Company Code: 4164

CHC Healthcare Group

2023 Annual Shareholders' Meeting

Meeting Agenda

Type of the Meeting:	Physical shareholders' meeting
Date of the Meeting:	June 12, 2023 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 2023 Annual Shareholders' Meeting

1. Commencement

2. Chair's Address

3. Matters for Report

4. Matters for Ratification

5. Matters for Discussion

6. Elections

7. Other Proposals

8. Extemporary Motions

9. Meeting Adjourned

CHC Healthcare Group

Meeting Agenda for 2023 Annual Shareholders' Meeting

Date of the Meeting: June 12, 2023 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). 2022 business report
   (2). Audit committee's report on review of 2022 audited financial reports
   (3). To report the distribution of dividends and bonuses in cash of 2022
   (4). To report the distribution of the compensations for employees and remunerations for directors of 2022
   (5). To report the information of endorsements/guarantees in 2022
   (6). To report the status of the private placement of common shares resolved by 2022 Annual Shareholders' Meeting
   (7). To report the remunerations paid to directors in 2022
4. Matters for Ratification
   (1). 2022 business report and financial statements
   (2). Proposal for 2022 earnings distribution
5. Matters for Discussion
   (1). Amendment to "Rules of Procedure for Shareholders' Meetings"
   (2). To propose the issuance plan for a private placement of common shares
6. Elections
   To elect directors of the Board of Directors for the 7th term
7. Other Proposals
   To release the non-competition restrictions on new directors
8. Extemporary Motions
9. Meeting Adjourned

Matters for Report

1. 2022 business report
   Explanation: For “2022 Business Report”, please refer to Attachment 1 (p16-18)

2. Audit committee’s report on review of 2022 audited financial reports
   Explanation: For “2022 Audit Committee’s Review Report”, please refer to Attachment 2 (p19).

3. To report the distribution of dividends and bonuses in cash of 2022
   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$324,721,741, which means cash dividend of NT$2.01 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 2022

   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 6th compensation committee’s meeting of the 5th term approved employees' compensations for NT$190,000 (about 0.05%) and directors' remunerations for NT$5,600,000 (about 1.53%). 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 2022

   Explanation: For “Information of Endorsements/Guarantees in 2022”, please refer to Attachment 3 (p20).

6. To report the status of the private placement of common shares resolved by 2022 Annual Shareholders’ Meeting

   Explanation: The Company’s 2022 Annual Shareholders’ Meeting on June 15, 2022 resolved to do a private placement of common shares, the expiry date of the issuance plan is June 14, 2023. Influenced by the economic situation in the domestic and overseas, the difficulties of seeking strategic investors as stipulated by laws and regulations increased. Thus, the plan will lapse automatically if it can’t be done within the time limit.

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7. To report the remunerations paid to directors in 2022

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 6th compensation committee’s meeting of the 5th term. For “Remunerations Paid to Directors in 2022”, please refer to Attachment 4 (p21).

Matters for Ratification

1. 2022 business report and financial statements

   (Proposed by Board of Directors)

   Explanation: (1). The Company's 2022 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 2022 Business Report, submitted to the audit committee for review and issuance of a written review report.

   (2). For "2022 Business Report", "2022 Audit Committee's Review Report", "Report of Independent Accountants and 2022 Parent Company Only Financial Statements and Consolidated Financial Statements", please refer to Attachment 1 (p16-18), Attachment 2 (p19) and Attachment 5 (p22-45).

   (3). Please ratify it.

   Resolution:

2. Proposal for 2022 earnings distribution

   (Proposed by Board of Directors)

   Explanation: (1). The Company's profit for the year 2022 is NT$356,571,057. After setting aside the legal reserve for NT$35,657,106, reversing the special reserve for NT$8,284,407 based on Article 41, paragraph 1 of "Securities and Exchange Act" and then adding unappropriated retained earnings at the beginning of the year 2022 for NT$224,939,170, the distributable unappropriated retained earnings for the year 2022 is NT$554,137,528. Proposal for earnings distribution is as follows:

(Continued on next page)

CHC Healthcare Group

Table of 2022 Earnings Distribution

Item	Amount(NT$)	
	Subtotal	Total
Unappropriated retained earnings at the beginning of the year		224,939,170
Add: Profit for the year	356,571,057	
Deduct: Legal reserve	(35,657,106)	
Add: Reverse of special reserve	8,284,407	
Subtotal		329,198,358
Distributable unappropriated retained earnings for the year		554,137,528
Distribution items:		
Cash dividends (NT$2.01 per share)		324,721,741
Unappropriated retained earnings at the end of the year		229,415,787

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

(2). The proposal has been approved by the Company's 13th audit committee's meeting of the 2nd term.

(3). 2022 earnings distribution is first distributed from earnings in 2022 which is distributable.

(4). Please ratify it.

Resolution:

Matters for Discussion

1. Amendment to “Rules of Procedure for Shareholders’ Meetings”
   (Proposed by Board of Directors)
   Explanation: The wording is revised as appropriate in accordance with the revision of relevant laws and regulations. For comparison table of revised articles, please refer to Attachment 6 (p46-57). Please start discussion.
   Resolution:

2. 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 in installments (no more than 3 times) within one year from 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.

(Continued on next page)

(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.

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

(a). The method and objectives for selecting the placees: 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.

(Continued on next page)

(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.

D. Since a change to more than one-third of directors is expected to occur due to the re-election of directors at the Meeting, the Company has engaged a securities underwriter to provide a letter of assessment opinion on the necessity and reasonableness for conducting the private placement in accordance with laws and regulations. For relevant contents, please refer to Attachment 7 (p58-63).

(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.

(Continued on next page)

(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 14th audit committee's meeting of the 2nd term.

(6). Please start discussion.

Resolution:

Elections (Proposed by Board of Directors)

- To elect directors of the Board of Directors for the 7th term

Explanation: (1).The term of directors of the 6th term Board of Directors of the Company will expire on June 11, 2023. Election of new directors shall be effected in accordance with Article 195 of "Company Act".

(2). There are 7 positions (including 4 directors and 3 independent directors) on the Company's Board of Directors for the 7th term that shall be elected on the Meeting. Since the candidates nomination system in Article 192-1 of "Company Act" is adopted, shareholders shall elect the directors from the list of director candidates at the Meeting. A three-year term of the newly elected members will commence immediately following the conclusion of the Meeting, effective from June 12, 2023 to June 11, 2026. The term of the original directors will end until new directors have been elected at the Meeting.

(3). According to Article 192-1 of "Company Act", Article 14-2 of "Securities and Exchange Act" and "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" governing relevant matters for compliance, list of candidates after examination by the Board of Directors on the board meeting on March 22, 2023 please refer to Attachment 8 (p64-65).

(4). For "Procedures for Election of Directors", please refer to Appendix 3 (p82-84).

(5). Please vote.

Election Results:

Other Proposals (Proposed by Board of Directors)

- To release the non-competition restrictions on new directors

  Explanation: (1). According to Article 209 of “Company Act”: A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.

  (2). Any newly elected directors who meet the aforesaid situation are proposed to the Meeting for approval to release the non-competition restrictions on new directors. For “Concurrent Positions to be Released from Non-Competition Restrictions on Director and Independent Director Candidates” at the time of nomination, please refer to Attachment 9 (p66-67).

  (3). Please start discussion.

  Resolution:

Extemporary Motions

Meeting Adjourned

【Attachment 1】

CHC Healthcare Group

2022 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. Although Taiwan has not yet overcome the impact of the COVID-19 epidemic in 2022, with the efforts of all employees, the Group still maintains an over 30% gross margin and a double-digit net profit margin in 2022. 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. 2022 business operation results

(1). 2022 business plan implementation

2022 consolidated operating revenue was NT$2,974,352 thousand, higher than NT$2,439,564 thousand reported in 2021, mainly due to the increase in sales of medicines and health supplements. 2022 profit for the year was NT$388,650 thousand, which increased compared with the profit for the year of NT$380,282 in 2021, mainly because of the growth of operating revenue in 2022. The consolidated operating results for the year 2022 are as follows:

Unit: NT$ thousand

Item	2022
Operating revenue	2,974,352
Gross profit	902,314
Operating expenses	426,554
Operating profit	475,760
Profit before income tax	483,835
Profit for the year	388,650

(2). Budget execution

The Group did not disclose the 2022 financial forecast, so there is no need to disclose the budget execution.

(3). Revenue/expenditure and profitability

Item		2022	2021
Financial structure and solvency	Debt ratio (%)	50.10%	49.76%
	Current ratio (%)	365.41%	254.60%
Profitability	Return on total assets (%)	3.66%	3.69%
	Return on equity (%)	6.11%	6.18%
	Net profit margin (%)	13.07%	15.59%
	Basic earnings per share (NT$)	NT$2.21	NT$2.43

(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 global environmental protection and safety and health in recent years, as well as the needs of related domestic industries, the Group plans to step into the irradiation industry and is approved by the Ministry of Science and Technology (MOST) to build an irradiation service factory in Tongluo Science Park to engage in the irradiation business. The project is expected to operate officially as of 2023.

2. 2023 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 of patients to the maximum extent while eliminating tumors.

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 actively pays attention to external environmental changes and market trends, has diversified its business to various fields taking the medical industry as a starting point, and has expanded its business territories from B2B to B2C recently, hoping to improve the overall health and well-being of human beings.

Inspired by Taiwanese who are paying more and more attention to personal health, CHC has successfully acquired the chain channel of the community pharmacy market and will continue to expand the number of cooperation channels for the purpose of completing the existing chain channel of the healthcare industry. Considering the international environment, safety and health trends, as well as industrial needs, the Group stepped into the irradiation business and exclusively introduced the IBA irradiation system from Belgian that complies with sustainable utilization principles, driving Taiwan's irradiation technology towards safety, high efficiency, and low pollution. In response to the aging trend, the Group has cooperated with Sakurajyuji Group from Japan to engage in Taiwan’s elderly care market, focusing on health promotion and prolonging healthy life, hoping to improve the quality and dignity of the elderly life in Taiwan.

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

【Attachment 2】

CHC Healthcare Group
2022 Audit Committee's Review Report

TO: 2023 Annual Shareholders' Meeting of CHC Healthcare Group

The Company's Board of Directors reports 2022 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 2022 business report and proposal for 2022 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 2022 Audit Committee's Review Report. Please review.

CHC Healthcare Group

By
Kuei-Tuan, Chen
Convener of audit committee

March 22, 2023

【Attachment 3】

CHC Healthcare Group

Information of Endorsements/Guarantees in 2022

The Company's information of endorsements/guarantees by December 31, 2022:

1. Counterparty: Five 100% owned subsidiaries
2. Total amount of endorsements/guarantees: NT$3,821,000 thousand
3. Purpose of endorsements/guarantees: For subsidiaries' financing needs
4. According to the net worth on December 31, 2022, the ceiling on total amount of the Company's endorsements/guarantees is NT$18,424,847 thousand and the ceiling on amount of the Company's endorsements/guarantees to any individual entity is NT$12,283,231 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.	1,388,000
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		3,821,000

5. Subsidiaries' information of endorsements/guarantees by December 31, 2022:

Item	Provider	Counterparty	Amount (NT$ thousand)
1	Chiu Ho Medical System Co., Ltd.	CHC Healthcare Group	1,106,687
2	Chiu Ho Medical System Co., Ltd.	Tomorrow Medical System Co., Ltd.	621,674
3	Chiu Ho (China) Medical Technology Co., Ltd	CHC (Guangzhou) Medical Technology Co., Ltd.	44,080
Total amount			1,772,441

【Attachment 4】

CHC Healthcare Group

Remunerations Paid to Directors in 2022

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	32	40	40	0	40	148	148	148
		From all consolidated entities		0	32	40	40	0	40	148	148	148
Total (A+B+C+D) & ratio of total to net income (%)		From CHC		800 0.22%	32 0.00%	840 0.24%	840 0.24%	800 0.22%	40 0.01%	948 0.27%	948 0.27%	948 0.27%
		From all consolidated entities		800 0.22%	32 0.00%	840 0.24%	840 0.24%	800 0.22%	40 0.01%	948 0.27%	948 0.27%	948 0.27%
Compensation received as employee	Salary, bonus, and allowance (E)	From CHC		0	10,208	8,667	0	0	0	0	0	0
		From all consolidated entities		0	10,208	8,667	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 0.22%	10,240 2.87%	9,507 2.66%	840 0.24%	800 0.22%	40 0.01%	948 0.27%	948 0.27%	948 0.27%
		From all consolidated entities		800 0.22%	10,240 2.87%	9,507 2.66%	840 0.24%	800 0.22%	40 0.01%	948 0.27%	948 0.27%	948 0.27%
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 5】

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, 2022 and 2021, 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, 2022 and 2021, 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 the Standards on Auditing of 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 2022 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 2022 parent company only financial statements are stated as

follows:

Assessment of investments accounted for using equity method

Refer to Note 4(10) 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.

Impairment assessment of Chiu Ho Medical System Co., Ltd. and Treasure of Health Co., Ltd., the Company's subsidiaries

As of December 31, 2022, the Company's subsidiaries, Treasure of Health Co., Ltd. (Treasure of Health), and Chiu Ho Medical System Co., Ltd. and its subsidiaries ("Chiu Ho Medical Group"), recognised investments accounted for using equity method amounting to NT$367,828 thousand and NT$4,536,853 thousand, respectively, and investment income amounting to NT$34,302 thousand and NT$135,049 thousand for the year then ended, respectively. Because Treasure of Health and Chiu Ho Medical Group's investments accounted for using equity method constituted 54% of the Company's total assets as of December 31, 2022, and investment income constituted 47% of the Company's profit before tax for the year ended December 31, 2022, 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 Treasure of Health and Chiu Ho Medical Group's financial statements for the year ended December 31, 2022 are stated as follows:

Impairment assessment of goodwill

Description

As of December 31, 2022, after identifying the smallest cash generating unit which can generate independent cash flows, Treasure of Heath and 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 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 Treasure of Health and 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. Chiu Ho Medical Group assesses the impairment based on the estimated recoverable amounts of leased 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 a high degree of uncertainty, we considered the impairment assessment of leased 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 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 Standards of Auditing of 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 Standards on Auditing of the Republic of China, we exercise professional judgment and 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 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 22, 2023

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, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2022 Amount	%	December 31, 2021 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 182,787	2	$ 271,845	3
1110	Financial assets at fair value through profit or loss - current	6(2)	41,911	-	90,904	1
1180	Accounts receivable - related parties	7	-	-	210	-
1200	Other receivables		-	-	4	-
1210	Other receivables due from related parties	7	171,993	2	155,142	2
1220	Current tax assets		69	-	69	-
1410	Prepayments		7,168	-	6,751	-
11XX	**Total current assets**		403,928	4	524,925	6
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	300	-	-	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	10,537	-	12,406	-
1550	Investments accounted for using equity method	6(4)	8,649,650	95	8,509,830	93
1600	Property, plant and equipment		730	-	705	-
1755	Right-of-use assets	6(5)	2,924	-	9,942	-
1840	Deferred tax assets	6(20)	58,635	1	60,893	1
1990	Other non-current assets	8	6,431	-	5,856	-
15XX	**Total non-current assets**		8,729,207	96	8,599,632	94
1XXX	**Total assets**		$ 9,133,135	100	$ 9,124,557	100

(Continued)

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	December 31, 2022 Amount	%	December 31, 2021 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(6)	$ 100,000	1	$ 280,000	3
2150	Notes payable		135	-	135	-
2200	Other payables		24,630	1	24,790	-
2230	Current tax liabilities		77	-	-	-
2280	Lease liabilities - current	7	2,992	-	7,090	-
2320	Long-term liabilities, current portion	6(8) and 8	-	-	144,000	2
2399	Other current liabilities		927	-	917	-
21XX	**Total current liabilities**		128,761	2	456,932	5
	Non-current liabilities					
2530	Bonds payable	6(7)	1,510,024	16	1,499,378	16
2540	Long-term borrowings	6(8) and 8	1,352,000	15	1,080,000	12
2570	Deferred tax liabilities	6(20)	734	-	734	-
2580	Lease liabilities - non-current	7	-	-	2,992	-
25XX	**Total non-current liabilities**		2,862,758	31	2,583,104	28
2XXX	**Total liabilities**		2,991,519	33	3,040,036	33
	Equity					
	Share capital	6(11)				
3110	Common stock		1,615,531	18	1,610,536	18
	Capital surplus	6(7)(10)(12)				
3200	Capital surplus		3,544,423	39	3,533,299	39
	Retained earnings	6(13)				
3310	Legal reserve		391,867	4	353,704	4
3320	Special reserve		395,708	4	387,124	4
3350	Unappropriated retained earnings		581,510	6	595,565	7
	Other equity	6(3)				
3400	Other equity		(387,423)	(4)	(395,707)	(5)
3XXX	**Total equity**		6,141,616	67	6,084,521	67
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 9,133,135	100	$ 9,124,557	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, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2022 Amount	2022 %	2021 Amount	2021 %
4000	**Operating revenue**	6(14) and 7	$ 523,205	100	$ 544,496	100
5000	**Operating costs**	6(5)(9)(10)(19) and 7	(113,040)	(21)	(116,012)	(21)
5900	**Gross profit**		410,165	79	428,484	79
	Non-operating income and expenses					
7100	Interest income	6(15) and 7	2,996	-	5,786	1
7010	Other income	6(16)	4,545	1	2,033	-
7020	Other gains and losses	6(2)(17)	(9,866)	(2)	(4,326)	(1)
7050	Finance costs	6(18) and 7	(48,630)	(9)	(48,891)	(9)
7000	**Total non-operating income and expenses**		(50,955)	(10)	(45,398)	(9)
7900	**Profit before income tax**		359,210	69	383,086	70
7950	Income tax expense	6(20)	(2,639)	(1)	(1,453)	-
8200	**Profit for the year**		$ 356,571	68	$ 381,633	70
	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)	($ 1,869)	-	($ 4,334)	(1)
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		10,146	2	(4,269)	-
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		7	-	(20)	-
8300	**Other comprehensive income (loss) for the year**		$ 8,284	2	($ 8,583)	(1)
8500	**Total comprehensive income for the year**		$ 364,855	70	$ 373,050	69
	Earnings per share (in dollars)					
9750	Basic earnings per share	6(21)	$	2.21	$	2.43
9850	Diluted earnings per share	6(21)	$	1.98	$	2.18

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, 2022 AND 2021
(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
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
2022													
Balance at January 1, 2022		$ 1,610,536	$ 3,462,388	$ -	$ 11,766	$ 59,145	$ 353,704	$ 387,124	$ 595,565	($ 45,539)	($ 350,168)	$ -	$ 6,084,521
Profit for the year		-	-	-	-	-	-	-	356,571	-	-	-	356,571
Other comprehensive income (loss)		-	-	-	-	-	-	-	-	10,153	(1,869)	-	8,284
Total comprehensive income (loss)		-	-	-	-	-	-	-	356,571	10,153	(1,869)	-	364,855
Appropriations of 2021 earnings	6(13)												
Legal reserve		-	-	-	-	-	38,163	-	(38,163)	-	-	-	-
Special reserve		-	-	-	-	-	-	8,584	(8,584)	-	-	-	-
Cash dividends		-	-	-	-	-	-	-	(323,879)	-	-	-	(323,879)
Exercise of employee stock options	6(10)(11)	4,995	14,339	-	(4,973)	-	-	-	-	-	-	-	14,361
Compensation cost of employee stock options	6(10)	-	-	-	595	-	-	-	-	-	-	-	595
Compensation cost of employee stock options of subsidiaries		-	-	-	1,163	-	-	-	-	-	-	-	1,163
Balance at December 31, 2022		$ 1,615,531	$ 3,476,727	$ -	$ 8,551	$ 59,145	$ 391,867	$ 395,708	$ 581,510	($ 35,386)	($ 352,037)	$ -	$ 6,141,616

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, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 359,210	$ 383,086
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation charge	6(19)	7,354	7,289
Amortisation charge	6(19)	115	196
Loss on financial assets or liabilities at fair value through profit or loss	6(2)(17)	17,992	964
Interest expense	6(18)	37,985	38,321
Interest income	6(15)	(2,996)	(5,786)
Dividend income	6(16)	(3,080)	(1,048)
Compensation cost of employee stock options	6(10)(19)	595	1,131
Gain on disposal of property, plant and equipment	6(17)	(1,238)	-
Share of profit of associates and joint ventures accounted for using equity method	6(14)	(379,968)	(404,163)
Amortisation of discount on bonds payable	6(18)	10,646	10,570
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		30,701	14,732
Accounts receivable - related parties		210	(210)
Prepayments		(417)	945
Other non-current assets		(340)	(62)
Changes in operating liabilities			
Other payables		(169)	3,835
Other current liabilities		10	72
Cash inflow generated from operations		76,610	49,872
Interest received during the year		3,149	9,161
Dividends received during the year		221,908	227,962
Interest paid during the year		(37,919)	(38,342)
Income tax paid		(304)	(1,724)
Net cash flows from operating activities		263,444	246,929
CASH FLOWS FROM INVESTING ACTIVITIES			
(Increase) decrease in other receivables due from related parties	7	(17,000)	284,000
Acquisition of investments accounted for using equity method	6(4) and 7	(207,364)	(435,070)
Proceeds from capital reduction of investments accounted for using equity method	7	240,000	140,000
Acquisition of property, plant and equipment		(418)	(318)
Proceeds from disposal of property, plant and equipment		1,238	-
(Increase) decrease in other non-current assets		(350)	650
Net cash flows used in investing activities		16,106	(10,738)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans	6(22)	(1,950,000)	(1,170,000)
Increase in short-term loans	6(22)	1,770,000	1,350,000
Repayments of lease liabilities	6(22)	(7,090)	(6,965)
Proceeds from long-term debt	6(7)	1,352,000	-
Repayments of long-term debt	6(22)	(1,224,000)	(144,000)
Proceeds from issuance of shares	6(11)	-	165,742
Exercise of employee stock options		14,361	8,734
Payment of cash dividends	6(13)	(323,879)	(313,648)
Net cash flows from financing activities		(368,608)	(110,137)
Decrease (increase) in cash and cash equivalents		(89,058)	126,054
Cash and cash equivalents at beginning of year		271,845	145,791
Cash and cash equivalents at end of year		$ 182,787	$ 271,845

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, 2022, 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

Pei-Lin Lee
Chairman

March 22, 2023

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, 2022 and 2021, 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, 2022 and 2021, 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 that came into effect 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 Standards on Auditing of 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 2022 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 2022 consolidated financial statements are stated as follows:

Impairment assessment of goodwill

Description

As of December 31, 2022, the Group generated goodwill of NT$150,617 thousand and NT$202,834 thousand as a result of the merger with Shih-Lu Co., Ltd. and with Treasure of Health Co., Ltd., respectively.

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 leased 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 a high degree of uncertainty, we considered the impairment assessment of leased 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.

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, 2022 and 2021.

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 that came into effect 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 Standards on Auditing of 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 Standards on Auditing of the Republic of China, we exercise professional judgment and 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 22, 2023

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, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2022 Amount	%	December 31, 2021 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 1,472,849	11	$ 1,493,927	12
1110	Financial assets at fair value through profit or loss - current	6(2)	41,911	-	90,904	1
1136	Current financial assets at amortised cost	6(4)	205,144	2	334,400	3
1140	Contract assets - current	6(23)	61,294	-	54,104	-
1150	Notes receivable, net	6(5)	46,322	-	43,334	-
1170	Accounts receivable, net	6(5)	581,428	5	484,927	4
1180	Accounts receivable - related parties	7	251,851	2	227,579	2
1200	Other receivables	6(5)	1,925	-	6,748	-
1210	Other receivables due from related parties	7	71,369	1	162,970	1
1220	Current tax assets		212	-	79	-
130X	Inventories	6(6)(9)	527,921	4	321,593	3
1410	Prepayments	6(7)	576,491	5	547,300	4
1470	Other current assets		12,832	-	15,979	-
11XX	**Total current assets**		3,851,549	30	3,783,844	30
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	60,260	-	59,960	1
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	29,578	-	31,447	-
1535	Financial assets at amortised cost - non-current	6(4) and 8	204,337	2	208,180	2
1560	Contract assets - non-current	6(23)	45,457	-	49,762	-
1550	Investments accounted for using equity method	6(8)	8,307	-	8,641	-
1600	Property, plant and equipment	6(9)(12) and 8	5,824,668	45	5,428,602	43
1755	Right-of-use assets	6(10) and 7	104,293	1	77,444	1
1760	Investment property, net	6(9)(12) and 8	1,429,043	11	1,505,457	12
1780	Intangible assets	6(13)(31)	610,157	5	631,278	5
1840	Deferred tax assets	6(29)	88,730	1	89,190	1
1930	Long-term notes and accounts receivable	6(5)	240,563	2	154,020	1
1940	Long-term notes and accounts receivable - related parties	7	12,049	-	26,168	-
1990	Other non-current assets	6(9)(12)(14) 8 and 11	321,910	3	513,288	4
15XX	**Total non-current assets**		8,979,352	70	8,783,437	70
1XXX	**Total assets**		$ 12,830,901	100	$ 12,567,281	100

(Continued)

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and equity	Notes	December 31, 2022 Amount	%	December 31, 2021 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(15)	$ 339,545	3	$ 636,211	5
2130	Contract liabilities - current	6(23)	53,726	-	42,488	-
2150	Notes payable		20,993	-	10,568	-
2170	Accounts payable	7	325,733	3	199,510	2
2200	Other payables	6(9)(12)	121,185	1	148,989	1
2230	Current tax liabilities		79,858	1	93,458	1
2250	Provisions for liabilities - current		14,390	-	17,201	-
2280	Lease liabilities - current	7	27,081	-	17,717	-
2320	Long-term liabilities, current portion	6(17) and 8	67,020	-	316,435	3
2399	Other current liabilities		4,501	-	3,640	-
21XX	**Total current liabilities**		1,054,032	8	1,486,217	12
	Non-current liabilities					
2527	Contract liabilities - non-current	6(23)	645,381	5	638,653	5
2530	Bonds payable	6(16)	1,510,024	12	1,499,378	12
2540	Long-term borrowings	6(17) and 8	2,913,273	23	2,386,824	19
2550	Provisions for liabilities - non-current	6(9)	18,032	-	13,032	-
2570	Deferred tax liabilities	6(29)	91,815	1	94,170	1
2580	Lease liabilities - non-current	7	158,010	1	109,242	1
2600	Other non-current liabilities	6(17)	37,238	-	25,908	-
25XX	**Total non-current liabilities**		5,373,773	42	4,767,207	38
2XXX	**Total liabilities**		6,427,805	50	6,253,424	50
	Equity attributable to owners of the parent					
	Share capital	6(19)(20)				
3110	Common stock		1,615,531	13	1,610,536	13
	Capital surplus	6(16)(19)(21)				
3200	Capital surplus		3,544,423	27	3,533,299	27
	Retained earnings	6(22)				
3310	Legal reserve		391,867	3	353,704	3
3320	Special reserve		395,708	3	387,124	3
3350	Unappropriated retained earnings		581,510	5	595,565	5
	Other equity	6(3)				
3400	Other equity		(387,423)	(3)	(395,707)	(3)
31XX	**Total equity attributable to owners of the parent**		6,141,616	48	6,084,521	48
36XX	**Non-controlling interest**	4(3)	261,480	2	229,336	2
3XXX	**Total equity**		6,403,096	50	6,313,857	50
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 12,830,901	100	$ 12,567,281	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, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2022 Amount	2022 %	2021 Amount	2021 %
4000	**Operating revenue**	6(5)(11)(12)(23) and 7	$ 2,974,352	100	$ 2,439,564	100
5000	**Operating costs**	6(6)(9)(10)(12)(18)(19)(28) and 7	(2,072,038)	(70)	(1,590,083)	(65)
5950	**Gross profit**		902,314	30	849,481	35
	Operating expenses	6(9)(10)(12)(18)(19)(28) and 7				
6100	Selling expenses		(184,049)	(6)	(122,279)	(5)
6200	General and administrative expenses		(238,348)	(8)	(233,558)	(10)
6450	Loss on expected credit impairment		(4,157)	-	(316)	-
6000	**Total operating expenses**		(426,554)	(14)	(356,153)	(15)
6900	**Operating profit**		475,760	16	493,328	20
	Non-operating income and expenses					
7100	Interest income	6(4)(10)(11)(24) and 7	12,530	-	9,564	-
7010	Other income	6(11)(12)(25)	13,044	-	10,703	1
7020	Other gains and losses	6(2)(10)(26)	54,102	2	31,349	1
7050	Finance costs	6(27) and 7	(71,267)	(2)	(62,516)	(2)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(8)	(334)	-	8,641	-
7000	**Total non-operating income and expenses**		8,075	-	(2,259)	-
7900	**Profit before income tax**		483,835	16	491,069	20
7950	Income tax expense	6(29)	(95,185)	(3)	(110,787)	(5)
8200	**Profit for the year**		$ 388,650	13	$ 380,282	15
	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)	($ 1,869)	-	($ 4,334)	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		10,220	-	(5,031)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(29)	(2)	-	(5)	-
8300	**Other comprehensive income (loss) for the year**		$ 8,349	-	($ 9,370)	-
8500	**Total comprehensive income for the year**		$ 396,999	13	$ 370,912	15
	Profit attributable to:					
8610	Owners of the parent		$ 356,571	12	$ 381,633	15
8620	Non-controlling interest		$ 32,079	1	($ 1,351)	-
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 364,855	12	$ 373,050	15
8720	Non-controlling interest		$ 32,144	1	($ 2,138)	-
	Earnings per share (in dollars)					
9750	**Basic earnings per share**	6(30)	$	2.21	$	2.43
9850	**Diluted earnings per share**	6(30)	$	1.98	$	2.18

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, 2022 AND 2021
(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
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
2022															
Balance at January 1, 2022		$ 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
Consolidated net income		-	-	-	-	-	-	-	356,571	-	-	-	356,571	32,079	388,650
Other comprehensive income (loss)		-	-	-	-	-	-	-	-	10,153	(1,869)	-	8,284	65	8,349
Total comprehensive income (loss)		-	-	-	-	-	-	-	356,571	10,153	(1,869)	-	364,855	32,144	396,999
Appropriations of 2021 earnings	6(22)														
Legal reserve		-	-	-	-	-	38,163	-	(38,163)	-	-	-	-	-	-
Special reserve		-	-	-	-	-	-	8,584	(8,584)	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	-	(323,879)	-	-	-	(323,879)	-	(323,879)
Exercise of employee stock options	6(19)(20)	4,995	14,339	-	(4,973)	-	-	-	-	-	-	-	14,361	-	14,361
Compensation cost of employee stock options	6(19)	-	-	-	595	-	-	-	-	-	-	-	595	-	595
Compensation cost of employee stock options of subsidiaries	6(19)	-	-	-	1,163	-	-	-	-	-	-	-	1,163	-	1,163
Balance at December 31, 2022		$ 1,615,531	$ 3,476,727	$ -	$ 8,551	$ 59,145	$ 391,867	$ 395,708	$ 581,510	($ 35,386)	($ 352,037)	$ -	$ 6,414,616	$ 261,480	$ 6,403,096

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, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 483,835	$ 491,069
Adjustments			
Adjustments to reconcile profit (loss)			
Expected credit loss		4,157	316
Depreciation charge	6(9)(10)(12)(28)	478,142	455,071
Amortisation charge	6(13)(28)	21,240	5,521
Loss on disposal of property, plant and equipment	6(26)	50,780	160
Property, plant and equipment transferred to expenses	6(9)	1,673	-
Gain on disposal of investment property	6(26)	(106,590)	(31,661)
Gain from lease modification	6(26)	-	(133)
Interest expense		68,538	54,815
Interest income	6(24)	(12,530)	(9,564)
Dividend income	6(25)	(3,508)	(1,441)
Share of loss (profit) of associates and joint ventures accounted for using equity method	6(8)	334	(8,641)
Net loss on financial assets or liabilities at fair value through profit or loss	6(2)(26)	17,992	964
Amortisation of discount on bonds payable	6(27)	10,646	10,570
Compensation cost of employee stock options	6(19)(28)	1,758	3,206
Changes in operating assets and liabilities			
Changes in operating assets			
Acquisition of financial assets at fair value through profit or loss		30,701	14,732
Contract assets		(2,885)	(7,292)
Notes receivable		4,747	5,079
Accounts receivable		(153,494)	26,218
Accounts receivable - related parties		(11,717)	60,732
Other receivables		4,391	(3,660)
Other receivables - related parties		101	(101)
Inventories		(209,228)	7,155
Prepayments		(29,191)	(90,578)
Other current assets		3,147	(14,251)
Changes in operating liabilities			
Contract liabilities		8,192	(115,235)
Notes payable		10,425	(15,173)
Accounts payable		128,553	26,774
Other payables		7,054	(6,666)
Provisions for liabilities		(2,811)	(4,646)
Other current liabilities		860	(14,250)
Cash inflow generated from operations		805,312	839,090
Dividends received during the year		3,508	1,941
Interest paid during the year		(53,876)	(47,455)
Interest received during the year		12,530	9,564
Income tax paid		(110,815)	(110,345)
Net cash flows from operating activities		656,659	692,795

(Continued)

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2022	2021
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at amortised cost		$ -	($ 14,155)
Proceeds from disposal of financial assets at amortised cost		133,099	-
Acquisition of financial assets at fair value through profit or loss		-	(59,960)
Decrease in other receivables - related parties		91,500	11,000
Acquisition of property, plant and equipment	6(9)	(682,633)	(514,091)
Proceeds from disposal of property, plant and equipment		1,238	-
Acquisition of investment property	6(12)	(2,077)	(4,533)
Proceeds from disposal of investment properties		166,015	56,506
Increase in refundable deposits		(64,515)	(50,663)
Decrease in refundable deposits		35,078	59,223
Increase in other non-current assets		(17,684)	(158,652)
Net cash flows from acquisition of subsidiaries	6(31)	-	(315,028)
Net cash flows used in investing activities		(339,979)	(990,353)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans	6(33)	3,481,275	3,417,540
Decrease in short-term loans	6(33)	(3,777,941)	(2,971,563)
Payments of lease liabilities	6(33)	(23,737)	(13,691)
Proceeds from long-term debt	6(33)	2,635,000	611,185
Repayments of long-term debt	6(33)	(2,348,300)	(434,397)
Increase in guarantee deposits received	6(33)	2,902	1,834
Decrease in guarantee deposits received	6(33)	(6,133)	(8,538)
Exercise of employee stock options		14,361	8,734
Proceeds from issuance of shares	6(20)	-	165,742
Payment of cash dividends	6(22)	(323,879)	(313,648)
Return of capital to minority interest due to capital reduction of subsidiaries		-	(48,140)
Net cash flows (used in) from financing activities		(346,452)	415,058
Effect of changes in foreign currency exchange rates on cash and cash equivalents		8,694	(4,095)
(Decrease) increase in cash and cash equivalents		(21,078)	113,405
Cash and cash equivalents at beginning of year		1,493,927	1,380,522
Cash and cash equivalents at end of year		$ 1,472,849	$ 1,493,927

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

【Attachment 6】

CHC Healthcare Group

Comparison Table of Revised Articles of "Rules of Procedure for Shareholders' Meetings"

Article before revision	Article after revision	Explanation
Article 3 (A paragraph omitted.) 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. (A paragraph omitted.) 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	Article 3 (A paragraph omitted.) Changes to how the Company convenes its shareholders' meeting shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders' meeting notice. The Company shall prepare electronic versions of the shareholders' meeting ~~announcement~~ notice 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. If, however, the Company has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular 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 Company shall make the meeting agenda and supplemental meeting	Revise wording in accordance with laws and regulations.

Article before revision	Article after revision	Explanation
the shareholders' meeting. None of the above matters may be raised by an extraordinary motion. (A paragraph omitted.) 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. (Paragraphs omitted.)	materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting: 1. For physical shareholders' meetings, to be distributed on-site at the meeting. 2. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform. 3. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform. (A paragraph omitted.) 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 and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion. Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting. (A paragraph omitted.) A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of "Company Act", and no proposal containing more than one item will be included in the meeting agenda. Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce ~~that it will receive~~ its acceptance of shareholder proposals in writing form, and the location and time period for	

Article before revision	Article after revision	Explanation
	their submission~~;~~. ~~t~~The period for submission of shareholder proposals may not be less than 10 days. (Paragraphs omitted.)	
Article 4 (Paragraphs omitted.) After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person, 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 4 (Paragraphs omitted.) 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. If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders' meeting online, 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.	Revise wording in accordance with laws and regulations.
Article 5 (A paragraph omitted.)	Article 5 (A paragraph omitted.) The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting.	Revise wording in accordance with laws and regulations.
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	Article 6 The Company shall specify in its shareholders' meeting ~~announcement~~ notice the time during which ~~shareholder~~ attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") 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. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person. Shareholders ~~and their proxies (collectively, "shareholders")~~ shall attend	Revise wording in accordance with laws and regulations.

Article before revision	Article after revision	Explanation
identification documents for verification. (Paragraphs omitted.)	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. (Paragraphs omitted.) In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company 2 days before the meeting date. In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.	
(Newly added)	Article 6-1 To convene a virtual shareholders' meeting, the Company shall include the follow particulars in the shareholders' meeting notice: 1. How shareholders attend the virtual meeting and exercise their rights. 2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars: (1). To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume. (2). Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session. (3). In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholder' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted	Newly add contents.

Article before revision	Article after revision	Explanation
	towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting. (4). Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out. 3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.	
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. (Paragraphs omitted.)	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~~ the Vice Chairman shall act in place of the Chairman. If the Vice Chairman also is on leave or for any reason unable to exercise the powers of the Vice Chairman, the Chairman 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. (Paragraphs omitted.)	Revise wording in accordance with laws and regulations.
Article 8 (Paragraphs omitted.)	Article 8 (Paragraphs omitted.) Where a shareholders' meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end. The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.	Revise wording in accordance with laws and regulations.
Article 9 Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according	Article 9 Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according	Revise wording in accordance with laws and regulations.

Article before revision	Article after revision	Explanation
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. (A paragraph omitted.)	to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, 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 and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. 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. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform. 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. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6. (A paragraph omitted.)	
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. (Paragraphs omitted.) 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	Article 10 If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting. (Paragraphs omitted.) The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions	Revise wording in accordance with laws and regulations.

Article before revision	Article after revision	Explanation
announce the discussion closed and call for a vote.	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, and schedule sufficient time for voting.	
Article 11 (Paragraphs omitted.)	Article 11 (Paragraphs omitted.) Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.	Revise wording in accordance with laws and regulations.
Article 13 (A paragraph omitted.) 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 paragraph omitted.) 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	Article 13 (A paragraph omitted.) When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt ~~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~~ notice. 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 paragraph omitted.) 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 or online, 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	Revise wording in accordance with laws and regulations.

Article before revision	Article after revision	Explanation
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. (Paragraphs omitted.)	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. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS. ~~If no shareholders object after inquiries by the chair, proposals are also deemed approved.~~ (Paragraphs omitted.) When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting. In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately. When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration 2 days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online. When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments	

Article before revision	Article after revision	Explanation
	to the original proposals or exercise voting rights on amendments to the original proposal.	
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. (A paragraph omitted.)	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, and the names of directors not elected and number of votes they received. (A paragraph omitted.)	Revise wording in accordance with laws and regulations.
Article 15 (A paragraph omitted.) 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 15 (A paragraph omitted.) The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. 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 voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company. Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and minutes taker's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes. When convening a virtual-only shareholder' meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online.	Revise wording in accordance with laws and regulations.

Article before revision	Article after revision	Explanation
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. (A paragraph omitted.)	Article 16 On the day of a shareholders' meeting, the Company shall 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 the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting. During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting. (A paragraph omitted.)	Revise wording in accordance with laws and regulations.
(Newly added)	Article 19 In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.	Newly add contents.
(Newly added)	Article 20 When the Company convenes a virtual-only shareholders' meeting, both the chair and minutes taker shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.	Newly add contents.
(Newly added)	Article 21 In the event of a virtual shareholders' meeting, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of "Company Act" shall not	Newly add contents.

Article before revision	Article after revision	Explanation
	apply. For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session. For a meeting to be postponed or resumed under the first paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session. During a postponed or resumed session of a shareholders' meeting held under the first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors. When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in first paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the first paragraph is required. Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting. When postponing or resuming a meeting according to the first paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of "Regulations Governing the	

<table>
<tr><th>Article before revision</th><th>Article after revision</th><th>Explanation</th></tr>
<tr><td></td><td>Administration of Shareholder Services of Public Companies”.
For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of “Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies”, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of “Regulations Governing the Administration of Shareholder Services of Public Companies”, the Company shall handle the matter based on the date of the shareholders’ meeting that is postponed or resumed under the first paragraph.</td><td></td></tr>
<tr><td>(Newly added)</td><td>Article 22
When convening a virtual-only shareholders’ meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders’ meeting online.</td><td>Newly add contents.</td></tr>
<tr><td>Article 19
The Rule, and any amendments hereto, shall be implemented after adoption by shareholders’ meetings.</td><td>Article ~~19~~23
The Rule, and any amendments hereto, shall be implemented after adoption by shareholders’ meetings.</td><td>Adjust article number.</td></tr>
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<tr><td>2011/06/30</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td>2</td><td>2012/01/06</td><td>Approved on Special 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>2015/03/23</td><td>Approved by Board of Directors</td></tr>
<tr><td>2015/06/12</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>
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<tr><td>2019/06/12</td><td>Approved on Shareholders' Meeting</td></tr>
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<tr><td>2023/06/12</td><td>Approved on Shareholders' Meeting</td></tr>
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【Attachment 7】

CHC Healthcare Group

Issuance Plan for a Private Placement of Common Shares in 2023

Letter of Assessment Opinion on the Necessity and Reasonableness for Conducting a Private Placement

Assessor: Fubon Securities Co., Ltd.

Representative: Wey-Ting, Harn, Chairman

April 25, 2023

CHC Healthcare Group

Assessment Opinion Issued by Securities Underwriter for Conducting a Private Placement of Common Shares in 2023

1. Foreword

CHC Healthcare Group (the Company or CHC) intends to propose an issuance plan for a private placement of common shares in 2023 (the private placement) following Article 43-6 of “Securities and Exchange Act”. The Company plans to discuss the private placement plan at the meeting of the board of directors on May 3, 2023. The amount of the private placement is within the limit of 20,000 thousand shares and may be carried out in installments (no more than 3 times) within one year from the date resolved by the shareholders’ meeting. The method of selecting the placees is limited to specific persons in accordance with Article 43-6 of “Securities and Exchange Act” and related regulations.

According to Point 4 of “Directions for Public Companies Conducting Private Placements of Securities”: If there has been, is, or will be any significant change in managerial control during the period from 1 year preceding the day on which the board of directors resolves on the private placement of securities to 1 year from the delivery date of those privately placed securities, the company shall engage a securities underwriter to provide an assessment opinion on the necessity and reasonableness for conducting the private placement, and shall state the opinion in the notice to convene the shareholders' meeting to serve as a reference for the shareholders to decide whether to agree. And based on Article 5-1, paragraph 2 of “FAQ on the Private Placement of Securities”, the term "significant change in managerial control" refers to the change to more than one-third of directors.

As an underwriter, Fubon Securities Co., Ltd. issues an assessment opinion on the necessity and reasonableness for the Company to conduct the private placement. It is hereby stated as follows:

2. Underwriter’s assessment opinions

(1). Legality assessment

After reviewing the Company's 2022 financial statements audited by independent accountants, the profit for the year (after tax) was NT$388,650 thousand, and there was no accumulated loss at the end of the period. Therefore, all capital raised by the private placement shall be used to engage with strategic investors. According to the content of the Company’s board meeting plan to be held on May 3, 2023, the placees of the private placement will be limited to strategic investors, and relevant information will be listed in the reason for convening the shareholders’ meeting, which complies with regulations of “Directions for Public Companies Conducting Private Placements of Securities”.

(2). Assessment of the necessity and reasonableness of the private placement

A. Assessment of the necessity

The Company is a well-known domestic medical equipment distributor. In addition to the existing medical equipment distribution business and medical management services, the Company plans a long-term operation blueprint and actively develops new businesses. It is

expected that the medical equipment distribution of world-renown brands, comprehensive medical management services, sustainable radiation sterilization business, and physical/online community pharmacies will become the four major businesses that will boost the Company's medium and long-term business performance. In response to long-term business planning and future diversified development, by introducing strategic investors and their funds, and cooperating with the industries to expand the market and strengthen the Company's future competitiveness. Therefore, it is necessary for the Company to conduct the private placement. In addition, if public offerings are used to raise funds, it is less favorable than private placements in terms of the effectiveness, convenience, and cost of raising capital. The Company adopts a private placement method, which not only ensures that all funds raised will be subscribed by strategic investors but also timeliness. Moreover, placees are restricted from a three-year non-trading period, which can help assure a long-term cooperative relationship. Therefore, it is necessary to conduct capital raising through private placement.

B. Assessment of the reasonableness

(a). Reasonableness of the issuance procedure of the private placement

After reviewing the materials related to the private placement of the Company's board meeting plan to be held on May 3, 2023, the content of the proposal, the basis of pricing, the method for selecting the specific persons for the private placement, etc., are in compliance with “Securities and Exchange Act” and relevant laws and regulations. The proposal will be submitted to the resolution of the annual shareholders’ meeting on June 12, 2023, and the issuance procedure is considered reasonable.

(b). Reasonableness of the privately placed securities type

The securities type of the private placement of the Company is common shares, which is a type of securities commonly issued in the market and is highly accepted by investors. It is more appropriate to use equity financing than debt financing. In addition to having no interest expenses and reducing the Company's financial risk, it can also increase the flexibility of the Company's financial scheduling. Besides, the limit on the private placement is 20,000 thousand shares, which only dilutes the Company's share capital by 10.82%[= private placement of 20,000,000 shares / (private placement of 20,000,000 shares + 164,763,214 shares as of the book closure starting date on April 14, 2023)], and has a low impact on the earnings per share. Therefore, the choice of common shares in this private placement should be reasonable.

(c). Reasonableness of the anticipated benefits of private placement

In response to long-term business planning and future business development, by introducing strategic investors and their funds, and cooperating with the industries to expand the market and strengthen the Company's future competitiveness. It is expected to help improve the Company's operating performance, so the anticipated benefits of the private placement are considered reasonable.

C. Assessment of the method, objectives, necessity, and anticipated benefits for selecting the placees

(a). Method and objectives for selecting the placees

After reviewing the materials related to the private placement of the Company's board meeting plan to be held on May 3, 2023, the placees of the private placement are limited to strategic investors who can directly or indirectly benefit the Company's future operations. Therefore, the method and objectives of the placees' selection are deemed appropriate.

(b). Necessity and anticipated benefits

The placees of private placement are those that can contribute to the Company's long-term operation planning and future business development, and enhance the Company's future competitiveness. Expansion of market territory through industrial cooperation opportunities with strategic investors will have positive benefits for shareholders' rights and interests. The private placement will be implemented after resolved at the shareholders' meeting, so the selection of the placees should be necessary and the expected benefits should be reasonable.

D. Impact of significant change in managerial control on the Company's business, finances, and shareholders' equity

The Company will elect directors for the 7th term at the annual shareholders’ meeting on June 12, 2023. As an underwriter, Fubon Securities Co., Ltd. conducted a comprehensive assessment after obtaining the agenda items of the Company’s board meeting plan to be held on May 3, 2023, interviewing its managerial officers, and checking its financial statements and announcements on MOPS. In the year before the board meeting the Company plans to submit the private placement for resolution on May 3, 2023, there has been no change of directors, but it is expected that there will be changes of directors in the election of new directors at the annual shareholders’ meeting on June 12, 2023. There are 7 positions on the Company’s board of directors, including 4 directors and 3 independent directors. To strengthen corporate governance and follow relevant indicators of the 2023 Corporate Governance Evaluation System announced by the Taiwan Stock Exchange Corporation, it is proposed to adjust juristic person directors Princeton Healthcare Limited and Yen-Hsin Investment Ltd. to be elected as directors by their current representatives Pei-Lin, Lee and Yung-Shun, Chuang as natural person directors. For 2 independent directors, Chang-Jian, Ho and Kuei-Tuan, Chen, will be replaced by Chi, Chih and Ming-Liang, Kao. Based on the above, the total number of changes in directors is four-sevenths, which has reached the standard of significant change in managerial control. Although the Company has met the criterion for significant change in managerial control under relevant laws and regulations, there is no actual change in managerial control (For example, chairman Lee’s family transfers more than half of the shares, voluntarily resigns as a director or chairman, and introduces other shareholders resulting in changes in actual controllers, etc.). And there is no plan to change the Company's actual controller (chairman Lee's family). For example, more than half of the directors are controlled by other

shareholders, significant changes in the main business, new businesses that account for more than 50% of revenue, major organizational changes or adjustments in management, etc.

The impacts of the private placement proposed by the Company on its business, finances, and shareholders' equity are as follows:

(a). Impacts on the Company's business

The placees of the private placement are limited to strategic investors who can directly or indirectly benefit the Company's future operations. In addition to pursuing stable growth in its original profession, the Company is looking forward to the continuous diversified expansion, expanding its business territory, deepening the group's layout in medical-related fields, and establishing its leading position in comprehensive medical equipment, technology and services in the Asia-Pacific region. Therefore, introducing strategic investors and their funds, and cooperating with the industries to expand the market and strengthen the Company's future competitiveness will have a positive impact on its long-term operation, and have benefits for its business development.

(b). Impacts on the Company's finances, and shareholders' equity

After the completion of the private placement, besides increasing long-term capital to meet the needs of future business development, it can also improve the financial structure and strengthen the operating system. In addition, the Company's future competitiveness will be enhanced by introducing strategic investors and their funds in response to corporate long-term business planning and future development. Moreover, placees are restricted from a three-year non-trading period, which can help assure a long-term cooperative relationship between the Company and the specific persons, so it should be of positive benefit to the Company's finances and shareholders' rights.

3. Conclusion

Apart from pursuing stable growth in its original profession, the Company has listed medical equipment distribution of world-renown brands, comprehensive medical management services, sustainable radiation sterilization business, and physical/online community pharmacies as the four major businesses that will boost its medium and long-term business performance in order to expand its business territory and deepen the group's layout in medical-related fields. For that reason, the Company will discuss the private placement at the board meeting on May 3, 2023, hoping to enhance the Company's future competitiveness by introducing strategic investors and their funds. In addition to improving the Company's financial structure and enriching working capital, it can also help its long-term operation and development. Through industrial cooperation opportunities with strategic investors, the Company can expand the market territory, and improve operating performance and overall shareholders’ equity. Therefore, it is necessary and reasonable for the Company to propose the private placement. After reviewing the agenda items of the Company's board meeting plan to be held on May 3, 2023, the content and procedures of the private placement did not violate the regulations or appear to be unreasonable. It is believed that it is necessary and rationality for the Company to propose the private placement later than comprehensively considering the anticipated benefits, the choice of placees, and the impact of

significant change in managerial control on the Company's business, finance, shareholders' rights and interests, and other factors.

4. Other statements

(1). The content of this opinion letter is only used as a reference basis for CHC to hold a board meeting on May 3, 2023, to discuss the private placement, and it will not be used for other purposes.

(2). The content of this opinion letter is evaluated with reference to relevant materials provided by CHC, such as the agenda items of the Company's board meeting plan to be held on May 3, 2023, the material of the underwriter's interview with CHC's managerial officers, the financial statements audited by independent accountants and the Company's announcements on MOPS. As an underwriter, Fubon Securities Co., Ltd. hereby declares that this opinion letter shall not be liable for any changes in the content of the letter that CHC may have in the future due to changes in the plan of the private placement or other circumstances.

(3). As an underwriter, Fubon Securities Co., Ltd. is not a related party of CHC, hereby declares.

【Attachment 8】

CHC Healthcare Group

List of Director & Independent Director Candidates for the 7th Term

No.	Category of nomination	Name	Gender	Education	Experience	Current shareholdings (shares)	Has the candidate served as an independent director for three consecutive terms? (Rationale for nomination)
1	Director	Pei-Lin, Lee	Male	MBA, Pacific Western University Department of Medical Imaging and Radiological Science, Central Taiwan University of Science and Technology (formerly known as Department of Radiological Technology, Chungtai Junior College)	Department of Medical Imaging (formerly known as Department of Radiology), National Taiwan University Hospital Honorary Doctorate Degree, Central Taiwan University of Science and Technology	6,285,151	NA
2	Director	Tien-Ying, Lee	Male	School of Medicine, China Medical University A Pass on Exams for Doctors Held by Ministry of Examination	Resident, Department of Medicine, Mackay Memorial Hospital Chief Resident, Division of General Medicine / Division of Infectious Diseases, Mackay Memorial Hospital	9,413,985	NA
3	Director	Chun-Shung, Huang	Male	School of Medicine, Kaohsiung Medical University (formerly known as Kaohsiung Medical College) A Pass on Exams for Doctors Held by Ministry of Examination Specialist, Department of Orthopaedics	Chairman, Childhood Burn Foundation of the Republic of China Chairman, Hospice Foundation of Taiwan Director, Taiwan Medical Center Association Director, Taiwan Orthopaedic Association Superintendent, Mackay Memorial Hospital Chairman, Mackay Memorial Hospital Superintendent, Jen Ching Memorial Hospital	-	NA

No.	Category of nomination	Name	Gender	Education	Experience	Current shareholdings (shares)	Has the candidate served as an independent director for three consecutive terms? (Rationale for nomination)
4	Director	Yung-Shun, Chuang	Male	EMBA, National Taiwan University	Chairman, AAEON Technology Inc.	423,108	NA
5	Independent director	Geng-Wang, Liaw	Male	Master, Department of Health Services Administration, China Medical University School of Medicine, China Medical University A Pass on Exams for Doctors Held by Ministry of Examination Certification Specialist, Department of Emergency Medicine	Resident / Attending Physician, Department of Emergency Medicine, China Medical University Hospital Resident, Medicine Department, Taichung Hospital, Ministry of Health and Welfare (formerly known as Taichung Hospital) Attending Physician, Department of Emergency Medicine, Taichung Tzu Chi Hospital, Buddhist Tzu Chi Medical Foundation	-	Yes (Considering the characteristics of the industry, the independent director has rich experience and professional competence in related industry, also he can make decision and offer advice from the perspective of a physician.)
6	Independent director	Chi, Chih	Female	Department of Risk Management and Insurance, Ming Chuan University (formerly known as Department of Banking and Insurance, Ming Chuan Women's Business College)	Specialist, Hsieh-Ta Logistics Co., Ltd. Deputy Manager, Ang-Chi Co., Ltd. AVP, Ascend Technology Co., Ltd. Chairman / GM, U-Super Technology Co., Ltd.	-	No
7	Independent director	Ming-Liang, Kao	Male	Department of Business Administration, Feng Chia University CPA License holder	Specialist, Sampo Corporation Specialist, Bank of Taiwan Specialist, National Taxation Bureau of Taipei, Ministry of Finance Accountant, Ta-Tung CPA & Associates	131,000	No

【Attachment 9】

CHC Healthcare Group

Concurrent Positions to be Released from Non-Competition Restrictions on Director and Independent Director Candidates

Candidates	Concurrent positions to be released from non-competition restrictions
Director **Mr. Pei-Lin, Lee**	Chairman, Princeton Healthcare Limited
	Chairman, CHC Healthcare Group
	Chairman, AESolution Biomedical Co., Ltd.
	Director, SMTH AG
	Director, Swissray Medical AG
	Director, Swissray International Inc.
	Director, Chien-Lin Enterprise Co., Ltd.
	Chairman, S&S Healthcare Holding Ltd.
	Chairman, Central Taiwan University of Science and Technology
	Representative of juristic person director, Cheng-Hsin Biotechnology Co., Ltd.
	Chairman, CHC Charity Foundation
	Representative of juristic person director, Soarmed Co., Ltd.
Director **Mr. Tien-Ying, Lee**	Director, CHC Healthcare Group
	Chairman, SMTH AG
	Chairman, Swissray Medical AG
	Chairman, Swissray International Inc.
	Supervisor, AESolution Biomedical Co., Ltd.
	Representative of juristic person director / GM, Swissray Asia Healthcare Co., Ltd.
	Director / COO, S&S Healthcare Holding Ltd.
	Superintendent, YeeZen General Hospital
	Representative of juristic person director, Cheng-Hsin Biotechnology Co., Ltd.
	Representative of juristic person director, Shin Shin Healthcare Co., Ltd.
	Director / CEO, CHC Charity Foundation
	Representative of juristic person director, Soarmed Co., Ltd.
	Representative of juristic person director, Renax Biomedical Technology Co., Ltd.
	Representative of juristic person director, Jin-Biotechnology Co., Ltd.
Director **Mr. Chun-Shung, Huang**	Director, Kimma Foundation
	Honorary Physician and Consultant, Mackay Memorial Hospital
	Attending Physician, Department of Orthopaedics, Changhua Christian Hospital
	Head Consultant / Physician, Department of Orthopaedics, YeeZen General Hospital
Director **Mr. Yung-Shun, Chuang**	Representative of juristic person director / Chairman, AAEON Technology Inc.
	Representative of juristic person director / Chairman, Onyx Healthcare Inc.
	Representative of juristic person director / Chairman, Yan-You Investment Inc.
	Representative of juristic person director / Chairman, AAEON Technology (Su Zhou) Inc.
	Representative of juristic person director / Chairman, Onyx Healthcare (Shanghai) Inc.
	Chairman, Yen-Hsin Investment Ltd.
	Chairman, Fu-Li Investment Inc.
	Chairman, Everfocus Electronics Corp.
	Independent director, Top Union Electronics Corporation
	Independent director, Taiflex Scientific Co., Ltd.
	Director, AAEON Fundation
	Director, Litemax Electronics Inc.

Candidates	Concurrent positions to be released from non-competition restrictions
	Director, King Core Electronics Inc.
	Director, Atech OEM Inc.
	Director, Allied Biotech Corp.
	Director, ONYX Healthcare USA, Inc.
	Director, ONYX Healthcare Europe B.V.
	Director, AAEON Electronics, Inc.
	Director, AAEON Technology (Europe) B.V.
	Director, AAEON Technology GmbH
	Director, Litemax Technology, Inc.
	Director, Mcfees Group Inc.
	Director, AAEON Technology Singapore Pte. Ltd.
	Director, Qi Ye Electronics (Dong Wan) Co., Ltd.
	Director, Dan Yang Qi Ye Technology Co.
	Director, Machvision, Inc.
	Director, Machvision (Dong Wan) Testing Equipment Co., Ltd.
	Director, Top Union (SuZhou) Co., Ltd.
	Director, Allied Oriental International Ltd.
	Representative of juristic person director, Xac Automation Corp.
	Representative of juristic person director, New Future Capital Co., Ltd.
	Representative of juristic person director, iHELPER Inc.
	Representative of juristic person director, Sunengine Corporation Ltd.
	Representative of juristic person director, Winmate Inc.
	Representative of juristic person director, Ibase Technology, Inc.
Independent director **Mr. Geng-Wang, Liaw**	Deputy Superintendent, YeeZen General Hospital
Independent director **Ms. Chi, Chih**	Chairman / GM, U-Super Technology Co., Ltd. Director / AVP / COO for Taiwan Market, Ascend Technology Co., Ltd.
Independent director **Mr. Ming-Liang, Kao**	Accountant, Ta-Tung CPA & Associates

【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.

Shareholders' meetings of the Company can be held by means of visual communication network or other methods promulgated by the central competent authority.

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-third 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 paid-in 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 earnings 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, on Jun. 15, 2022 for the tenth 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, 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】

Procedures for Election of Directors
Of
CHC Healthcare Group (The "Company")

Article 1

Except as otherwise provided by law and regulation or "Articles of Incorporation" of the Company, elections of directors shall be conducted in accordance with the Procedure.

Article 2

The overall composition of the Board of Directors shall be taken into consideration in the selection of the Company's directors. The composition of the Board of Directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Each Board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present as a whole are as follows:

1. The ability to make judgments about operations
2. Accounting and financial analysis ability
3. Business management ability
4. Crisis management ability
5. Knowledge of the industry
6. An international market perspective
7. Leadership ability
8. Decision-making ability

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The Board of Directors of the Company shall consider adjusting its composition based on the results of performance evaluation.

Article 3

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

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

Article 4

When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election to fill the vacancy at its next shareholders' meeting. When the number of directors falls short by one third of the total number prescribed in the Company's "Articles of Incorporation", the Company shall call a special shareholders' meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the provisions of Article 14-2, paragraph 1 of "Securities and Exchange Act", or the related provisions of the Taiwan Stock Exchange Corporation rules governing the review of listings, or subparagraph 8 of "Standards for Determining Unsuitability for TPEx Listing under Article 10, Paragraph 1 of the Taipei Exchange Rules Governing the Review of Securities for Trading on the TPEx", a by-election shall be held at the next shareholders' meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders' meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 5

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

Article 6

The Board of Directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 7

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

Article 8

Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the Board of Directors and publicly checked by the vote monitoring personnel before voting commences.

Article 9

If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity card number. However, when the candidate is a governmental organization or juristic person shareholder, the name of the governmental organization or juristic person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered.

Article 10

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by the Board of Directors.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot is a shareholder, but the candidate's account name and shareholder account number do not conform with those given in the shareholder register, or the candidate whose name is entered in the ballot is a non-shareholder, and a cross-check shows that the candidate's name and identity card number do not match.
5. Other words or marks are entered in addition to the candidate's account name or shareholder account number (or identity card number) and the number of voting rights allotted.
6. The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number or identity card number is provided in the ballot to identify such individual.

Article 11

The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors or independent directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

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 one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 12

The Board of Directors of the Company shall issue notifications to the persons elected as directors or independent directors.

Article 13

The Procedure, and any amendments hereto, shall be implemented after approval by a shareholders’ meeting.

【Appendix 4】

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		9,885,793

Note 1: Total shares issued of the Company: 164,763,214 Shares.

Note 2: Book closure starting date of 2023 Annual Shareholders' Meeting: April 14, 2023