

股票代號:8222



寶一科技股份有限公司  
一一二年股東常會

議事手冊

召開方式：實體股東會

日期：中華民國一一二年六月二十八日

地點：台南市新營區新工路二十八號

(新營工業區服務中心地下一樓大會議室)



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# 寶一科技股份有限公司一一二年股東常會

## 壹、開會程序

- 一、 宣佈開會
- 二、 主席致詞
- 三、 報告事項
- 四、 承認事項
- 五、 選舉事項
- 六、 其他議案
- 七、 臨時動議
- 八、 散會

# 寶一科技股份有限公司一一二年股東常會

## 貳、開會議程

召開方式：實體股東會

時間：中華民國一一二年六月二十八日(星期三)上午九時三十分

地點：台南市新營區新工路二十八號(新營工業區服務中心地下一樓大會議室)

### 一、宣佈開會(報告出席股數)

### 二、主席致詞

### 三、報告事項

- (一)、一一一年度營業報告書。
- (二)、一一一年度審計委員會查核報告書。
- (三)、「寶一科技股份有限公司董事會議事規範」部分條文修訂案。
- (四)、「寶一科技股份有限公司永續發展實務守則」部分條文修訂案。

### 四、承認事項

- (一)、一一一年度營業報告書及財務報表案。
- (二)、一一一年度虧損撥補案。

### 五、選舉事項

全面改選董事案。

### 六、其他議案

解除新任董事及其代表人競業行為之限制案。

### 七、臨時動議

### 八、散會

# 一、報告事項

一、一一一年度營業報告書，報請 公鑑。

說明：一一一年度營業報告書，請參閱本手冊第 12 頁附件一。

二、一一一年度審計委員會查核報告書，報請 公鑑。

說明：一一一年度審計委員會查核報告書，請參閱本手冊第 14 頁附件二。

三、「寶一科技股份有限公司董事會議事規範」部分條文修訂案，報請 公鑑。

說明：依據臺灣證券交易所股份有限公司 111 年 8 月 8 日公告之臺證上一字第 1110015595 號函文，為強化公司治理，考量涉及公司經營之重大事項，董事為決策前應有充分之資訊及時間評估其議案，爰修正第三條條文明定第七條第一項各款事項應在召集事由中列舉，不得以緊急情事或正當理由以臨時動議提出；另因公司法已明定董事長之選任或解任應提董事會或常務董事會討論，而修訂本規範第七條條文，修訂「寶一科技股份有限公司董事會議事規範」部分條文，並經 111 年 11 月 7 日董事會決議通過，修訂前後條文對照表如下：

條次	內容		
	修訂後	修訂前	修訂原因
第三條	<p>本公司董事會每季召集一次。董事會之召集，應載明事由，於七日前通知各董事，但遇有緊急情事時，得隨時召集之。董事會召集通知得以書面、傳真、電子郵件(E-mail)等方式為之。</p> <p>本規範第七條第一項各款之事項，應於召集事由中列舉，不得以臨時動議提出。</p>	<p>本公司董事會每季召集一次。董事會之召集，應載明事由，於七日前通知各董事，但遇有緊急情事時，得隨時召集之。董事會召集通知得以書面、傳真、電子郵件(E-mail)等方式為之。</p> <p>本規範第七條第一項各款之事項，<u>除有突發緊急情事或正當理由外</u>，應於召集事由中列舉，不得以臨時動議提出。</p>	<p>1. 鑒於第七條第一項各款係涉及公司經營之重要事項，應於召集事由中載明，以使董事為決策前有充分之資訊及時間評估其議案，爰刪除第四項除書規定，明定第七條第一項各款之事項，應在召集事由中列舉，不得以臨時動議提出。</p> <p>2. 公司倘有緊急應提董事會討論之情事，可依第七條第二項規定得隨時召集，對於公司業務或營運之正常運作應不致產生影響。至緊急董事會之召集仍應依第四條以董事便於出席之地點及時間為之，並依第五條規定，應將董事會議事內容、會議資料併同召集通知送達董事會成員。</p>
第七條	<p>下列事項應提本公司董事會討論：</p> <p>一. 本公司之營運計畫。</p> <p>二. 年度財務報告及須經會計師查核簽證之第二季財務</p>	<p>下列事項應提本公司董事會討論：</p> <p>一. 本公司之營運計畫。</p> <p>二. 年度財務報告及須經會計師查核簽證之第二季財務</p>	<p>1. 依公司法第二百零八條第一項、第二項規定，董事長之選任，係屬董事會或常務董事會之職權，而董事長之解任程</p>

條次	內容		
	修訂後	修訂前	修訂原因
	<p>報告。</p> <p>三. 依證券交易法（下稱證交法）第十四條之一規定訂定或修正內部控制制度，及內部控制制度有效性之考核。</p> <p>四. 依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。</p> <p>五. 募集、發行或私募具有股權性質之有價證券。</p> <p><u>六. 董事會未設常務董事者，董事長之選任或解任。</u></p> <p><u>七. 財務、會計或內部稽核主管之任免。</u></p> <p><u>八. 對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。</u></p> <p><u>九. 依證交法第十四條之三、其他依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。</u></p> <p>前項第<u>八</u>款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新台幣壹仟萬元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。</p> <p>前項所稱一年內，係以本次董事會召開日期為基準，往前追溯一年，已提董事會決議通過部份免再計入。</p> <p>應有至少一席獨立董事親自出席董事會，對於第一項應提董事會決議事項，應有全體獨立董事出席董事會，獨立董事如無法親自出席，應委由其他獨立董事代理出席。獨立董事如有反對或</p>	<p>報告。</p> <p>三. 依證券交易法（下稱證交法）第十四條之一規定訂定或修正內部控制制度，及內部控制制度有效性之考核。</p> <p>四. 依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。</p> <p>五. 募集、發行或私募具有股權性質之有價證券。</p> <p>六. 財務、會計或內部稽核主管之任免。</p> <p>七. 對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。</p> <p>八. 依證交法第十四條之三、其他依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。</p> <p>前項第七款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新台幣壹仟萬元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。</p> <p>前項所稱一年內，係以本次董事會召開日期為基準，往前追溯一年，已提董事會決議通過部份免再計入。</p> <p>應有至少一席獨立董事親自出席董事會，對於第一項應提董事會決議事項，應有全體獨立董事出席董事會，獨立董事如無法親自出席，應委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董</p>	<p>序，公司法雖無明文，惟參酌經濟部九十四年八月二日經商字第0九四0二一五九九0號函釋，董事長之解任方式，公司法並無明文，若非章程另有規定，自仍以由原選任之董事會或常務董事會決議為之，較為合理。</p> <p>2. 參酌上開公司法規定與經濟部函釋，復基於董事長之解任與選任同屬公司重要事項，爰新增第六款，明定董事會未設常務董事者，董事長之選任或解任，均應提董事會討論，現行第六款至第八款移列為第七款至第九款。</p>

條次	內容		
	修訂後	修訂前	修訂原因
	保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。	事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。	
第二十一條	本規則訂定於九十六年八月二十四日。第一次修訂於九十七年三月三十一日。第二次修訂於九十九年三月二十五日。第三次修訂於一〇〇二年五月十三日。第四次修訂於一〇〇二年三月二十五日。第五次修訂於一〇〇五年五月四日。第六次修訂於一〇〇六年十一月六日。第七次修訂於一〇〇九年十一月九日。 <u>第八次修訂於一一一年十一月七日。</u>	本規則訂定於九十六年八月二十四日。第一次修訂於九十七年三月三十一日。第二次修訂於九十九年三月二十五日。第三次修訂於一〇〇二年五月十三日。第四次修訂於一〇〇二年三月二十五日。第五次修訂於一〇〇五年五月四日。第六次修訂於一〇〇六年十一月六日。第七次修訂於一〇〇九年十一月九日。	增列修訂日期及次數。

四、「寶一科技股份有限公司永續發展實務守則」部分條文修訂案，報請 公鑑。

說明：依據臺灣證券交易所股份有限公司民國 111 年 12 月 23 日公告之臺證治理字第 1110024366 號函文，為配合政府推廣文化發展之政策，鼓勵上市公司挹注資源促進文化發展，而增訂本實務守則第二十七條之一條文，修訂「寶一科技股份有限公司永續發展實務守則」部分條文，並經 112 年 2 月 17 日董事會決議通過，修訂前後條文對照表如下：

條次	內容		
	修訂後	修訂前	修訂原因
第二十七條之一 (新增)	本公司宜經由捐贈、贊助、投資、採購、策略合作、企業志願技術服務或其他支持模式，持續將資源挹注文化藝術活動或文化創意產業，以促進文化發展。	本條新增。	為鼓勵企業支持文化藝術活動並促進文化永續發展，予以增訂。
第三十一條	本守則經本公司董事會決議通過後施行，修訂、廢止時亦同。 本守則訂定於中華民國一〇五年五月四日。第一次修訂於一〇〇五年十一月一日。第二次修訂於一一一年五月九日。 <u>第三次修訂於一一二年二月十七日。</u>	本守則經本公司董事會決議通過後施行，修訂、廢止時亦同。 本守則訂定於中華民國一〇五年五月四日。第一次修訂於一〇〇五年十一月一日。第二次修訂於一一一年五月九日。	增列修訂日期及次數。



## 二、承認事項

### 【第一案】

(董事會提)

案由：一一一年度營業報告書及財務報表案。

說明：一、本公司一一一年度財務報表(資產負債表、綜合損益表、權益變動表、現金流量表)，業經勤業眾信聯合會計師事務所王騰葦及楊朝欽會計師查核完竣，連同營業報告書送請審計委員會審查竣事，出具查核報告書在案。

二、營業報告書及上述財務報表暨會計師查核報告，請參閱本手冊第 12 頁附件一及第 15 頁~第 23 頁附件三~四。

三、謹提請承認。

決議：

### 【第二案】

(董事會提)

案由：一一一年度虧損撥補案。

說明：一、本公司一一一年度虧損撥補案，業經一一二年二月十七日董事會決議通過擬議不予配發股東紅利。

二、本公司一一一年度虧損撥補表如下：



寶一科技股份有限公司  
一一一年度虧損撥補表

單位：新台幣元

	金額
期初未分配盈餘	(\$43,857,830)
精算損益列入保留盈餘	54,841
調整後未分配盈餘	(43,802,989)
本期淨利	18,914,848
本期待彌補虧損	(24,888,141)
期末待彌補虧損	(24,888,141)

董事長：曾國浩



經理人：曾國浩



會計主管：謝舒萍



三、謹提請承認。

決議：

### 三、選舉事項

(董事會提)

案由：全面改選董事案。

說明：一、本公司第八屆董事任期原於 112 年 7 月 3 日屆滿，為配合一一二年股東常會，擬全面改選。

二、依照「公司章程」第十六條規定，本次選舉應選出董事 8 席(含獨立董事 4 席)，採候選人提名制度。

三、新任董事之任期自民國 112 年 6 月 28 日起至民國 115 年 6 月 27 日止，任期三年。原任董事任期至本次股東常會完成時止。

四、董事候選人名單詳如下：

董事候選人	1	2	3	4
姓名	極致投資(股)公司 代表人：曾國浩	胡淑賢	蔡美麗	嘉悉(股)公司 代表人：林高順
持有股數	6,019,869	480,000	0	2,284,000
學歷	日本東京大學 精密機械工學博士	銘傳大學 管理學博士	國立政治大學 會計研究所碩士	輔仁大學 企業管理學學士
經歷	<ol style="list-style-type: none"> <li>將群專利事務所 專利工程師</li> <li>Fujikura ltd. 研發係長</li> <li>寶一科技(股)公司 董事長特別助理、技術處協理</li> <li>煦康科技系統(股)公司 董事</li> <li>MEB COMERCIAL IMPORTADORA EXPORTADORA LTD. 董事長</li> <li>寶一科技(股)公司 總經理 (現職)</li> <li>文麥(股)公司 董事 (現職)</li> <li>極致投資(股)公司 董事長(現職)</li> <li>嘉悉(股)公司 董事 (現職)</li> <li>得寶投資(股)公司 董事長(現職)</li> </ol>	<ol style="list-style-type: none"> <li>寶一科技(股)公司 董事長特別助理</li> <li>煦康科技系統(股)公司 監察人</li> <li>共通科技(股)公司 副總經理</li> <li>寶一科技(股)公司 副總經理 (現職)</li> <li>駐龍精密機械(股)公司 獨立董事&amp;薪酬委員(召集人) &amp;審計委員(召集人) (現職)</li> <li>旭東機械工業(股)公司 獨立董事&amp;薪酬委員&amp;審計委員 (現職)</li> </ol>	<ol style="list-style-type: none"> <li>世新大學 董事</li> <li>交通銀行投資部 科長</li> <li>台北大學兼任講師</li> <li>世新大學兼任講師</li> <li>文化大學兼任講師</li> <li>歐華投資開發(股)公司 董事暨總經理 (現職)</li> <li>倫飛電腦實業(股)公司 法人董事代表人 (現職)</li> <li>元翎精密工業(股)公司 法人董事代表人 (現職)</li> <li>永儲(股)公司 法人監察人代表人 (現職)</li> </ol>	<ol style="list-style-type: none"> <li>淳安電子(股)公司 董事、監察人</li> <li>文麥(股)公司 董事長暨總經理 (現職)</li> <li>Monterey Cayman INC. 董事長(現職)</li> <li>嘉悉(股)公司 董事長 (現職)</li> <li>宏高科技(張家港)有限公司 董事長 (現職)</li> <li>高緯投資(股)公司 監察人 (現職)</li> </ol>

獨立董事 候選人	1	2	3	4
姓名	蘇慶陽	黃敏恭	盧文祥	李定安
持有股數	0	0	0	0
學歷	1. 國立政治大學企研所企家班 2. 國立成功大學機械系 學士	1. 國立政治大學 法學院公共行政研究所 法學碩士 2. 國立政治大學 法學院政治學系 法學學士	1. 臺灣政治大學科技管理博士 2. 美國 Franklin Pierce Law Center 富蘭克林 法學院智慧財產碩士 3. 臺灣中興大學（現台北大學）法學碩士 4. 臺灣東吳大學法律系 比較法學士	國立台灣大學 會計學系 學士
經歷	1. 金屬工業發展中心 常務董事 2. 台灣區車輛同業工會常務理事 3. 中華汽車工業(股)公司 董事/總經理 4. 華擎機械工業(股)公司 董事長 5. 順益汽車(股)公司 副董事長 6. 匯豐汽車(股)公司 董事長 7. 中華賓士汽車(股)公司 總裁 8. 裕隆汽車製造(股)公司 董事 9. 佳世達科技(股)公司 獨立董事 10. 馬來西亞商陳唱集團資深集團顧問 11. 中國機械工程協會 副理事長 12. 中國工程師學會傑出工程師評審委員 13. 彥臣生技藥品(股)公司 董事(現職) 14. 瑞智精密(股)公司	1. 台北市政府秘書處法制室科員 2. 台灣省自來水公司專員、第十一區管理處總務室主任 3. 國立中興大學企業管理學系兼任講師 4. 台灣省選舉委員會行政室主任 5. 台灣省議會秘書處股長、秘書、專門委員、主任秘書、副秘書長、秘書長 6. 台灣省諮議會簡任十四職等秘書長 7. 桃園縣副縣長 8. 桃園縣代理縣長 9. 臺灣自來水公司董事長 10. 行政院研究發展考核委員會副主任委員 11. 行政院政務副秘書長 12. 台灣車輛股份有限公司董事長 13. 尚茂電子材料股份有限公司董事長	1. 駐新加坡臺北代表處顧問兼經濟組組長 2. 經濟部智慧財產局副局長 3. 法務部資訊處簡任專門委員 4. 臺灣花蓮、士林、臺北地方檢察署檢察官 5. 臺灣士林地方法院民庭法官 6. 臺灣板橋地方法院刑庭法官 7. 立積電子股份有限公司獨立董事、薪酬委員、審計委員（現職） 8. 智慧財產及商業法院特聘調解委員（現職） 9. 廈門大學知識產權研究院兼職教授（現職） 10. 東吳大學法律研究所兼任教授（現職） 11. 盧文祥律師事務所主持律師（現職）	1. 台灣舞弊防治與鑑識協會 董事暨公共關係委員會主委 2. 朱莉國際有限公司 獨立董事 3. 駿吉-KY 獨立董事 4. 晟欽(股)公司 獨立董事、薪酬委員 5. 文麥(股)公司 獨立董事 6. 建誠聯合會計師事務所 會計師（現職） 7. 台北市政府商業處諮詢會計師（現職） 8. 經濟部投資審議委員會諮詢會計師(現職) 9. 台北市產業發展局諮詢會計師（現職） 10. 中華國際投融資促進會 監事（現職）

	獨立董事暨薪酬委員(召集人)、審計委員(召集人)(現職) 15. 建大工業(股)公司獨立董事、薪酬委員、審計委員(現職)	14. 財團法人二十一世紀基金會執行長(現職) 15. 倫飛電腦實業(股)公司 法人董事代表人(現職)		
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五、本次改選依本公司「董事選舉辦法」為之，請參閱本手冊第 30 頁~第 31 頁附錄三。

六、謹提請 選舉。

選舉結果：

## 四、其他議案

(董事會提)

案由：解除新任董事及其代表人競業行為之限制案。

說明：一、因應本公司多角化營運所需，且基於投資與其他業務發展考量，擬解除本次股東常會新選任之董事及其代表人於與本公司所營事業相同之他公司，為屬於本公司營業範圍內行為之限制。

二、董事競業限制明細如下：

職稱	姓名	目前兼任其他公司之職務
董事 代表人	曾國浩	1.文麥(股)公司 董事 2.極致投資(股)公司 董事長 3.嘉悉(股)公司 董事 4.得寶投資(股)公司 董事長
董事	胡淑賢	1.駐龍精密機械(股)公司 獨立董事、薪酬委員(召集人)、審計委員(召集人) 2.旭東機械工業(股)公司 獨立董事、薪酬委員、審計委員
董事	蔡美麗	1.歐華投資開發(股)公司 董事暨總經理 2.倫飛電腦實業(股)公司 法人董事代表人 3.元翎精密工業(股)公司 法人董事代表人 4.永儲(股)公司 法人監察人代表人
董事 代表人	林高順	1.文麥(股)公司 董事長暨總經理 2.Monterey Cayman INC.董事長 3.嘉悉(股)公司 董事長 4.宏高科技(張家港)有限公司董事長 5.高緯投資(股)公司 監察人
獨立董事	蘇慶陽	1.彥臣生技藥品(股)公司 董事 2.瑞智精密(股)公司 獨立董事、薪酬委員(召集人)、審計委員(召集人) 3.建大工業(股)公司 獨立董事、薪酬委員、審計委員
獨立董事	黃敏恭	1.財團法人二十一世紀基金會 執行長 2.倫飛電腦實業(股)公司 法人董事代表人
獨立董事	盧文祥	1.立積電子(股)公司 獨立董事、薪酬委員、審計委員 2.智慧財產及商業法院特聘調解委員 3.廈門大學知識產權研究院兼職教授 4.東吳大學法律研究所兼任教授 5.盧文祥律師事務所主持律師
獨立董事	李定安	1.建誠聯合會計師事務所 會計師 2.台北市政府商業處諮詢會計師 3.經濟部投資審議委員會諮詢會計師

		4.台北市產業發展局諮詢會計師 5.中華國際投融資促進會 監事
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三、謹提請討論。

決議：

## 五、臨時動議

## 六、散會

## 參、附件

## 一、營業報告書



一一一年度營業報告書

## 一、111 年度營業結果

## (一)營業計劃實施成果

本公司 111 年度主要業務為航太零組件之生產及銷售，全年營業淨額為 449,536 仟元，較 110 年度正成長 27.89%，扣除營業成本 397,754 仟元，營業費用 80,229 仟元，營業外淨收入 47,362 仟元，本期稅前淨利為 18,915 仟元，稅後淨利為 18,915 仟元，每股稅後盈餘新台幣 0.28 元。

## (二)預算執行情形

本公司 111 年未對外公開財務預測資訊，故不適用。

## (三)財務收支及獲利能力分析

分析項目		111 年度	110 年度
資產報酬率(%)		1.83%	-7.26
股東權益報酬率(%)		2.49%	-12.83
佔實收資本比率(%)	營業利益	-4.15%	-15.64
	稅前純益	2.76%	-15.08
純益率(%)		4.21%	-29.29
每股盈餘(元)		0.28	-1.50

## (四)研究發展狀況

本公司近 2 年開發航太零件成功之技術或產品

- 1 葉片冷卻片類：開發內容包括適用於 CFM56，PW1000G 等發動機中之產品 4 項。
  - 2 板金類環件：開發內容包括中科院，Leap 1A/B/C 等發動機零件 7 項。
  - 3 加工類環件：開發內容涵蓋各式新舊大小發動機 3 項。
- 開發真空 pump 零件鋁合金加工成功之技術或產品
4. 鋁合金加工：真空 pump 零件之產品 5 項

持續投入創新研發程度及成效

在產品\技術的短中長期計畫則是：

短程計畫（三年內）：持續運用自動化技術增加效率擴充產能。

中程計畫（五年內）：導入開發半導體、綠能等其他業種的特殊產品所需最適設備，對製程進行優化。

長程計畫（十年內）：配合下一世代的發動機技術做現有製程調整與新製程開發。

本公司每年投入研發創新經費占公司總營收比分別為

年度	108	109	110	111
研發經費佔營收比例	7%	12%	9%	6%

## 二、112 年度營運展望

本公司主要客戶為法國 Safran Group 旗下之各家廠商及美國 Pratt&Whitney，本公司於 2020 年

與客戶協力提升效率，使法國 Safran Group 之 Leap A/B/C 工件與美國 Pratt&Whitney 之 PW1100G、PW1200G、PW1500G 工件皆進入客戶認可之量產階段。代表客戶對本公司在製程創新、工作活力、交件效率及品質上之肯定。

在 2020 至 2022 年，上一代 CFM56 發動機部分，市場預估需求從 134 具調降至 82 具。而新一代 LEAP 系列發動機的部分，因目前全球性疫情的影響而降低需求，在 2020 至 2022 年市場預估 B737 max 使用的 LEAP B 需求從 311 具調升至 577 具，2023 年市場預估需求約 1024 具。而 2020 至 2022 年市場預估 A320 neo 使用的 LEAP A 需求從 466 具調升至 825 具，2023 年市場預估需求約 885 具。波音及空中巴士均認為在整體疫情得到控制後，營運成長將會重新開始。

為了因應後疫情時代之發動機市場復甦與供應鏈集中之需求，本公司將持續開發新產品與新客戶，並改善製程及提升產能。對內則秉持公司治理的指導原則強化管理，期能提升經營績效。

董事長：曾國浩



經理人：曾國浩



會計主管：謝舒萍





## 二、 審計委員會查核報告書

### 寶一科技股份有限公司 審計委員會查核報告書

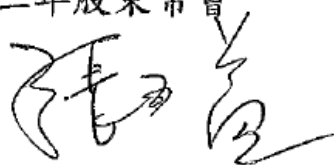
董事會造具本公司民國一一一年度營業報告書、財務報告及虧損撥補議案等，其中財務報告業經董事會委任勤業眾信聯合會計師事務所查核完竣，並出具無保留意見查核報告。上述營業報告書、財務報告及虧損撥補議案經本審計委員會查核，認為均符合相關法令規定，爰依證券交易法第14條之4及公司法第219條之規定報告如上。

敬請 鑒核。

此致

寶一科技股份有限公司一一二年股東常會

審計委員會召集人：張五益



中 華 民 國 一 一 二 年 二 月 十 七 日

### 三、會計師查核報告書

# Deloitte.

## 勤業眾信

勤業眾信聯合會計師事務所  
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Fax:+886 (2) 4051-6888  
www.deloitte.com.tw

#### 會計師查核報告

寶一科技股份有限公司 公鑒：

#### 查核意見

寶一科技股份有限公司（寶一公司）民國 111 年及 110 年 12 月 31 日之資產負債表，暨民國 111 年及 110 年 1 月 1 日至 12 月 31 日之綜合損益表、權益變動表、現金流量表，以及財務報告附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達寶一公司民國 111 年及 110 年 12 月 31 日之財務狀況，暨民國 111 年及 110 年 1 月 1 日至 12 月 31 日之財務績效及現金流量。

#### 查核意見之基礎

本會計師係依照會計師查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與寶一公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

#### 關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對寶一公司民國 111 年度財務報表之查核最為重要之事項。該等事項已於查核財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對寶一公司民國 111 年度財務報表之關鍵查核事項敘明如下：

#### 主要外銷客戶收入認列

寶一公司民國 111 年度來自主要外銷客戶之銷貨收入計新台幣 292,296 千

元，占銷貨收入總額之 65%，對財務報表影響係屬重大，又收入是否具實發生，係審計準則所預設之顯著風險，因此，本會計師將其列為本年度之關鍵查核事項。

收入認列之會計政策揭露資訊，參閱財務報表附註四。本會計師針對上述來自該主要外銷客戶之銷貨收入執行以下查核程序：

- 一、瞭解及評估收入認列內部控制制度之設計及執行有效性。
- 二、自本年度該主要外銷客戶之收入明細，抽樣核對商品交運相關文件，以確認寶一公司業已滿足履約義務且商品控制權確實移轉。
- 三、執行收款測試，以確認銷貨交易之真實性。

#### 管理階層與治理單位對財務報表之責任

管理階層之責任係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之財務報表，且維持與財務報表編製有關之必要內部控制，以確保財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製財務報表時，管理階層之責任亦包括評估寶一公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算寶一公司或停止營業，或除清算或停業外別無實際可行之其他方案。

寶一公司之治理單位（含審計委員會）負有監督財務報導流程之責任。

#### 會計師查核財務報表之責任

本會計師查核財務報表之目的，係對財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照審計準則執行之查核工作無法保證必能偵出財務報表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

- 一、辨認並評估財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
- 二、對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對寶一公司內部控制之有效性表示意見。

- 三、評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
- 四、依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使寶一公司繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒財務報表使用者注意財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎，惟未來事件或情況可能導致寶一公司不再具有繼續經營之能力。
- 五、評估財務報表（包括相關附註）之整體表達、結構及內容，以及財務報表是否允當表達相關交易及事件。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項（包括相關防護措施）。

本會計師從與治理單位溝通之事項中，決定對寶一公司民國 111 年度財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 王 騰 葦



王騰葦

會計師 楊 朝 欽



楊朝欽

金融監督管理委員會核准文號  
金管證審字第 1100356048 號

金融監督管理委員會核准文號  
金管證審字第 1060023872 號

中 華 民 國 112 年 2 月 17 日

## 四、財務報表

寶一證券股份有限公司  
資產負債表  
民國 111 年及 110 年 12 月 31 日

單位：新台幣千元

代 碼	資 產	111年12月31日			110年12月31日		
		金	額	%	金	額	%
	流動資產						
1100	現金 (附註四及六)	\$	381,781	28	\$	329,565	25
1170	應收帳款淨額 (附註四、七及十九)		58,045	4		58,184	5
1200	其他應收款 (附註四及七)		3,694	-		3,597	-
1220	本期所得稅資產		-	-		13	-
130X	存貨 (附註四、八及二七)		367,544	27		356,978	28
1410	預付款項 (附註九)		4,526	1		4,274	-
1479	其他流動資產 (附註十三)		14,654	1		8,787	1
11XX	流動資產總計		<u>830,244</u>	<u>61</u>		<u>761,398</u>	<u>59</u>
	非流動資產						
1600	不動產、廠房及設備 (附註四、十及二六)		470,206	35		490,385	38
1755	使用權資產 (附註四及十一)		1,713	-		1,320	-
1780	無形資產 (附註四及十二)		12,789	1		16,123	1
1840	遞延所得稅資產 (附註四及二一)		10,910	1		9,428	1
1990	其他非流動資產 (附註四及十三)		25,848	2		16,373	1
15XX	非流動資產總計		<u>521,466</u>	<u>39</u>		<u>533,629</u>	<u>41</u>
1XXX	資 產 總 計		<u>\$ 1,351,710</u>	<u>100</u>		<u>\$ 1,295,027</u>	<u>100</u>
	負債及權益						
	流動負債						
2100	短期借款 (附註十四)	\$	60,000	5	\$	80,000	6
2150	應付票據 (附註十五)		23	-		22	-
2170	應付帳款 (附註十五)		44,357	3		21,336	2
2200	其他應付款 (附註十六)		61,745	5		43,599	3
2280	租賃負債—流動 (附註四及十一)		975	-		752	-
2322	一年內到期長期借款 (附註十四及二六)		59,407	4		60,039	5
2399	其他流動負債 (附註十六及十九)		775	-		758	-
21XX	流動負債總計		<u>227,282</u>	<u>17</u>		<u>206,506</u>	<u>16</u>
	非流動負債						
2541	長期借款 (附註十四及二六)		345,886	26		326,552	25
2570	遞延所得稅負債 (附註四及二一)		1,482	-		-	-
2580	租賃負債—非流動 (附註四及十一)		746	-		573	-
2640	淨確定福利負債 (附註四及十七)		6,036	-		10,088	1
2645	存入保證金		30	-		30	-
25XX	非流動負債總計		<u>354,180</u>	<u>26</u>		<u>337,243</u>	<u>26</u>
2XXX	負債總計		<u>581,462</u>	<u>43</u>		<u>543,749</u>	<u>42</u>
	歸屬於本公司業主之權益 (附註十八)						
3110	普通股股本		685,735	51		685,735	53
3200	資本公積		53,264	4		53,264	4
	保留盈餘						
3310	法定盈餘公積		56,137	4		56,137	4
3350	待彌補虧損	(	24,888)	(2)	(	43,858)	(3)
3300	保留盈餘總計		<u>31,249</u>	<u>2</u>		<u>12,279</u>	<u>1</u>
3XXX	權益總計		<u>770,248</u>	<u>57</u>		<u>751,278</u>	<u>58</u>
	負債與權益總計		<u>\$ 1,351,710</u>	<u>100</u>		<u>\$ 1,295,027</u>	<u>100</u>

後附之附註係本財務報告之一部分。

董事長：曾國浩



經理人：曾國浩



會計主管：謝舒萍



寶一科技股份有限公司

綜合損益表

民國 111 年及 110 年 1 月 1 日至 12 月 31 日

單位：新台幣千元，

惟每股盈餘（淨損）為新台幣元

代碼	111年度		110年度	
	金額	%	金額	%
4110 銷貨收入（附註四及十九）	\$ 449,536	100	\$ 351,510	100
5000 營業成本（附註八及二十）	<u>397,754</u>	<u>88</u>	<u>381,267</u>	<u>108</u>
5900 營業毛利（損）	<u>51,782</u>	<u>12</u>	<u>( 29,757)</u>	<u>( 8)</u>
營業費用（附註七及二十）				
6100 推銷費用	22,493	5	15,491	5
6200 管理費用	28,891	7	29,063	8
6300 研究發展費用	28,748	6	32,958	9
6450 預期信用減損損失	<u>97</u>	<u>-</u>	<u>-</u>	<u>-</u>
6000 營業費用合計	<u>80,229</u>	<u>18</u>	<u>77,512</u>	<u>22</u>
6900 營業淨損	<u>( 28,447)</u>	<u>( 6)</u>	<u>( 107,269)</u>	<u>( 30)</u>
營業外收入及支出（附註四及二十）				
7100 利息收入	1,147	-	98	-
7010 其他收入	120	-	120	-
7020 其他利益及損失	52,008	11	8,519	2
7050 財務成本	<u>( 5,913)</u>	<u>( 1)</u>	<u>( 4,902)</u>	<u>( 1)</u>
7000 營業外收入及支出合計	<u>47,362</u>	<u>10</u>	<u>3,835</u>	<u>1</u>
7900 稅前淨利（損）	18,915	4	( 103,434)	( 29)
7950 所得稅利益（附註四及二一）	<u>-</u>	<u>-</u>	<u>( 486)</u>	<u>-</u>
8200 本年度淨利（損）	<u>18,915</u>	<u>4</u>	<u>( 102,948)</u>	<u>( 29)</u>

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代碼		111年度		110年度	
		金	%	金	%
	其他綜合損益				
8310	不重分類至損益之項目：				
8311	確定福利計畫之再 衡量數(附註十 七)	\$ 55	-	\$ 1,138	-
8300	本年度其他綜合損 益(稅後淨額)	55	-	1,138	-
8500	本年度綜合損益總額	\$ 18,970	4	(\$ 101,810)	(29)
	每股盈餘(淨損)(附註二二)				
9750	基 本	\$ 0.28		(\$ 1.50)	
9850	稀 釋	0.28		( 1.50)	

後附之附註係本財務報告之一部分。

董事長：曾國浩



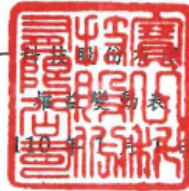
經理人：曾國浩



會計主管：謝舒萍



寶一利基國際有限公司



民國 111 年及 110 年 1 月 1 日至 12 月 31 日

單位：新台幣千元

代碼		普通股股本	資本公積	保 留 盈 餘 法 定 盈 餘 公 積	未 分 配 盈 餘 (待彌補虧損)	權 益 總 計
A1	110 年 1 月 1 日餘額	\$ 685,735	\$ 53,264	\$ 56,137	\$ 57,952	\$ 853,088
D1	110 年度淨損	-	-	-	( 102,948)	( 102,948)
D3	110 年度稅後其他綜合 損益	-	-	-	1,138	1,138
D5	110 年度綜合損益總額	-	-	-	( 101,810)	( 101,810)
Z1	110 年 12 月 31 日餘額	685,735	53,264	56,137	( 43,858)	751,278
D1	111 年度淨利	-	-	-	18,915	18,915
D3	111 年度稅後其他綜合 損益	-	-	-	55	55
D5	111 年度綜合損益總額	-	-	-	18,970	18,970
Z1	111 年 12 月 31 日餘額	\$ 685,735	\$ 53,264	\$ 56,137	(\$ 24,888)	\$ 770,248

後附之附註係本財務報告之一部分。

董事長：曾國浩



經理人：曾國浩



會計主管：謝舒萍





寶一科技股份有限公司

現金流量表

民國 111 年及 110 年 1 月 1 日至 12 月 31 日

單位：新台幣千元

代 碼		111 年度	110 年度
	營業活動之現金流量		
A10000	本年度稅前淨利（損）	\$ 18,915	(\$ 103,434)
A20010	收益費損項目：		
A20100	折舊費用	53,857	62,821
A20200	攤銷費用	5,362	5,702
A20300	預期信用減損損失	97	-
A20900	財務成本	5,913	4,902
A21200	利息收入	( 1,147)	( 98)
A22500	處分不動產、廠房及設備利益	-	( 10)
A23700	存貨跌價及呆滯損失	-	3,492
A24100	外幣兌換損失（利益）	112	( 259)
A30000	營業資產及負債之淨變動數		
A31150	應收帳款	( 182)	( 25,675)
A31180	其他應收款	4	( 1,795)
A31200	存 貨	( 10,566)	63,365
A31230	預付款項	( 274)	292
A31240	其他流動資產	( 5,867)	3,594
A32130	應付票據	1	( 152)
A32150	應付帳款	23,132	3,443
A32180	其他應付款	14,624	5,310
A32230	其他流動負債	17	( 545)
A32240	淨確定福利負債	( 3,997)	( 6)
A33000	營運產生之現金	100,001	20,947
A33100	收取之利息	1,046	100
A33300	支付之利息	( 5,803)	( 4,958)
A33500	退還（支付）之所得稅	13	( 671)
AAAA	營業活動之淨現金流入	<u>95,257</u>	<u>15,418</u>
	投資活動之現金流量		
B02700	購置不動產、廠房及設備	( 39,241)	( 7,386)
B02800	處分不動產、廠房及設備價款	-	10
B03700	存出保證金增加	( 93)	( 421)

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代 碼		111 年度	110 年度
B03800	存出保證金減少	\$ 385	\$ 258
B04500	購置無形資產	( 1,173)	-
B06700	其他非流動資產	( 506)	2,045
BBBB	投資活動之淨現金流出	( 40,628)	( 5,494)
	籌資活動之現金流量		
C00100	短期借款增加	310,000	250,000
C00200	短期借款減少	( 330,000)	( 230,000)
C01600	舉借長期借款	230,000	162,000
C01700	償還長期借款	( 211,298)	( 227,553)
C04020	租賃負債本金償還	( 1,115)	( 1,169)
C03000	存入保證金增加	-	30
CCCC	籌資活動之淨現金流出	( 2,413)	( 46,692)
EEEE	本年度現金淨增加(減少)數	52,216	( 36,768)
E00100	年初現金餘額	329,565	366,333
E00200	年底現金餘額	\$ 381,781	\$ 329,565

後附之附註係本財務報告之一部分。

董事長：曾國浩



經理人：曾國浩



會計主管：謝舒萍



## 肆、附錄

### 一、公司章程

#### 寶一科技股份有限公司章程

##### 第一章 總則

第一條 本公司依照公司法股份有限公司之規定組織，定名為寶一科技股份有限公司。

第二條 本公司營業範圍如下：

1. CA03010 熱處理業
2. CA04010 表面處理業
3. CB01010 機械設備製造業
4. CC01010 發電、輸電、配電機械製造業
5. CD01060 航空器及其零件製造業
6. F106010 五金批發業
7. F113010 機械批發業
8. F119010 電子材料批發業
9. F206010 五金零售業
10. F213080 機械器具零售業
11. F219010 電子材料零售業
12. F401010 國際貿易業
13. ZZ99999 除許可業務外，得經營法令非禁止或限制之業務

第三條 本公司設於台南市，必要時經董事會決議及主管機關之同意方得在國內外設立分公司。

第四條 本公司得就業務上之需要，且得經董事會決議為對外保證。

第五條 本公司得視業務上之必要對外轉投資，且得經董事會決議為他公司有限責任股東，其投資總額得不受公司法第十三條規定有關轉投資額度之限制。

##### 第二章 股份

第六條 本公司額定資本額定為新台幣壹拾億元整，分為壹億股，每股新台幣壹拾元整，其中未發行股份，授權董事會分次發行。

前項資本總額內保留新台幣伍仟萬元整供發行員工認股權憑證，計伍佰萬股，每股面額新台幣壹拾元整，得依董事會決議分次發行。

第七條 本公司發行之股份得免印製股票，並應洽證券集中保管事業機構登錄。

第八條 股份轉讓之登記，於股東常會前六十日，股東臨時會前三十日或公司決定分派股息及紅利或其他利益之基準日前五日內不得為之。

第九條 本公司股務處理依主管機關所頒佈之「公開發行公司股務處理準則」規定辦理。

##### 第三章 股東會

第十條 股東會分常會及臨時會二種，常會每年召開一次，於每會計年度終了後六個月內召開。臨時會於必要時依法召集之。

第十一條 股東因故不能出席股東會時，得出具公司印發之委託書載明授權範圍委託代理人出席。股東委託出席之辦法，除依公司法第一七七條規定外，悉依主管機關頒佈之「公開發行公司出席股東會使用委託書規則」規定辦理。

第十二條 本公司，除受限制或有公司法第一七九條規定之股份無表決權之情形外，股東每股有一表決權。

第十三條 股東會之決議，除法令另有規定外，應有代表已發行股份總數過半數之股東出席，以出席股東表決權過半數之同意行之。

第十四條 股東會由董事會召集，以董事長為主席，遇董事長缺席時，由董事長指定董事一人代理，未指定時，由董事互推一人代理；由董事會以外之其他召集權人召集，主席由該召集權人擔任，召集權人有二人以上時應互推一人擔任。

第十五條 股東會之決議事項，應作成議事錄，並依公司法第一百八十三條規定辦理。

#### 第四章 董事及委員會

第十六條 本公司設董事七~九人，任期三年，連選得連任。本公司全體董事合計持股比例，依證券管理機關之規定。

本公司上述董事名額中，設置獨立董事之人數不得少於三人，且不得少於董事席次五分之一。有關獨立董事之專業資格、持股、兼職限制、提名與選任方式及其他應遵循事項，悉依證券管理機關之規定。

本公司董事之選舉，採用候選人提名制度，由股東就候選人名單中選任，並採用累積選舉法，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人，或分配選舉數人，由所得選舉票代表選舉權較多者，當選為董事。

獨立董事及非獨立董事應分別提名，一併進行選舉，分別計算當選名額。

本公司得為全體董事於任期內就執行業務範圍依法應負之賠償責任為其購買責任保險。

第十六條之一 依證券交易法第十四條之四規定，依法設置審計委員會，並由全體獨立董事組成，負責執行公司法、證券交易法暨其他法令規定監察人之職權。審計委員會成員、職權行使及其他應遵行事項，悉依相關法令規定辦理，其組織規程由董事會另訂之。

第十七條 董事缺額達三分之一或獨立董事全體解任時，董事會應於六十日內召開股東臨時會補選之，其任期以補足原任之期限為限。

本公司得授權董事會成立各種功能性委員會，其成員資格、職權行使及相關事項，悉依相關法令規定辦理，由董事會負責訂定各功能性委員會之組織規程。

第十八條 董事會由董事組織之，由董事互推一人為董事長對外代表公司。董事長對內為股東會及董事會之主席，董事長請假或因故不能行使職權時，其代理依公司法第二百零八條規定辦理。本公司董事會每季召集一次。董事會之召集，應載明事由，於七日前通知各董事，但遇有緊急情事時，得隨時召集之。董事會召集通知得以書面、傳真、電子郵件(E-mail)等方式。董事因故無法出席董事會，得依公司法第二百零五條規定，出具委託書委託其他董事代理出席。

第十九條 董事之報酬，授權董事會依其對公司營運參與之程度及貢獻之價值，並參酌同業之水準議

定之。

## 第五章 會計

第二十條 本公司每會計年度終了，董事會應編造下列表冊，依法定程序，提交股東常會請求承認。

1. 營業報告書。
2. 財務報表。
3. 盈餘分派或虧損撥補之議案。

第二十一條 本公司年度如有獲利，應提撥 5%至 10%為員工酬勞，由董事會決議以股票或現金分派發放，其發放對象包含符合一定條件之從屬公司員工；本公司得以上開獲利數額，由董事會決議提撥不高於 3%為董事酬勞。員工酬勞及董事酬勞分派案應提股東會報告。

但公司尚有累積虧損時，應預先保留彌補數額，再依前項比例提撥員工酬勞及董事酬勞。本公司年度決算如有盈餘，依法繳納稅捐，彌補累積虧損後，再提 10%為法定盈餘公積，但法定盈餘公積提列總額已達本公司實收資本額時，得不再提列，其餘再依法令規定提列或迴轉特別盈餘公積；就當年度決算之盈餘，依上開規定提列之餘額，至少提撥百分之五十分派股東股利，由董事會擬具盈餘分配議案，提請股東會決議分派股東股息紅利。

第二十二條 本公司目前產業發展屬成長階段，為考量產業成長之特性、健全公司財務結構並顧及投資人之權益，採股票股利及現金股利二者平衡股利政策，當公司自外界取得足夠資金支應該年度資金需求時，將就當年度所分配之股利中，至少提撥百分之五十發放現金股利。

## 第六章 附則

第二十三條 本公司組織規章及辦事細則由董事會另訂之。

第二十四條 本章程未盡事宜依公司法及有關法令之規定辦理。

第二十五條 本章程訂立於民國六十三年九月十二日，第一次修正於民國六十四年八月十二日，第二次修正於民國六十六年五月三日，第三次修正於民國六十九年三月十二日，第四次修正於民國六十九年四月六日，第五次修正於民國六十九年四月廿八日，第六次修正於民國七十一年二月五日，第七次修正於民國七十四年一月廿八日，第八次修正於民國八十年六月十四日，第九次修正於民國八十一年三月十八日，第十次修正於民國八十二年一月二日，第十一次修正於民國八十二年八月二日，第十二次修正於民國八十三年一月五日，第十三次修正於民國八十六年六月廿五日，第十四次修正於民國八十六年九月八日，第十五次修正於民國八十七年六月廿五日，第十六次修正於民國八十九年一月廿八日，第十七次修正於民國八十九年八月廿四日，第十八次修正於民國九十一年六月廿八日，第十九次修正於民國九十六年六月二十二日，第二十次修正於民國九十七年六月二十七日，第二十一次修正於民國九十八年六月二十六日。第二十二次修正於民國九十九年六月二十四日。第二十三次修正於民國一〇〇年六月二十四日。第二十四次修正於民國一〇〇一年六月二十二日。第二十五次修正於民國一〇〇三年六月二十四日。第二十六次修正於民國一〇〇五年六月二十日。第二十七次修正於民國一〇〇七年六月二十七日。第二十八次修正於民國一〇〇八年六月二十五日。第二十九次修正於民國一〇〇九年六月二十二日。

## 二、股東會議事規則

### 寶一科技股份有限公司 股東會議事規則

第一條：本公司股東會之議事規則，除法令或公司章程另有規定外，依本規則行之。

第二條：1. 股東得於每次股東會，出具本公司印發之委託書，載明授權範圍，委託代理人，出席股東會。

2. 一股東以出具一委託書，並以委託一人為限，應於股東會開會五日前送達本公司，委託書有重複時，以最先送達者為準。但聲明撤銷前委託者，不在此限。

3. 委託書送達本公司後，股東欲親自出席股東會或欲以書面或電子方式行使表決權者，應於股東會開會二日前，以書面向本公司為撤銷委託之通知；逾期撤銷者，以委託代理人出席行使之表決權為準。

4. 股東本人或股東所委託之代理人(以下稱股東)應憑出席證、出席簽到卡或其他出席證件出席股東會；如為徵求委託書之徵求人並應攜帶身份證明文件，以便核對。公司應設簽名簿供出席股東簽到，或由出席股東繳交簽到卡，以代簽到。

第三條：(股東會召集及開會通知)

1. 本公司股東會除法令另有規定外，由董事會召集之。

2. 本公司應於股東常會開會三十日前或股東臨時會開會十五日前，將股東會開會通知書、委託書用紙、有關承認案、討論案、選任或解任董事事項等各項議案之案由及說明資料製作成電子檔案傳送至公開資訊觀測站。

3. 並於股東常會開會二十一日前或股東臨時會開會十五日前，將股東會議事手冊及會議補充資料，製作電子檔案傳送至公開資訊觀測站。

4. 股東會開會十五日前，備妥當次股東會議事手冊及會議補充資料，供股東隨時索閱，並陳列於公司及其股務代理機構，且應於股東會現場發放。

5. 開會通知書及公告應載明受理股東報到時間、報到地點、其他應注意事項及召集事由。其通知經相對人同意者，得以電子方式為之。

受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。

6. 選任或解任董事、變更章程、減資、申請停止公開發行、董事競業許可、盈餘轉增資、公積轉增資、公司解散、合併、分割或公司法第一百八十五第一項各款、證券交易法第二十六條之一、第四十三條之六之事項應在召集事由中列舉並說明其主要內容，不得以臨時動議提出。

股東會召集事由已載明全面改選董事，並載明就任日期，該次股東會改選完成後，同次會議不得再以臨時動議或其他方式變更其就任日期。

7. 持有已發行股份總數百分之一以上股份之股東，得向本公司提出股東常會議案，以一項為限，提案超過一項者，均不列入議案。但股東提案係為敦促公司增進公共利益或善盡社會責任之建議，董事會仍得列入議案。另股東所提議案有公司法第 172 條之 1 第 4 項各款情形之一，董事會得不列為議案。

8. 本公司應於股東常會召開前之停止股票過戶日前公告受理股東之提案、書面或電子受理方式、受理處所及受理期間；其受理期間不得少於十日。

9. 股東所提議案以三百字為限，超過三百字者，不予列入議案；提案股東應親自或委託他人出席股東常會，並參與該項議案討論。

10. 本公司應於股東會召集通知日前，將處理結果通知提案股東，並將合於本條規定之議案列於開會通知。對於未列入議案之股東提案，董事會應於股東會說明未列入之理由。

第四條：1. 股東會之出席及表決，應以股份為計算基準。出席股數依簽名簿或繳交之簽到卡，加計以書面或電子方式行使表決權之股數計算之。

本公司應將議事手冊、年報、出席證、發言條、表決票及其他會議資料，交付予出席股

東會之股東；有選舉董事者，應另附選舉票。

2. 股東會之決議，對無表決權股東之股份數，不算入已發行股份之總數。
3. 股東對於會議之事項，有自身利害關係致有害於本公司利益之虞時，不得加入表決，並不得代理他股東行使其表決權。
4. 前項不得行使表決權之股份數，不算入已出席股東之表決權數。
5. 除信託事業或經證券主管機關核准之股務代理機構外，一人同時受二人以上股東委託時，其代理之表決權不得超過已發行股份總數表決權之百分之三，超過時其超過之表決權，不予計算。
6. 股東每股有一表決權；但受限制或公司法第 179 條第二項所列無表決權者，不在此限。
7. 本公司召開股東會時，應採行以電子方式並得採行以書面方式行使其表決權；其以書面或電子方式行使表決權時，其行使方法應載明於股東會召集通知。以書面或電子方式行使表決權之股東，視為親自出席股東會。但就該次股東會之臨時動議及原議案之修正，視為棄權，故本公司宜避免提出臨時動議及原議案之修正。  
前項以書面或電子方式行使表決權者，其意思表示應於股東會開會二日前送達公司，意思表示有重複時，以最先送達者為準。但聲明撤銷前意思表示者，不在此限。
8. 股東以書面或電子方式行使表決權後，如欲親自出席股東會者，至遲應於股東會開會二日前以與行使表決權相同之方式撤銷前項行使表決權之意思表示；逾期撤銷者，以書面或電子方式行使之表決權為準。如以書面或電子方式行使表決權並以委託書委託代理人出席股東會者，以委託代理人出席行使之表決權為準。
9. 表決時應逐案由主席或其指定人員宣佈出席股東之表決權總數後，由股東逐案進行投票表決。於股東會召開後當日，應將股東同意、反對及棄權之結果輸入公開資訊觀測站。
10. 同一議案有修正案或替代案時，由主席併同原案定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決。

第五條：股東會召開之地點，應於總公司所在縣市或便利股東出席且適合股東會召開之地點為之，會議開始時間，不得早於上午九時或晚於下午三時，召開之地點及時間，應充分考量獨立董事之意見。

第六條：股東會如由董事會召集者，其主席由董事長擔任之，董事長請假或因故不能行使職權時，由董事長指定董事一人代理之。董事長未指定代理人者，由董事互推一人代理之。  
前項主席由董事代理者，應以任職六個月以上，並瞭解公司財務業務狀況之董事擔任之。如主席為法人董事之代表者亦同。

董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數之董事(含至少一席獨立董事)，及各類功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

第七條：股東會如由董事會以外之其他有召集權人召集者，其主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

第八條：公司得指派所委任之律師、會計師或相關人員列席股東會。

第九條：公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影，並至少保存一年，但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

第十條：已屆開會時間，主席應即宣告開會，並同時公布無表決權數及出席股份數等相關資訊。惟未有代表已發行股份總數過半數之股東出席時，主席得宣布延後開會，其延後次數以兩次為限，延後時間合計不得超過一小時。延後二次仍不足有代表已發行股份總數三分之一以上股東出席時，由主席宣布流會。

前項延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依照公司法第一百七十五條第一項規定為假決議，並將假決議通知各股東於一個月內再行召集股東會。於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半數時，主席得將作成之假決議，依公司法第一百七十四條規定重新提請大會表決。

- 第十一條：1. 股東會如由董事會召集者，其議程由董事會訂定之，相關議案(包括臨時動議及原議案修正)均應採逐案票決，會議應依排定之議程進行，非經股東會決議不得變更之。
2. 股東會如由董事會以外之其他有召集權人召集者，準用前項之規定。
  3. 前二項排定之議程於議事(含臨時動議)未終結前，非經決議，主席不得逕行宣佈散會；

主席違反議事規則，宣布散會者，董事會其他成員宜迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。

- 第十二條：1. 出席股東發言前，須先填具發言條載明發言要旨、股東戶號(或出席證號碼)及戶名，由主席定其發言順序。  
2. 出席股東僅提發言條而未發言者，視為未發言，發言內容與發言條不符者，以發言內容為準。  
3. 出席股東發言時，其他股東除經徵得主席及發言股東同意外，不得發言干擾，違反者主席應予制止。  
4. 股東違反議事規則不服從主席糾正，妨礙會議之進行經制止不從者，得由主席指揮糾察員或保全人員請其離開會場。

第十三條：同一議案每一股東發言，非經主席之同意不得超過兩次，每次不得超過五分鐘。股東發言違反前項規定或超出議題範圍者，主席得制止其發言。

第十四條：政府或法人為股東時，出席股東會之代表人不限於一人。法人受託出席股東會時，該法人僅得推派一人代表出席。法人股東推派二人以上代表出席股東會時，同一議案僅得推由一人發言。

第十五條：出席股東發言時，主席得親自或指定相關人員答覆。

第十六條：主席對於議案及股東所提之修正案或臨時動議，應給予充分說明及討論之機會，認為已達可付表決之程度時，得宣佈停止討論，提付表決，並安排適足之投票時間。

- 第十七條：1. 股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果，包含當選董事之名單及其當選權數及落選董事名單及其獲得之選舉權數，並作成紀錄。  
2. 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

第十八條：股東會之議決事項，應作成議事錄，除依公司法第一百八十三條規定辦理外，記載之議案表決結果應包含統計之權數，有選舉董事時，應揭露每位候選人之得票權數。

- 第十九條：1. 徵求人徵得之股數及受託代理人代理之股數，本公司應於股東會開會當日，依規定格式編造之統計表，於股東會場內為明確之揭示。  
2. 股東會決議事項，如有屬法令規定、臺灣證券交易所股份有限公司（財團法人中華民國證券櫃檯買賣中心）規定之重大訊息者，本公司應於規定時間內，將內容傳輸至公開資訊觀測站。

第二十條：議案表決之監票及計票等工作人員，由主席指定之，但監票人員應具有股東身份。股東會表決或選舉議案之計票作業應於股東會場內公開處為之，且應於計票完成後，當場宣布表決之結果，包含統計之權數，並做成記錄。

- 第二十一條：1. 會議進行中，主席得酌定時間宣告休息，發生不可抗拒之情事時，主席得裁定暫時停止會議，並視情況宣布續行開會之時間。  
2. 股東會排定之議程於議事（含臨時動議）未終結前，開會之場地屆時未能繼續使用，得由股東會決議另覓場地繼續開會。  
3. 股東會得依公司法第一百八十二條之規定，決議在五日以內延期或續行集會。

第二十二條：議案之表決除公司法及公司章程另有規定外，以出席股東表決權過半數之同意通過之。

第二十三條：主席得指揮糾察員(或保全人員)協助維持會場秩序，糾察員(或保全人員)在場協助維持秩序時，應配帶「糾察員」字樣臂章。

第二十四條：本規則經股東會通過後施行，修改時亦同。

第二十五條：本規則訂立於民國八十九年一月廿八日、民國九十五年六月二十七日修訂、民國一百年六月二十四日修訂、民國一〇一年六月二十二日修訂、民國一〇二年六月二十八日修訂、民國一〇七年六月二十七日修訂、民國一〇九年六月二十二日修訂、民國一一〇年八月二十三日修訂。



### 三、董事選舉辦法

#### 寶一科技股份有限公司 董事選舉辦法

第一條：為求公平、公正、公開選任董事，本公司爰依「上市上櫃公司治理實務守則」第二十一條及第四十一條規定訂定本辦法，除法令或章程另有規定者外，應依本辦法及相關法規辦理之。

第二條：本公司董事之選任，應考量董事會之整體配置。董事會成員組成應考量多元化，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，宜包括但不限於以下二大面向之標準：

一、基本條件與價值：性別、年齡、國籍及文化等。

二、專業知識技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經驗等。

董事會成員應普遍具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：

一、營運判斷能力。

二、會計及財務分析能力。

三、經營管理能力。

四、危機處理能力。

五、產業知識。

六、國際市場觀。

七、領導能力。

八、決策能力。

董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。

第三條：本公司獨立董事之資格，應符合「公開發行公司獨立董事設置即應遵循事項辦法」第二條、第三條以及第四條之規定。本公司獨立董事之選任，應符合「公開發行公司獨立董事設置及應遵循事項辦法」第五條、第六條、第七條、第八條以及第九條之規定，並應依據「上市上櫃公司治理實務守則」第二十四條規定辦理。

第四條：本公司董事之選舉，均應依照公司法第一百九十二條之一所規定之候選人提名制度程序為之。董事因故解任，致不足五人者，公司應於最近一次股東會補選之。但董事缺額達章程所定席次三分之一者，公司應自事實發生之日起六十日內，召開股東臨時會補選之。獨立董事之人數不足證券交易法第十四條之二第一項但書規定者，應於最近一次股東會補選之；獨立董事均解任時，應自事實發生之日起六十日內，召開股東臨時會補選之。

第五條：本公司董事選舉時，採用累積投票制，每一股份有與應選出董事人數相同之選舉權，得集中選舉一人或分配選舉數人。依公司章程所定之董事名額，分別計算獨立董事、非獨立董事之選舉權，由所得選舉票代表選舉權較多者，分別依次當選。

第六條：選舉開始前，由主席指定計票員及具有股東身分之監票員各若干人，執行各

項有關職務，投票箱由董事會製備之，於投票前由監票員當眾開驗。

第七條：獨立董事與非獨立董事分別計算當選名額，如有二人或二人以上所得選票代表選舉權相同而超過應選名額時，應由得權數相同者抽籤決定之，未出席者由主席代為抽籤。

第八條：董事會應製備與應選出董事人數相同之選舉票，並加填其權數，分發出席股東會之股東，選舉人之記名，得以在選舉票上所印出席證號碼代之。

第九條：選舉票有左列情事之一者無效：

- (1) 不用有召集權人製備之選票者。
- (2) 以空白之選票投入投票箱者。
- (3) 字跡模糊無法辨認或經塗改者。
- (4) 所填被選舉人與董事候選人名單經核對不符者。
- (5) 除填分配選舉權數外，夾寫其他文字者。

第十條：投票完畢後當場開票，開票結果應由主席或其指定人員當場宣布，包含董事當選名單與其當選權數。

前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。

第十一條：本辦法未規定事項悉依本公司章程、公司法及有關法令辦理。

第十二條：本辦法經股東會通過後施行，修改時亦同。

第十三條：本辦法訂立於民國八十九年一月廿八日、民國九十五年六月二十七日修訂。民國一〇〇七年六月二十七日修訂。民國一〇九年六月二十二日修訂。民國一一〇年八月二十三日修訂。

## 四、董事會議事規範(修訂前)

### 寶一科技股份有限公司董事會議事規範

- 第一條：為建立本公司良好董事會治理制度、健全監督功能及強化管理機能，爰依「證券交易法」及「公開發行公司董事會議事辦法」第二條訂定本規範，以資遵循。
- 第二條：本公司董事會之議事規範，其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵循事項，應依本規範之規定辦理。
- 第三條：本公司董事會每季召集一次。  
董事會之召集，應載明事由，於七日前通知各董事，但遇有緊急情事時，得隨時召集之。  
董事會召集通知得以書面、傳真、電子郵件(E-mail)等方式為之。  
本規範第七條第一項各款之事項，除有突發緊急情事或正當理由外，應於召集事由中列舉，不得以臨時動議提出。
- 第四條：本公司董事會召開之地點及時間，應於本公司所在地及辦公時間或便於董事出席且適合董事會召開之地點及時間為之。
- 第五條：本公司董事會指定辦理議事事務之單位為經理部門及股務單位。  
議事事務單位應擬訂董事會議事內容，並提供充分之會議資料，於召集通知時一併寄送。  
董事如認為會議資料不充分，得向議事事務單位請求補足；董事如認為議案資料不充足，得經董事會決議後延期審議之。
- 第六條：本公司定期性董事會之議事內容，至少包括下列各事項：  
一. 報告事項：  
（一）上次會議紀錄及執行情形。  
（二）重要財務業務報告。  
（三）內部稽核業務報告。  
（四）其他重要報告事項。  
二. 討論事項：  
（一）上次會議保留之討論事項。  
（二）本次會議預定討論事項。  
三. 臨時動議。
- 第七條：下列事項應提本公司董事會討論：  
一. 本公司之營運計畫。  
二. 年度財務報告及須經會計師查核簽證之第二季財務報告。  
三. 依證券交易法（下稱證交法）第十四條之一規定訂定或修正內部控制制度，及內部控制制度有效性之考核。  
四. 依證交法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。  
五. 募集、發行或私募具有股權性質之有價證券。  
六. 財務、會計或內部稽核主管之任免。  
七. 對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。

八. 依證交法第十四條之三、其他依法令或章程規定應由股東會決議或董事會決議之事項或主管機關規定之重大事項。

前項第七款所稱關係人，指證券發行人財務報告編製準則所規範之關係人；所稱對非關係人之重大捐贈，指每筆捐贈金額或一年內累積對同一對象捐贈金額達新台幣壹仟萬元以上，或達最近年度經會計師簽證之財務報告營業收入淨額百分之一或實收資本額百分之五以上者。

前項所稱一年內，係以本次董事會召開日期為基準，往前追溯一年，已提董事會決議通過部份免再計入。

獨立董事應有至少一席獨立董事親自出席董事會，對於第一項應提董事會決議事項，應有全體獨立董事出席董事會，獨立董事如無法親自出席，應委由其他獨立董事代理出席。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

第八條： 除前條第一項應提董事會討論事項外，董事會依法令或公司章程規定，授權執行之層級、內容等事項，應具體明確。

第九條： 召開本公司董事會時，應設簽名簿供出席董事簽到，以供查考。

董事應親自出席董事會，如不能親自出席，得依本公司章程規定委託其他董事代理出席；如以視訊參與會議者，視為親自出席。

董事委託其他董事代理出席董事會時，應於每次出具委託書，並列舉召集事由之授權範圍。第二項代理人，以受一人之委託為限。

第十條： 本公司董事會應由董事長召集者，由董事長擔任主席。但每屆第一次董事會，由股東會所得選票代表選舉權最多之董事召集，會議主席由該召集權人擔任之，召集權人有二人以上時，應互推一人擔任之。

依公司法第二百零三條第四項或第二百零三條之一第三項規定董事會由過半數之董事自行召集者，由董事互推一人擔任主席。

董事長請假或因故不能行使職權時，其代理依公司法第二百零八條規定辦理。

第十一條： 本公司召開董事會，得視議案內容通知相關部門非擔任董事之經理人員或子公司之相關業務人員列席。但討論及表決時應離席。

必要時，亦得邀請會計師、律師或其他專業人士列席會議及說明。

第十二條： 董事會之主席於已屆開會時間並有過半數之董事出席時，應即宣布開會。已屆開會時間，如全體董事有半數未出席時，主席得宣佈延後開會，其延後次數以二次為限。延後二次仍不足額者，主席得依第三條第二項規定之程序重新召集。

前項及第十七條第二項第二款所稱全體董事，以實際在任者計算之。

第十三條： 本公司董事會應依會議通知所排定之議事程序進行。但經出席董事過半數同意者，得變更之。

非經出席董事過半數同意，主席不得逕行宣布散會。

董事會議事進行中，若在席董事未達出席董事過半數者，經在席董事提議，主席應宣布暫停開會，並準用前條第一項規定。

第十四條： 主席對於董事會議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。

本公司董事會議案表決時，經主席徵詢出席董事全體無異議者，視為通過，其效力與表決通過同。

如經主席徵詢全體出席董事而有異議者，即應提付表決。表決方式由主席就下列各款規定

擇一行之，但出席者有異議時，應徵求多數之意見決定之。

- 一. 舉手表決或投票器表決。
- 二. 唱名表決。
- 三. 投票表決。

議案之表決如有設置監票及計票人員之必要者，由主席指定之，但監票人員應具董事身分。表決之結果，應當場報告，並做成記錄。

前二項所稱出席董事全體不包括依第十六條第一項規定不得行使表決權之董事。

第十五條：本公司董事會議案之決議，除證交法及公司法另有規定外，應有過半數董事之出席，出席董事過半之同意行之。同一議案有修正案或替代案時，由主席併同原案定其表決之順序。但如其中一案已獲通過時，其他議案即視為否決，無須再行表決。

第十六條：董事對於會議事項，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞者，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。

董事之配偶、二親等內血親，或與董事具有控制從屬關係之公司，就會議之事項有利害關係者，視為董事就該事項有自身利害關係。

本公司董事會之決議，對依前二項規定不得行使表決權之董事，依公司法第二百零六條第四項準用第一百八十條第二項規定辦理。

第十七條：本公司董事會之議事，應作成議事錄，議事錄應詳實記載下列事項：

- 一. 會議屆次（或年次）及時間地點。
- 二. 主席之姓名。
- 三. 董事出席狀況，包括出席、請假及缺席者之姓名與人數。
- 四. 列席者之姓名及職稱。
- 五. 記錄之姓名。
- 六. 報告事項。
- 七. 討論事項：各議案之決議方法與結果、董事、專家及其他人員發言摘要、依十六條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形、反對或保留意見且有記錄或書面聲明及獨立董事依第七條第四項規定出具之書面意見。
- 八. 臨時動議：提案人姓名、議案之決議方法與結果、董事、專家及其他人員發言摘要、依十六條第一項規定涉及利害關係之董事姓名、利害關係重要內容之說明、其應迴避或不迴避理由、迴避情形及反對或保留意見且有紀錄或書面聲明。
- 九. 其他應記載事項。

董事會之議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起二日內於金融監督管理委員會指定之公開資訊申報網站辦理公告申報：

- 一. 獨立董事有反對或保留意見且有記錄或書面聲明。
- 二. 未經本公司審計委員會通過，而經全體董事三分之二以上同意通過。

董事會簽到簿為議事錄之一部分，應於公司存續期間妥善保存。

議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，並應列入本公司重要檔案，於本公司存續期間妥善保存。

第一項議事錄之製作及分發，得以電子方式為之。

第十八條：本公司應將董事會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。

前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存至訴訟終結止。

以視訊會議召開者，其視訊影音資料為議事錄之一部分，應於公司存續期間妥善保存。

第十九條：本議事規範未盡事項，悉依照公司法、本公司章程及其他相關法令規定辦理。

第二十條：本議事規範經董事會同意後施行，修正時亦同，並應提股東會報告，未來如有修正得授權董事會決議之。

第二十一條：本規則訂定於九十六年八月二十四日。第一次修訂於九十七年三月三十一日。第二次修訂於九十九年三月二十五日。第三次修訂於一〇〇五年五月十三日。第四次修訂於一〇〇二年三月二十五日。第五次修訂於一〇〇五年五月四日。第六次修訂於一〇〇六年十一月六日。第七次修訂於一〇〇九年十一月九日。

## 五、永續發展實務守則(修訂前)

### 寶一科技股份有限公司 永續發展實務守則

編號：  
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董事會通過日期：111年05月09日

#### 第一章 總則

##### 第一條

本公司為實踐企業社會責任，並促成經濟、環境及社會之進步，以達永續發展之目標，爰參照臺灣證券交易所股份有限公司(以下簡稱證券交易所)及財團法人中華民國證券櫃檯買賣中心(以下簡稱櫃檯買賣中心)共同制定之「上市上櫃公司永續發展實務守則」規定，訂定本公司之「永續發展實務守則」，以資遵循。

##### 第二條

本守則適用範圍包括本公司及集團企業之整體營運活動。  
本公司於從事企業經營之同時，應積極實踐永續發展，以符合國際發展趨勢，並透過企業公民擔當，提升國家經濟貢獻，改善員工、社區、社會之生活品質，促進以永續發展為本之競爭優勢。

##### 第三條

本公司推動永續發展時，應注意利害關係人之權益，在追求永續經營與獲利之同時，重視環境、社會與公司治理之因素，並將其納入公司管理方針與營運活動。

##### 第四條

本公司對於永續發展之實踐，宜依下列原則為之：

- 一、落實公司治理。
- 二、發展永續環境。
- 三、維護社會公益。
- 四、加強永續發展資訊揭露。

##### 第五條

本公司應考量國內外永續發展之發展趨勢與企業核心業務之關聯性、公司本身及集團企業整體營運活動對利害關係人之影響等，訂定永續發展政策、制度或相關管理方針及具體推動計畫，經董事會通過後，並提股東會報告。  
股東提出涉及永續發展之相關議案時，公司董事會宜審酌列為股東會議案。

#### 第二章 落實公司治理

#### 第六條

本公司宜遵循「上市上櫃公司治理實務守則」、「上市上櫃公司誠信經營守則」及「上市上櫃公司訂定道德行為準則」參考範例，建置有效之治理架構及相關道德標準，以健全公司治理。

#### 第七條

本公司之董事應盡善良管理人之注意義務，督促企業實踐永續發展，並隨時檢討其實施成效及持續改進，以確保永續發展政策之落實。

本公司之董事會於公司推動永續發展目標時，宜充分考量利害關係人之利益並包括下列事項：

- 一、提出永續發展使命或願景，制定永續發展政策、制度或相關管理方針。
- 二、將永續發展納入公司之營運活動與發展方向，並核定永續發展之具體推動計畫。
- 三、確保永續發展相關資訊揭露之即時性與正確性。

本公司針對營運活動所產生之經濟、環境及社會議題，應由董事會授權高階管理階層處理，並向董事會報告處理情形，其作業處理流程及各相關負責之人員應具體明確。

#### 第八條

本公司宜定期舉辦推動永續發展之教育訓練，包括宣導前條第二項等事項。

#### 第九條

本公司為健全永續發展之管理，宜建立推動永續發展之治理架構，且設置推動永續發展之專（兼）職單位，負責永續發展政策、制度或相關管理方針及具體推動計畫之提出及執行，並定期向董事會報告。

本公司宜訂定合理之薪資報酬政策，以確保薪酬規劃能符合組織策略目標及利害關係人利益。

員工績效考核制度宜與永續發展政策結合，並設立明確有效之獎勵及懲戒制度。

#### 第十條

本公司應本於尊重利害關係人權益，辨識公司之利害關係人，並於公司網站設置利害關係人專區；透過適當溝通方式，瞭解利害關係人之合理期望及需求，並妥適回應其所關切之重要永續發展議題。

### 第三章 發展永續環境

#### 第十一條

本公司應遵循環境相關法規及相關之國際準則，適切地保護自然環境，且於執行營運活動及內部管理時，應致力於達成環境永續之目標。

#### 第十二條

本公司宜致力於提升能源使用效率及使用對環境負荷衝擊低之再生物料，使地球資源能



永續利用。

### 第十三條

本公司宜依其產業特性建立合適之環境管理制度，該制度應包括下列項目：

- 一、收集與評估營運活動對自然環境所造成影響之充分且及時之資訊。
- 二、建立可衡量之環境永續目標，並定期檢討其發展之持續性及相關性。
- 三、訂定具體計畫或行動方案等執行措施，定期檢討其運行之成效。

### 第十四條

本公司宜設立環境管理專責單位或人員，以擬訂、推動及維護相關環境管理制度及具體行動方案，並定期舉辦對管理階層及員工之環境教育課程。

### 第十五條

本公司宜考慮營運對生態效益之影響，促進及宣導永續消費之概念，並依下列原則從事研發、採購、生產、作業及服務等營運活動，以降低公司營運對自然環境及人類之衝擊：

- 一、減少產品與服務之資源及能源消耗。
- 二、減少污染物、有毒物及廢棄物之排放，並應妥善處理廢棄物。
- 三、增進原料或產品之可回收性與再利用。
- 四、使可再生資源達到最大限度之永續使用。
- 五、延長產品之耐久性。
- 六、增加產品與服務之效能。

### 第十六條

為提升水資源之使用效率，本公司應妥善與永續利用水資源，並訂定相關管理措施。本公司應興建與強化相關環境保護處理設施，以避免污染水、空氣與土地；並盡最大努力減少對人類健康與環境之不利影響，採行最佳可行的污染防治和控制技術之措施。

### 第十七條

本公司宜評估氣候變遷對企業現在及未來的潛在風險與機會，並採取相關之因應措施。

本公司宜採用國內外通用之標準或指引，執行企業溫室氣體盤查並予以揭露，其範疇宜包括：

- 一、直接溫室氣體排放：溫室氣體排放源為公司所擁有或控制。
- 二、間接溫室氣體排放：外購電力、熱或蒸汽等能源利用所產生者。
- 三、其他間接排放：公司活動產生之排放，非屬能源間接排放，而係來自於其他公司所擁有或控制之排放源。

本公司宜注意氣候變遷對營運活動之影響，並依營運狀況與溫室氣體盤查結果，制定公司節能減碳及溫室氣體減量策略，及將碳權之取得納入公司減碳策略規劃中，且據以推動，以降低公司營運活動對氣候變遷之衝擊。

## 第四章 維護社會公益

## 第十八條

本公司應遵守相關法規，及遵循國際人權公約，如性別平等、工作權及禁止歧視等權利。本公司為履行其保障人權之責任，應制定相關之管理政策與程序，其包括：

- 一、提出企業之人權政策或聲明。
- 二、評估公司營運活動及內部管理對人權之影響，並訂定相應之處理程序。
- 三、定期檢討企業人權政策或聲明之實效。
- 四、涉及人權侵害時，應揭露對所涉利害關係人之處理程序。

本公司應遵循國際公認之勞動人權，如結社自由、集體協商權、關懷弱勢族群、禁用童工、消除各種形式之強迫勞動、消除僱傭與就業歧視等，並確認其人力資源運用政策無性別、種族、社經階級、年齡、婚姻與家庭狀況等差別待遇，以落實就業、雇用條件、薪酬、福利、訓練、考評與升遷機會之平等及公允。

對於危害勞工權益之情事，本公司應提供有效及適當之申訴機制，確保申訴過程之平等、透明。申訴管道應簡明、便捷與暢通，且對員工之申訴應予以妥適之回應。

## 第十九條

本公司應提供員工資訊，使其了解依營運所在地國家之勞動法律及其所享有之權利。

## 第二十條

本公司宜提供員工安全與健康之工作環境，包括提供必要之健康與急救設施，並致力於降低對員工安全與健康之危害因子，以預防職業上災害。

本公司宜對員工定期實施安全與健康教育訓練。

## 第二十一條

本公司宜為員工之職涯發展創造良好環境，並建立有效之職涯能力發展培訓計畫。

本公司應將企業經營績效或成果，適當反映在員工薪酬政策中，以確保人力資源之招募、留任和鼓勵，達成永續經營之目標。

## 第二十二條

本公司應建立員工定期溝通對話之管道，讓員工對於公司之經營管理活動和決策，有獲得資訊及表達意見之權利。

本公司應尊重員工代表針對工作條件行使協商之權力，並提供員工必要之資訊與硬體設施，以促進雇主與員工及員工代表間之協商與合作。

本公司應以合理方式通知對員工可能造成重大影響之營運變動。

## 第二十二條之一

本公司面對其客戶或消費者，宜衡酌提供之產品或服務及所處行業特性，選擇適用之公平合理方式，並訂定執行策略及具體執行措施。

前項所稱公平合理方式，例舉如下：

- 一、訂約秉持互惠與公平誠信。
- 二、接受客戶委任善盡注意與忠實義務。
- 三、廣告招攬勿浮誇不實。

- 四、確認提供之商品或服務係適合客戶或消費者。
- 五、提供之商品或服務，充分說明重要內容並揭露風險。
- 六、業務人員之酬金制度衡平考量客戶或消費者權益及業績目標之達成。
- 七、客戶或消費者之申訴管道暢通，公司並確實回應。
- 八、具備專業性之業務其從業人員宜具專業資格或取得專業證照。

### 第二十三條

本公司應對產品與服務負責並重視行銷倫理。其研發、採購、生產、作業及服務流程，應確保產品及服務資訊之透明性及安全性，制定且公開其消費者權益政策，並落實於營運活動，以防止產品或服務損害消費者權益、健康與安全。

### 第二十四條

本公司應依政府法規與產業之相關規範，確保產品與服務品質。

本公司對產品與服務之行銷及標示，應遵循相關法規與國際準則，不得有欺騙、誤導、詐欺或任何其他破壞消費者信任、損害消費者權益之行為。

### 第二十五條

本公司宜評估並管理可能造成營運中斷之各種風險，降低其對於消費者與社會造成之衝擊。

本公司宜對其產品與服務提供透明且有效之消費者申訴程序，公平、即時處理消費者之申訴，並應遵守個人資料保護法等相關法規，確實尊重消費者之隱私權，保護消費者提供之個人資料。

### 第二十六條

本公司宜評估採購行為對供應來源社區之環境與社會之影響，並與其供應商合作，共同致力落實企業社會責任。

本公司於商業往來之前，宜評估其供應商是否有影響環境與社會之紀錄，避免與企業之社會責任政策抵觸者進行交易。

本公司與其主要供應商簽訂契約時，其內容宜包含遵守雙方之企業社會責任政策，及供應商如涉及違反政策，且對供應來源社區之環境與社會造成顯著影響時，得隨時終止或解除契約之條款。

### 第二十七條

本公司應評估公司經營對社區之影響，並適當聘用公司營運所在地之人力，以增進社區認同。

本公司宜經由股權投資、商業活動、實物捐贈、企業志工服務或其他公益專業服務等，將資源投入透過商業模式解決社會或環境問題之組織，或參與社區發展及社區教育之公民組織、慈善公益團體及地方政府機構之相關活動，以促進社區發展。

## 第五章 加強永續發展資訊揭露

## 第二十八條

本公司應依相關法規及「上市上櫃公司治理實務守則」辦理資訊公開，並應充分揭露具攸關性及可靠性之永續發展相關資訊，以提升資訊透明度。

本公司揭露永續發展之相關資訊如下：

- 一、經董事會決議通過之永續發展之政策、制度或相關管理方針及具體推動計畫。
- 二、落實公司治理、發展永續環境及維護社會公益等因素對公司營運與財務狀況所產生之風險與影響。
- 三、公司為永續發展所擬定之推動目標、措施及實施績效。
- 四、主要利害關係人及其關注之議題。
- 五、主要供應商對環境與社會重大議題之管理與績效資訊之揭露。
- 六、其他永續發展相關資訊。

## 第二十九條

本公司編製永續報告書應採用國際上廣泛認可之準則或指引，以揭露推動永續發展情形，並宜取得第三方確信或保證，以提高資訊可靠性。其內容宜包括：

- 一、實施永續發展政策、制度或相關管理方針及具體推動計畫。
- 二、主要利害關係人及其關注之議題。
- 三、公司於落實公司治理、發展永續環境、維護社會公益及促進經濟發展之執行績效與檢討。
- 四、未來之改進方向與目標。

## 第六章 附則

### 第三十條

本公司應隨時注意國內外永續發展相關準則之發展及企業環境之變遷，據以檢討並改進公司所建置之永續發展制度，以提升推動永續發展成效。

### 第三十一條

本守則經本公司董事會決議通過後施行，修訂、廢止時亦同。

本守則訂定於中華民國一〇五年五月四日。第一次修訂於一〇五年十一月一日。  
第二次修訂於一一一年五月九日。

## 六、全體董事持股情形

寶一科技股份有限公司  
董事持股情形

基準日(停止過戶日):112年4月30日

職稱	姓名	選任日期	選任時持有股數			現在持有股數			備註
			種類	股數	佔當時發行%	種類	股數	佔當時發行%	
董事長	極致投資股份有限公司 代表人：曾國浩	109/06/22	普通股	6,019,869	8.78%	普通股	6,019,869	8.78%	
董事	胡淑賢	109/06/22	普通股	500,000	0.73%	普通股	480,000	0.70%	
董事	蔡美麗	109/06/22	普通股	0	0%	普通股	0	0%	
董事	嘉悉股份有限公司 代表人：林高順	109/06/22	普通股	4,343,000	6.33%	普通股	2,284,000	3.33%	
獨立董事	張五益	109/06/22	普通股	0	0%	普通股	0	0%	
獨立董事	蘇慶陽	109/06/22	普通股	0	0%	普通股	0	0%	
獨立董事	黃敏恭	109/06/22	普通股	0	0%	普通股	0	0%	
				10,862,869	15.84%		8,783,869	12.81%	

註1：112年04月30日(停止過戶日)本公司發行總股數：68,573,500股

註2：全體董事法定應持有股數：5,485,880股。

Stock Code:8222



**AeroWin Technology Corporation**  
**2023 Annual Shareholders' Meeting**  
**Meeting Handbook**

(Translated from Mandarin)

Meeting Type: Physical Shareholders' Meeting

Date : 28 June 2023

Location : No. 28, Xingong Rd., Xinying Dist., Tainan City

(Sinying Industrial Park Service Center B1 Conference Room)

*(The content of this document has been translated from the original which was written in Mandarin and is for reference purposes only. In the event of any inconsistency between the English version and the Mandarin version, the Mandarin version shall take precedence.)*

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**Aero Win Technology Corporation**  
**2023 Annual Shareholders' Meeting Procedure**

I. Meeting Commencement Announcement

II. Chairman's Address

III. Reports

IV. Acknowledgements

V. Election

VI. Other proposals

VII. Extempore Motions

VIII. Meeting Adjournment



# **AeroWin Technology Corporation**

## **2022 Annual Shareholders' Meeting Agenda**

Meeting Type: Physical Shareholders' Meeting

Time : 9:30 AM, Wednesday, 28 June 2023

Location : No. 28, Xingong Rd., Xinying Dist., Tainan City

(Xinying Industrial Park Service Center B1 Conference Room)

I. Meeting Commencement Announcement (report attendance shares)

II. Chairman's Address

III. Reports

(1) Business Report of 2022

(2) Audit Committee Review Report of 2022

(3) Amendment to "Aero Win Technology Corporation Rules of Procedure for Board of Directors Meetings"

(4) Amendment to "Aero Win Technology Corporation Sustainable Development Best Practice Principles"

IV. Acknowledgements

(1) Acknowledgement of the 2022 Business Report and Financial Statements

(2) Acknowledgement of the 2022 Deficit Compensation

V. Election

Re-election of Directors

VI. Other Proposals

Proposal of release the prohibition on new Directors and their representatives from participation in competitive business

VII. Extempore Motions

VIII. Meeting Adjournment

# I.Reports

**Item 1: Business Report of 2022, as shown in Attachment I (Page 16).**

**Item 2: Audit Committee’s Review Report of 2022, as shown in Attachment II (Page 18).**

**Item 3: Amendment to “Aero Win Technology Corporation Rules of Procedure for Board of Directors Meetings” for review.**

Explanation:

According to the announcement Reference No. 1110015595 issued by TWSE on August 8, 2022, to strengthen corporate governance, the directors should have sufficient information and time to evaluate important proposals related to business operations before making a decision. Article 3 is thereby amended. All matters set forth under Article 7 shall be specified in the notice of the reasons for convening a board meeting, so that the directors have sufficient information and time to evaluate their proposals before making a decision. In addition, it is specified in the Company Law that the election or discharge of the chairman of the Board of Directors is required to be submitted for discussion by the Board of Directors or the board of managing directors, Article 7 in the Rules is amended accordingly. An amendment to “Aero Win Technology Corporation Rules of Procedure for Board of Directors Meetings” was proposed and passed by a resolution of the board on November 7, 2022. A comparison of the contents before and after amendment is as follows:

## **Aero Win Technology Corporation Rules and Procedures of Shareholders Meetings Contents Before and After Amendment in Comparison**

Article Number	Content		
	Contents after Amendment	Contents before Amendment	Explanation
Article 3	<p>The Board of Directors shall meet at least quarterly.</p> <p>A notice of the reasons for convening a board meeting shall be given to each director and supervisor before 7 days before the meeting is convened. In emergency circumstances, however, a board meeting may be called on shorter notice.</p> <p>The Board may give notice of meeting in correspondence via fax or email. All matters set forth under Article 7, paragraph 1 of these Rules shall be specified in the notice of the reasons for convening a board meeting. None of those matters may be raised by an extraordinary motion.</p>	<p>The Board of Directors shall meet at least quarterly.</p> <p>A notice of the reasons for convening a board meeting shall be given to each director and supervisor before 7 days before the meeting is convened. In emergency circumstances, however, a board meeting may be called on shorter notice.</p> <p>The Board may give notice of meeting in correspondence via fax or email. All matters set forth under Article 7, paragraph 1 of these Rules shall be specified in the notice of the reasons for convening a board meeting.</p> <p>None of those matters may be raised by an extraordinary</p>	<p>1. Given that all matters set forth under Article 7, paragraph 1 of these Rules are important matters relating to business operations, they shall be specified in the notice of the reasons for convening a board meeting, so that the directors have sufficient information and time to evaluate their proposals before making a decision.</p> <p>The exclusion set out in paragraph 4 is therefore deleted. Matters specified in Article 7, Paragraph 1, shall be listed in the reason for the convening, and shall not be raised by an extraordinary</p>

Article Number	Content		
	Contents after Amendment	Contents before Amendment	Explanation
		<p>motion <u>except in the case of an emergency or for other legitimate reasons.</u></p>	<p>motion</p> <p>2. If the company has an urgent matter that should be brought to the Board of Directors for discussion, a board meeting may be called on short notice in accordance with Article 7, Paragraph 2, without affecting the functioning of the company's business or operations. The convening of the emergency board meeting shall still be called at a place and time convenient for all directors to attend in accordance with Article 4. In accordance with the provisions of Article 5, the unit responsible for board meetings shall draft agenda items and prepare sufficient meeting materials, and shall deliver them together with the notice of the meeting to the members of the Board of Directors.</p>
Article 7	<p>The matters listed below as they relate to this Corporation shall be raised for discussion at a board meeting:</p> <ol style="list-style-type: none"> <li>1. The Corporation's business plan.</li> <li>2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports that are not required under relevant laws and regulations to be audited and attested by a certified public accountant (CPA).</li> <li>3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act and</li> </ol>	<p>The matters listed below as they relate to this Corporation shall be raised for discussion at a board meeting:</p> <ol style="list-style-type: none"> <li>1. The Corporation's business plan.</li> <li>2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports that are not required under relevant laws and regulations to be audited and attested by a certified public accountant (CPA).</li> <li>3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the</li> </ol>	<ol style="list-style-type: none"> <li>1. In accordance with Article 208, Paragraphs 1 and 2 of the Company Law, the election of the chairman of the Board of Directors is in the scope of powers of the Board of Directors or the executive directors. The procedure for dismissal of the chairman of the Board of Directors is not expressly stipulated in the Company Law, however, according to the announcement Reference No. 0940215990 issued by the Ministry of Economic</li> </ol>

Article Number	Content		
	Contents after Amendment	Contents before Amendment	Explanation
	<p>assessment of the effectiveness of the internal control system.</p> <p>4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of any handling procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others.</p> <p>5. The offering, issuance, or private placement of equity-type securities.</p> <p>6. <b>If the Board of Directors does not have managing Directors, the election or discharge of the chairman of the Board of Directors.</b></p> <p>7. The appointment or discharge of a financial, accounting, or internal audit officer.</p> <p>8. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief that is made for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.</p> <p>9. Any matter that, under Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw, must be approved by resolution at a shareholders meeting or board meeting, or any material matter as may be prescribed by the competent authority.</p> <p>The term "related party" in subparagraph 8 of the preceding</p>	<p>Securities and Exchange Act and assessment of the effectiveness of the internal control system.</p> <p>4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of any handling procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others.</p> <p>5. The offering, issuance, or private placement of equity-type securities.</p> <p>6. The appointment or discharge of a financial, accounting, or internal audit officer.</p> <p>7. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief that is made for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.</p> <p>8. Any matter that, under Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw, must be approved by resolution at a shareholders meeting or board meeting, or any material matter as may be prescribed by the competent authority.</p> <p>The term "related party" in subparagraph 7 of the preceding paragraph means a</p>	<p>Affairs on August 2, 2005, it is deemed more reasonable to be resolved by the elected board of directors or the executive directors except as otherwise provided in this Corporation's Articles of Incorporation.</p> <p>2. With reference to the provisions of the Company Law above and the announcement from the Ministry of Economic Affairs, and based on the fact that the dismissal and election of the chairman are both important matters of the company, a new paragraph 6 is added to clarify that if the Board of Directors does not have an executive director, the election or dismissal of the chairman shall be brought to the Board of Directors for discussion. The current paragraphs 6 to 8 are transferred to paragraphs 7 to 9.</p>

Article Number	Content		
	Contents after Amendment	Contents before Amendment	Explanation
	<p>paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD10 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (In the case of a foreign issuer whose shares have no par value or a par value other than NT\$10, 2.5 percent of shareholders' equity shall be substituted for the calculation of the amount equal to 5 percent of paid-in capital required under this paragraph.)</p> <p>The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.</p> <p>At least one independent director of this Corporation shall attend the meeting in person. With respect to the matters which must be approved by resolutions at a board meeting as provided in the first paragraph, any and all</p>	<p>related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD10 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (In the case of a foreign issuer whose shares have no par value or a par value other than NT\$10, 2.5 percent of shareholders' equity shall be substituted for the calculation of the amount equal to 5 percent of paid-in capital required under this paragraph.)</p> <p>The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation. At least one independent director of this Corporation shall attend the meeting in person. With respect to the matters which must be approved by resolutions at a</p>	

Article Number	Content		
	Contents after Amendment	Contents before Amendment	Explanation
	<p>Independent Directors shall attend the meeting. Where an independent director is unable to attend the meeting, that independent director shall appoint another independent director to attend the meeting as proxy. If an independent director objects to or expresses reservations about such a matter, it shall be recorded in the board meeting minutes; if an independent director intends to express an objection or reservation but is unable to attend the meeting in person, then unless there is a legitimate reason to do otherwise, that director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes.</p>	<p>board meeting as provided in the first paragraph, any and all Independent Directors shall attend the meeting. Where an independent director is unable to attend the meeting, that independent director shall appoint another independent director to attend the meeting as proxy. If an independent director objects to or expresses reservations about such a matter, it shall be recorded in the board meeting minutes; if an independent director intends to express an objection or reservation but is unable to attend the meeting in person, then unless there is a legitimate reason to do otherwise, that director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes.</p>	
Article 21	<p>The Rules of Procedure for Board of Directors Meetings was instituted on August 24, 2007, with amendment for the 1st instance on March 31, 2008, the 2nd amendment was incorporated on March 25, 2010, the 3rd amendment on May 13, 2011, the 4th amendment was incorporated on March 25, 2013, the 5th amendment was incorporated on May 4, 2016, the 6th amendment was incorporated on November 6, 2017, the 7th amendment was incorporated on November 9, 2020, <u>and the 8th amendment was incorporated on November 7, 2022.</u></p>	<p>The Rules of Procedure for Board of Directors Meetings was instituted on August 24, 2007, with amendment for the 1st instance on March 31, 2008, the 2nd amendment was incorporated on March 25, 2010, the 3rd amendment was incorporated on May 13, 2011, the 4th amendment was incorporated on March 25, 2013, the 5th amendment was incorporated on May 4, 2016, the 6th amendment was incorporated on November 6, 2017, and the 7th amendment was incorporated on November 9, 2020.</p>	<p>Addition of amendment date and sequence.</p>

**Item 4: Amendment to “Aero Win Technology Corporation Sustainable Development Best Practice Principles” for review.**

Explanation:

According to the announcement Reference No. 1110024366 issued by TWSE on November 23, 2022, to strengthen corporate governance, In order to cooperate with the government's policy of promoting cultural development and encourage listed companies to inject resources to promote cultural development, it is updated Article 27-1 of this Code of Practice. An amendment to “Aero Win Technology Corporation Sustainable Development Best Practice Principles” was proposed and passed by a resolution of the board on February 17, 2023. A comparison of the contents before and after amendment is as follows:

**Aero Win Technology Corporation Sustainable Development Best Practice Principles Contents Before and After Amendment in Comparison**

Article Number	Content		
	Contents after Amendment	Contents before Amendment	Explanation
Article 27-1 (added)	The company should continue to pour resources into cultural and artistic activities or cultural and creative industries through donation, sponsorship, investment, procurement, strategic cooperation, corporate voluntary technical services or other support modes to promote cultural development.	This article is added.	To encourage businesses to support culture and the arts activities and promote cultural sustainability, to be updated.
Article 31	This Code shall come into force after being approved by the Board of Directors of the Company, and the same shall apply when it is amended or abolished.  The Sustainable Development Best Practice Principles was instituted on May 4, 2016, with amendment for the 1st instance on November 1, 2016, the 2nd amendment was incorporated on May 9, 2022, <u>and the 3rd amendment was incorporated on February 17, 2023.</u>	This Code shall come into force after being approved by the Board of Directors of the Company, and the same shall apply when it is amended or abolished.  The Sustainable Development Best Practice Principles was instituted on May 4, 2016, with amendment for the 1st instance on November 1, 2016, the 2nd amendment was incorporated on May 9, 2022.	Addition of amendment date and sequence.

## II. Acknowledgements

### Proposal 1

Proposed by the  
Board of Directors

Proposal : The 2022 Business Report and Financial Statements

Explanation :

1. Aero Win's 2022 Financial Statements (including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows) had been reviewed and audited by Mr. WANG, TENG-WEI and Mr. YANG, CHAO-QIN, CPAs of Deloitte & Touche. The Business Report has been audited and approved by the Audit Committee.
2. Business Report of 2021, Auditors' Report, and aforementioned financial statements are shown in Attachments I (Page 16) and Attachments III-IV (Pages 19-27).
3. Please proceed with the acknowledgement.

Resolution:

### Proposal 2

Proposed by  
the Board of Directors

Proposal : 2022 Deficit Compensation Statement

Explanation :

1. 2022 Deficit Compensation Statement. It was proposed and passed by a resolution of the Board of Directors on February 17, 2023 not to distribute shareholder dividends
2. 2022 Deficit Compensation Statement

### AeroWin Technology Corporation 2022 Deficit Compensation Statement

In NTD

Item	Total
Retained earnings-unappropriated at the beginning of the period	(43,857,830)
Actuarial gains and losses included in retained earnings	5,4841
Adjusted retained earnings-unappropriated	(43,802,989)
Net profit for the period	18,914,848)
Deficit yet to be compensated – for the period	(24,888,141)
Deficit yet to be compensated – at the end of the period	(24,888,141)

Chairman:

President:

Chief Accountant:

3. Please proceed with the acknowledgement.

Resolution:



### III. Election

Proposed by  
the Board of Directors

Proposal: Re-election of Directors

Explanation :

1. The Company's 8<sup>th</sup> term Directors shall have their tenure of office expired on July 3, 2023. With a view to holding the shareholders' regular meeting in 2023, a re-election is proposed.
2. As expressly provided for in Article 16 of the Company's Articles of Incorporation and in accordance with the Company's Audit Committee, in the present election, Directors in 8 seats (including 4 Independent Directors) shall be elected in the candidates nomination system.
3. The new Directors shall hold a three-year tenure of office starting from June 28, 2023, until June 27, 2026. The term of office of the original director will end when the ordinary shareholders meeting is completed.
4. The list of candidates for Directors is as follows:

Candidates	1	2	3	4
Name	Keytech Investment Inc. Representative Kuo Hao Tseng	Susan Hu	Mei Li Tsai	RichMind Corp. Representative K.S.Lin
Shareholding	6, 019, 869	480, 000	0	2, 284, 000
Education	Ph.D. in Precision Mechanical Engineering, University of Tokyo, Japan	Doctor of Philosophy in Management in Business Administration, Ming Chuan University	Master of Accounting, National CUHENGCHI University	Bachelor of Business Administration, Fu Jen Catholic University

Experience	1. Patent Engineer of Jiang Chyun IP Group	1. Special Assistant to the Chairman of AWTC	1. Director of SHIH HSIN University	1. Director and Supervisor of SHUN ON ELECTRONIC CO., LIMITED
	2. R & D department head of Fujikura Ltd.	2. Supervisor of Seraph Scientific System Co., Ltd	2. Section Chief of Investment Department of Chiao Tung Bank	2. Chairman and President of MONTEREY INTERNATIONAL CORP. (current position)
	3. Special Assistant to the Chairman and Vice President, Technical Division of AWTC	3. Executive Vice President of Combridge Co., Ltd.	3. Adjunct Lecturer of National Taipei University	3. Chairman of Monterey Cayman INC. (current position)
	4. Director of Seraph Scientific System Co., Ltd.	4. Executive Vice President of AWTC (current position)	4. Adjunct Lecturer of SHIH HSIN University	4. Chairman of RichMind Corp. (current position)
	5. Chairman of MEB COMERCIAL IMPORTADORA EXPORTADORA LTD.	5. Independent Director & Convener of Remuneration Committee & Convener of Audit Committee, Drewloong Precision, Inc. (current position)	5. Adjunct Lecturer of Chinese Culture University	5. Chairman of MONTEREY (ZHANGJIAGANG) CO., LTD (current position)
	6. President of AWTC (current position)	6. Independent Director & Member of Remuneration Committee & member of Audit Committee, Shuz Tung Machinery Industrial Co., Ltd. (current position)	6. Board director and President of EUROCC Investment Co., Ltd. (current position)	6. Supervisor of Great way Co. LTD. (current position)
	7. Director of MONTEREY INTERNATIONAL CORP. (current position)		7. Director representative of Twinhead International Corp. (current position)	
	8. Chairman of Keytech Investment Inc. (current position)		8. Director representative of MOSA Industrial Corp. (current position)	
	9. Director of RichMind Corp. (current position)		9. Supervisor representative of EVERTERMINAL CO., LTD. (current position)	
	10. Chairman of Tepao Investment Co., Ltd (current position)			

Candidate	1	2	3	4
Name	Cy Su	Minkon Huang	Wen Hsiang Lu	Ding An Lee
Shareholding	0	0	0	0
Education	1. EXECUTIVES PROGRAM, GRADUATE SCHOOL OF BUSINESS ADMINISTRATION, NATIONAL CHENG-CHI University 2. Bachelor of Mechanical Engineering, National Cheng Kung University	1. Master of Law, Graduate School of Public Administration, National Chengchi University 2. Bachelor of law, Department of Political Science, National Chengchi University	1. Ph.D., Graduate Institute of Technology and Innovation Management, National Cheng Chi University, Taiwan 2. Master Intellectual Property (MIP), Franklin Pierce Law Center, NH., USA	National Taiwan University, Dept. of Accounting

			3.LL.M., Graduate School of Law, National Chung Hsin University, Taiwan 4.LL.B., Comparative Law, Soochow University, School of Law, Taiwan	
Experience	<ol style="list-style-type: none"> <li>1. Managing Director of Metal Industries Research &amp; Development Centre</li> <li>2. Executive director of TAIWAN TRANSPORTATION VEHICLE MANUFACTURERS ASSOCIATION</li> <li>3. Director and President of CHINA MOTOR CORPORATION</li> <li>4. Chairman of CHINA ENGINE CORPORATION</li> <li>5. Vice Chairman of SHUNGYE MOTOR CO., LTD.</li> <li>6. Chairman of FORTUNE MOTORS CO., LTD.</li> <li>7. President of Capital Motors, Inc.</li> <li>8. Director of YULON MOTOR CO., LTD.</li> <li>9. Independent director of Qisda Corporation</li> <li>10. Senior Group Consultant of Tan Chong International Limited</li> <li>11. Vice President of Chinese Society of Mechanical Engineers</li> <li>12. Member Outstanding Engineer Review Committee of Chinese Institute of Engineers</li> <li>13. Director of NatureWise Biotech &amp; Medicals Corporation (current position)</li> <li>14. Independent director and</li> </ol>	<ol style="list-style-type: none"> <li>1. Section Assistant in Legal room of Taipei City Government Secretariat</li> <li>2. Executive Officer of Taiwan Provincial Water Supply Company, Director of the General Affairs Office of the Eleventh District Management Office, Taiwan Provincial Water Corporation</li> <li>3. Adjunct Lecturer, Department of Business Administration, National Chung Hsing University</li> <li>4. Chief of the Administrative Office of Taiwan Provincial Election Commission</li> <li>5. Chief, Secretary, Senior Executive Officer, Chief Secretary, Deputy Secretary-General, Secretary-General of Taiwan Provincial Council</li> <li>6. Secretary-General of Taiwan Provincial Advisory Council (Senior Rank Grade 14)</li> <li>7. Deputy Mayor of Taoyuan County</li> <li>8. Acting Mayor of Taoyuan County</li> <li>9. Chairman of Taiwan Water Corporation</li> <li>10. Vice Chairman of the Research, Development and Evaluation Committee, the Executive Yuan, Republic of China</li> </ol>	<ol style="list-style-type: none"> <li>1. Senior Advisor &amp; Director of Economic Division, Taipei Representative Office in Singapore</li> <li>2. Deputy Director General, Intellectual Property Office, Ministry of Economic Affairs (MOEA)</li> <li>3. Senior Specialist, Computer &amp; Information Department, Ministry of Justice</li> <li>4. Prosecutor, Taiwan Hualien, Shihlin, Taipei District Prosecutor's Office</li> <li>5. Civil Judge, Taiwan Shihlin District Court</li> <li>6. Criminal Judge, Taiwan Banchiau District Court</li> <li>7. Independent director and Member of Remuneration Committee and Audit Committee of RichWave Ltd. (current position)</li> <li>8. Mediator in the Intellectual Property and Commercial Court, Taiwan (current position)</li> <li>9. Adjunct Professor, Intellectual Property Research Institute of Xiamen (current position)</li> <li>10. Adjunct Professor, Soochow University,</li> </ol>	<ol style="list-style-type: none"> <li>1. Public Relations Committee Chairperson and Director of Association of Certified Fraud Examiners, Taiwan Chapter</li> <li>2. Independent Director of JULIE'S INTERNATIONAL LIMITED</li> <li>3. Independent Director of Inmax Holding Co., Ltd.</li> <li>4. Independent Director and Remuneration Committee of CHEER TIME ENTERPRISE CO., LTD.</li> <li>5. Independent Director of MONTEREY INTERNATIONAL CORP.</li> <li>6. Chien Chen United CPAs office Partner (current position)</li> <li>7. Consulting Accountant, Commercial Office, Taipei City Government (current position)</li> <li>8. Consulting Accountant, Investment Review Committee, Ministry of Economic Affairs (current position)</li> <li>9. Consulting Accountant, Taipei Industrial Development Bureau (current position)</li> <li>10. Supervisor of China International Investment and Financing Promotion Association (current</li> </ol>

	<p>Convener of Remuneration Committee and Convener of Audit Committee of RECHI PRECISION CO., LTD. (current position)</p> <p>15. Independent director and Member of Remuneration Committee and Audit Committee of KENDA RUBBER IND. CO., LTD. (current position)</p>	<p>(Taiwan)</p> <p>11. Deputy Secretary-General, the Executive Yuan Deputy Secretary, the Executive Yuan, Republic of China (Taiwan)</p> <p>12. Chairman of Taiwan Rolling Stock Co, LTD.</p> <p>13. Chairman of ShineMore Technology Materials Corporation., Ltd.</p> <p>14. CEO of 21ST Century Foundation (current position)</p> <p>15. Director representative of TWINHEAD INTERNATIONAL CORP. (current position)</p>	<p>School of Law (Taiwan) (current position)</p> <p>11. Chair Attorney at Lu's Attoerys- at-Law (current position)</p>	<p>position)</p>
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5. This election is in accordance with the “Rules Governing the Elections of Directors,” as shown in Appendix III (Pages 40-42).

6. Please proceed with the election.

Outcome of the Election:

## IV. Other Proposals

Proposed by  
the Board of Directors

Proposal of release the prohibition on new Directors and their representatives from participation in competitive business

Explanation:

1. In response to the diversification needs of the Company's and in view of investment and other business development, it is proposed to release the prohibition on new Directors and their representatives from doing anything for himself or on behalf of another person that is within the scope of the company's business
2. Related information on the non-compete restrictions is as follows:

Position	Name	Other positions held
Representative of Director	Kuo Hao Tseng	1. Director of MONTEREY INTERNATIONAL CORP. 2. Chairman of Keytech Investment Inc. 3. Director of RichMind Corp. 4. Chairman of Tepao Investment Co., Ltd.
Director	Susan Hu	1. Independent Director & Convener of Remuneration Committee & Convener of Audit Committee, Drewloong Precision, Inc. 2. Independent Director & Member of Remuneration Committee & member of Audit Committee, Shuz Tung Machinery Industrial Co., Ltd.
Director	Mei Li Tsai	1. Board director and President of EUROC Investment Co., Ltd. 2. Director representative of Twinhead International Corp. 3. Director representative of MOSA Instrial Corp. 4. Supervisor representative of EVERTERMINAL CO., LTD.
Representative of Director	K.S.Lin	1. Chairman and President of MONTEREY INTERNATIONAL CORP. 2. Chairman of Monterey Cayman INC. 3. Chairman of RichMind Corp. 4. Chairman of MONTEREY (ZHANGJIAGANG) CO., LTD 5. Supervisor of Great way Co.LTD.
Independent Director	Cy Su	1. Director of NatureWise Biotech & Medicals Corporation 2. Independent director and Convener of Remuneration Committee and Convener of Audit Committee of RECHI PRECISION CO., LTD. 3. Independent director and Member of Remuneration Committee and Audit Committee of KENDA RUBBER IND. CO., LTD.
Independent Director	Minkon Huang	1. CEO of 21ST Century Foundation 2. Director representative of TWINHEAD INTERNATIONAL CORP.
Independent Director	Wen Hsiang Lu	1. Independent director and Member of Remuneration Committee and Audit Committee of RichWave Ltd.

		<ul style="list-style-type: none"> <li>2. Mediator in the Intellectual Property and Commercial Court, Taiwan</li> <li>3. Adjunct Professor, Intellectual Property Research Institute of Xiamen</li> <li>4. Adjunct Professor, Soochow University, School of Law (Taiwan)</li> <li>5. Chair Attorney at Lu's Attorneys-at-Law</li> </ul>
Independent Director	Ding An Lee	<ul style="list-style-type: none"> <li>1. Chien Chen United CPAs office Partner</li> <li>2. Consulting Accountant, Commercial Office, Taipei City Government</li> <li>3. Consulting Accountant, Investment Review Committee, Ministry of Economic Affairs</li> <li>4. Consulting Accountant, Taipei Industrial Development Bureau</li> <li>5. Supervisor of China International Investment and Financing Promotion Association</li> </ul>

3. Please proceed with the discussion

Resolution:

## V. Extempore Motions

## VI. Meeting Adjournment

# ATTACHMENTS

## I. Business Report

### I. Business Results in 2022

#### 1. Implementation of Business Plan

The Company is a professional manufacturer of aerospace parts and components, with net operating revenue of 449,536 thousand, up 27.89 % compared to 2021. After deducting operating cost of 397,754 thousand, operating expenses of 80,229 thousand, and net non-operating revenue of 47,362 thousand, the pre-tax income and net income is 18,915 thousand while the earnings per share is NT\$ 0.28.

#### 2. Status of Budget Implementation

Not applicable as the Company did not disclose financial forecast information to the public in 2022.

#### 3. Financial Revenue and Expenditure and Profitability Analysis

Item for Analysis	2022	2021	
Return on total assets (%)	1.83	-7.26	
Return on shareholders' equity (%)	2.49	-12.83	
Ratio of income to paid-in capital (%)	operating profits	-4.15	-8.31
	before tax	2.76	-6.34
Net profit margin (%)	4.21	-29.29	
Earnings per share (NT\$)	0.28	-1.50	

#### 4. Research and development

Successful development of technologies or products for aerospace components in the past two years is as follows:

1. Cooling insert: 4 products for CFM56, PW1000G engines.
2. Sheet metal ring parts: 7 engine parts for National Chung-Shan Institute of Science and Technology, Leap 1A/B/C, etc.
3. Machine ring parts: 3 products for various engines. AWTC develops technologies or products that successfully process aluminum alloys for vacuum pump parts
4. Aluminum alloy machine: 5 vacuum pump parts

AWTC is dedicated to the effectiveness of R & D. Thus, it has the following short-, medium-, and long-term plans for products and technologies :

- Short-term plan (within three years): increase efficiency and expand production capacity by applying automation technology
- Medium-term plan (within five years): introduce suitable equipment for the development of special products such as semiconductors and green energy, and optimize the manufacturing process.
- Long-term plan (within 10 years): modify the production process and develop new process for

next-generation engines.

R&D Spending as a Percentage of Revenue By AWTC:

Year	2019	2020	2021	2022
R& D Percentage	7%	12%	9%	6%

## II. Business Plan for 2023

The main customers of the Company are manufacturers under the French Safran Group and Pratt&Whitney of the United States. In 2022, the company will work with customers to improve efficiency, so that the Leap A/B/C products of the French Safran Group and PW1100G, PW1200G, PW1500G products of Pratt&Whitney of the United States will enter the mass production stage. It shows that customers affirm of our Company in terms of process innovation, work vitality, delivery efficiency and quality.

For the new generation of LEAP series engines, the demand will be reduced due to the impact of the global epidemic from 2020 to 2022. The market estimates that the demand for LEAP B used by B737 max is 311 to 577, and the market estimates that the demand will be about 1024-1250 in 2023-2024. From 2020 to 2022, the market estimates that the demand for LEAP A used by A320 neo will vary from 466 to 825, and the market will grow from 2023 to 2024. The estimated demand is about 885-913. Both Boeing and Airbus believe that after the overall epidemic situation is controlled, the global demand will grow and restart.

In order to meet the demand of engine market recovery and supply chain concentration in the post epidemic era, the company will continue to develop new products and grow new customers, and improve the process and increase capacity. Internally, the company adheres to the guiding principles of corporate governance to strengthen management, hoping to improve business performance.

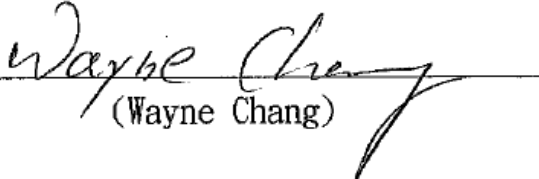


## II. Audit Committee's Review Report

### Aero Win Technology Corporation Audit Committee Review Report

The Board of Directors has prepared and submitted to us the Company's 2022 Business Report, Financial Statements, and proposal for deficit compensation. Financial Statements were audited by Deloitte & Touche and they issued an audited report accordingly. We, as the Audit Committee of the Company, have reviewed the Business Report, Financial Statements, and proposal for deficit compensation and do not find any discrepancies. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Aero Win Technology Corporation  
Chairman of the Audit Committee:

  
(Wayne Chang)

February 17, 2023

## III. Independent Auditors' Review Report

### INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders

AeroWin Technology Corporation

#### Opinion

We have audited the accompanying financial statements of AeroWin Technology Corporation (the "Company"), which comprises the balance sheets as of December 31, 2022 and 2021, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022 and 2021, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

#### Basis for Opinion

We concluded our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 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 financial statements for the years ended December 31, 2022. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified in the Company's financial statements for the year ended December 31, 2022 is stated as follows:

#### Revenue Recognition of Export Sales

The export revenue from the Company's major export customers in 2022 amounted to NT\$292296 thousand, accounting for 65 % of the Company's sales revenue, making it material to the Financial Statements.

Moreover, the authenticity of the sales is a significant risk presupposed in the Auditing Standards. Therefore, we determined this a key audit matter.

For Disclosure of Accounting Policies for Revenue Recognition, refer to Note 4 in the Financial Statements. In regard to the aforementioned revenue recognition of export sales, our audit procedures included the following:

1. We understood and assessed the design and effectiveness of internal control for revenue recognition.
2. We selected samples from income details of major export customers in this period to check documents relevant to the delivery of promised goods so as to recognize the performance obligation is fulfilled and that the control of goods has been transferred.
3. We performed collection testing to confirm the authenticity of sales transactions

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

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

In preparing the 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 members of the audit committee, are responsible for overseeing the Company's financial reporting process.

#### Auditors' Responsibilities for the Audit of the Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the 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 errors, as fraud may involve collusion,

forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the 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.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the 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 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 financial statements for the year ended December 31, 2022 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.

The engagement partners on the audits resulting in this independent auditors' report are WANG,TENG-WEI and YANG,CHAO-QIN

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

February 17, 2023

## IV. Financial Statements

AERO WIN TECHNOLOGY CORPORATION  
BALANCE SHEETS  
FOR DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars)

Code	ASSETS	2022		2021	
		Amount	%	Amount	%
	<b>CURRENT ASSETS</b>				
1100	Cash (Notes 4 and 6)	\$ 381,781	28	\$ 329,565	25
1170	Accounts receivables, net (Notes 4, 7, and 19)	58,045	4	58,184	5
1200	Other receivables (Notes 4 and 7)	3,694	-	3,597	-
1220	Current tax assets	-	-	13	-
130X	Inventories (Notes 4, 8, and 27)	367,544	27	356,978	28
1410	Prepayments (Note 9)	4,526	1	4,274	-
1479	Other current assets (Note 13)	14,654	1	8,787	1
11XX	<b>Total current assets</b>	<u>830,244</u>	<u>61</u>	<u>761,398</u>	<u>59</u>
	<b>NON-CURRENT ASSETS</b>				
1600	Property, plant and equipment (Notes 4, 10, and 26)	470,206	35	490,385	38
1755	Right-of-use assets (Notes 4 and 11)	1,713	-	1,320	-
1780	Intangible assets (Notes 4 and 12)	12,789	1	16,123	1
1840	Deferred income tax assets (Notes 4 and 21)	10,910	1	9,428	1
1990	Other non-current assets (Notes 4 and 13)	25,848	2	16,373	1
15XX	<b>Total non-current assets</b>	<u>521,466</u>	<u>39</u>	<u>533,629</u>	<u>41</u>
1XXX	<b>TOTAL</b>	<u>\$ 1,351,710</u>	<u>100</u>	<u>\$ 1,295,027</u>	<u>100</u>
	<b>LIABILITIES AND EQUITY</b>				
	<b>CURRENT LIABILITIES</b>				
2100	Short-term borrowings (Note 14)	\$ 60,000	5	\$ 80,000	6
2150	Notes payable (Note 15)	23	-	22	-
2170	Accounts payables (Note 15)	44,357	3	21,336	2
2200	Other payables (Note 16)	61,745	5	43,599	3
2280	Lease liabilities- current (Notes 4 and 11)	975	-	752	-
2322	Current portion of long-term borrowings, (Notes 14 and 26)	59,407	4	60,039	5
2399	Other current liabilities (Notes 16 and 19)	775	-	758	-
21XX	<b>Total current liabilities</b>	<u>227,282</u>	<u>17</u>	<u>206,506</u>	<u>16</u>
	<b>NON-CURRENT LIABILITIES</b>				
2541	Long-term borrowings (Notes 14 and 26)	345,886	26	326,552	25
2570	Deferred tax liabilities	1,482	-	-	-
2580	Lease liabilities-non-current (Notes 4 and 11)	746	-	573	-
2640	Net defined benefit liability (Notes 4 and 17)	6,036	-	10,088	1
2645	Guarantee deposits	30	-	30	-
25XX	<b>Total non-current liabilities</b>	<u>354,180</u>	<u>26</u>	<u>337,243</u>	<u>26</u>
2XXX	<b>Total liabilities</b>	<u>581,462</u>	<u>43</u>	<u>543,749</u>	<u>42</u>
	<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 18)</b>				
3110	Shares capital- ordinary	685,735	51	685,735	53
3200	Capital surplus	53,264	4	53,264	4
	<b>Retained earnings</b>				
3310	Legal reserve	56,137	4	56,137	4
3350	Accumulated deficit	(24,888)	(2)	(43,858)	(3)
3300	<b>Total retained earnings</b>	<u>31,249</u>	<u>2</u>	<u>12,279</u>	<u>1</u>
3XXX	<b>Total equity</b>	<u>770,248</u>	<u>57</u>	<u>751,278</u>	<u>58</u>
	<b>TOTAL</b>	<u>\$ 1,351,710</u>	<u>100</u>	<u>\$ 1,295,027</u>	<u>100</u>

The accompanying notes are an integral part of the financial statements.

Chairperson : ZENG, GUO-HAO

Managerial Officer : ZENG, GUO-HAO

Accounting Officer : HSIEH, SHU-PING

AERO WIN TECHNOLOGY CORPORATION  
 STATEMENTS OF COMPREHENSIVE INCOME  
 FOR JANUARY 1 to DECEMBER 31, 2022 AND 2021  
 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

Code		2022		2021	
		Amount	%	Amount	%
4110	OPERATING REVENUE (Notes 4 and 19)	\$ 449,536	100	\$ 351,510	100
5000	OPERATING COST (Notes 8 and 20)	<u>397,754</u>	<u>88</u>	<u>381,267</u>	<u>108</u>
5900	GROSS PROFIT(LOSS)	<u>51,782</u>	<u>12</u>	<u>(29,757)</u>	<u>(8)</u>
	OPERATING EXPENSES (Notes 7 and 20)				
6100	Selling and marketing expenses	22,493	5	15,491	5
6200	General and administrative expenses	28,891	7	29,063	8
6300	Research and development expenses	28,748	6	32,958	9
6450	Expected credit loss	<u>97</u>	<u>-</u>	<u>-</u>	<u>-</u>
6000	Total operating expenses	<u>80,229</u>	<u>18</u>	<u>77,512</u>	<u>22</u>
6900	NET OPERATING LOSS	<u>(28,447)</u>	<u>(6)</u>	<u>(107,269)</u>	<u>(30)</u>
	NON-OPERATING INCOME AND EXPENSES (Notes 4 and 20)				
7100	Interest income	1,147	-	98	-
7010	Other income	120	-	120	-
7020	Other gains and losses	52,008	12	8,519	2
7050	Financial costs	<u>(5,913)</u>	<u>(1)</u>	<u>(4,902)</u>	<u>(1)</u>
7000	Total non-operating income and expenses	<u>47,362</u>	<u>11</u>	<u>3,835</u>	<u>1</u>
7900	Profit (Loss) before income tax	18,915	4	(103,434)	(29)
7950	Income tax benefit(Notes 4 and 21)	<u>-</u>	<u>-</u>	<u>(486)</u>	<u>(-)</u>
8200	Net profit (loss) for the year	<u>18,915</u>	<u>4</u>	<u>(102,948)</u>	<u>(29)</u>

(Continued)

Code		2022		2021	
		Amount	%	Amount	%
	OTHER COMPREHENSIVE INCOME (LOSS)				
8310	Items not reclassified subsequently to profit or loss: :				
8311	Remeasurement of defined benefit plans (Note 17)	\$ 55	-	\$ 1,138	-
8300	Other comprehensive income for the year (Net profit after tax)	55	-	1,138	-
8500	Total comprehensive income (loss) for the year	\$ 18,970	4	(\$ 101,810)	(29)
	Earnings (Loss) per share (Note 22)				
9750	Basic	\$ 0.28		(\$ 1.50)	
9850	Diluted	0.28		( 1.50)	

(Concluded)

The accompanying notes are an integral part of the financial statements.

Chairperson : ZENG, GUO-HAO

Managerial Officer : ZENG, GUO-HAO

Accounting Officer : HSIEH, SHU-PING

AERO WIN TECHNOLOGY CORPORATION  
STATEMENTS OF CHANGES IN EQUITY  
FOR JANUARY 1 to DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars)

Code		Ordinary shares capital	Capital surplus	Retained earnings		Total equity
				Legal reserve	Accumulated deficit	
A1	BALANCE AT JANUARY 1, 2021	<u>685,735</u>	<u>53,264</u>	<u>56,137</u>	<u>57,952</u>	<u>853,088</u>
D1	Net loss for the year ended December 31, 2021	-	-	-	( 102,948 )	( 102,948 )
D3	Other comprehensive income after tax for the year ended December 31, 2021	-	-	-	1,138	1,138
D5	Total comprehensive loss after tax for the year ended December 31, 2021	-	-	-	( 101,810 )	( 101,810 )
Z1	BALANCE AT DECEMBER 31, 2021	<u>\$ 685,735</u>	<u>\$ 53,264</u>	<u>\$ 56,137</u>	<u>( \$ 43,858 )</u>	<u>\$ 751,278</u>
D1	Net income for the year ended December 31, 2022	-	-	-	18,915	18,915
D3	Other comprehensive income after tax for the year ended December 31, 2022	-	-	-	55	55
D5	Total comprehensive income after tax for the year ended December 31, 2022	-	-	-	18,970	18,970
Z1	BALANCE AT DECEMBER 31, 2022	<u>\$ 685,735</u>	<u>\$ 53,264</u>	<u>\$ 56,137</u>	<u>( \$ 24,888 )</u>	<u>\$ 770,248</u>

The accompanying notes are an integral part of the financial statements.

Chairperson : ZENG, GUO-HAO

Managerial Officer : ZENG, GUO-HAO

Accounting Officer : HSIEH, SHU-PING



AERO WIN TECHNOLOGY CORPORATION  
STATEMENTS OF CASH FLOWS

For JANUARY 1 to DECEMBER 31, 2022 AND 2021

(In Thousands of New Taiwan Dollars)

Code		2022	2021
	CASH FLOWS FROM OPERATING ACTIVITIES		
A10000	Income(Loss) before income tax for the year	\$ 18,915	(\$ 103,434)
A20010	Adjustments for:		
A20100	Depreciation expenses	53,857	62,821
A20200	Amortization expenses	5,362	5,702
A20300	Expected credit loss	97	-
A20900	Financial costs	5,913	4,902
A21200	Interest income	( 1,147)	( 98)
A22500	Net loss (gain) on disposal of property, plant and equipment	-	( 10)
A23700	Inventory valuation and obsolescence losses	-	3,492
A24100	exchange gains and losses	112	( 259)
A30000	Changes in operating assets and liabilities		
A31150	Accounts receivable	( 182)	( 25,675)
A31180	Other receivables	4	( 1,795)
A31200	Inventories	( 10,566)	63,365
A31230	Prepayments	( 274)	292
A31240	Other current assets	( 5,867)	3,594
A32130	Notes payable	1	( 152)
A32150	Accounts payables	23,132	3,443
A32180	Other payables	14,624	5,310
A32230	Other current liabilities	17	( 545)
A32240	Net defined benefit liability	( 3,997)	( 6)
A33000	Cash generated from operations	100,001	20,947
A33100	Interest received	1,046	100
A33300	Interest paid	( 5,803)	( 4,958)
A33500	Refunded (Paid) income tax	13	( 671)
AAAA	Net cash generated from operating activities	<u>95,257</u>	<u>15,418</u>
	CASH FLOWS FROM INVESTING ACTIVITIES		

(Continued)

B02700	Purchases of property, plant and equipment	( 39,241)	( 7,386)
B02800	Proceeds from disposal of property, plant and equipment	-	10
B03700	Increase in refundable deposits	( 93)	( 421)
B03800	Decrease in refundable deposits	\$ 385	\$ 258
B04500	Purchases of intangible assets	( 1,173)	-
B06700	Other non-current assets	( 506)	<u>2,045</u>
BBBB	Net cash used in investing activities	( <u>40,628</u> )	( <u>5,494</u> )
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
C00100	Proceeds from short-term borrowings	310,000	250,000
C00200	Repayments of short-term borrowings	( 330,000)	( 230,000)
C01600	Proceeds from long-term debt.	230,000	162,000
C01700	Repayments of long-term debt	( 211,298)	( 227,553)
C04020	Payments of lease liabilities	( 1,115)	( 1,169)
C03000	Increase in guarantee deposits received	-	<u>30</u>
CCCC	Net cash flows used in financing activities	( <u>2,413</u> )	( <u>46,692</u> )
EEEE	Net increase (decrease) in cash for the year	52,216	( 36,768)
E00100	Cash at beginning of the year	<u>329,565</u>	<u>366,333</u>
E00200	Cash at end of the year	<u>\$ 381,781</u>	<u>\$ 329,565</u> (Concluded)

The accompanying notes are an integral part of the financial statements.

Chairperson : ZENG, GUO-HAO

Managerial Officer : ZENG, GUO-HAO

Accounting Officer : HSIEH, SHU-PING

# APPENDIXES

## I. Articles of Incorporation

### Aero Win Technology Corporation The Articles of Incorporation

#### Chapter I General Provisions

- Article 1 The Corporation shall be incorporated, as a company limited by shares, under the Company Act of the Republic of China, and its name shall be 寶一科技股份有限公司 in the Chinese language.
- Article 2 The scope of business of the Corporation shall be as follows:
1. CA03010 Heat Treatment
  2. CA04010 Surface Treatment
  3. CB01010 Machinery and Equipment Manufacturing
  4. CC01010 Electric Power Supply, Electric Transmission and Power Distribution Machinery Manufacturing
  5. CD01060 Aircraft and Parts Manufacturing
  6. F106010 Wholesale of Hardware
  7. F113010 Wholesale of Machinery
  8. F119010 Wholesale of Electronic Materials
  9. F206010 Retail Sale of Hardware
  10. F213080 Retail Sale of Machinery and Tools
  11. F219010 Retail Sale of Electronic Materials
  12. F401010 International Trade
  13. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval
- Article 3 The Company is located in Tainan City. It may establish subsidiaries in and out the country where and when necessary with approval from the Board of Directors and consent from the central competent authority.
- Article 4 As business may require, the Company may provide guarantee according to the Company's-warranty principles with approval from the Board of Directors.
- Article 5 The Company may, depending on its business needs, make external investments and may, by a resolution adopted by the Board of Directors, be a shareholder of limited liability of another company, and the total amount of its investment shall not be restricted by the investment quota stipulated in Article 13 of the Company Act.

#### Chapter II Shares

- Article 6 The total capital of the Company is 1 billion NT dollars in 10 million shares and NT\$10 per share. The Board of Directors is authorized to issue the unissued shares in separate batches to the public.  
Out of the total capital indicated in the first paragraph, NT\$50 million shall be reserved for the issuance of employee stock warrants comprising 5 million shares in total at NT\$10 per share. The warrants may be issued in installment by a resolution adopted by the Board of Directors.
- Article 7 The Company may issue non-printed stock shares and the public shall register the acquired stock shares with the Taiwan Depository & Clearing Corporation through their securities dealers.
- Article 8 Activities of stock share transfers are prohibited under the following timeframes: within 60 days prior to the shareholders' general meeting; within 30 days prior to the provisional shareholders' meeting; and within 5 days of the determined record date on which dividends or other benefits are to be distributed.
- Article 9 The execution and management of stock share issuing is conducted according to the Government's "Criteria Governing Handling of Stock Affairs by Public Stock Companies".

### **Chapter III Shareholders' Meeting**

- Article 10 There are general and provisional meetings for the shareholders. General shareholders' meeting is called six months from the end of the previous fiscal year by the Board of Directors, whereas provisional shareholders' meeting is held whenever necessary according to applicable regulations.
- Article 11 Voting rights may be exercised by correspondence or electronic means at a shareholders' meeting convened by the Company. When a shareholder is unable to attend a shareholders' meeting for any reason, the shareholder may appoint a proxy to attend the meeting on his/her behalf by presenting a proxy form printed by the Company which specifies the scope of authorization. Attendance by proxy on behalf of shareholders shall be governed by not only Article 177 of the Company Act, but also the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.
- Article 12 The shareholder's each share stands for one count of vote, unless otherwise regulated in Article 179 of the Company Act.
- Article 13 Except when otherwise regulated in the Company Act, resolutions shall be approved by more than half of the votes from the attending shareholders, who collectively hold more than half of the total number of outstanding stock shares issued.
- Article 14 When Shareholders' meeting is called by the Board of Directors, the Chairman is the chairperson of the shareholders' meeting. The Chairman shall assign one of the executive directors as proxy when the Chairman is absent. If the assignment is not being made, the executive directors shall elect a director among themselves to chair the shareholders' meeting. For meetings whose convener is not a member of the BOD, the one who convenes the meeting

shall be the chairperson of the shareholders' meeting. If there are more than one conveners, they shall elect one among themselves.

Article 15 Resolutions of shareholders' meeting shall be recorded in meeting minutes, Article 183 of the Company Act shall be followed.

#### **Chapter IV Directors and Board of Directors**

Article 16 The Company shall appoint 7 to 9 directors whose term of office is three years. Directors shall be eligible for re-election. The total number of shares held by all the directors of the Company shall be governed by the relevant rules and regulations promulgated by the competent authority in charge of securities affairs.

Among the directors of the Company mentioned in the preceding paragraph, there shall be no less than three Independent Directors and the number of Independent Directors shall be no less than one-fifth of the total number of directors at the Company. Professional qualifications, restrictions on shareholdings and concurrent positions, methods of nomination, and other matters associated with Independent Directors shall be governed by the relevant rules and regulations promulgated by the competent authority in charge of securities affairs.

Aero Win Technology Corporation Directors shall be elected in accordance with a nomination system. A list of prospective candidates of directors shall be proposed before the General Meeting of Shareholders, and directors shall be elected among the candidates on the list. Aero Win Technology Corporation will elect its Directors by the accumulation of individual votes whereby each stock share has legitimate votes relevant with the number of seats for the Directors. Each shareholder may vote in favor of a particular candidate with all his/her votes on hand or distribute his/her votes equally to a number of preferred candidates. Candidates winning the majority of the votes shall be elected as members on the Board of Directors.

Independent and non-Independent Directors shall be nominated separately and elected at the same time. The numbers of elected independent and non-Independent Directors shall be calculated separately.

The company shall provide appropriate professional liability insurance for each Director for the protection of their respective duties.

Article 16-1 The company established the Auditing Committee pursuant to Article 14-4 of the Securities and Exchange Act with committee members consisting of all Independent Directors of the company. The Committee performs the responsibilities of supervisors specified under the Company Act, Securities and Exchange Act and other relevant laws and regulations. The number of members, the performance of authority, and other matters associated with the Committee shall be governed by the relevant rules and regulations. The charter document in respect of the audit committee of the Company should be governed by the Board of Directors.

Article 17 When one-third of the directors have vacated their offices or all the Independent Directors are dismissed, a shareholders' meeting shall be convened by the Board of Directors within sixty days to elect new directors to fill the vacancies. The term of office of the newly elected

directors shall be the same as the remaining term of the predecessor. The qualifications of members, the performance of authority, and other matters associated with the committees shall be governed by the relevant rules and regulations. The charter document in respect of the committees of the Company should be governed by the Board of Directors.

Article 18 The Board of Directors consists of directors. The chairperson of the Board of Directors shall be elected from among the directors. The chairperson of the Board of Directors shall preside over the shareholders' meeting and the Board of Directors meeting, In case of his or her absence, a proxy shall be designated in accordance with Paragraph 3, Article 208 of the Company Act. The Board of Directors convenes the meeting once every quarter. The Board shall specify the reason for convening the meeting and shall inform all the Directors and Supervisors 7 days in advance. The Board may call for special sessions at any time where necessary. The Board may give notice of meeting in correspondence via fax or email. Directors may be excused from any Board session with appointment of another Director as the proxy to attend the meeting with the scope of authorization specified, Article 205 of the Company Act shall be followed.

Article 19 The remuneration to the Directors shall be commensurate with their respective levels of participation in the operation of and contribution to the company with reference to industry level subject to the finalization of the Board.

## **Chapter V Accounting**

Article 20 At the end of each fiscal year, the Board shall compile the following ledgers and statements, and present them before the General Meeting session for ratification:

1. Report on Operation.
2. Financial Statement
3. Proposal for distribution of earnings or allocation of earnings for covering losses carried forward.

Article 21 If the Company makes profits for the current year, the allocation of 5% to 10 % should be resolved as employee remuneration. The remuneration may be distributed in the form of shares or cash by a resolution adopted by the Board of Directors. The eligible recipients of employee remuneration may include employees at the subsidiaries of the Company who meet certain conditions. The Board of Directors shall resolve on the allocation of no more than 3% as the remuneration for Directors. The distribution of employee remuneration and director remuneration shall be reported to the shareholders' meeting.

If the Company still records accumulated losses, the Company shall reserve a portion of its profit to make up for losses before allocating employee remuneration and director remuneration based on the percentages indicated in the preceding paragraph.

If the Company posts a profit for the fiscal year, the Company shall first pay taxes in accordance with the law and make up for accumulated losses before setting aside 10% of the remaining earnings as legal reserve; however, no more earnings shall be set aside as legal reserve if the legal reserve amounts to the Company's total paid-up capital, and the remaining earnings shall

be set aside as or reversed to special reserve in accordance with the law. If there are still earnings left thereafter, at least 50% of the remaining earnings shall be set aside as shareholder dividends according to the distribution plan proposed by the Board of Directors. Such distribution shall be carried out by a resolution adopted at the shareholders' meeting.

Article 22 Aero Win is still in its growth stage. Taking into account the growth features of the industry, sound financial structures and the rights and interests of investors, the dividend policy that the Company intends to adopt is "Balanced Dividend Policy." Dividends may be paid in both cash and shares in moderation. When the Company raises enough funds to meet the annual funds demand, at least 50% of the total annual dividends will be distributed as cash dividends.

### **Chapter VI Supplemental Provisions**

Article 23 The internal organizational rules and regulations of the Company shall be separately stipulated by the Board of Directors.

Article 24 In regard to all matters not provided for in these Articles of Incorporation, the Company Act and other laws and regulations shall govern.

Article 25 The Articles of Incorporation of Aero Win was instituted on September 12, 1974, with amendment for the 1st instance on August 12, 1975, the 2nd amendment was incorporated on May 3, 1977, the 3rd amendment was incorporated on March 12, 1980, the 4th amendment was incorporated on April 6, 1980, the 5th amendment was incorporated on April 28, 1980, the 6th amendment was incorporated on February 5, 1982, the 7th amendment was incorporated on January 28, 1985, the 8th amendment was incorporated on June 14, 1991, the 9th amendment was incorporated on March 18, 1992, the 10th amendment was incorporated on January 2, 1993, the 11th amendment was incorporated on August 2, 1993, the 12th amendment was incorporated on January 5, 1994, the 13th amendment was incorporated on June 25, 1997, the 14th amendment was incorporated on September 8, 1997, the 15th amendment was incorporated on June 25, 1998, the 16th amendment was incorporated on January 28, 2000, the 17th amendment was incorporated on August 24, 2000, the 18th amendment was incorporated on June 28, 2002, the 19th amendment was incorporated on June 22, 2007, the 20th amendment was incorporated on June 27, 2008, the 21st amendment was incorporated on June 26, 2009, the 22nd amendment was incorporated on June 24, 2010, the 23rd amendment was incorporated on June 24, 2011, the 24th amendment was incorporated on June 22, 2012, the 25th amendment was incorporated on June 24, 2014, the 26th amendment was incorporated on June 20, 2016, the 27th amendment was incorporated on June 27, 2018, the 28th amendment was incorporated on June 25, 2019, and the 29th amendment was incorporated on June 22, 2020 .

## II. Rules of Procedure for Shareholder Meetings

### Aero Win Technology Corporation

#### Rules of Procedure for Shareholder Meetings

Article 1 : The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 2 : 1. For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

2. 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 this Corporation before five 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.

3. After a proxy form has been delivered to this Corporation, 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 this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

4. Shareholders or the appointed proxy (collectively "shareholders") shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. Solicitors soliciting proxy forms shall also bring identification documents for verification. This Corporation 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.

Article 3 : Convening shareholders meetings and shareholders meeting notices

1. Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the Board of Directors.

2. This Corporation 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 or supervisors, 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.

3. This Corporation 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.

4. In addition, 15 days before the date of the shareholders meeting, this Corporation 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 this Corporation and the professional



shareholder services agent designated thereby.

5. This Corporation shall specify in its shareholders meeting notices and public announcement the reasons for convening a shareholders meeting, the time during which attendance registrations for shareholders will be accepted, the place to register for attendance, and other matters for attention. With the consent of the addressee, the meeting notice may be given in electronic form.

The time during which shareholder attendance registrations will be accepted 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.

6. Election or dismissal of directors, amendments to the 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 corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, 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 and supervisors 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.

7. A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. However, in the case when a shareholder proposes a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, the item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

8. Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

9. 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.

10. Prior to the date for issuance of notice of a shareholders meeting, this Corporation 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 : 1. Attendance and voting at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.  
This Corporation 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.
2. 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.
  3. 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 this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.
  4. 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.
  5. 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 three 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.
  6. 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 the Company Act.
  7. When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of 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 this Corporation 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 this Corporation before two 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.
  8. 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 this Corporation, by the same means by which the voting rights were exercised, before two 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.

9. 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.

10. 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.

Article 5 : The venue for a shareholders meeting shall be the premises of the headquarters, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the Independent Directors with respect to the place and time of the meeting.

Article 6 : If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, one of the directors shall be appointed to act as chair. Where the chairperson 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 chairperson of the board in person and attended by a majority of the directors, at least one Independent Director, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

Article 7 : 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.

Article 8 : This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

Article 9 : This Corporation, 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 shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 10 : 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 one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

- Article 11 :
1. 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.
  2. 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.
  3. 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.

- Article 12 :
1. 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.
  2. 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.
  3. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.
  4. 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 13 : 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.

Article 14 : 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. 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.

Article 15 : When an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Article 16 : 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 17 : 1. The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors and supervisors not elected and number of votes they received. A record shall be made of the vote.

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

Article 18 : Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes in accordance with Article 183 of the Company Act. The meeting minutes shall accurately record a summary of the 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.

Article 19 : 1. On the day of a shareholders meeting, this Corporation 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 shall make an express disclosure of the same at the place of the shareholders meeting.

2. 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 Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 20 : 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 this Corporation. Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced

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

Article 21 : 1. 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.

2. 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

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

Article 22 : Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders.

Article 23 : 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."

Article 24 : These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 25 : The rules of procedures for this Corporation's shareholders meetings were instituted on January 28, 2000 with amendment on June 27, 2006, on June 24, 2011, on June 22, 2012, on June 28, 2013, on June 27, 2018, on June 22, 2020, and on August 23, 2021.

## III. Rules Governing the Election of Directors

### **Aero Win Technology Corporation**

#### **Rules Governing the Election of Directors**

Article 1 : For the fair, just and open election of directors, these measures are formulated in accordance with Articles 21 and 41 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies. Except as otherwise provided by law, regulation, or the articles of incorporation, the election of Directors shall be governed by the Rules.

Article 2 : The cumulative voting method shall be used for election of Lite-On Technology Corporation's directors. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates. Shareholder numbers or attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

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

A. Basic requirements and values: Gender, age, nationality, and culture.

B. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Each board member shall have the necessary knowledge, skill, and experience to perform his/her duties. The abilities that must be present in the board as a whole are as follows:

A. Ability to make sound business judgments.

B. Ability to perform accounting and financial analysis.

C. Ability to manage a business.

D. Ability to handle crisis management.

E. Knowledge of the industry.

F. An international market perspective.

G. Leadership ability.

H. Decision-making ability.

A spousal relationship or a familial relationship within the second degree of kinship may not exist among more than half of the directors on the board.

Article 3 : The qualifications for the Independent Directors of the company shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. The election of Independent Directors of the company shall comply with Articles 5,6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in

accordance with Article 24 of the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies.

Article 4 : The election of directors of Aero Win Technology Corporation is subject to the provisions of Article 192-1 of the Company Act in that a candidate nomination system shall be adopted. When the number of directors falls below five due to the dismissal of a director for any reason, this Corporation shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in this Corporation's articles of incorporation, this Corporation shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies. Where the number of Independent Directors falls below the minimum specified in the proviso under Article 14-2, Paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders' meeting. In the event that all the Independent Directors have been discharged, an extraordinary shareholders' meeting shall be convened to hold a by-election within sixty days from the date of such occurrence.

Article 5 : The cumulative voting method shall be used for election of Lite-On Technology Corporation's directors. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates. The voting rights of Independent Directors and non-Independent Directors shall be counted separately according to the number of directors stipulated in the Articles of Incorporation of the Company, and those who have more voting rights shall be elected in turn.

Article 6 : When an election begins, the chair of the shareholders' meeting shall assign several ballot monitors and counting personnel, the monitor should be of shareholder status to perform respective tasks. The ballot boxes shall be prepared by the Board of Directors and publicly checked by the vote monitoring personnel before voting commences

Article 7 : Independent and non Independent Directors shall be elected at the same time, but the numbers of independent or non Independent Directors to be elected shall be calculated separately. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed an independent or non independent director elect. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 8 : The Board of Directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 9 : A ballot is invalid under any of the following circumstances:

- A. The ballot was not prepared by the Company.
- B. A blank ballot is placed in the ballot box.



- C. The writing is unclear and indecipherable or has been altered.
- D. The name of the candidate whose name is entered in the ballot does not conform to the director candidate list.
- E. Other words or marks are entered in addition to the number of voting rights allotted.

Article 10 : Voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair or its designee on the site. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitors and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 11 : Matters not provided herein shall be subject to the articles of incorporation of Aero Win Technology Corporation and the provisions of the Company Act and other applicable laws and regulations.

Article 12 : These Rules shall come into effect upon approval of the shareholders' meeting. The same applies to all subsequent amendments.

Article 13: The rules were established on January 28, 2000, with amendment on June 27, 2006, on June 24, 2011, on June 27, 2018, on June 22, 2020, and on August 23, 2021.

## **IV. Rules of Procedure for the Board of Directors Meetings**

**(before amendment)**

### **Aero Win Technology Corporation**

#### **Rules of Procedure for Board of Directors Meetings**

Article 1 : To establish a strong governance system and sound supervisory capabilities for this Corporation's board of directors and to strengthen management capabilities, these Rules are adopted pursuant to Article 2 of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies.

Article 2 : With respect to the Board of Directors meetings ("board meetings") of this Corporation, the main agenda items, working procedures, required content of meeting minutes, public announcements, and other compliance requirements shall be handled in accordance with the provisions of these Rules.

Article 3 : The Board of Directors shall meet at least quarterly.

A notice of the reasons for convening a board meeting shall be given to each director and supervisor before 7 days before the meeting is convened. In emergency circumstances, however, a board meeting may be called on shorter notice.

The Board may give notice of meeting in correspondence via fax or email. All matters set forth under Article 7, paragraph 1 of these Rules shall be specified in the notice of the reasons for convening a board meeting. None of those matters may be raised by an extraordinary motion except in the case of an emergency or for other legitimate reasons.

Article 4 : A board meeting shall be held at the premises and during the business hours of this Corporation, or at a place and time convenient for all directors to attend and suitable for holding board meetings.

Article 5 : The designated unit responsible for the board meetings of this Corporation shall be the management and the stock affairs agency.

The unit responsible for board meetings shall draft agenda items and prepare sufficient meeting materials, and shall deliver them together with the notice of the meeting.

A director who is of the opinion that the meeting materials provided are insufficient may request their supplementation by the unit responsible for board meetings. If a director is of the opinion that materials concerning any proposal are insufficient, the deliberation of such proposal may be postponed by a resolution of the Board of Directors.

Article 6 : Agenda items for regular board meetings of this Corporation shall include at least the following:

1. Matters to be reported:

A. Minutes of the last meeting and action taken.

B. Important financial and business matters.

- C. Internal audit activities.
  - D. Other important matters to be reported.
2. Matters for discussion:
- A. Items for continued discussion from the last meeting.
  - B. Items for discussion at this meeting.
3. Extraordinary motions

Article 7 : The matters listed below as they relate to this Corporation shall be raised for discussion at a board meeting:

1. The Corporation's business plan.
2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports that are not required under relevant laws and regulations to be audited and attested by a certified public accountant (CPA).
3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act and assessment of the effectiveness of the internal control system.
4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of any handling procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others.
5. The offering, issuance, or private placement of equity-type securities.
6. The appointment or discharge of a financial, accounting, or internal audit officer.
7. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief that is made for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.
8. Any matter that, under Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw, must be approved by resolution at a shareholders meeting or board meeting, or any material matter as may be prescribed by the competent authority.

The term "related party" in subparagraph 7 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD10 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year. (In the case of a foreign issuer whose shares have no par value or a par value other than NT\$10, 2.5 percent of shareholders' equity shall be substituted for the calculation of the amount equal to 5 percent of paid-in capital required under this paragraph.)

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board of directors meeting is

convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.

At least one independent director of this Corporation shall attend the meeting in person. With respect to the matters which must be approved by resolutions at a board meeting as provided in the first paragraph, any and all Independent Directors shall attend the meeting. Where an independent director is unable to attend the meeting, that independent director shall appoint another independent director to attend the meeting as proxy. If an independent director objects to or expresses reservations about such a matter, it shall be recorded in the board meeting minutes; if an independent director intends to express an objection or reservation but is unable to attend the meeting in person, then unless there is a legitimate reason to do otherwise, that director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes.

Article 8 : Apart from matters referred to in paragraph 1 of the preceding article, which are required to be submitted for discussion by the Board of Directors, when the Board of Directors delegates any exercise of its powers pursuant to laws or regulations or the company's articles of incorporation, matters such as the level and substance of the delegation shall be concretely and specifically set out.

Article 9 : When a board meeting is held, an attendance book shall be provided for signing-in by attending directors, which shall be made available for future reference.

Directors shall attend board meetings in person. A director unable to attend in person may appoint another director to attend the meeting in his or her place in accordance with this Corporation's articles of incorporation. Attendance by videoconference will be deemed attendance in person.

A director who appoints another director to attend a board meeting shall in each instance issue a proxy form stating the scope of authorization with respect to the reasons for convening the meeting.

The proxy referred to in paragraph 2 may be the appointed proxy of only one person.

Article 10 : Board meetings shall be convened and chaired by the chairperson of the board. However, with respect to the first meeting of each newly elected board of directors, it shall be called and chaired by the director that received votes representing the largest portion of voting rights at the shareholders meeting in which the directors were elected; if two or more directors are so entitled to convene the meeting, they shall select from among themselves one director to serve as chair.

Where a meeting of the Board of Directors is called by a majority of directors on their own initiative in accordance with Article 203, paragraph 4 or Article 203-1, paragraph 3 of the Company Act, the directors shall choose one person by and from among themselves to chair the meeting.

When the chairperson of the board is on leave or for any reason is unable to exercise the powers of the chairperson, the proxy to attend the meeting with the scope of authorization specified, Article 208 of the Company Act shall be followed.

Article 11 : When holding a meeting of the Board of Directors, the Corporation may, as necessary for the

agenda items of the meeting, notify management personnel of relevant departments who do not act as directors or staff in charge of relevant affairs in the subsidiary companies to attend the meeting as nonvoting participants, provided that they shall leave the meeting when deliberation or voting takes place.

When necessary, the company may also invite certificated public accounts, attorneys, or other professionals to attend as nonvoting participants and to make explanatory statements

Article 12 : The chair shall call the board meeting to order at the appointed meeting time and when more than one-half of all the directors are in attendance.

If one-half of all the directors are not in attendance at the appointed meeting time, the chair may announce postponement of the meeting time, provided that no more than two such postponements may be made. If the quorum is still not met after two postponements, the chair shall reconvene the meeting in accordance with the procedures in Article 3, paragraph 2.

The number of "all directors," as used in the preceding paragraph and in Article 17, paragraph 2, subparagraph 2, shall be counted as the number of directors then actually in office.

Article 13 : A board meeting shall follow the agenda given in the meeting notice. However, the agenda may be changed with the approval of a majority of directors in attendance at the board meeting.

The chair may not declare the meeting closed without the approval of a majority of the directors in attendance at the meeting.

At any time during the course of a board meeting, if the number of directors sitting at the meeting does not constitute a majority of the attending directors, then upon the motion by a director sitting at the meeting, the chair shall declare a suspension of the meeting, in which case paragraph 1 in the preceding article shall apply mutatis mutandis.

Article 14 : When the chair at a board meeting is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call a vote.

When a proposal comes to a vote at a board meeting, if no attending director voices an objection following an inquiry by the chair, the proposal will be deemed approved.

If there is an objection following an inquiry of all the directors in attendance by the chair, the proposal shall be brought to a vote.

One voting method for proposals at a board meeting shall be selected by the chair from among those below, provided that when an attending director has an objection, the chair shall seek the opinion of the majority to make a decision:

1. A show of hands or a vote by voting machine.
2. A roll call vote.
3. A vote by ballot.

If a vote on a proposal requires monitoring and counting personnel, the chair shall appoint such personnel, providing that all monitoring personnel shall be directors. Voting results shall be made known on-site immediately and recorded in writing.

"Attending directors," as used in the preceding two paragraphs, does not include directors that

may not exercise voting rights pursuant to Article 16, paragraph 1.

Article 15 : Except where otherwise provided by the Securities and Exchange Act and the Company Act, the passage of a proposal at a board meeting shall require the approval of a majority of the directors in attendance at a board of directors meeting attended by a majority of all directors.

When there is an amendment or 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. If any one among them is passed, the other proposals shall then be deemed rejected, and no further voting on them shall be required.

Article 16 : If a director or a juristic person that the director represents is an interested party in relation to an agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interest of this Corporation, that director may not participate in discussion or voting on that agenda item and shall recuse himself or herself from the discussion or the voting on the item, and may not exercise voting rights as proxy for another director.

Where a director is prohibited by the preceding 2 paragraphs from exercising voting rights with respect to a resolution at a board meeting, the provisions of Article 180, paragraph 2 of the Company Act apply mutatis mutandis in accordance with Article 206, paragraph 3 of the same Act.

Article 17 : Discussions at a board meeting shall be recorded in the meeting minutes, and the minutes shall fully and accurately state the matters listed below:

1. The meeting session (or year) and the time and place of the meeting.
2. The name of the chair.
3. The directors' attendance at the meeting, including the names and the number of directors in attendance, excused, and absent.
4. The names and titles of those attending the meeting as non-voting participants.
5. The name of the minute taker.
6. The matters reported at the meeting.
7. Agenda items: the method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in paragraph 1 of article 16, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director pursuant to Article 7, paragraph 4.
8. Extraordinary motions: The name of the mover, the method of resolution and the result, a summary of the comments of any director, supervisor, expert, or other person; the name of any director that is an interested party as referred to in paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; and their objections or reservations and any recorded or written statements.
9. Other matters required to be recorded.

The occurrence of any of the following circumstances, with respect to a resolution passed at a board meeting, shall be stated in the meeting minutes and shall be publicly announced and filed on the website of the Market Observation Post System designated by the Financial

Supervisory Commission, within 2 days from the date of the meeting:

1. Any objection or expression of reservations by an independent director expresses of which there is a record or written statement.
2. A resolution is adopted with the approval of two-thirds or more of all directors, without having been passed by the audit committee of this Corporation.

The attendance book constitutes part of the minutes for each board meeting and shall be retained for the duration of the existence of this Corporation.

The minutes of a board meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of this Corporation.

The meeting minutes of paragraph 1 may be produced and distributed in electronic form.

Article 18 : Proceedings of a board meeting shall be recorded in their entirety in audio or video, and the recording shall be retained for a minimum of 5 years. The record may be retained in electronic form.

If any litigation arises with respect to a resolution of a board meeting before the end of the retention period of the preceding paragraph, the relevant audio or video record shall be retained until the conclusion of the litigation.

Where a board meeting is held by videoconference, the audio or video documentation of the meeting constitutes part of the meeting minutes and shall be retained for the duration of the existence of this Corporation.

Article 19 : Matters not provided herein shall be subject to the articles of incorporation of Aero Win Technology Corporation and the provisions of the Company Act and other applicable laws and regulations.

Article 20 : These Rules of Procedure shall be adopted by the approval of meeting of the Board of Directors, and the same to the amendments. They shall also be reported to the shareholders meeting. The Board of Directors may be authorized to adopt, by resolution, any future amendments to these Rules.

Article 21 : The Rules of Procedure for Board of Directors Meetings was instituted on August 24, 2007, with amendment for the 1st instance on March 31, 2008, the 2nd amendment was incorporated on March 25, 2010, the 3rd amendment was incorporated on May 13, 2011, the 4th amendment was incorporated on March 25, 2013, the 5th amendment was incorporated on May 4, 2016, the 6th amendment was incorporated on November 6, 2017, and the 7th amendment was incorporated on 2020 November 9.

## **V. Sustainable Development Best Practice Principles (before amendment)**

### **Aero Win Technology Corporation Sustainable Development Best Practice Principles**

#### Chapter 1 General Principles

##### Article 1

To fulfill our corporate social responsibility initiatives and to promote economic, environmental, and social advancement for purposes of sustainable development, the Company established “Sustainable Development Best Practice Principles” in accordance with the regulations jointly adopted by the Taiwan Stock Exchange Corporation ("TWSE") and Taipei Exchange ("TPEX").

##### Article 2

The Principles apply to the entire operations of the Company and its business Group. The Company shall actively fulfill sustainable development in the course of our business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on sustainable development.

##### Article 3

In promoting sustainable development initiatives, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society and corporate governance.

##### Article 4

To implement sustainable development initiatives, the Company is advised to follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate sustainable development information.

##### Article 5



The Company shall take into consideration the correlation between the development of domestic and international sustainable development issues and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for sustainable development programs, which shall be approved by the Board of Directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.

## Chapter 2 Exercising Corporate Governance

### Article 6

The Company is advised to follow the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Code of Ethical Conduct for TWSE/TPEX Listed Companies to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

### Article 7

The directors of the Company shall exercise the due care of good administrators to urge the company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.

The Board of Directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the company's furtherance of its sustainable development objectives:

1. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines;
2. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives; and
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The Board of Directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of Our company, and to report the status of the handling to the Board of Directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

## Article 8

The Company is advised to, on a regular basis, organize education and training on the promotion of sustainable development initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.

## Article 9

For the purpose of managing sustainable development initiatives, the Company is advised to create a governance structure for promotion of sustainable development, and establish an exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the Board of Directors on a periodic basis.

The Company is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

It is advised that the employee performance evaluation system be combined with sustainable development policies, and that a clear and effective incentive and discipline system be established.

## Article 10

The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.

## Chapter 3 Fostering a Sustainable Environment

### Article 11

The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

### Article 12

The Company is advised to endeavor to utilize energy more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

### Article 13

The Company is advised to establish proper environment management systems based on the characteristics of their industries. Such systems shall include the following tasks:

1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.

#### Article 14

The Company is advised to establish a dedicated unit or assign dedicated personnel for drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and should hold environment education courses for their managerial officers and other employees on a periodic basis.

#### Article 15

The Company is advised to take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations:

1. Reduce resource and energy consumption of their products and services.
2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.

#### Article 16

To improve water use efficiency, the Company shall properly and sustainably use water resources and establish relevant management measures.

The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

## Article 17

The Company is advised to assess the current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures.

The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
2. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam.
3. Other indirect emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the company.

The Company should pay attention to the impact of climate change on its operations. We should assess the greenhouse gas emissions and develop energy-saving, carbon reduction, and greenhouse gas reduction strategies based on the operational status and the results of the greenhouse gas inventory. Acquiring carbon credits should be incorporated into the Company's carbon reduction strategy planning and used to promote initiatives aimed at reducing the impact of our operational activities on climate change.

## Chapter 4 Preserving Public Welfare

### Article 18

The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

The Company, to fulfill its responsibility to protect human rights, shall adopt relevant management policies and processes, including:

1. Presenting a corporate policy or statement on human rights.
2. Evaluating the impact of the company's business operations and internal management on human rights, and adopting corresponding handling processes.
3. Reviewing on a regular basis the effectiveness of the corporate policy or statement on human rights.
4. In the event of any infringement of human rights, the company shall disclose the processes for handling of the matter with respect to the stakeholders involved.

The Company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human

resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. A company shall respond to any employee's grievance in an appropriate manner.

#### Article 19

The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the companies have business operations.

#### Article 20

The Company is advised to provide safe and healthful work environments for their employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company is advised to organize training on safety and health for their employees on a regular basis.

#### Article 21

The Company is advised to create an environment conducive to the development of their employees' careers and establish effective training programs to foster career skills.

The Company shall appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

#### Article 22

The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The Company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The Company shall, by reasonable means, inform employees of operation changes that might have material impacts.

#### Article 22-1

The Company is advised to treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles:

1. Contract agreements should be based on reciprocity and fair integrity.
2. Accept customer appointments and fulfill obligations with due care and loyalty.
3. Avoid exaggerated or false advertising solicitations.
4. Ensure that the products or services provided are suitable for customers or consumers.
5. Clearly communicate important information and disclose risks regarding the provided products or services.
6. The commission system for sales personnel should be balanced, taking into consideration both the interests of customers or consumers and the achievement of performance goals.
7. Ensure smooth channels for customer or consumer complaints and provide prompt and effective responses.
8. Business personnel engaged in specialized roles should possess professional qualifications or obtain professional certifications.

#### Article 23

The Company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the company shall ensure the transparency and safety of their products and services. They further shall establish and disclose policies on consumer rights and interests, and enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers.

#### Article 24

The Company shall ensure the quality of their products and services by following the laws and regulations of the government and relevant standards of their industries.

The Company shall follow relevant laws, regulations and international guidelines in regard to marketing and labeling of, their products and services and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

#### Article 25

The Company is advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society.

The Company is advised to provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints. It shall comply with laws and regulations related to the Personal Information Protection Act for respecting consumers' rights of privacy and shall protect personal data provided by consumers.

#### Article 26

The Company is advised to assess the impact their procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with their suppliers to jointly implement the corporate social responsibility initiative.

Prior to engaging in commercial dealings, the Company is advised to assess whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy.

The Company enter into a contract with any of our major suppliers, the content should include terms stipulating mutual compliance with corporate social responsibility policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

#### Article 27

The Company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations, to enhance community acceptance.

The Company is advised to, through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies relating to community development and community education to promote community development.

### Chapter 5 Enhancing Disclosure of Sustainable Development Information

#### Article 28

The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/TPEX listed Companies and shall fully disclose relevant and reliable information relating to their sustainable

development initiatives to improve information transparency.

Relevant information relating to sustainable development which the Company shall disclose includes:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for sustainable development initiatives, as resolved by the Board of Directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for promoting the sustainable development initiatives established by the companies, and performance in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to sustainable development initiatives.

#### Article 29

The Company shall adopt internationally recognized standards or guidelines when producing sustainability reports, to disclose the status of their implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The reports are advised to include:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives.
2. Major stakeholders and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
4. Future improvements and goals

#### Chapter 6 Supplementary Provisions

##### Article 30

The Company shall at all times monitor the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve their established sustainable development framework and to obtain better results from the promotion of the sustainable development policy.

##### Article 31



These Principles shall be adopted by the approval of meeting of the Board of Directors, and the same to the amendments or abolished.

The Principles was instituted on May 4, 2016, with amendment for the 1st instance on November 1, 2016, the 2nd amendment was incorporated on May 9, 2022

**VI. Shareholding of Directors****Aero Win Technology Corporation  
Shareholding of Directors**

Book closure date: April 30, 2023

Position	Name	Date elected	Shareholding while elected			Current shareholding			Remarks
			Type	Shares	Shareholding ratio (%)	Type	Shares	Shareholding ratio (%)	
Chairman	Keytech Investment Inc. Representative : Kuo-Hao Tseng,	2020/6/22	common stock	6,019,869	8.78%	common stock	6,019,869	8.78%	
Directors	Susan Hu	2020/6/22	common stock	500,000	0.73%	common stock	480,000	0.70%	
Directors	Mei Li Tsai	2020/6/22	common stock	0	0%	common stock	0	0%	
Directors	RichMind Corp. Representative : Ks Lin	2020/6/22	common stock	4,343,000	6.33%	common stock	2,284,000	3.33%	
Independent director	Wayne Chang	2020/6/22	common stock	0	0%	common stock	0	0%	
Independent director	Cy Su	2020/6/22	common stock	0	0%	common stock	0	0%	
Independent director	Minkon Huang	2020/6/22	common stock	0	0%	common stock	0	0%	
				10,862,869	15.84%		8,783,869	12.81%	

**Note 1:** Total Issued shares: 68,573,500 shares on 04/30/2023 (book closure date).**Note 2:** The minimum required combined shareholding of all directors by law: 5,485,880 shares