

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2021 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2021 parent company only financial statements are stated as

follows:

Assessment of investments accounted for using equity method

Refer to Note 4(11) for accounting policy on investments accounted for using equity method, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to impairment assessment of investments accounted for using equity method, and Note 6(4) for details of investments accounted for using equity method.

Assessment of the reasonableness of the purchase price allocation for business combination

Description

On October 6, 2021, the Company acquired 51% of the share capital of Treasure of Health Co., Ltd. for $335,070 thousand which is shown as part of investments accounted for using the equity method. As the net fair value of identifiable assets and liabilities and the allocation of goodwill are based on management's estimation and involve accounting estimations and assumptions, we considered this equity price allocation transaction as a key audit matter.

How our audit addresses the matter

We obtained an understanding of the basis and process of the purchase price allocation estimated by management. We reviewed the reasonableness of the fair value assessment for assets acquired and liabilities assumed, projected cash flows, and the fair value calculation model used in the purchase price allocation report by the appraisers appointed by the Company. Our procedures include the following:

A. Assessing the setting of parameters of valuation models and calculation formulas;
B. Comparing expected growth rate and operating margin with historical data, economic and industry forecasts; and
C. Comparing the discount rate with the cost of capital assumptions of cash generating units and the rate of return of similar assets.

Impairment assessment of Chiu Ho Medical System Co., Ltd., the company's subsidiary

As of December 31, 2021, the Company's subsidiary, Chiu Ho Medical System Co., Ltd. and its subsidiaries ("Chiu Ho Medical Group"), recognised investments accounted for using equity method and investment income amounting to NT$4,409,733 thousand and NT$186,063 thousand, respectively. Because Chiu Ho Medical Group's investments accounted for using equity method constituted 48% of the Company's total assets as of December 31, 2021, and investment income constituted 49% of the

Company's profit before tax for the year ended December 31, 2021, which are significant to the Company's financial statements, we identified the assessment of investments accounted for using equity method as a key audit matter as well as the key audit matters, impairment assessment of goodwill and property, plant and equipment, included in Chiu Ho Medical Group's financial statements. The key audit matters in relation to Chiu Ho Medical Group's financial statements for the year ended December 31, 2021 are stated as follows:

Impairment assessment of goodwill

Description

As of December 31, 2021, after identifying the smallest cash generating unit which can generate independent cash flows, Chiu Ho Medical Group used the recoverable amount of each cash generating unit to assess whether goodwill arising from business combination may be impaired. Since the assumptions used by management to assess whether goodwill is impaired involve subjective judgement and have high uncertainty, we considered the impairment assessment of goodwill as a key audit matter.

How our audit addressed the matter

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

A. Obtained an understanding on how management identifies the objective evidence of goodwill impairment, taking into account certain factors in a consistent manner and ascertained whether management uses reliable information.

B. Obtained the report on the valuation of the subsidiary issued by an expert appointed by the management and performed the following:

   (1) Assessed the expert's independence, objectiveness and competence by reviewing the expert's qualification.

   (2) Assessed whether the valuation model is reasonable based on our knowledge of the Chiu Ho Medical Group's businesses and industry.

   (3) Confirmed whether the expert uses the same future cash flows relative to the budget for the future years provided by the management.

   (4) Checked whether the comparable assets adopted in the appraisal report are consistent with the actual operations.

   (5) Assessed whether the significant assumptions applied by the expert are relevant and reasonable and tested the mathematical accuracy.

Impairment assessment of property, plant and equipment

Description

Some of Chiu Ho Medical Group's leasing businesses were not as profitable as expected due to fierce competition in the healthcare industry. The Chiu Ho Medical Group assesses the impairment based on the estimated recoverable amounts of leasing assets (shown as property, plant and equipment) where there is an indication that they are impaired. Given that the calculation of recoverable amounts requires significant accounting estimates relying on subjective judgement and uncertainty, we considered the impairment assessment of leasehold assets as a key audit matter.

How our audit addressed the matter

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

A. Obtained an understanding on how management identifies the objective evidence of impairment, taking into account certain factors in a consistent manner and ascertained whether the management uses reliable information.

B. Acquired the asset appraisal report issued by an expert appointed by the management and performed the following:

   (1) Assessed the independence, objectiveness and competence by reviewing the expert's qualification.

   (2) Assessed whether the valuation method is widely adopted and appropriate based on our knowledge of the Chiu Ho Medical Group's businesses and industry.

   (3) Confirmed whether the replacement cost, comparative objects and the assets' use indicated on the appraisal report are consistent with the actual operations.

   (4) Assessed whether the significant assumptions applied by the expert are relevant and reasonable and tested the mathematical accuracy.

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

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

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

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

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

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

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

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

or the override of internal controls.

B. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls.

C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

E. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the current period and are therefore the key audit matters. We describe these matters in our report unless the 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 auditors' report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For and on behalf of PricewaterhouseCoopers, Taiwan
March 23, 2022

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

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

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2021 Amount	%	December 31, 2020 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 271,845	3	$ 145,791	2
1110	Financial assets at fair value through profit or loss - current	6(2)(17)	90,904	1	106,000	1
1180	Accounts receivable - related parties	7	210	-	-	-
1200	Other receivables		4	-	500	-
1210	Other receivables due from related parties	7	155,142	2	442,521	5
1220	Current tax assets		69	-	952	-
1410	Prepayments		6,751	-	7,696	-
11XX	**Total current assets**		524,925	6	703,460	8
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	-	-	600	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	12,406	-	16,740	-
1550	Investments accounted for using equity method	6(4)	8,509,830	93	8,039,186	91
1600	Property, plant and equipment		705	-	601	-
1755	Right-of-use assets	6(5) and 7	9,942	-	16,960	-
1840	Deferred tax assets	6(20)	60,893	1	61,504	1
1990	Other non-current assets	8	5,856	-	6,640	-
15XX	**Total non-current assets**		8,599,632	94	8,142,231	92
1XXX	**Total assets**		$ 9,124,557	100	$ 8,845,691	100

(Continued)

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	December 31, 2021 Amount	%	December 31, 2020 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(6)	$ 280,000	3	$ 100,000	1
2150	Notes payable		135	-	135	-
2200	Other payables		24,790	-	20,919	-
2230	Current tax liabilities		-	-	1,765	-
2280	Current lease liabilities	6(18) and 7	7,090	-	6,966	-
2320	Long-term liabilities, current portion	6(8) and 8	144,000	2	144,000	2
2399	Other current liabilities		917	-	846	-
21XX	**Total current liabilities**		456,932	5	274,631	3
	Non-current liabilities					
2530	Bonds payable	6(7)	1,499,378	16	1,488,808	17
2540	Long-term borrowings	6(8) and 8	1,080,000	12	1,224,000	14
2570	Deferred tax liabilities	6(20)	734	-	734	-
2580	Non-current lease liabilities	6(18) and 7	2,992	-	10,081	-
25XX	**Total non-current liabilities**		2,583,104	28	2,723,623	31
2XXX	**Total liabilities**		3,040,036	33	2,998,254	34
	Equity					
	Share capital	6(11)				
3110	Common stock		1,610,536	18	1,570,439	18
	Capital surplus	6(7)(10)(12)				
3200	Capital surplus		3,533,299	39	3,427,278	39
	Retained earnings	6(13)				
3310	Legal reserve		353,704	4	317,065	4
3320	Special reserve		387,124	4	387,852	4
3350	Unappropriated retained earnings		595,565	7	566,883	6
	Other equity	6(3)				
3400	Other equity		(395,707)	(5)	(387,124)	(5)
3500	**Treasury shares**	6(11)	-	-	(34,956)	-
3XXX	**Total equity**		6,084,521	67	5,847,437	66
	Significant contingent liabilities and unrecognised contract commitments	9				
3X2X	**Total liabilities and equity**		$ 9,124,557	100	$ 8,845,691	100

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

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2021 Amount	2021 %	2020 Amount	2020 %
4000	**Operating revenue**	6(14) and 7	$ 544,496	100	$ 500,575	100
5000	**Operating costs**	6(9)(10)(19) and 7	(116,012)	(21)	(109,029)	(22)
5900	**Gross profit**		428,484	79	391,546	78
	Non-operating income and expenses					
7100	Interest income	6(15) and 7	5,786	1	9,798	2
7010	Other income	6(16)	2,033	-	1,027	-
7020	Other gains and losses	6(2)(17)	(4,326)	(1)	22,195	5
7050	Finance costs	6(18) and 7	(48,891)	(9)	(55,048)	(11)
7000	**Total non-operating income and expenses**		(45,398)	(9)	(22,028)	(4)
7900	**Profit before income tax**		383,086	70	369,518	74
7950	Income tax expense	6(20)	(1,453)	-	(3,129)	(1)
8200	**Profit for the year**		$ 381,633	70	$ 366,389	73
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	($ 4,334)	(1)	$ 9,384	2
8330	Share of other comprehensive income (loss) of subsidiary, associates and joint ventures accounted for using the equity method, components of other comprehensive income that will not be reclassified to profit or loss		-	-	(12,284)	(3)
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(4,269)	-	3,681	1
8380	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		(20)	-	(53)	-
8300	**Other comprehensive (loss) income for the year**		($ 8583)	(1)	$ 728	-
8500	**Total comprehensive income for the year**		$ 373,050	69	$ 367,117	73
	Earnings per share (in dollars)					
9750	Basic earnings per share	6(21)	$	2.43	$	2.53
9850	Diluted earnings per share	6(21)	$	2.18	$	1.95

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

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Capital Reserves					Retained Earnings			Other Equity Interest			
	Notes	Common stock	Capital surplus	Treasury stock transactions	Employee share options	Others	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (loss) on financial assets at fair value through other comprehensive income	Treasury shares	Total equity
2020													
Balance at January 1, 2020		$ 1,416,335	$ 2,924,636	$ 173	$ 8,963	$ 48,167	$ 277,548	$ 363,621	$ 545,509	($ 44,918)	($ 342,934)	($ 34,956)	$ 5,162,144
Profit for the year		-	-	-	-	-	-	-	366,389	-	-	-	366,389
Other comprehensive income (loss)		-	-	-	-	-	-	-	-	3,628	(2,900)	-	728
Total comprehensive income (loss)		-	-	-	-	-	-	-	366,389	3,628	(2,900)	-	367,117
Appropriations of 2019 earnings	6(13)												
Legal reserve		-	-	-	-	-	39,517	-	(39,517)	-	-	-	-
Special reserve		-	-	-	-	-	-	24,231	(24,231)	-	-	-	-
Cash dividends		-	-	-	-	-	-	-	(281,267)	-	-	-	(281,267)
Conversion of convertible bonds	6(7)(11)	151,509	424,330	-	-	(14,446)	-	-	-	-	-	-	561,393
Issuance of convertible bonds	6(7)	-	-	-	-	25,350	-	-	-	-	-	-	25,350
Exercise of employee stock options	6(10)(11)	2,595	7,840	-	(2,195)	-	-	-	-	-	-	-	8,240
Compensation cost of employee stock options	6(10)	-	-	-	1,482	-	-	-	-	-	-	-	1,482
Compensation cost of employee stock options of subsidiaries		-	-	-	2,978	-	-	-	-	-	-	-	2,978
Expired employee stock options		-	-	-	(74)	74	-	-	-	-	-	-	-
Balance at December 31, 2020		$ 1,570,439	$ 3,356,806	$ 173	$ 11,154	$ 59,145	$ 317,065	$ 387,852	$ 566,883	($ 41,290)	($ 345,834)	($ 34,956)	$ 5,847,437
2021													
Balance at January 1, 2021		$ 1,570,439	$ 3,356,806	$ 173	$ 11,154	$ 59,145	$ 317,065	$ 387,852	$ 566,883	($ 41,290)	($ 345,834)	($ 34,956)	$ 5,847,437
Profit for the year		-	-	-	-	-	-	-	381,633	-	-	-	381,633
Other comprehensive income (loss)		-	-	-	-	-	-	-	-	(4,249)	(4,334)	-	(8,583)
Total comprehensive income (loss)		-	-	-	-	-	-	-	381,633	(4,249)	(4,334)	-	373,050
Appropriations of 2020 earnings	6(13)												
Legal reserve		-	-	-	-	-	36,639	-	(36,639)	-	-	-	-
Cash dividends		-	-	-	-	-	-	-	(313,648)	-	-	-	(313,648)
Special reserve		-	-	-	-	-	-	(728)	728	-	-	-	-
Issuance of shares	6(11)	47,220	118,522	-	-	-	-	-	-	-	-	-	165,742
Decrease in treasury shares	6(11)	(10,000)	(21,391)	(173)	-	-	-	-	(3,392)	-	-	34,956	-
Exercise of employee stock options	6(10)(11)	2,877	8,451	-	(2,594)	-	-	-	-	-	-	-	8,734
Compensation cost of employee stock options	6(10)	-	-	-	1,131	-	-	-	-	-	-	-	1,131
Compensation cost of employee stock options of subsidiaries		-	-	-	2,075	-	-	-	-	-	-	-	2,075
Balance at December 31, 2021		$ 1,610,536	$ 3,462,388	$ -	$ 11,766	$ 59,145	$ 353,704	$ 387,124	$ 595,565	($ 45,539)	($ 350,168)	$ -	$ 6,084,521

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

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 383,086	$ 369,518
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation charge	6(19)	7,289	4,844
Amortisation charge	6(19)	196	457
Gain on financial assets or liabilities at fair value through profit or loss	6(2)(17)	964	(26,738)
Interest expense	6(18)	38,321	41,126
Interest income	6(15)	(5,786)	(9,798)
Dividend income	6(16)	(1,048)	(1,015)
Compensation cost of employee stock options	6(10)(19)	1,131	1,482
Share of profit of associates and joint ventures accounted for using equity method	6(14)	(404,163)	(365,446)
Amortisation of discount on bonds payable	6(18)	10,570	13,922
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		14,732	(7,463)
Accounts receivable - related parties		(210)	-
Other receivables		-	(1,368)
Prepayments		945	(2,567)
Other non-current assets		(62)	-
Changes in operating liabilities			
Notes payable		-	(460)
Other payables		3,835	185
Other current liabilities		72	26
Cash inflow generated from operations		49,872	16,705
Interest received during the year		9,161	9,798
Dividends received during the year		227,962	263,008
Interest paid during the year		(38,342)	(41,056)
Income tax (paid) refund		(1,724)	(403)
Net cash flows from operating activities		246,929	248,052
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of financial assets at amortised cost		-	53,096
Decrease (increase) in other receivables due from related parties	7	284,000	(151,000)
Acquisition of investments accounted for using equity method	6(4) and 7	(435,070)	(935,400)
Proceeds from capital reduction of investments accounted for using equity method	7	140,000	70,000
Acquisition of property, plant and equipment		(318)	(400)
Proceeds from disposal of property, plant and equipment	7	-	23
Decrease in refundable deposits		-	392
Decrease in other non-current assets		650	700
Net cash flows used in investing activities		(10,738)	(962,589)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans	6(22)	(1,170,000)	-
Increase in short-term loans	6(22)	1,350,000	100,000
Repayments of lease liabilities	6(22)	(6,965)	(4,007)
Proceeds from issuance of bonds	6(7)	-	1,515,000
Repayments of bonds	6(7)	-	(607,600)
Issuance cost of bonds payable		-	(6,274)
Repayments of long-term debt	6(22)	(144,000)	(72,000)
Proceeds from issuance of shares	6(11)	165,742	-
Exercise of employee stock options		8,734	8,240
Payment of cash dividends	6(13)	(313,648)	(281,267)
Net cash flows from financing activities		(110,137)	652,092
Increase (decrease) in cash and cash equivalents		126,054	(62,445)
Cash and cash equivalents at beginning of year		145,791	208,236
Cash and cash equivalents at end of year		$ 271,845	$ 145,791

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

REPRESENTATION LETTER

The entities that are required to be included in the combined financial statements of CHC Healthcare Group as of and for the year ended December 31, 2021, under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with the International Financial Reporting Standard 10, "Consolidated Financial Statements." In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, CHC Healthcare Group and Subsidiaries do not prepare a separate set of combined financial statements.

Very truly yours,

CHC HEALTHCARE GROUP

By

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Pei-Lin Lee
Chairman

March 23, 2022

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of CHC Healthcare Group

Opinion

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

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

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2021 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion

thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2021 consolidated financial statements are stated as follows:

Impairment assessment of goodwill

Description

As of December 31, 2021, the Group generated goodwill of NT$150,617 thousand as a result of the merger with Shih-Lu Co., Ltd.

After identifying the smallest cash generating unit which can generate independent cash flows, the Group used the recoverable amount of each cash generating unit to assess whether goodwill may be impaired. Since the assumptions used by management to assess whether goodwill is impaired involve subjective judgment and have high uncertainty, we considered the impairment assessment of goodwill as a key audit matter.

Refer to Note 4(20) for the accounting policy on goodwill impairment, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to goodwill impairment and Note 6(13) for related details.

How our audit addressed the matter

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

A. Obtained an understanding on how management identifies the objective evidence of goodwill impairment, taking into account certain factors in a consistent manner and ascertained whether the management uses reliable information.

B. Obtained the report on the valuation of the subsidiary issued by an expert appointed by the management and performed the following:

(1) Assessed the expert's independence, objectiveness and competence by reviewing the expert's qualification.

(2) Assessed whether the valuation model is reasonable based on our knowledge of the Group's businesses and industry.

(3) Confirmed whether the expert uses the same future cash flows relative to the budget for the future years provided by the management.

(4) Checked whether the comparable assets adopted in appraisal report are consistent with the

actual operations.

(5) Assessed whether the significant assumptions applied by the expert are relevant and reasonable and tested the mathematical accuracy.

Impairment assessment of property, plant and equipment

Description

Some of the Group's leasing businesses were not as profitable as expected due to fierce competition in the healthcare industry. The Group assesses the impairment based on the estimated recoverable amounts of leasing assets (shown as property, plant and equipment) where there is an indication that they are impaired. Given that the calculation of recoverable amounts requires significant accounting estimates relying on subjective judgment and uncertainty, we considered the impairment assessment of leasehold assets as a key audit matter.

Refer to Note 4(20) for the accounting policy on asset impairment and Note 5(2) for accounting estimates and assumption uncertainty of asset impairment.

How our audit addressed the matter

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

A. Obtained an understanding on how management identifies the objective evidence of impairment, taking into account certain factors in a consistent manner and ascertained whether the management uses reliable information.

B. Acquired the asset appraisal report issued by an expert appointed by the management and performed the following:

(1) Assessed the independence, objectiveness and competence by reviewing the expert's qualification.

(2) Assessed whether the valuation method is widely adopted and appropriate based on our knowledge of the Group's businesses and industry.

(3) Confirmed whether the replacement cost, comparative objects and the assets' use indicated on the appraisal report are consistent with the actual operations.

(4) Assessed whether the significant assumptions applied by the expert are relevant and reasonable and tested the mathematical accuracy.

Assessment of the reasonableness of the purchase price allocation for business combination

Description

On October 6, 2021, the Group acquired 51% of the share capital of Treasure of Health Co., Ltd. for NT$335,070 thousand. The value of intangible assets acquired from the merger is significant. The merger was accounted for in accordance with IFRS 3, 'Business combination'. As the net fair value of identifiable assets and liabilities and the allocation of goodwill are based on management's estimation and involve accounting estimations and assumptions, we considered this equity price allocation transaction as a key audit matter.

Refer to Note 4(33) for the accounting policy on business combination and Note 6(31) for related details on business combination.

How our audit addressed the matter

We obtained an understanding of the basis and process of purchase price allocation which was estimated by management. We reviewed the reasonableness of the fair value assessment for assets acquired and liabilities assumed, projected cash flows, and the fair value calculation model used in the purchase price allocation reports by the appraisers appointed by the Company. Our procedures also included the following:

A. Assessed the setting of parameters of valuation models and calculation formulas;

B. Compared the expected growth rate and operating margin with historical data, economic and industry forecasts; and

C. Compared the discount rate with the cost of capital assumptions of cash generating units and rate of returns of similar assets.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of CHC Healthcare Group as at and for the years ended December 31, 2021 and 2020.

Responsibilities of management and those charged with governance for the

consolidated financial statements

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

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

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

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

A. 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 controls.

B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal controls.
C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters

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

For and on behalf of PricewaterhouseCoopers, Taiwan
March 23, 2022

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

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

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2021 Amount	%	December 31, 2020 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 1,493,927	12	$ 1,380,522	12
1110	Financial assets at fair value through profit or loss - current	6(2)(26)	90,904	1	106,000	1
1136	Current financial assets at amortised cost	6(4)(24)	334,400	3	287,540	2
1140	Contract assets - current	6(23)	54,104	-	38,177	-
1150	Notes receivable, net	6(5)	43,334	-	35,756	-
1170	Accounts receivable, net	6(5)	484,927	4	482,621	4
1180	Accounts receivable - related parties	7	227,579	2	228,448	2
1200	Other receivables	6(5)	6,748	-	1,153	-
1210	Other receivables due from related parties	7	162,970	1	173,869	2
1220	Current tax assets		79	-	2,123	-
130X	Inventories	6(6)(9)	321,593	3	313,692	3
1410	Prepayments	6(7) and 7	547,300	4	433,600	4
1470	Other current assets		15,979	-	1,728	-
11XX	**Total current assets**		3,783,844	30	3,485,229	30
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)(26)	59,960	1	600	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	31,447	-	35,781	-
1535	Financial assets at amortised cost - non-current	6(4)(24) and 8	208,180	2	240,885	2
1560	Contract assets - non-current	6(23)	49,762	-	58,371	1
1550	Investments accounted for using equity method	6(8)	8,641	-	-	-
1600	Property, plant and equipment	6(9)(12) and 8	5,428,602	43	5,382,011	47
1755	Right-of-use assets	6(10)(24)(26)	77,444	1	73,452	1
1760	Investment property, net	6(9)(12) and 8	1,505,457	12	1,463,155	13
1780	Intangible assets	6(13)(31)	631,278	5	159,151	1
1840	Deferred tax assets	6(29)	89,190	1	88,383	1
1930	Long-term notes and accounts receivable	6(5)	154,020	1	154,824	1
1940	Long-term notes and accounts receivable - related parties	7	26,168	-	36,406	-
1990	Other non-current assets	6(9)(12)(14) and 8	513,288	4	365,573	3
15XX	**Total non-current assets**		8,783,437	70	8,058,592	70
1XXX	**Total assets**		$ 12,567,281	100	$ 11,543,821	100

(Continued)

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and equity	Notes	December 31, 2021 Amount	%	December 31, 2020 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(15)	$ 636,211	5	$ 190,234	2
2130	Contract liabilities - current	6(23)	42,488	-	152,413	1
2150	Notes payable		10,568	-	2,417	-
2170	Accounts payable		199,510	2	152,900	1
2200	Other payables	6(9)(12)	148,989	1	101,262	1
2230	Current tax liabilities		93,458	1	92,550	1
2250	Provisions for liabilities - current		17,201	-	22,021	-
2280	Lease liabilities - current		17,717	-	10,788	-
2320	Long-term liabilities, current portion	6(17) and 8	316,435	3	310,911	3
2399	Other current liabilities	7	3,640	-	17,890	-
21XX	**Total current liabilities**		1,486,217	12	1,053,386	9
	Non-current liabilities					
2527	Contract liabilities - non-current	6(23)	638,653	5	636,740	6
2530	Bonds payable	6(16)	1,499,378	12	1,488,808	13
2540	Long-term borrowings	6(17) and 8	2,386,824	19	2,227,892	19
2550	Provisions for liabilities - non-current		13,032	-	12,858	-
2570	Deferred tax liabilities	6(29)	94,170	1	40,303	-
2580	Lease liabilities - non-current		109,242	1	63,542	1
2600	Other non-current liabilities	6(17)	25,908	-	20,291	-
25XX	**Total non-current liabilities**		4,767,207	38	4,490,434	39
2XXX	**Total liabilities**		6,253,424	50	5,543,820	48
	Equity attributable to owners of the parent					
	Share capital	6(16)(19)(20)				
3110	Common stock		1,610,536	13	1,570,439	14
	Capital surplus	6(16)(19)(21)				
3200	Capital surplus		3,533,299	27	3,427,278	29
	Retained earnings	6(22)				
3310	Legal reserve		353,704	3	317,065	3
3320	Special reserve		387,124	3	387,852	3
3350	Unappropriated retained earnings		595,565	5	566,883	5
	Other equity	6(3)				
3400	Other equity		(395,707)	(3)	(387,124)	(3)
3500	**Treasury shares**	6(20)	-	-	(34,956)	-
31XX	**Total equity attributable to owners of the parent**		6,084,521	48	5,847,437	51
36XX	**Non-controlling interest**	4(3)	229,336	2	152,564	1
3XXX	**Total equity**		6,313,857	50	6,000,001	52
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 12,567,281	100	$ 11,543,821	100

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

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2021 Amount	2021 %	2020 Amount	2020 %
4000	**Operating revenue**	6(5)(11)(12)(23) and 7	$ 2,439,564	100	$ 2,554,911	100
5000	**Operating costs**	6(6)(10)(12)(18)(19)(28) and 7	(1,590,083)	(65)	(1,724,201)	(68)
5950	**Gross profit**		849,481	35	830,710	32
	Operating expenses	6(10)(12)(18)(19)(28) and 7				
6100	Selling expenses		(122,279)	(5)	(118,774)	(5)
6200	General and administrative expenses		(233,558)	(10)	(191,688)	(7)
6300	Research and development expenses		-	-	(6,252)	-
6450	Loss on expected credit impairment		(316)	-	(890)	-
6000	**Total operating expenses**		(356,153)	(15)	(317,604)	(12)
6900	**Operating profit**		493,328	20	513,106	20
	Non-operating income and expenses					
7100	Interest income	6(4)(10)(24) and 7	9,564	-	12,049	1
7010	Other income	6(11)(12)(25)	10,703	1	10,888	-
7020	Other gains and losses	6(2)(10)(26)	31,349	1	6,437	-
7050	Finance costs	6(27)	(62,516)	(2)	(78,208)	(3)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(8)	8,641	-	(276)	-
7000	**Total non-operating income and expenses**		(2,259)	-	(49,110)	(2)
7900	**Profit before income tax**		491,069	20	463,996	18
7950	Income tax expense	6(29)	(110,787)	(5)	(101,084)	(4)
8200	**Profit for the year**		$ 380,282	15	$ 362,912	14
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised losses from investments in equity instruments measured at fair value through other comprehensive income	6(3)	($ 4,334)	-	($ 2,900)	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(5,031)	-	4,461	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(29)	(5)	-	13	-
8300	**Other comprehensive (loss) income for the year**		($ 9,370)	-	$ 1,574	-
8500	**Total comprehensive income for the year**		$ 370,912	15	$ 364,486	14
	Profit attributable to:					
8610	Owners of the parent		$ 381,633	15	$ 366,389	14
8620	Non-controlling interest		($ 1,351)	-	($ 3,477)	-
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 373,050	15	$ 367,117	14
8720	Non-controlling interest		($ 2,138)	-	($ 2,631)	-
	Earnings per share (in dollars)					
9750	**Basic earnings per share**	6(30)	$	2.43	$	2.53
9850	**Diluted earnings per share**	6(30)	$	2.18	$	1.95

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

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent													
		Capital Reserves					Retained Earnings			Other Equity Interest					
	Notes	Common stock	Capital surplus	Treasury stock transactions	Employee stock options	Others	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (loss) on financial assets at fair value through other comprehensive income	Treasury stocks	Total	Non-controlling interest	Total equity
2020															
Balance at January 1, 2020		$ 1,416,335	$ 2,924,636	$ 173	$ 8,963	$ 48,167	$ 277,548	$ 363,621	$ 545,509	($ 44,918)	($ 342,934)	($ 34,956)	$ 5,162,144	$ 155,195	$ 5,317,339
Consolidated net income		-	-	-	-	-	-	-	366,389	-	-	-	366,389	(3,477)	362,912
Other comprehensive income (loss)		-	-	-	-	-	-	-	-	3,628	(2,900)	-	728	846	1,574
Total comprehensive income (loss)		-	-	-	-	-	-	-	366,389	3,628	(2,900)	-	367,117	(2,631)	364,486
Appropriations of 2019 earnings	6(22)														
Legal reserve		-	-	-	-	-	39,517	-	(39,517)	-	-	-	-	-	-
Special reserve		-	-	-	-	-	-	24,231	(24,231)	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	-	(281,267)	-	-	-	(281,267)	-	(281,267)
Conversion of convertible bonds	6(16)(20)	151,509	424,330	-	-	(14,446)	-	-	-	-	-	-	561,393	-	561,393
Issuance of convertible bonds	6(16)	-	-	-	-	25,350	-	-	-	-	-	-	25,350	-	25,350
Exercise of employee stock options	6(19)(20)	2,595	7,840	-	(2,195)	-	-	-	-	-	-	-	8,240	-	8,240
Compensation cost of employee stock options	6(19)	-	-	-	1,482	-	-	-	-	-	-	-	1,482	-	1,482
Compensation cost of employee stock options of subsidiaries	6(19)	-	-	-	2,978	-	-	-	-	-	-	-	2,978	-	2,978
Expired employee stock options		-	-	-	(74)	74	-	-	-	-	-	-	-	-	-
Balance at December 31, 2020		$ 1,570,439	$ 3,356,806	$ 173	$ 11,154	$ 59,145	$ 317,065	$ 387,852	$ 566,883	($ 41,290)	($ 345,834)	($ 34,956)	$ 5,847,437	$ 152,564	$ 6,000,001
2021															
Balance at January 1, 2021		$ 1,570,439	$ 3,356,806	$ 173	$ 11,154	$ 59,145	$ 317,065	$ 387,852	$ 566,883	($ 41,290)	($ 345,834)	($ 34,956)	$ 5,847,437	$ 152,564	$ 6,000,001
Consolidated net income		-	-	-	-	-	-	-	381,633	-	-	-	381,633	(1,351)	380,282
Other comprehensive loss		-	-	-	-	-	-	-	-	(4,249)	(4,334)	-	(8,583)	(787)	(9,370)
Total comprehensive income (loss)		-	-	-	-	-	-	-	381,633	(4,249)	(4,334)	-	373,050	(2,138)	370,912
Appropriations of 2020 earnings	6(22)														
Legal reserve		-	-	-	-	-	36,639	-	(36,639)	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	-	(313,648)	-	-	-	(313,648)	-	(313,648)
Special reserve		-	-	-	-	-	-	(728)	728	-	-	-	-	-	-
Issuance of shares	6(20)	47,220	118,522	-	-	-	-	-	-	-	-	-	165,742	-	165,742
Decrease in of treasury shares	6(20)	(10,000)	(21,391)	(173)	-	-	-	-	(3,392)	-	-	34,956	-	-	-
Proceeds from capital reduction of subsidiaries		-	-	-	-	-	-	-	-	-	-	-	-	(48,140)	(48,140)
Exercise of employee stock options	6(19)(20)	2,877	8,451	-	(2,594)	-	-	-	-	-	-	-	8,734	-	8,734
Compensation cost of employee stock options	6(19)	-	-	-	1,131	-	-	-	-	-	-	-	1,131	-	1,131
Compensation cost of employee stock options of subsidiaries	6(19)	-	-	-	2,075	-	-	-	-	-	-	-	2,075	-	2,075
Increase in non-controlling interests	6(31)	-	-	-	-	-	-	-	-	-	-	-	-	127,050	127,050
Balance at December 31, 2021		$ 1,610,536	$ 3,462,388	$ -	$ 11,766	$ 59,145	$ 353,704	$ 387,124	$ 595,565	($ 45,539)	($ 350,168)	$ -	$ 6,084,521	$ 229,336	$ 6,313,857

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

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 491,069	$ 463,996
Adjustments			
Adjustments to reconcile profit (loss)			
Expected credit loss		316	890
Depreciation charge	6(9)(10)(12)(28)	455,071	440,349
Amortisation charge	6(13)(28)	5,521	563
Loss on disposal of property, plant and equipment	6(26)	160	690
Property, plant and equipment transferred to expenses		-	84
Gain on disposal of investment property	6(26)	(31,661)	-
Gain from lease modification	6(26)	(133)	-
Interest expense		54,815	68,134
Interest income	6(24)	(9,564)	(12,049)
Dividend income	6(25)	(1,441)	(1,015)
Share of (profit) loss of associates and joint ventures accounted for using equity method	6(8)	(8,641)	276
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	6(2)(26)	964	(37,382)
Amortisation of discount on bonds payable	6(27)	10,570	13,922
Compensation cost of employee stock options	6(19)(28)	3,206	4,460
Changes in operating assets and liabilities			
Changes in operating assets			
Acquisition of financial assets at fair value through profit or loss		14,732	3,181
Contract assets		(7,292)	(15,641)
Notes receivable		5,079	28,426
Accounts receivable		26,218	35,740
Accounts receivable - related parties		60,732	28,312
Other receivables		(3,660)	495
Other receivables - related parties		(101)	-
Inventories		7,155	121,271
Prepayments		(90,578)	(70,590)
Other current assets		(14,251)	3,403
Changes in operating liabilities			
Contract liabilities		(115,235)	40,815
Notes payable		(15,173)	(1,413)
Accounts payable		26,774	(68,001)
Other payables		(6,666)	(6,597)
Provisions for liabilities		(4,646)	3,223
Other current liabilities		(14,250)	(2,276)
Cash inflow generated from operations		839,090	1,043,266
Dividends received during the year		1,941	515
Interest paid during the year		(47,455)	(60,433)
Interest received during the year		9,564	12,049
Income tax paid		(110,345)	(79,369)
Net cash flows from operating activities		692,795	916,028

(Continued)

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2021 AND 2020
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2021	2020
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortised cost		($ 14,155)	$ -
Proceeds from disposal of financial assets at amortised cost		-	60,561
Acquisition of financial assets at fair value through profit or loss		(59,960)	-
Decrease in other receivables - related parties		11,000	5,000
Proceeds from disposal of investments accounted for using equity method		-	8,833
Acquisition of property, plant and equipment	6(9)	(514,091)	(721,260)
Proceeds from disposal of property, plant and equipment		-	2,591
Acquisition of investment property	6(12)	(4,533)	(10,717)
Proceeds from disposal of investment properties		56,506	-
Increase in refundable deposits		(50,663)	(217,061)
Decrease in refundable deposits		59,223	235,572
Increase in other non-current assets		(158,652)	(95,144)
Net cash flows from acquisition of subsidiaries	6(31)	(315,028)	-
Net cash flows used in investing activities		(990,353)	(731,625)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans	6(33)	3,417,540	3,039,866
Decrease in short-term loans	6(33)	(2,971,563)	(3,321,223)
Payments of lease liabilities	6(33)	(13,691)	(10,162)
Proceeds from long-term debt	6(33)	611,185	1,079,490
Repayments of long-term debt	6(33)	(434,397)	(1,464,056)
Increase in guarantee deposits received	6(33)	1,834	10,279
Decrease in guarantee deposits received	6(33)	(8,538)	(13,609)
Proceeds from issuance of bonds	6(33)	-	1,515,000
Issuance cost of bonds payable		-	(6,274)
Repayments of bonds		-	(607,600)
Exercise of employee stock options		8,734	8,240
Proceeds from issuance of shares	6(20)	165,742	-
Payment of cash dividends	6(22)	(313,648)	(281,267)
Return of capital to minority interest due to capital reduction of subsidiaries		(48,140)	-
Net cash flows from (used in) financing activities		415,058	(51,316)
Effect of changes in foreign currency exchange rates on cash and cash equivalents		(4,095)	2,200
Increase in cash and cash equivalents		113,405	135,287
Cash and cash equivalents at beginning of year		1,380,522	1,245,235
Cash and cash equivalents at end of year		$ 1,493,927	$ 1,380,522

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

【Attachment 7】

CHC Healthcare Group

Comparison Table of Revised Articles of "Articles of Incorporation"

Article before revision	Article after revision	Explanation
Article 9 Shareholders' meetings of the Company are of two types: 1. General shareholders' meeting, which shall be convened at least once a year and within six months after the end of each fiscal year. 2. Special shareholders' meeting, which shall be convened in accordance with laws when necessary. Shareholders' meetings mentioned above shall be convened by Board of Directors unless specified otherwise by law and securities regulations.	Article 9 Shareholders' meetings of the Company are of two types: 1. General shareholders' meeting, which shall be convened at least once a year and within six months after the end of each fiscal year. 2. Special shareholders' meeting, which shall be convened in accordance with laws when necessary. Shareholders' meetings mentioned above shall be convened by Board of Directors unless specified otherwise by law and securities regulations. Shareholders' meetings of the Company can be held by means of visual communication network or other methods promulgated by the central competent authority.	Revise wording as appropriate.
Article 16 (The above two paragraphs are omitted.) At least three directors or one-fifth of all directors, whichever is higher, shall be the independent directors. The terms, the qualification, the limitations of shareholding and concurrently serving other positions, the methods of nomination and election and other related matters of independent directors shall be subject to relevant laws.	Article 16 (The above two paragraph are omitted.) At least three directors or one-third ~~fifth~~ of all directors, whichever is higher, shall be the independent directors. The terms, the qualification, the limitations of shareholding and concurrently serving other positions, the methods of nomination and election and other related matters of independent directors shall be subject to relevant laws.	Revise wording as appropriate.
Article 25 If the Company has earnings in a fiscal year, the Company shall, after paying all taxes, offsetting all prior losses, set aside a legal reserve at 10% of the earnings unless the accumulated amount of the legal reserve has reached the total authorized capital of the Company and set aside or reserving a special reserve according to relevant regulations when necessary. Any remaining amount after the abovementioned payments together with unappropriated retained earnings at the beginning of the fiscal year, shall set aside at least 50% as unappropriated retained earnings for shareholders. Board of Directors shall submit the Proposal for Distribution to shareholders' meeting for approval if the distribution is in the form of issuing new shares.	Article 25 If the Company has earnings in a fiscal year, the Company shall, after paying all taxes, offsetting all prior losses, set aside a legal reserve at 10% of the earnings unless the accumulated amount of the legal reserve has reached the total paid-in ~~authorized~~ capital of the Company and set aside or reserving a special reserve according to relevant regulations when necessary. Any remaining amount after the abovementioned payments together with unappropriated retained earnings at the beginning of the fiscal year, shall set aside at least 50% as unappropriated retained earnings for shareholders. Board of Directors shall submit the Proposal for Distribution to shareholders' meeting for approval if the distribution is in the form of issuing new shares.	Revise wording as appropriate.

Article before revision	Article after revision	Explanation
(The following is omitted.)	(The following is omitted.)	
Article 28 The Article was enacted on Nov. 25, 2009 and amended on Nov. 28, 2009 for the first time, on Jan 15, 2010 for the second time, on Feb. 10, 2010 for the third time, on Jun. 30, 2011 for the fourth time, on Jan. 6, 2012 for the fifth time, on Jun. 14, 2013 for the sixth time, on Jun. 13, 2016 for the seventh time, on Jun. 13, 2017 for the eighth time, on Jun. 12, 2019 for the ninth time.	Article 28 The Article was enacted on Nov. 25, 2009 and amended on Nov. 28, 2009 for the first time, on Jan 15, 2010 for the second time, on Feb. 10, 2010 for the third time, on Jun. 30, 2011 for the fourth time, on Jan. 6, 2012 for the fifth time, on Jun. 14, 2013 for the sixth time, on Jun. 13, 2016 for the seventh time, on Jun. 13, 2017 for the eighth time, on Jun. 12, 2019 for the ninth time, on Jun. 15, 2022 for the tenth time.	Amending date added.

【Attachment 8】

CHC Healthcare Group

Comparison Table of Revised Articles of "Procedures Governing the Acquisition or Disposal of Assets"

Article before revision	Article after revision	Explanation
Article 4 Professional appraisers and their officers, certified public accountants, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements: (Subparagraph 1 to 3 are omitted) When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the following: 1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence. 2. When examining a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers. 3. They shall undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion. 4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate, and that they have complied with applicable laws and regulations.	Article 4 Professional appraisers and their officers, certified public accountants, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements: (Subparagraph 1 to 3 are omitted) When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following: 1. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence. 2. When conducting ~~examining~~ a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers. 3. They shall undertake an item-by-item evaluation of the appropriateness ~~comprehensiveness, accuracy,~~ and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion. 4. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable ~~and accurate~~, and that they have complied with applicable laws and regulations.	Revise wording as appropriate.
Article 5 Appraisal Procedures for the Acquisition or Disposal of Real Property or Equipment	Article 5 Appraisal Procedures for the Acquisition or Disposal of Real Property or Equipment	Revise wording as appropriate.

Article before revision	Article after revision	Explanation
In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions: (Subparagraph 1 to 2 are omitted) 3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (hereinafter "ARDF") and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: (The following is omitted.)	In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions: (Subparagraph 1 to 2 are omitted) 3. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to ~~perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (hereinafter "ARDF") and~~ render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price: (The following is omitted.)	
Article 6 Appraisal Procedures for the Acquisition or Disposal of Securities When acquiring or disposing of securities, the Company shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20% of the Company's paid-in capital or NT$300 million or more, the Company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation (ARDF). This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the FSC.	Article 6 Appraisal Procedures for the Acquisition or Disposal of Securities When acquiring or disposing of securities, the Company shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20% of the Company's paid-in capital or NT$300 million or more, the Company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. ~~If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation (ARDF).~~ This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the FSC.	Revise wording as appropriate.

Article before revision	Article after revision	Explanation
Article 7 Appraisal Procedures for the Acquisition or Disposal of Intangible Assets or Right-of-use Assets Thereof or Memberships Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20% or more of paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the Company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price. The CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.	Article 7 Appraisal Procedures for the Acquisition or Disposal of Intangible Assets or Right-of-use Assets Thereof or Memberships Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20% or more of paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the Company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price. ~~The CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.~~	Revise wording as appropriate.
Article 11 When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by more than half of all audit committee members and submitted to the Board of Directors for resolution: (Subparagraph 1 to 7 are omitted) The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with paragraph 2 of Article 34, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the audit committee and the Board of Directors according to “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” need not be counted toward the transaction amount. (Paragraphs 3 to 4 are omitted.)	Article 11 When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by more than half of all audit committee members and submitted to the Board of Directors for resolution: (Subparagraph 1 to 7 are omitted) ~~The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with paragraph 2 of Article 34, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the audit committee and the Board of Directors according to “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” need not be counted toward the transaction amount.~~ (Paragraphs 3 to 4 are omitted.) If the Company or any of its subsidiaries thereof that is not a domestic public company will have a transaction set out in paragraph 1 and the transaction amount will reach 10% or more of the Company’s total assets, the Company	Revise wording as appropriate.

Article before revision	Article after revision	Explanation
	shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders' meeting for approval before the transaction contract signed and any payment made. However, this restriction does not apply to transactions between the Company and its subsidiaries or between its subsidiaries. The calculation of the transaction amounts referred to in paragraph 1 and the preceding paragraph shall be made in accordance with paragraph 2 of Article 34, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders' meeting, the audit committee and the Board of Directors according to "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" need not be counted toward the transaction amount.	
Article 34 Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days or 2 hours before the commencement of trading hours of the trading day next from the date of occurrence of the event: (Subparagraph 1 to 5 are omitted) 6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: (1). Trading of domestic government bonds. (2). Securities trading by investment professionals on securities exchanges or over-the-counter markets, or subscription by investment professionals of ordinary corporate bonds or of general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the	Article 34 Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as prescribed by regulations within 2 days or 2 hours before the commencement of trading hours of the trading day next from the date of occurrence of the event: (Subparagraph 1 to 5 are omitted) 6. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances: (1). Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan. (2). ~~Securities trading by investment professionals on securities exchanges or over-the-counter markets, or subscription by investment professionals~~ Where done by professional investors—securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or of ordinary corporate bonds or of general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust	Revise wording as appropriate.

<table>
<tr><th>Article before revision</th><th>Article after revision</th><th>Explanation</th></tr>
<tr><td>Taipei Exchange.
(3). Trading of bonds under repurchase/resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
(The following is omitted.)</td><td>funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.
(3). Trading of bonds under repurchase/resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
(The following is omitted.)</td><td></td></tr>
<tr><td><table>
<tr><th>Version</th><th>Date of Implementation /Amendment</th><th>Type of Approval</th></tr>
<tr><td rowspan="2">1</td><td>2011/05/19</td><td>Approved by Board of Directors</td></tr>
<tr><td>2011/06/30</td><td>Approved on Special Shareholders' Meeting</td></tr>
<tr><td rowspan="2">2</td><td>2012/03/27</td><td>Approved by Board of Directors</td></tr>
<tr><td>2012/06/22</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td rowspan="2">3</td><td>2013/03/25</td><td>Approved by Board of Directors</td></tr>
<tr><td>2013/06/14</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td rowspan="2">4</td><td>2014/03/27</td><td>Approved by Board of Directors</td></tr>
<tr><td>2014/06/17</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td rowspan="2">5</td><td>2017/03/24</td><td>Approved by Board of Directors</td></tr>
<tr><td>2017/06/13</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td rowspan="2">6</td><td>2019/03/22</td><td>Approved by Board of Directors</td></tr>
<tr><td>2019/06/12</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td rowspan="2">7</td><td>2021/03/19</td><td>Approved by Board of Directors</td></tr>
<tr><td>2021/07/01</td><td>Approved on Shareholders' Meeting</td></tr>
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<tr><td rowspan="2">3</td><td>2013/03/25</td><td>Approved by Board of Directors</td></tr>
<tr><td>2013/06/14</td><td>Approved on Shareholders' Meeting</td></tr>
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<tr><td rowspan="2">5</td><td>2017/03/24</td><td>Approved by Board of Directors</td></tr>
<tr><td>2017/06/13</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td rowspan="2">6</td><td>2019/03/22</td><td>Approved by Board of Directors</td></tr>
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<tr><td rowspan="2">7</td><td>2021/03/19</td><td>Approved by Board of Directors</td></tr>
<tr><td>2021/07/01</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td rowspan="2">8</td><td>2022/03/23</td><td>Approved by Board of Directors</td></tr>
<tr><td>2022/06/15</td><td>Approved on Shareholders' Meeting</td></tr>
</table></td><td>Amending date added.</td></tr>
</table>

【Appendix 1】

Articles of Incorporation
Of
CHC Healthcare Group (The "Company")

Chapter 1 General Provisions

Article 1

The Company is incorporated as a company limited by shares under "Company Act", and its name is "承業生醫投資控股股份有限公司" in the Chinese language, and "CHC Healthcare Group" in the English language.

Article 2

The scope of business of the Company is as follow:

1. H201010 Investment

Article 3

The Company has its head-office in Taipei City and, if necessary, may set up branches in and out of this country upon a resolution of its Board of Directors.

Article 4

When necessary for its operations, the Company may provide endorsements/guarantees in accordance with the procedure made by its Board of Directors.

Article 4-1

The Company may transfer the holding shares of "Chiu Ho Medical System Co., Ltd." and "Tomorrow Medical System Co., Ltd." after getting approval on shareholders' meeting. Or the Company may waived cash capital increase plan to the two companies mentioned above after getting approval on shareholders' meeting.

Chapter 2 Shares

Article 5

The total capital amount of the Company is NT$2.5 billion accounting for 250 million shares, issued in installments, at a par value of NT$10 per share. Board of Directors is authorized to issue the unissued shares depending on actual situation.

A total of NT$50 million among the above total capital amount should be reserved for issuing employee stock option certificates, preferred shares with warrants or corporate bonds with warrants. Board of Directors is authorized to issue in installments.

Exercise price of employee stock option certificates is not limit by relevant laws, only the issuance need a resolution at a shareholders' meeting shall be adopted if voted in favor by two-thirds of the votes at a shareholders' meeting at which shareholders of more than one-half of the total issued and outstanding shares are present and shall be carried out by installments within one year of the date of the resolution of the shareholders' meeting.

Article 5-1

To transfer treasury shares to employees at less than the average actual share

repurchase price, the Company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders' meeting attended by shareholders representing a majority of total issued shares before transferring. Qualification requirements of employees with the right to subscribe the shares include the employees from parent company or affiliate companies meeting certain specific requirements.

Article 6

The share certificate of the Company shall all be name-bearing.

The Company may issue shares without printing share certificates, only shall be in registration under centralized securities depository enterprise, which also applies in issuance of corporate bonds.

Article 7

Registration for transfer of shares shall all be suspended 60 days before the convocation of any general shareholders' meeting, 30 days before the convocation of any special shareholders' meeting, or 5 days before the record day for distribution of dividend, interest and bonus or any other benefit as scheduled by the Company.

Article 8

All shareholder services of the Company shall follow "Regulations Governing the Administration of Shareholder Services of Public Companies" unless specified otherwise by law and securities regulations.

Chapter 3 Shareholders' Meeting

Article 9

Shareholders' meetings of the Company are of two types:

1. General shareholders' meeting, which shall be convened at least once a year and within six months after the end of each fiscal year.
2. Special shareholders' meeting, which shall be convened in accordance with laws when necessary.

Shareholders' meetings mentioned above shall be convened by Board of Directors unless specified otherwise by law and securities regulations.

Article 10

The chair of the shareholders' meeting shall be appointed in accordance with Article 182-1 and 208-3 of "Company Act".

Article 11

In case a shareholder is unable to attend a shareholders' meeting, he/she may issue proxy printed by the Company setting forth the scope of authorization by signing or affixing his/her seal on the proxy form for the representative to be present on his/her behalf. Except for complying with Article 177 of "Company Act" and Article 25-1 of "Securities and Exchange Act", use of Proxies shall follow "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies".

Article 12

Shareholders of the Company shall have one voting power in respect of each share in his/her/its possession, except the shares shall have no voting power in the circumstances set forth in Article 157 of “Company Act”.

Article 13

Unless otherwise provided in relevant laws, resolution shall be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

Article 14

If the Company is organized by a single juristic person shareholder shall be free from restrictive requirement set out in the Article. The functional duties and power of the shareholders' meeting of the Company shall be exercised by Board of Directors.

Article 15

The proposal of ceasing the Company’s status as a public company shall be approved by a resolution made at shareholders’ meeting, and the Company shall also make an application to the competent authority. And this Article 15 shall not be altered during when the Company is listed (whether exchange-listed, OTC-listed, or registered on emerging-stock market).

Chapter 4 Directors, Audit Committee and Managerial Officers

Article 16

The Company shall adopt a candidates nomination system in accordance with Article 192-1 of “Company Act” and have at least five but no more than nine directors to be elected at the shareholders’ meeting by the shareholders from among the nominees listed in the roster of director candidates to serve a term of three years. All of the directors are eligible for re-election.

The percentage of aggregate shareholding of all directors shall comply with the regulations prescribed by the supervisory authority of securities. The Company may take out liability insurance for all the directors with respect to liabilities resulting from the performance of duties during their terms of office. The Board of Directors has complete authority to handle relevant insurance matters.

At least three directors or one-fifth of all directors, whichever is higher, shall be the independent directors. The terms, the qualification, the limitations of shareholding and concurrently serving other positions, the methods of nomination and election and other related matters of independent directors shall be subject to relevant laws.

Article 16-1

Audit committee of the Company shall be established base on Article 14-4 of “Securities and Exchange Act”. The audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be committee convener, and at least one of whom shall have accounting or financial expertise. The audit committee or the members of audit committee shall exercise all

powers conferred by “Company Act”, “Securities and Exchange Act” and any other law to be exercised by supervisors.

Article 17

Chairman of the Board of Directors shall be elected by majority of directors present at a meeting attended by more than two thirds of directors, and may elect a Vice Chairman in the same manner. The Chairman shall be the externally representative of the Company.

Article 18

Board meetings shall be convened by the Chairman unless specified otherwise by “Company Act”. Also, unless otherwise provided for “Company Act”, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors.

Article 19

Board meeting shall be convened at least quarterly. When calling a meeting of the Board of Directors, a notice setting forth therein the subjects to be discussed at the meeting shall be given to each director no later than 7 days prior to the scheduled meeting date. However, in the case of emergency, the meeting may be convened at any time. The Chairman of the Board of Directors shall preside over all board meetings. In case the Chairman is on leave or absent or unable to exercise his/her power and authority for any cause, the situation shall be handled in accordance with Article 208 of “Company Act”. Each director shall attend the board meeting in person. In case the director is on leave or absent, he/she may appoint another director to attend a meeting in his/her behalf. He/she shall, in each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting.

In case a board meeting is processed via visual communication network, when a director taking part in such a visual communication meeting, he/she shall be deemed to have attended the meeting in person.

Article 20

Remunerations for all directors shall be paid whether the Company has profit or loss. The Board of Directors has complete authority to decide the amount of remunerations according to involvements and contributions to the operation of the Company and at the normal rate adopted by other firms of the same industry.

Article 21

A company may have one or more managerial officers. And the appointment, removal and remunerations of the managerial officers shall be subject to Article 29 of “Company Act”.

Chapter 5 Accounting

Article 22

The fiscal year for the Company shall be from January 1 of each year to December 31 of the same year. At the end of each fiscal year, the Company shall do the final accounts.

Article 23

At the end of each fiscal year, the Board of Directors shall prepare the following

statements and records and submit to a general shareholders' meeting for ratification:

1. Business report
2. Financial statements
3. Surplus earning distribution or loss off-setting proposals

Article 24

Distribution of the dividends and bonuses shall be effected in proportion to the number of shares held by each shareholder accordingly. The Company shall not distribute dividends or bonuses when there is no surplus earnings.

Article 24-1

When allocating the profit of current year (profit before tax and compensations for employees and remunerations for directors), accumulated losses shall be first covered, and then set aside no less than 0.05% of the balance as compensations for employees and no more than 5% as remunerations for directors.

Compensations for employees and remunerations for directors mentioned above shall be conducted after a resolution made by majority of directors present at a meeting attended by more than two thirds of directors and shall also be reported to the shareholders' meeting.

Compensations for employees shall be paid by either shares or cash. The employees to receive compensations shall include certain qualified employees from parent company or affiliate companies and the rules of distribution shall be made by the Chairman.

Article 25

If the Company has earnings in a fiscal year, the Company shall, after paying all taxes, offsetting all prior losses, set aside a legal reserve at 10% of the earnings unless the accumulated amount of the legal reserve has reached the total authorized capital of the Company and set aside or reserving a special reserve according to relevant regulations when necessary. Any remaining amount after the abovementioned payments together with unappropriated retained earnings at the beginning of the fiscal year, shall set aside at least 50% as unappropriated retained earnings for shareholders. Board of Directors shall submit the Proposal for Distribution to shareholders' meeting for approval if the distribution is in the form of issuing new shares.

In accordance with "Company Act", the Company may authorize the Board of Directors to decide the distributable dividends and bonuses or legal reserve and capital surplus regulated in Article 241, paragraph 1 of "Company Act" in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a board meeting attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

Because the Company is still in its growth stage, dividend policy that the Company intends to adopt is "Balanced Dividend Policy", dividends may be paid in both cash and shares in moderation. The cash dividend distributed annually may not be less than 20% of the total dividends. However, the actual amount of profit distribution shall be determined according to the actual amount profits of the year and capital needs of the Company in the future.

Article 26

Distribution of shareholders' dividends shall be conducted according to the shareholders' roster within 5 days prior to the target date fixed by the Company for distribution of dividends and bonus.

Chapter 6 Supplementary Provisions

Article 27

Any other matters not set forth in the Article shall be dealt with in accordance with "Company Act" and other applicable laws, rules, and regulations.

Article 28

The Article was enacted on Nov. 25, 2009 and amended on Nov. 28, 2009 for the first time, on Jan 15, 2010 for the second time, on Feb. 10, 2010 for the third time, on Jun. 30, 2011 for the fourth time, on Jan. 6, 2012 for the fifth time, on Jun. 14, 2013 for the sixth time, on Jun. 13, 2016 for the seventh time, on Jun. 13, 2017 for the eighth time, on Jun. 12, 2019 for the ninth time.

CHC Healthcare Group
By
Pei-Lin, Lee
Chairman

【Appendix 2】

Rules of Procedure for Shareholders' Meetings
Of
CHC Healthcare Group (The "Company")

Article 1

To establish a strong governance system and sound supervisory capabilities for shareholders' meetings of the Company, and to strengthen management capabilities, the Rule is adopted pursuant to Article 5 of "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies".

Article 2

The rules of procedures for shareholders' meetings of the Company, except as otherwise provided by law, regulation, or "Articles of Incorporation" of the Company, shall be as provided in these Rules.

Article 3

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

The Company shall prepare electronic versions of the shareholders' meeting announcement and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders' meeting or before 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders' meeting or before 15 days before the date of the special shareholders' meeting. In addition, before 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.

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

Election or dismissal of directors, amendments to "Articles of Incorporation", reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under Article 185, paragraph 1 of "Company Act", Articles 26-1 and 43-6 of "Securities and Exchange Act", or Articles 56-1 and 60-2 of "Regulations

Governing the Offering and Issuance of Securities by Securities Issuers" shall be set out in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion.

A shareholder holding 1 percent or more of the total number of issued shares may submit to the Company a written proposal for discussion at a regular shareholders' meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of "Company Act" apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce that it will receive shareholder proposals, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders' meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4

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

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company 5 days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company 2 days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5

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

Article 6

The Company shall specify in its shareholders' meeting announcement the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

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

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

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

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

Article 7

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board of Directors. When the Chairman of the Board of Directors is on leave or for any reason unable to exercise the powers of the Chairman, he/she shall appoint one of the directors to act as chair. Where the Chairman does not make such a designation, the directors shall select from among themselves one person to serve as chair.

When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

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

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

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

Article 8

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of "Company Act", the recording shall be retained until the conclusion of the litigation.

Article 9

Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of "Company Act"; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within 1 month.

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

Article 10

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.

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

The chair shall allow ample opportunity during the meeting for explanation and discussion

of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

Article 11

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

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

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair. The chair shall stop any violation.

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

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

Article 12

Voting at a shareholders' meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

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

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

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13

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

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

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company 2 days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, 2 business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in "Company Act" and the Company's "Articles of Incorporation", the approval of a proposal shall require over half of the voting rights represented by the attending shareholders. If no shareholders object after inquiries by the chair, proposals are also deemed approved.

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

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

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

shall be announced on-site at the meeting, and a record made of the vote.

Article 14

The election of directors (including independent directors) at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors (including independent directors) and the numbers of votes with which they were elected.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of "Company Act', the ballots shall be retained until the conclusion of the litigation.

Article 15

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

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results, and shall be retained for the duration of the existence of the Company.

Article 16

On the day of a shareholders' meeting, the Company compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders' meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17

Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

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

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

When a shareholder violates the rules of procedure and defies the chair's correction,

obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18

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

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

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within 5 days in accordance with Article 182 of "Company Act".

Article 19

The Rule, and any amendments hereto, shall be implemented after adoption by shareholders' meetings.

【Appendix 3】

CHC Healthcare Group
Shareholdings of All Directors

Title	Name	Current shareholdings (shares)(Note 2)
Chairman	Princeton Healthcare Limited Representative: Pei-Lin, Lee	28,257,983
Director	Tien-Ying, Lee	9,413,985
Director	Chun-Shung, Huang	0
Director	Yen-Hsin Investment Ltd. Representative: Yung-Shun, Chuang	177,262
Independent director	Chang-Jian, Ho	0
Independent director	Kuei-Tuan, Chen	0
Independent director	Geng-Wang, Liaw	0
Shareholdings of all directors		37,849,230
Minimum shareholdings required for all directors		9,690,501

Note 1: Total shares issued of the Company: 161,508,355 Shares.

Note 2: Book closure starting date of 2022 Annual Shareholders' Meeting: April 17, 2022