Company Code: 4164

CHC Healthcare Group

2024 Annual Shareholders' Meeting

Meeting Agenda

Type of the Meeting:	Physical shareholders' meeting
Date of the Meeting:	June 12, 2024, at 09:00 a.m.
Place of the Meeting:	No.88, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan (The Company's conference room on the second floor)

Table of Contents

		Page
Ⅰ. Meeting Procedure		2
Ⅱ. Meeting Agenda		3
1. Matters for Report		4
2. Matters for Ratification		7
3. Matters for Discussion		9
4. Extemporary Motions		14
5. Meeting Adjourned		14
Ⅲ. Attachment		
Attachment 1.	2023 Business Report	15
Attachment 2.	2023 Audit Committee’s Review Report	18
Attachment 3.	Information of Endorsements/Guarantees in 2023	19
Attachment 4.	Remunerations Paid to Directors in 2023	20
Attachment 5.	Independent Auditors' Reports and Parent Company Only Financial Statements and Consolidated Financial Statements for the Fiscal Year 2023	21
Attachment 6.	Concurrent Positions to be Released from Non-Competition Restrictions on Directors	45
Attachment 7.	Letter of Assessment Opinion on the Necessity and Reasonableness for Conducting a Private Placement Issued by Securities Underwriter	46
Attachment 8.	Comparison Table of Revised Articles of “Operational Procedures for Loaning Funds to Others”	52
Ⅳ. Appendix		
Appendix 1.	Articles of Incorporation	54
Appendix 2.	Rules of Procedure for Shareholders’ Meetings	60
Appendix 3.	Shareholdings of All Directors	73

CHC Healthcare Group

Meeting Procedure for 2024 Annual Shareholders' Meeting

1. Commencement

2. Chair's Address

3. Matters for Report

4. Matters for Ratification

5. Matters for Discussion

6. Extemporary Motions

7. Meeting Adjourned

CHC Healthcare Group

Meeting Agenda for 2024 Annual Shareholders' Meeting

Date of the Meeting: June 12, 2024, at 09:00 a.m.

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

1. Commencement
2. Chair's Address
3. Matters for Report
   (1). 2023 business report
   (2). Audit committee's report on review of 2023 audited financial reports
   (3). To report the distribution of dividends and bonuses in cash of 2023
   (4). To report the distribution of the compensations for employees and remunerations for directors of 2023
   (5). To report the information of endorsements/guarantees in 2023
   (6). To report the status of the private placement of common shares resolved by 2023 Annual Shareholders' Meeting
   (7). To report the remunerations paid to directors in 2023
4. Matters for Ratification
   (1). 2023 business report and financial statements
   (2). Proposal for 2023 earnings distribution
5. Matters for Discussion
   (1). To release the non-competition restrictions on directors
   (2). To propose the issuance plan for a private placement of common shares
   (3). Amendment to "Operational Procedures for Loaning Funds to Others"
6. Extemporary Motions
7. Meeting Adjourned

Matters for Report

1. 2023 business report

   Explanation: For “2023 Business Report”, please refer to Attachment 1 (p15-17).

2. Audit committee’s report on review of 2023 audited financial reports

   Explanation: For “2023 Audit Committee’s Review Report”, please refer to Attachment 2 (p18).

3. To report the distribution of dividends and bonuses in cash of 2023

   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$334,502,944, 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 2023

   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 3rd compensation committee’s meeting of the 6th term approved employees' compensations for NT$230,000 (about 0.05%) and directors' remunerations for NT$5,600,000 (about 1.32%). 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 2023

   Explanation: For “Information of Endorsements/Guarantees in 2023”, please refer to Attachment 3 (p19).

6. To report the status of the private placement of common shares resolved by 2023 Annual Shareholders’ Meeting

   Explanation: The Company’s 2023 Annual Shareholders’ Meeting on June 12, 2023, resolved to do a private placement of common shares. The expiry date of the issuance plan is June 11, 2024. 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.

(Continued on next page)

7. To report the remunerations paid to directors in 2023

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 3rd compensation committee’s meeting of the 6th term. For “Remunerations Paid to Directors in 2023”, please refer to Attachment 4 (p20).

Matters for Ratification

1. 2023 business report and financial statements
   (Proposed by Board of Directors)
   Explanation: (1). The Company's Parent Company Only Financial Statements and Consolidated Financial Statements for the Fiscal Year 2023 have been audited by independent auditors Yu-Fang, Yen, and Sheng-Wei, Teng, of PricewaterhouseCoopers (PwC) Taiwan, along with its 2023 Business Report, submitted to the audit committee for review and issuance of a written review report.
   (2). For “2023 Business Report”, “2023 Audit Committee’s Review Report”, “Independent Auditors' Reports and Parent Company Only Financial Statements and Consolidated Financial Statements for the Fiscal Year 2023”, please refer to Attachment 1 (p15-17), Attachment 2 (p18) and Attachment 5 (p21-44).
   (3). Please ratify it.
   Resolution:

2. Proposal for 2023 earnings distribution
   (Proposed by Board of Directors)
   Explanation: (1). The Company’s profit for the year 2023 is NT$418,865,747. After setting aside the legal reserve for NT$41,886,575, reversing the special reserve for NT$1,758,717 based on Article 41, paragraph 1 of “Securities and Exchange Act” and then adding unappropriated retained earnings at the beginning of the year 2023 for NT$229,415,787, the distributable unappropriated retained earnings for the year 2023 is NT$608,153,676. Proposal for earnings distribution is as follows:

(Continued on next page)

CHC Healthcare Group

Table of 2023 Earnings Distribution

Item	Amount(NT$)	
	Subtotal	Total
Unappropriated retained earnings at the beginning of the year		229,415,787
Add: Profit for the year	418,865,747	
Deduct: Legal reserve	(41,886,575)	
Add: Reverse of special reserve	1,758,717	
Subtotal		378,737,889
Distributable unappropriated retained earnings for the year		608,153,676
Distribution items:		
Cash dividends (NT$2.01 per share)		334,502,944
Unappropriated retained earnings at the end of the year		273,650,732

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

(2). The proposal has been approved by the Company's 3rd audit committee's meeting of the 3rd term.

(3). 2023 earnings distribution is first distributed from earnings in 2023 which is distributable.

(4). Please ratify it.

Resolution:

Matters for Discussion

1. To release the non-competition restrictions on directors
   (Proposed by Board of 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). It is proposed to the Meeting for approval to release the non-competition restrictions on directors due to the business operations and expansion needs of the Company. In accordance with the instructions in Letter No. 1130001013 issued on April 1, 2024, by the Securities and Futures Investors Protection Center (SFIPC), supplementary explanations regarding the main business activities of such companies are provided, and there are no conflicts of interest that may arise from directors holding such positions. Please refer to Attachment 6 (p45) for details.
   (3). 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:

(Continued on next page)

A. The basis for and reasonableness of pricing:

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

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

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

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

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

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".

(Continued on next page)

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

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

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

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

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

D. Since there has been a change to more than one-third of directors due to the re-election of directors at the 2023 Annual Shareholders' 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 content, please refer to Attachment 7 (p46-51).

(Continued on next page)

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

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

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

(5). The proposal has been approved by the Company’s 3rd audit committee’s meeting of the 3rd term.

(6). Please start discussion.

Resolution:

(Continued on next page)

3. Amendment to “Operational Procedures for Loaning Funds to Others”
   (Proposed by Board of Directors)
   Explanation: (1). The wording is revised as appropriate to meet the Company’s operational needs.
   (2). For comparison table of revised articles, please refer to Attachment 8 (p52-53).
   (3). The proposal has been approved by the Company’s 4th audit committee’s meeting of the 3rd term.
   (4). Please start discussion.
   Resolution:

Extemporary Motions

Meeting Adjourned

【Attachment 1】

CHC Healthcare Group

2023 Business Report

Dear Shareholders:

Thank you for your support and advice to CHC Healthcare Group, enabling the Group to thrive and continue growing in such a fiercely competitive environment. With the efforts of all employees, the Group achieved its best performance in history in 2023, with revenue increasing by over thirty percent and maintaining a double-digit net profit margin. The Group strongly believes the sustainable development of a corporation requires economic foundations and will continue the business expansion in the future to create the best interests of the shareholders and employees.

1. 2023 business operation results

(1). 2023 business plan implementation

2023 consolidated operating revenue is NT$3,877,137 thousand, higher than NT$2,974,352 thousand reported in 2022, mainly due to the growth in instrument sales volume. 2023 profit for the year is NT$425,238 thousand, which increases compared with the profit for the year of NT$388,650 thousand in 2022, mainly attributable to the growth in operating revenue in 2023. The consolidated operating results for the year 2023 are as follows:

Unit: NT$ thousand

Item	2023
Operating revenue	3,877,137
Gross profit	1,068,160
Operating expenses	454,684
Operating profit	613,476
Profit before income tax	559,430
Profit for the year	425,238

(2). Budget execution

The Group did not disclose the 2023 financial forecast, so there is no need to disclose the budget execution.

(3). Revenue/expenditure and profitability

Item		2023	2022
Financial structure and solvency	Debt ratio (%)	50.23%	50.10%
	Current ratio (%)	303.76%	365.41%
Profitability	Return on total assets (%)	3.96%	3.66%
	Return on equity (%)	6.45%	6.11%
	Net profit margin (%)	10.97%	13.07%
	Basic earnings per share (NT$)	NT$2.55	NT$2.21

(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 2024.

2. 2024 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 addition to maintaining stable partnerships with international medical equipment manufacturers, the Group will actively recruit new products through various exhibitions in the future for the purpose of enriching the product line and leveraging existing medical sales channels to increase revenue, with the goal of achieving a three-win situation among the Group, patients, and 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). Health industry layout

As Taiwan transitions from an aged society to a super-aged society, the growing emphasis on personal health among Taiwanese people has been noted. CHC has expanded its business territories from B2B to B2C step by step, aiming to improve the overall health and well-being of human beings.

Currently, the Group has successfully entered the chain community pharmacy market and is going to continue expanding the number of cooperative channels, enhancing the scale and level of existing physical and online channels to meet the personal and family health management needs of consumers. Moreover, 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 continuing care and preventive medicine, hoping to postpone disability and dementia through health promotion and improve the quality and dignity of life for elderly in Taiwan.

(4). Irradiation business initiation

CHC actively monitors external environmental changes and market trends and has diversified into various fields starting from the medical industry in recent years, considering the international environment safety and health trends as well as domestic industrial demands, intending to develop the irradiation business.

The Group has exclusively introduced the Belgian IBA irradiation system that complies with principles of sustainability and can generate high-energy photon and electron beams, expected to replace traditional chemical gas sterilization. It can provide healthcare, food production, and other livelihood-related industries with a safer, more efficient, and residue-free sterilization technology. It can also fulfill testing needs for industries such as aerospace and low-earth orbit satellites. Additionally, it can be utilized in semiconductor and composite material processing, providing innovative solutions for various industries.

【Attachment 2】

CHC Healthcare Group
2023 Audit Committee's Review Report

TO: 2024 Annual Shareholders' Meeting of CHC Healthcare Group

The Company's Board of Directors has submitted the Consolidated Financial Statements and Parent Company Only Financial Statements for the Fiscal Year 2023, which have been audited by independent auditors Yu-Fang, Yen, and Sheng-Wei, Teng, of PricewaterhouseCoopers (PwC) Taiwan. Independent Auditors' Reports stated that, in their opinion, the financial position, operating results, and cash flows are fairly presented. Along with the 2023 business report and proposal for 2023 earnings distribution, the audit committee has reviewed and found no discrepancies. Therefore, under Article 14 of the Securities Exchange Act and Article 219 of the Company Act, we hereby report the above for your reference and verification.

CHC Healthcare Group

By
Ming-Liang, Kao
Convener of audit committee

March 13, 2024

【Attachment 3】

CHC Healthcare Group

Information of Endorsements/Guarantees in 2023

The Company's information of endorsements/guarantees by December 31, 2023:

1. Counterparty: Four 100% owned subsidiaries
2. Total amount of endorsements/guarantees: NT$3,559,000 thousand
3. Purpose of endorsements/guarantees: For subsidiaries' financing needs
4. According to the net worth on December 31, 2023, the ceiling on total amount of the Company's endorsements/guarantees is NT$19,375,244 thousand and the ceiling on amount of the Company's endorsements/guarantees to any individual entity is NT$12,916,829 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.	1,250,000
2	Tomorrow Medical System Co., Ltd.	1,388,000
3	Chiu Ho Scientific Co., Ltd.	150,000
4	Shin-Ho Instruments Co., Ltd.	771,000
Total amount		3,559,000

5. Subsidiaries' information of endorsements/guarantees by December 31, 2023:

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.	43,270
Total amount			1,771,631

【Attachment 4】

CHC Healthcare Group

Remunerations Paid to Directors in 2023

Unit: NT$ thousand, thousand shares, %

Title				Chairman	Vice chairman	Director	Director	Independent director	Independent director	Independent director	Independent director	Independent director
Name				Pei-Lin, Lee	Tien-Ying, Lee	Chun-Shung, Huang	Yung-Shun, Chuang	Kuei-Tuan, Chen	Chang-Jian, Ho	Geng-Wang, Liaw	Chi, Chih	Ming-Liang, Kao
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	800	800	800	0	0	800	800	800
		From all consolidated entities		800	800	800	800	0	0	800	800	800
	Business execution expense (D)	From CHC		48	48	48	48	64	64	156	92	92
		From all consolidated entities		48	48	48	48	64	64	156	92	92
Total (A+B+C+D) & ratio of total to net income (%)		From CHC		848 0.20%	848 0.20%	848 0.20%	848 0.20%	64 0.02%	64 0.02%	956 0.23%	892 0.21%	892 0.21%
		From all consolidated entities		848 0.20%	848 0.20%	848 0.20%	848 0.20%	64 0.02%	64 0.02%	956 0.23%	892 0.21%	892 0.21%
Compensation received as employee	Salary, bonus, and allowance (E)	From CHC		10,230	8,897	0	0	0	0	0	0	0
		From all consolidated entities		10,230	8,897	0	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		11,078 2.64%	9,745 2.33%	848 0.20%	848 0.20%	64 0.02%	64 0.02%	956 0.23%	892 0.21%	892 0.21%
		From all consolidated entities		11,078 2.64%	9,745 2.33%	848 0.20%	848 0.20%	64 0.02%	64 0.02%	956 0.23%	892 0.21%	892 0.21%
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, 2023 and 2022, 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, 2023 and 2022, 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 Financial Statement Audit and Attestation Engagements of 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 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 2023 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 2023 parent company only financial statements are stated as

follows:

Assessment of investments accounted for using equity method

Refer to Note 4(9) 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, 2023, 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$375,698 thousand and NT$4,844,794 thousand, respectively, and investment income amounting to NT$7,870 thousand and NT$300,012 thousand for the years then ended, respectively. Because the investments in Treasure of Health and Chiu Ho Medical Group accounted for using equity method constituted 56% of the Company's total assets as of December 31, 2023, and investment income constituted 73% of the Company's profit before tax for the year ended December 31, 2023, 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, 2023 are stated as follows:

Impairment assessment of goodwill

Description

As of December 31, 2023, 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 13, 2024

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, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2023 Amount	%	December 31, 2022 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 217,382	2	$ 182,787	2
1110	Financial assets at fair value through profit or loss - current	6(2)	69,380	1	41,911	-
1200	Other receivables		300	-	-	-
1210	Other receivables due from related parties	7	161,548	2	171,993	2
1220	Current tax assets		-	-	69	-
1410	Prepayments		6,329	-	7,168	-
11XX	**Total current assets**		454,939	5	403,928	4
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	7,829	-	300	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	10,159	-	10,537	-
1550	Investments accounted for using equity method	6(4)	8,718,787	94	8,649,650	95
1600	Property, plant and equipment		628	-	730	-
1755	Right-of-use assets	6(5)	30,399	-	2,924	-
1840	Deferred tax assets	6(20)	58,625	1	58,635	1
1990	Other non-current assets		269	-	6,431	-
15XX	**Total non-current assets**		8,826,696	95	8,729,207	96
1XXX	**Total assets**		$ 9,281,635	100	$ 9,133,135	100

(Continued)

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	December 31, 2023 Amount	%	December 31, 2022 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(6)	$ 100,000	1	$ 100,000	1
2150	Notes payable		135	-	135	-
2200	Other payables		21,607	-	24,630	1
2230	Current tax liabilities		131	-	77	-
2280	Lease liabilities - current	7	6,702	-	2,992	-
2399	Other current liabilities		986	-	927	-
21XX	**Total current liabilities**		129,561	1	128,761	2
	Non-current liabilities					
2530	Bonds payable	6(7)	1,317,066	14	1,510,024	16
2540	Long-term borrowings	6(8)	1,352,000	15	1,352,000	15
2570	Deferred tax liabilities	6(20)	734	-	734	-
2580	Lease liabilities - non-current	7	23,859	-	-	-
25XX	**Total non-current liabilities**		2,693,659	29	2,862,758	31
2XXX	**Total liabilities**		2,823,220	30	2,991,519	33
	Equity					
	Share capital	6(7)(10)(11)				
3110	Common stock		1,664,194	18	1,615,531	18
	Capital surplus	6(7)(10)(12)				
3200	Capital surplus		3,716,656	40	3,544,423	39
	Retained earnings	6(13)				
3310	Legal reserve		427,524	5	391,867	4
3320	Special reserve		387,424	4	395,708	4
3350	Unappropriated retained earnings		648,281	7	581,510	6
	Other equity	6(3)				
3400	Other equity		(385,664)	(4)	(387,423)	(4)
3XXX	**Total equity**		6,458,415	70	6,141,616	67
	Significant contingent liabilities and unrecognised contract commitments	9				
3X2X	**Total liabilities and equity**		$ 9,281,635	100	$ 9,133,135	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, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2023 Amount	2023 %	2022 Amount	2022 %
4000	**Operating revenue**	6(14) and 7	$ 564,220	100	$ 523,205	100
5000	**Operating costs**	6(5)(9)(10)(19) and 7	(112,820)	(20)	(113,040)	(21)
5900	**Gross profit**		451,400	80	410,165	79
	Non-operating income and expenses					
7100	Interest income	6(15) and 7	3,365	1	2,996	-
7010	Other income	6(16)	1,553	-	4,545	1
7020	Other gains and losses	6(2)(17)	12,994	2	(9,866)	(2)
7050	Finance costs	6(18) and 7	(49,811)	(9)	(48,630)	(9)
7000	**Total non-operating income and expenses**		(31,899)	(6)	(50,955)	(10)
7900	**Profit before income tax**		419,501	74	359,210	69
7950	Income tax expense	6(20)	(635)	-	(2,639)	(1)
8200	**Profit for the year**		$ 418,866	74	$ 356,571	68
	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)	($ 378)	-	($ 1,869)	-
8330	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		7,759	2	-	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(5,650)	(1)	10,146	2
8380	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		28	-	7	-
8300	**Other comprehensive income for the year**		$ 1,759	1	$ 8,284	2
8500	**Total comprehensive income for the year**		$ 420,625	75	$ 364,855	70
	Earnings per share (in dollars)					
9750	Basic earnings per share	6(21)	$ 2.55		$ 2.21	
9850	Diluted earnings per share	6(21)	$ 2.26		$ 1.98	

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, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Capital Reserves			Retained Earnings			Other Equity Interest		
	Notes	Common stock	Capital surplus	Employee stock warrants	Others	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total equity
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
2023											
Balance at January 1, 2023		$ 1,615,531	$ 3,476,727	$ 8,551	$ 59,145	$ 391,867	$ 395,708	$ 581,510	($ 35,386)	($ 352,037)	$ 6,141,616
Profit for the year		-	-	-	-	-	-	418,866	-	-	418,866
Other comprehensive income (loss)		-	-	-	-	-	-	-	(5,622)	7,381	1,759
Total comprehensive income (loss)		-	-	-	-	-	-	418,866	(5,622)	7,381	420,625
Appropriations of 2022 earnings	6(13)										
Legal reserve		-	-	-	-	35,657	-	(35,657)	-	-	-
Cash dividends		-	-	-	-	-	-	(324,722)	-	-	(324,722)
Reversal of special reserve		-	-	-	-	-	(8,284)	8,284	-	-	-
Conversion of convertible bonds	6(7)(11)	41,933	163,705	-	(3,396)	-	-	-	-	-	202,242
Exercise of employee stock options	6(10)(11)	6,730	18,636	(6,998)	-	-	-	-	-	-	18,368
Compensation cost of employee stock options	6(10)	-	-	99	-	-	-	-	-	-	99
Compensation cost of employee stock options of subsidiaries		-	-	187	-	-	-	-	-	-	187
Employee stock options expired		-	-	(108)	108	-	-	-	-	-	-
Balance at December 31, 2023		$ 1,664,194	$ 3,659,068	$ 1,731	$ 55,857	$ 427,524	$ 387,424	$ 648,281	($ 41,008)	($ 344,656)	$ 6,458,415

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, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 419,501	$ 359,210
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation charge	6(19)	7,281	7,354
Amortisation charge	6(19)	162	115
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	6(2)(17)	(13,089)	17,992
Interest expense	6(18)	39,937	37,985
Interest income	6(15)	(3,365)	(2,996)
Dividend income	6(16)	(1,052)	(3,080)
Compensation cost of employee stock options	6(10)(19)	99	595
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)	(423,600)	(379,968)
Amortisation of discount on bonds payable	6(18)	9,874	10,646
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(16,499)	30,701
Accounts receivable due from related parties		-	210
Other receivables due from related parties		369	-
Prepayments		839	(417)
Other non-current assets		-	(340)
Changes in operating liabilities			
Other payables		(3,136)	(169)
Other current liabilities		59	10
Cash inflow generated from operations		17,380	76,610
Interest received during the year		3,441	3,149
Dividends received during the year		217,538	221,908
Interest paid during the year		(39,925)	(37,919)
Income tax paid		(502)	(304)
Net cash flows from operating activities		197,932	263,444
CASH FLOWS FROM INVESTING ACTIVITIES			
Decrease (increase) in other receivables due from related parties	7	10,000	(17,000)
Acquisition of investments accounted for using equity method	6(4) and 7	-	(207,364)
Proceeds from capital reduction of investments accounted for using equity method	7	140,000	240,000
Acquisition of property, plant and equipment		(139)	(418)
Proceeds from disposal of property, plant and equipment		-	1,238
Increase in other non-current assets		-	(350)
Net cash flows from investing activities		149,861	16,106
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans	6(22)	(890,000)	(1,950,000)
Increase in short-term loans	6(22)	890,000	1,770,000
Payments of lease liabilities	6(22)	(6,844)	(7,090)
Proceeds from long-term debt	6(22)	200,000	1,352,000
Repayments of long-term debt	6(22)	(200,000)	(1,224,000)
Exercise of employee stock options		18,368	14,361
Payment of cash dividends	6(13)	(324,722)	(323,879)
Net cash flows used in financing activities		(313,198)	(368,608)
Increase (decrease) in cash and cash equivalents		34,595	(89,058)
Cash and cash equivalents at beginning of year		182,787	271,845
Cash and cash equivalents at end of year		$ 217,382	$ 182,787

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, 2023, 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 13, 2024

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, 2023 and 2022, 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 material 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, 2023 and 2022, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of 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 2023 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 2023 consolidated financial statements are stated as follows:

Impairment assessment of goodwill

Description

As of December 31, 2023, 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 leasing assets (shown as property, plant and equipment) where there is an indication that they are impaired. Given that the calculation of recoverable amounts requires significant accounting estimates relying on subjective judgment and uncertainty, we considered the impairment assessment of leasehold assets as a key audit matter.

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

How our audit addressed the matter

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

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

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

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

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

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

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

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, 2023 and 2022.

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

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

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 13, 2024

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, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2023 Amount	%	December 31, 2022 Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 1,891,381	14	$ 1,472,849	11
1110	Financial assets at fair value through profit or loss - current	6(2)	69,380	1	41,911	-
1136	Current financial assets at amortised cost	6(4)	66,089	1	205,144	2
1140	Contract assets - current	6(23)	68,176	1	61,294	-
1150	Notes receivable, net	6(5)	38,837	-	46,322	-
1170	Accounts receivable, net	6(5)	738,357	5	581,428	5
1180	Accounts receivable due from related parties, net	7	260,123	2	251,851	2
1200	Other receivables		1,093	-	1,925	-
1210	Other receivables due from related parties	7	-	-	71,369	1
1220	Current tax assets		3,416	-	212	-
130X	Inventories	6(6)(9)	605,476	4	527,921	4
1410	Prepayments	6(7)	588,446	4	576,491	5
1470	Other current assets		915	-	12,832	-
11XX	**Total current assets**		4,331,689	32	3,851,549	30
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	67,789	1	60,260	-
1517	Financial assets at fair value through other comprehensive income - non-current	6(3)	36,959	-	29,578	-
1535	Non-current financial assets at amortised cost	6(4) and 8	199,745	1	204,337	2
1560	Contract assets - non-current	6(23)	42,933	-	45,457	-
1550	Investments accounted for using equity method	6(8)	9,911	-	8,307	-
1600	Property, plant and equipment	6(9) 7 and 8	5,916,247	43	5,824,668	45
1755	Right-of-use assets	6(10) and 7	110,435	1	104,293	1
1760	Investment property, net	6(12) and 8	1,549,304	11	1,429,043	11
1780	Intangible assets	6(13)(31)	631,150	5	610,157	5
1840	Deferred tax assets	6(29)	93,240	1	88,730	1
1930	Long-term notes and accounts receivable	6(5)	267,299	2	240,563	2
1940	Long-term notes and accounts receivable due from related parties	7	8,174	-	12,049	-
1990	Other non-current assets	6(9)(12)(14) and 8	348,552	3	321,910	3
15XX	**Total non-current assets**		9,281,738	68	8,979,352	70
1XXX	**Total assets**		$ 13,613,427	100	$ 12,830,901	100

(Continued)

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and equity	Notes	December 31, 2023 Amount	%	December 31, 2022 Amount	%
	Current liabilities					
2100	Short-term borrowings	6(15)	$ 359,075	3	$ 339,545	3
2130	Contract liabilities - current	6(23)	102,379	1	53,726	-
2150	Notes payable		21,216	-	20,993	-
2170	Accounts payable	7	375,894	3	325,733	3
2200	Other payables	6(9)(12)	194,966	1	121,185	1
2230	Current tax liabilities		118,057	1	79,858	1
2250	Provisions for liabilities - current		13,447	-	14,390	-
2280	Lease liabilities - current	7	33,632	-	27,081	-
2320	Long-term liabilities, current portion	6(17) and 8	202,546	1	67,020	-
2399	Other current liabilities		4,793	-	4,501	-
21XX	**Total current liabilities**		1,426,005	10	1,054,032	8
	Non-current liabilities					
2527	Contract liabilities - non-current	6(23)	657,915	5	645,381	5
2530	Bonds payable	6(16)(20)	1,317,066	10	1,510,024	12
2540	Long-term borrowings	6(17) and 8	3,066,933	23	2,913,273	23
2550	Provisions for liabilities - non-current	6(9)	17,980	-	18,032	-
2570	Deferred tax liabilities	6(29)	99,232	1	91,815	1
2580	Lease liabilities - non-current	7	207,590	1	158,010	1
2600	Other non-current liabilities	6(17)	45,200	-	37,238	-
25XX	**Total non-current liabilities**		5,411,916	40	5,373,773	42
2XXX	**Total liabilities**		6,837,921	50	6,427,805	50
	Equity attributable to owners of the parent					
	Share capital	6(16)(19)(20)				
3110	Common stock		1,664,194	12	1,615,531	13
	Capital surplus	6(16)(19)(21)				
3200	Capital surplus		3,716,656	27	3,544,423	27
	Retained earnings	6(22)				
3310	Legal reserve		427,524	3	391,867	3
3320	Special reserve		387,424	3	395,708	3
3350	Unappropriated retained earnings		648,281	5	581,510	5
	Other equity	6(3)				
3400	Other equity		(385,664)	(2)	(387,423)	(3)
31XX	**Total equity attributable to owners of the parent**		6,458,415	48	6,141,616	48
36XX	**Non-controlling interest**	4(3)	317,091	2	261,480	2
3XXX	**Total equity**		6,775,506	50	6,403,096	50
	Significant contingent liabilities and unrecognised contract commitments	9				
3X2X	**Total liabilities and equity**		$ 13,613,427	100	$ 12,830,901	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, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2023 Amount	2023 %	2022 Amount	2022 %
4000	**Operating revenue**	6(5)(11)(12)(23) and 7	$ 3,877,137	100	$ 2,974,352	100
5000	**Operating costs**	6(6)(9)(10)(12)(18)(19)(28) and 7	(2,808,977)	(72)	(2,072,038)	(70)
5950	**Gross profit**		1,068,160	28	902,314	30
	Operating expenses	6(9)(10)(12)(13)(18)(19)(28) and 7				
6100	Selling expenses		(218,424)	(6)	(184,049)	(6)
6200	General and administrative expenses		(235,983)	(6)	(238,348)	(8)
6450	Loss on expected credit impairment		(277)	-	(4,157)	-
6000	**Total operating expenses**		(454,684)	(12)	(426,554)	(14)
6900	**Operating profit**		613,476	16	475,760	16
	Non-operating income and expenses					
7100	Interest income	6(4)(10)(11)(24) and 7	20,683	-	12,530	-
7010	Other income	6(11)(12)(17)(25)	7,889	-	13,044	-
7020	Other gains and losses	6(2)(10)(26)	4,779	-	54,102	2
7050	Finance costs	6(27) and 7	(89,001)	(2)	(71,267)	(2)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	6(8)	1,604	-	(334)	-
7000	**Total non-operating income and expenses**		(54,046)	(2)	8,075	-
7900	**Profit before income tax**		559,430	14	483,835	16
7950	Income tax expense	6(29)	(134,192)	(3)	(95,185)	(3)
8200	**Profit for the year**		$ 425,238	11	$ 388,650	13
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	6(3)	$ 7,381	-	($ 1,869)	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(5,682)	-	10,220	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(29)	(7)	-	(2)	-
8300	**Other comprehensive income for the year**		$ 1,692	-	$ 8,349	-
8500	**Total comprehensive income for the year**		$ 426,930	11	$ 396,999	13
	Profit attributable to:					
8610	Owners of the parent		$ 418,866	11	$ 356,571	12
8620	Non-controlling interest		$ 6,372	-	$ 32,079	1
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 420,625	11	$ 364,855	12
8720	Non-controlling interest		$ 6,305	-	$ 32,144	1
	Earnings per share (in dollars)					
9750	**Basic earnings per share**	6(30)	$	2.55	$	2.21
9850	**Diluted earnings per share**	6(30)	$	2.26	$	1.98

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, 2023 AND 2022
(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	Employee stock warrants	Others	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (loss) from financial assets measured at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
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)	$ 6,141,616	$ 261,480	$ 6,403,096
2023													
Balance at January 1, 2023		$ 1,615,531	$ 3,476,727	$ 8,551	$ 59,145	$ 391,867	$ 395,708	$ 581,510	($ 35,386)	($ 352,037)	$ 6,141,616	$ 261,480	$ 6,403,096
Consolidated net income		-	-	-	-	-	-	418,866	-	-	418,866	6,372	425,238
Other comprehensive income (loss)		-	-	-	-	-	-	-	(5,622)	7,381	1,759	(67)	1,692
Total comprehensive income (loss)		-	-	-	-	-	-	418,866	(5,622)	7,381	420,625	6,305	426,930
Appropriations of 2022 earnings	6(22)												
Legal reserve		-	-	-	-	35,657	-	(35,657)	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	(324,722)	-	-	(324,722)	-	(324,722)
Reversal of special reserve		-	-	-	-	-	(8,284)	8,284	-	-	-	-	-
Conversion of convertible bonds	6(16)(20)	41,933	163,705	-	(3,396)	-	-	-	-	-	202,242	-	202,242
Exercise of employee stock options	6(19)(20)	6,730	18,636	(6,998)	-	-	-	-	-	-	18,368	-	18,368
Compensation cost of employee stock options	6(19)	-	-	99	-	-	-	-	-	-	99	-	99
Compensation cost of employee stock options of subsidiaries	6(19)	-	-	187	-	-	-	-	-	-	187	-	187
Employee stock options expired		-	-	(108)	108	-	-	-	-	-	-	-	-
Increase in non-controlling interest	6(31)	-	-	-	-	-	-	-	-	-	-	49,306	49,306
Balance at December 31, 2023		$ 1,664,194	$ 3,659,068	$ 1,731	$ 55,857	$ 427,524	$ 387,424	$ 648,281	($ 41,008)	($ 344,656)	$ 6,458,415	$ 317,091	$ 6,775,506

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, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 559,430	$ 483,835
Adjustments			
Adjustments to reconcile profit (loss)			
Expected credit loss		277	4,157
Depreciation charge	6(9)(10)(12)(28)	572,563	478,142
Amortisation charge	6(13)(28)	21,900	21,240
Loss on disposal of property, plant and equipment	6(26)	1,331	50,780
Property, plant and equipment transferred to expenses	6(9)	488	1,673
Gain on disposal of investment property	6(26)	-	(106,590)
Gain from lease modification	6(26)	(162)	-
Interest expense		104,333	68,538
Interest income	6(24)	(20,683)	(12,530)
Dividend income	6(25)	(1,565)	(3,508)
Government grant income	6(25)	(856)	-
Share of (profit) loss of associates and joint ventures accounted for using equity method	6(8)	(1,604)	334
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	6(2)(26)	(13,089)	17,992
Amortisation of discount on bonds payable	6(27)	9,874	10,646
Compensation cost of employee stock options	6(19)(28)	286	1,758
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(16,499)	30,701
Contract assets		(4,358)	(2,885)
Notes receivable		4,825	4,747
Accounts receivable		(119,686)	(153,494)
Accounts receivable due from related parties		(2,833)	(11,717)
Other receivables		1,140	4,391
Other receivables due from related parties		369	101
Inventories		(76,688)	(209,228)
Prepayments		(11,955)	(29,191)
Other current assets		11,917	3,147
Changes in operating liabilities			
Contract liabilities		48,653	8,192
Notes payable		223	10,425
Accounts payable		48,702	128,553
Other payables		20,326	7,054
Provisions for liabilities		(2,195)	(2,811)
Other current liabilities		292	860
Cash inflow generated from operations		1,134,756	805,312
Dividends received during the year		1,265	3,508
Interest paid during the year		(86,225)	(53,876)
Interest received during the year		20,683	12,530
Income tax paid		(107,891)	(110,815)
Net cash flows from operating activities		962,588	656,659

(Continued)

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2023	2022
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of financial assets at amortised cost		$ 143,647	$ 133,099
Decrease in other receivables due from related parties		71,000	91,500
Acquisition of property, plant and equipment	6(9)	(549,672)	(682,633)
Proceeds from disposal of property, plant and equipment		1,068	1,238
Acquisition of investment properties	6(12)	(29,390)	(2,077)
Proceeds from disposal of investment properties		-	166,015
Increase in refundable deposits		(121,739)	(64,515)
Decrease in refundable deposits		67,413	35,078
Increase in other non-current assets		(7,272)	(17,684)
Net cash flows from acquisition of subsidiaries	6(31)	(49,520)	-
Acquisition of intangible assets	6(13)	(26,000)	-
Net cash flows used in investing activities		(500,465)	(339,979)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans	6(33)	2,104,311	3,481,275
Decrease in short-term loans	6(33)	(2,057,956)	(3,777,941)
Payments of lease liabilities	6(33)	(33,510)	(23,737)
Proceeds from long-term debt	6(33)	515,935	2,635,000
Repayments of long-term debt	6(33)	(271,848)	(2,348,300)
Increase in guarantee deposits received	6(33)	6,874	2,902
Decrease in guarantee deposits received	6(33)	(3,421)	(6,133)
Exercise of employee stock options		18,368	14,361
Payment of cash dividends	6(22)	(324,722)	(323,879)
Change in non-controlling interest		3,921	-
Net cash flows used in financing activities		(42,048)	(346,452)
Effect of changes in foreign currency exchange rates on cash and cash equivalents		(1,543)	8,694
Increase (decrease) in cash and cash equivalents		418,532	(21,078)
Cash and cash equivalents at beginning of year		1,472,849	1,493,927
Cash and cash equivalents at end of year		$ 1,891,381	$ 1,472,849

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

【Attachment 6】

CHC Healthcare Group

Concurrent Positions to be Released from Non-Competition Restrictions on Directors

Directors	Concurrent positions to be released from non-competition restrictions	Main business
Independent director **Mr. Ming-Liang, Kao**	Independent director, Bioptik Technology, Inc.	At-home health testing
	Supervisor, Luxtaltek Corporation	Mechanical equipment manufacturing
	Director, Taiwan Leader Biotech Corp.	Edible fungi cultivation

【Attachment 7】

CHC Healthcare Group

Issuance Plan for a Private Placement of Common Shares in 2024

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

Assessor: Fubon Securities Co., Ltd.

Representative: Ming-Chien, Cheng, Chairman

March 5, 2024

CHC Healthcare Group

Assessment Opinion Issued by Securities Underwriter for Conducting a Private Placement of Common Shares in 2024

1. Foreword

CHC Healthcare Group (the Company or CHC) intends to propose an issuance plan for a private placement of common shares in 2024 (the private placement) following Article 43-6 of “Securities and Exchange Act”. The Company plans to discuss the private placement at the meeting of the board of directors on March 13, 2024. 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 1 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 financial statements for the fiscal years 2022 and the first three quarters of 2023 audited or reviewed by independent auditors, the profits for the period (after tax) are NT$388,650 thousand and NT$226,643 thousand, respectively. Additionally, there are no accumulated losses 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 March 13, 2024, 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 mid-term 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 March 13, 2024, 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, 2024, 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 upper limit on the private placement is 20,000 thousand shares, resulting in a share capital dilution of only 10.73% [= private placement of 20,000,000 shares / (private placement of 20,000,000 shares + business registration 166,419,375 shares on Ministry of Economic Affairs)], which has a low impact on earnings per share. Hence, adopting common shares for 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 March 13, 2024, 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 elected 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 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 March 13, 2024, there has been a change of directors. 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 has adjusted 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. Two independent directors, Chang-Jian, Ho, and Kuei-Tuan, Chen, have been 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, 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. Also, there is no plan to change the Company's actual controller (Chairman Lee's family), 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.

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 mid-term 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 March 13, 2024, 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 March 13, 2024, 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 March 13, 2024, 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 March 13, 2024, the material of the underwriter's interview with CHC's managerial officers, the financial statements audited or reviewed by independent auditors 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

Comparison Table of Revised Articles of "Operational Procedures for Loaning Funds to Others"

<table>
<tr><th>Article before revision</th><th>Article after revision</th><th>Explanation</th></tr>
<tr><td>Article 5 Procedures
2. Evaluation Standards of Loaning Funds
(2) Where funds are loaned for reasons of short-term financing needs can only be made under the following circumstances:
A. Those companies in which the Company holds, directly or indirectly, 50% of the voting shares that have short-term financing needs due to operation purpose.
B. Those that have short-term financing needs due to strategic purpose.
C. Other circumstances that have been approved by the Board of Directors.</td><td>Article 5 Procedures
2. Evaluation Standards of Loaning Funds
(2) Where funds are loaned for reasons of short-term financing needs can only be made under the following circumstances:
A. ~~Those companies in which the Company holds, directly or indirectly, 50% of the voting shares~~ Subsidiaries of the Company that have short-term financing needs due to operation purposes.
B. Those that have short-term financing needs due to strategic purpose.
C. Other circumstances that have been approved by the Board of Directors.
"Subsidiary" as referred to in the Procedure shall be as determined under "Regulations Governing the Preparation of Financial Reports by Securities Issuers".</td><td>Revise wording as appropriate to meet the Company's operational needs.</td></tr>
<tr><td>
<table>
<tr><th>Version</th><th>Date of Implementation /Amendment</th><th>Type of Approval</th></tr>
<tr><td rowspan="2">1</td><td>2010/01/15</td><td>Approved by Board of Directors</td></tr>
<tr><td>2010/02/10</td><td>Approved on Special Shareholders' Meeting</td></tr>
<tr><td rowspan="2">2</td><td>2012/08/03</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">3</td><td>2014/03/27</td><td>Approved by Board of Directors</td></tr>
<tr><td>2014/06/17</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td rowspan="2">4</td><td>2017/03/24
2017/05/02</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">5</td><td>2017/11/13</td><td>Approved by Board of Directors</td></tr>
<tr><td>2018/06/11</td><td>Approved on Shareholders' Meeting</td></tr>
</table>
</td><td>
<table>
<tr><th>Version</th><th>Date of Implementation /Amendment</th><th>Type of Approval</th></tr>
<tr><td rowspan="2">1</td><td>2010/01/15</td><td>Approved by Board of Directors</td></tr>
<tr><td>2010/02/10</td><td>Approved on Special Shareholders' Meeting</td></tr>
<tr><td rowspan="2">2</td><td>2012/08/03</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">3</td><td>2014/03/27</td><td>Approved by Board of Directors</td></tr>
<tr><td>2014/06/17</td><td>Approved on Shareholders' Meeting</td></tr>
<tr><td rowspan="2">4</td><td>2017/03/24
2017/05/02</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">5</td><td>2017/11/13</td><td>Approved by Board of Directors</td></tr>
<tr><td>2018/06/11</td><td>Approved on Shareholders' Meeting</td></tr>
</table>
</td><td>Add amending date.</td></tr>
</table>

Article before revision			Article after revision			Explanation
6	2019/03/22	Approved by Board of Directors	6	2019/03/22	Approved by Board of Directors	
	2019/06/12	Approved on Shareholders' Meeting		2019/06/12	Approved on Shareholders' Meeting	
			7	2024/05/02	Approved by Board of Directors	
				2024/06/12	Approved on Shareholders' Meeting	

【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.

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 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.

The Company shall make the meeting agenda and supplemental meeting 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.

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 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 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.

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 its acceptance of shareholder proposals in writing form, and the location and time period for their submission. The period for submission of shareholder proposals may not be less than 10 days.

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

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

Article 4

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

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

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

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.

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.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting.

Article 6

The Company shall specify in its shareholders' meeting notice the time during which 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 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.

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.

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 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, 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.

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.

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.

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, 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.

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. 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.

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, call for a vote, and schedule sufficient time for voting.

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.

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.

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 shall adopt exercise of voting rights by electronic means and may adopt exercise voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting 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 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 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 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.

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.

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 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, and the names of directors not elected and number of votes they received.

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 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.

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, 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.

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

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.

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.

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 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 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.

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.

Article 23

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

【Appendix 3】

CHC Healthcare Group
Shareholdings of All Directors

Title	Name	Current shareholdings (shares)(Note 2)
Chairman	Pei-Lin, Lee	6,285,151
Vice chairman	Tien-Ying, Lee	9,413,985
Director	Chun-Shung, Huang	0
Director	Yung-Shun, Chuang	423,108
Independent director	Geng-Wang, Liaw	0
Independent director	Chi, Chih	0
Independent director	Ming-Liang, Kao	0
Shareholdings of all directors		16,122,244
Minimum shareholdings required for all directors		10,010,708

Note 1: Total shares issued of the Company: 166,845,149 shares

Note 2: Book closure starting date of 2024 Annual Shareholders' Meeting: April 14, 2024