股票代號:8222

寶一科技股份有限公司
AERO WIN TECHNOLOGY CORPORATION

114 年度
年報

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本公司網址:www.aerowin.com

一・公司發言人

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二・總公司、分公司、工廠地址及電話

總公司：台南市新營區新營工業區新工路 13 巷 1 號

分公司：無

工　廠：新營總廠—台南市新營區新營工業區新工路 13 巷 1 號

新營二廠—台南市新營區新營工業區新工路 18 號

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電　話：(06)653-5001

三・股票過戶機構

名稱：台新綜合證券股務代理部

地址：10489 台北市中山區建國北路一段 96 號地下 1 樓

網址：www.tssco.com.tw

電話：(02)2504-8125

四・最近年度財務報告簽證會計師姓名、事務所名稱、地址、網址及電話

簽證會計師：王騰葦會計師

廖鴻儒會計師

事務所名稱：勤業眾信聯合會計師事務所

地　　址：台南市永福路一段 189 號 13 樓

網　　址：www.deloitte.com.tw

電　　話：(06)213-9988

五、海外有價證券掛牌買賣之交易場所名稱及查詢該海外有價證券資訊之方式：無

六・公司網址：www.aerowin.com

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壹、致股東報告書

感謝各位持續對寶一的關心與支持，希望全體股東們在未來仍能持續給予公司更多的關注與支持，謝謝！

以下將就 114 年度營運結果提出報告。

一、114 年度營業結果

(一)營業計劃實施成果

本公司 114 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 961,015 仟元，較 113 年度正成長 16.61%，扣除營業成本 783,023 仟元，營業費用 114,628 仟元，營業外淨支出 20,496 仟元，本期淨利為 37,446 仟元，每股稅後盈餘新台幣 0.55 元。

(二)預算執行情形

本公司 114 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		114 年度	113 年度
資產報酬率(%)		2.53%	6.07%
股東權益報酬率(%)		4.13%	11.72%
佔實收資本比率(%)	營業利益	9.24%	10.57%
	稅前純益	6.25%	14.95%
純益率(%)		3.9%	12.39%
每股盈餘(元)		0.55	1.49

(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 1 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 4 項。

3.加工類環件：開發內容涵蓋各式新舊大小發動機 7 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 0 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:

短程計劃(三年內):持續運用自動化技術增加效率擴充產能, 開發 Swirler 及 Boeing 零件。

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	111	112	113	114
研發經費佔營收比例	6%	6.6%	6.4%	5.6%

二、115 年度營運展望

公司主要客戶為法國 Safran Group 及其子公司，以及美國 Pratt & Whitney 等航太發動機整機與機件用戶。自 2020 年起，本公司協同客戶持續改善製程效率，使 Safran 旗下 CFM International 之 LEAP 系列工件與 Pratt & Whitney 之 PW1100G / PW1200G / PW1500G 等型號相繼進入客戶認可之量產階段，充分展現客戶對本公司在製程創新、工作活力、交件效率及品質管理之信任與肯定。

全球航空運輸與商用飛機市場在疫情後快速復甦，進一步推升新一代高燃油效率發動機的需求。以 CFM LEAP 系列為例，2025 年 LEAP 引擎交付預期將較 2024 年成長逾 20%以上，顯示市場需求強勁且交付節奏逐步改善。 此外，業界數據顯示 CFM 在 2025 年前三季已向空巴、波音及其它機型交付逾 1,200 台 LEAP 系列引擎，較去年同期成長約 21%，反映核心市場穩定擴增。

全球商用航空引擎市場整體規模亦持續擴大。最新市場研究指出，全球發動機市場預計於 2026 年至 2034 年期間，將以約 4.3%之年均複合成長率持續成長，顯示航空器動力市場中長期成長趨勢明確。

在飛機市場方面，Airbus 與 Boeing 等主流飛機製造商亦已呈現交付量回升態勢，2025 年航空器交付量達近多年高點，顯示供應鏈需求強勁。 然而，部分產線在 2025 年至 2026 年間仍受限於發動機供應節奏，需持續優化供應鏈流程以協助提升整體交付效率。

面對後疫情時代的航太產業復甦與單走道飛機市場強勁需求，本公司將持續致力於新產品開發、新客戶開拓、製程優化與產能提升。內部營運方面，本公司將秉持公司治理原則，強化管理制度與跨部門協作，進一步提升營運績效與品質保證能力，確保在此一充滿機遇的市場環境中維持並深化競爭優勢。

敬祝　　身體健康　　事事如意

董事長　曾國浩

貳、公司治理報告

一、董事、總經理、副總經理、協理、各部門及分支機構主管資料

1. 董事資料

(1)董事資料

115 年 4 月 26 日

職稱	國籍或註冊地	姓名	性別年齡	選(就)任日期	任期	初次選任日期	選任時持有股數		現在持有股數		配偶、未成年子女現在持有股數		利用他人名義持有股數		主要經(學)歷	目前兼任本公司及其他公司之職務	具配偶或二親等以內關係之其他主管、董事或監察人			備註
							股數	持股比率	股數	持股比率	股數	持股比率	股數	持股比率			職稱	姓名	關係	
董事長	中華民國	極致投資股份有限公司	-	112/6/28	3年	095/6/27	6,019,869	8.78%	6,102,869	8.90%	0	0.00%	0	0.00%	-	-	無	無	無	請詳附註說明
	中華民國	代表人：曾國浩	男性 41~50	112/6/28	3年	100/6/24	6,643,285	9.69%	6,643,285	9.69%	235,000	0.34%	1,240,000	1.81%	1.日本東京大學 精密機械工學博士 2.將群專利事務所 專利工程師 3.Fujikura ltd. 研發係長 4.寶一科技(股)公司 董事長特別助理、技術處協理 5.煦康科技系統(股)公司 董事 6.MEB COMERCIAL IMPORTADORA EXPORTADORA LTD.董事長	1.寶一科技(股)公司 總經理&永續發展委員會召集人 2.文麥(股)公司 董事 3.極致投資(股)公司 董事長 4.嘉悉(股)公司法人 董事代表人 5.得寶投資(股)公司 董事長	無	無	無	
董事	中華民國	胡淑賢	女性 61~70	112/6/28	3年	105/4/26	480,000	0.70%	380,000	0.55%	0	0.00%	0	0.00%	1.銘傳大學 管理學博士 2.銘傳大學 管理科學研究所碩士 3.輔仁大學 法律系財經法學組學士 4.寶一科技(股)公司 董事長特別助理 5.煦康科技系統(股)公司 監察人 6.共通科技(股)公司 副總經理	1.寶一科技(股)公司 副總經理&永續發展委員會委員 2.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) &永續發展委員(召集人) 3.旭東機械工業(股)公司 獨立董事&薪酬委員&審計委員&永續發展委員會委員	無	無	無	
董事	中華民國	嘉悉股份有限公司	-	112/6/28	3年	109/6/22	2,284,000	3.33%	2,172,000	3.17%	0	0.00%	0	0.00%	-	-	無	無	無	

職稱	國籍或註冊地	姓名	性別年齡	選(就)任日期	任期	初次選任日期	選任時持有股數		現在持有股數		配偶、未成年子女現在持有股數		利用他人名義持有股數		主要經(學)歷	目前兼任本公司及其他公司之職務	具配偶或二親等以內關係之其他主管、董事或監察人			備註
							股數	持股比率	股數	持股比率	股數	持股比率	股數	持股比率			職稱	姓名	關係	
	中華民國	代表人：林高順	男性 71~80	112/6/28	3年	109/6/22	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1.輔仁大學 企業管理學學士 2.淳安電子(股)公司董事、監察人	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	無	無	無	請詳附註說明
董事	中華民國	蔡美麗	女性 71~80	112/6/28	3年	92/6/30	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1.國立政治大學會計研究所碩士 2.世新大學 董事 3.交通銀行投資部科長 4.台北大學兼任講師 5.世新大學兼任講師 6.文化大學兼任講師	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	無	無	無	
獨立董事	中華民國	蘇慶陽	男性 71~80	112/6/28	3年	103/6/24	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1.成功大學機械系學士 2.政治大學企研所企家班 3.金屬工業發展中心常務董事 4.台灣區車輛同業工會常務理事 5.中華汽車工業(股)公司 董事暨總經理 6.華擘機械工業(股)公司 董事長 7.順益汽車(股)公司 副董事長 8.匯豐汽車(股)公司董事長 9.中華賓士汽車(股)公司 總裁 10.裕隆汽車製造(股)公司董事 11.佳世達科技(股)公司 獨立董事 12.馬來西亞商陳唱集團資深集團顧問 13.中國機械工程學會副理事長 14.中國工程師學會傑出工程師評審委員	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.博士學投資(股)公司 董事長 4.寶一科技(股)公司 薪酬委員(召集人)＆ 審計委員(召集人)	無	無	無	

職稱	國籍或註冊地	姓名	性別年齡	選(就)任日期	任期	初次選任日期	選任時持有股數		現在持有股數		配偶、未成年子女現在持有股數		利用他人名義持有股數		主要經(學)歷	目前兼任本公司及其他公司之職務	具配偶或二親等以內關係之其他主管、董事或監察人			備註
							股數	持股比率	股數	持股比率	股數	持股比率	股數	持股比率			職稱	姓名	關係	
獨立董事	中華民國	黃敏恭	男性 71~80	112/6/28	3年	109/6/22	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1.國立政治大學 法學學士 (法學院政治學系) 2.國立政治大學 法學碩士 (法學院公共行政研究所) 3.台北市政府秘書處法制室科員 4.台灣省自來水公司專員、第十一區管理處總務室主任 5.國立中興大學企業管理學系兼任講師 6.台灣省選舉委員會行政室主任 7.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 8.台灣省諮議會簡任十四職等秘書長 8.桃園縣副縣長 9.桃園縣代理縣長 10.臺灣自來水公司董事長 11.行政院研究發展考核委員會副主任委員 12.行政院政務副秘書長 13.台灣車輛(股)公司 董事長 14.尚茂電子材料(股)公司董事長	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 3.寶一科技(股)公司 薪酬委員&審計委員	無	無	無	請詳附註說明
獨立董事	中華民國	盧文祥	男性 71~80	112/6/28	3年	104/1/15	0	0.00%	0	0.00%	0	0.00%	0	0.00%	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 5.駐新加坡臺北代表處顧問兼經濟組組長 6.經濟部智慧財產局副局長 7.法務部資訊處簡任專門委員 8.臺灣花蓮、士林、臺北地方檢察署檢察官 9.臺灣士林地方法院民庭法官 10.臺灣板橋地方法院刑庭法官	1.立積電子股份有限公司獨立董事、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 6.寶一科技(股)公司 薪酬委員&審計委員 7.亞果生醫科技(股)公司獨立董事&審計委員	無	無	無	

職稱	國籍或註冊地	姓名	性別年齡	選(就)任日期	任期	初次選任日期	選任時持有股數		現在持有股數		配偶、未成年子女現在持有股數		利用他人名義持有股數		主要經(學)歷	目前兼任本公司及其他公司之職務	具配偶或二親等以內關係之其他主管、董事或監察人			備註
							股數	持股比率	股數	持股比率	股數	持股比率	股數	持股比率			職稱	姓名	關係	
獨立董事	中華民國	李定安	女性 41~50	112/6/28	3年	112/6/28	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1.國立台灣大學　會計學系　學士 2.台灣舞弊防治與鑑識協會 董事暨公共關係委員會主委 3.朱莉國際有限公司 獨立董事 4.駿吉-KY　獨立董事 5.晟鈦(股)公司 獨立董事、薪酬委員 6.文麥(股)公司 獨立董事	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 6.寶一科技(股)公司 薪酬委員&審計委員 7.蘭亭水舍投資(股)公司 董事長 8.蘭亭書閣投資(股)公司 監察人	無	無	無	

註:(1)本公司董事長兼任總經理，係為提升經營效率與決策執行力，惟為強化董事會之獨立性，於 112 年股東常會全面改選增加獨立董事席次至 4 席。

(2)本公司目前之審計委員會及薪酬委員會皆由四位獨立董事組成，且過半數之董事未兼任員工或經理人。

(2)法人股東之主要股東

115 年 04 月 26 日

法 人 股 東 名 稱	法 人 股 東 之 主 要 股 東		持股比例
極致投資股份有限公司	1	曾國浩	31.69%
	2	曾逸文	36.46%
	3	蕭琤芳	20.50%
	4	曾若晴	11.35%
嘉悉股份有限公司	1	文麥股份有限公司	100%

(3)前表主要股東為法人者其主要股東

法人名稱	法人之主要股東	持股比例
文麥股份有限公司	高緯投資股份有限公司	29.01%
	昆盈企業股份有限公司	7.71%
	曾國浩	7.65%
	漢茂投資展業股份有限公司	4.68%
	蔡勝賢	2.94%
	葉記纖維股份有限公司	2.76%
	劉鳳森	2.59%
	極致投資股份有限公司	2.24%
	黃麗卿	1.62%
	林高順	1.61%

(4)董事資料所具專業知識及獨立性之情形

條件 姓名		專業資格與經驗	獨立性情形(註)	兼任其他公開發行公司獨立董事家數
董事長	曾國浩	具有五年以上公司經營管理、領導決策、產業知識等業務所需之工作經驗，目前擔任極致投資(股)公司及得寶投資(股)公司董事長、本公司董事長暨總經理及未有公司法第 30 條各款情事之一。	未與其他董事間具有配偶或二親等以內之親屬關係。	0
董事	胡淑賢	具有五年以上公司經營管理、領導決策、財務會計、法律等業務所需之工作經驗，目前擔任駐龍精密機械(股)公司獨立董事&薪酬委員(召集人)&審計委員(召集人)及旭東機械工業(股)公司獨立董事&薪酬委員&審計委員、本公司董事暨副總經理及未有公司法第 30 條各款情事之一。	1.未與其他董事間具有配偶或二親等以內之親屬關係。 2.未有公司法第 27 條規定以政府、法人或其代表人當選。	2
董事	蔡美麗	具有五年以上公司經營管理、財務會計等業務所需之工作經驗，目前擔任歐華創業投資(股)公司法人董事代表人暨總經理、育華創業投資(股)公司總經理、富華創業投資(股)公司總經理、元翎精密工業(股)公司法人董事代表人、永儲(股)公司法人監察人代表人，曾兼任台北大學、世新大學、文化大學講師及未有公司法第 30 條各款情事之一。	1.非為公司或其關係企業之受僱人。 2.未與其他董事間具有配偶或二親等以內之親屬關係。 3.未有公司法第 27 條規定以政府、法人或其代表人當選。	0
董事	林高順	具有五年以上公司經營管理業務所需之工作經驗，目前擔任文麥(股)公司董事長暨總經理、Monterey Cay INC 董事長、嘉悉(股)公司董事長、宏高科技(張家港)有限公司董事長、高緯投資(股)公司監察人及未有公司法第 30 條各款情事之一。	1.非為公司或其關係企業之受僱人。 2.未與其他董事間具有配偶或二親等以內之親屬關係。	0

條件 姓名		專業資格與經驗	獨立性情形(註)	兼任其他公開發行公司獨立董事家數
獨立董事	蘇慶陽	具有五年以上公司經營管理、產業知識等業務所需之工作經驗，目前擔任彥臣生技藥品(股)公司董事、瑞智精密(股)公司獨立董事暨薪酬委員(召集人) 、審計委員(召集人)、建大工業(股)公司獨立董事、薪酬委員、審計委員，曾任職台灣區車輛同業工會常務理事、中華汽車工業(股)公司董事暨總經理、華擘機械工業(股)公司董事長、順益汽車(股)公司副董事長、匯豐汽車(股)公司董事長、中華賓士汽車(股)總裁、佳世達科技(股)獨立董事及未有公司法第 30 條各款情事之一。	1.非本公司或其關係企業之受僱人。 2.非本公司或其關係企業之董事、監察人。 3.非本人及其配偶、未成年子女或以他人名義持有公司已發行股份 總數 1%以上或持股前十名之自然人股東。 4.非 1 所列之經理人或 2、3 所列人員之配偶、二親等以內親屬 或三親等以內直系血親親屬。 5.非直接持有本公司已發行股份總數 5%以上、持股前五名或依公司法第 27 條第 1 項或第 2 項指派代表人擔任公司董事或監察人之法人股東之董事、監察人或受僱人。 6.非與本公司之董事席次或有表決權之股份超過半數係由同一人控制之他公司董事、監察人或受僱人。 7.非與本公司之董事長、總經理或相當職務者互為同一人或配偶之他公司或機構之董事(理事)、監察人(監事)或受僱人。 8.非與本公司有財務或業務往來之特定公司或機構之董事（理事）、監察人（監事）、經理人或持股 5%以上股東。 9.非為本公司或關係企業提供審計或最近二年取得報酬之商務、法務、財務、會計等相關服務之專業人士、獨資、合夥、公司或機構之企業主、合夥人、董事（理事）、監察人（監事）、經理人及其配偶。 10.未與其他董事間具有配偶或二親等以內之親屬關係。 11.未有公司法第 27 條規定以政府、法人或其代表人當選。	1
獨立董事	黃敏恭	具有五年以上公司經營管理、法律等業務所需之工作經驗，目前擔任財團法人二十一世紀基金會執行長、倫飛電腦實業(股)公司法人董事代表人，曾任職臺灣自來水公司董事長、國立中興大學企業管理學系兼任講師、台灣車輛股份有限公司董事長、尚茂電子材料股份有限公司董事長及未有公司法第 30 條各款情事之一。		0
獨立董事	盧文祥	具有五年以上法官、檢察官、律師及公司業務所須之工作經驗、相關科系之公私立大專院校講師、曾任駐新加坡臺北代表處顧問兼經濟組組長、經濟部智慧財產局副局長、台灣台北、士林、花蓮地方檢察署檢察官、台灣板橋、士林地方法院民刑庭法官、北京大學、中國科學院大學、南京師範大學特聘教授，目前擔任立積電子(股) 獨立董事&薪酬委員&審計委員、智慧財產及商業法院特聘調解委員、廈門大學知識產權研究院兼職教授、東吳大學法律研究所兼任教授、盧文祥律師事務所主持律師、亞果生醫科技(股)公司獨立董事&審計委員及未有公司法第 30 條各款情事之一。		2
獨立董事	李定安	具有五年以上公司財務會計業務所需之工作經驗，目前擔任建誠聯合會計師事務所會計師、台北市政府商業處諮詢會計師、經濟部投資審議委員會諮詢會計師、台北市產業發展局諮詢會計師、中華國際投融資促進會監事及未有公司法第 30 條各款情事之一。		0

註：依據上市審查準則及公開發行公司獨立董事設置及應遵循事項，本公司已取得個別獨立董事獨立性聲明書，確認均符合法令規定之獨立性資格條件

(5)董事會多元化及獨立性

(1)董事會多元化政策之管理目標與達成情形

A.多元化政策：

為強化公司治理及促進董事會組成與結構多元之發展，本公司「公司治理實務守則」已訂定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；並經股東會通過「董事選舉辦法」訂定，本公司董事會成員應普遍具備執行職務所須之知識、技能及素養，其整體應具備之能力包括營運判斷能力、會計及財務分析能力、經營管理能力、危機處理能力、產業知識、國際市場觀、領導能力、決策能力及風險管理知識與能力。

B.具體管理目標：

本公司董事會應向股東會負責，有關公司治理制度之各項作業與安排，應確保董事會依法令、公司章程規定或股東會決議行使職權。董事會成員應具備適足之專業及素養，多元性目標為任一性別董事比率目標為三分之一以上、獨立董事席次達董事席次二分之一、公司經理人兼任董事不逾董事席次三分之一，成員專業背景宜涵蓋經營管理、領導決策、產業知識、財務會計、法律、風險管理、公益環保。

C.多元化管理目標達成情形：

本公司現任董事會由 8 位董事組成，其董事會組成多元化政策之具體管理目標及達成情形如下：

管理目標	達成情形
獨立董事席次達董事席次二分之一	達成
兼任公司經理人之董事不逾董事席次三分之一	達成
任一性別董事比率目標為三分之一以上	達成
適足多元之專業知識與技能	達成

董監事姓名	基本組成									專業能力					
	國籍	性別	兼任本公司員工	年齡			獨立董事任期年資			經營管理	領導決策	產業知識	財務會計	法律	公益環保
				45至60	61至70	71至80	3年以下	3至9年	9年以上						
曾國浩董事長	ROC	男	V	V						V	V	V			
胡淑賢董事	ROC	女	V		V					V	V		V	V	
蔡美麗董事	ROC	女				V				V			V		
林高順董事	ROC	男				V				V					
蘇慶陽獨立董事	ROC	男				V			V	V		V			V

黃敏恭獨立董事	ROC	男				V		V		V				V	
盧文祥獨立董事	ROC	男				V	V							V	
李定安獨立董事	ROC	女		V			V						V		

(2)董事會獨立性：

本公司現任董事會成員共 8 位，包含 4 位獨立董事及 2 位具員工身份董事(佔全體董事成員比例分別為 50%及 25%)，且董事會成員間均無配偶或二親等以內之親屬關係。截至 114 年底，獨立董事均符合金融監督管理委員會證券期貨局有關獨立董事之規範，且各董事及獨立董事間無證券交易法第 26 條之 3 規定、第 3 及第 4 項之情事，本公司董事會具獨立性(請參閱本年報第 10-11 頁-董事資料所具專業知識及獨立性之情形揭露)，各董事經學歷、性別及工作經驗(請參閱本年報第 05-08 頁-董事資料)。

註 1：專業資格與經驗：敘明個別董事及監察人之專業資格與經驗，如屬審計委員會成員且具備會計或財務專長者，應敘明其會計或財務背景及工作經歷，另說明是否未有公司法第 30 條各款情事。

註 2：獨立董事應敘明符合獨立性情形，包括但不限於本人、配偶、二親等以內親屬是否擔任本公司或其關係企業之董事、監察人或受僱人；本人、配偶、二親等以內親屬(或利用他人名義)持有公司股份數及比重；是否擔任與本公司有特定關係公司(參考公開發行公司獨立董事設置及應遵循事項辦法第 3 條第 1 項 5~8 款規定)之董事、監察人或受僱人；最近 2 年提供本公司或其關係企業商務、法務、財務、會計等服務所取得之報酬金額。

註 3：揭露方式請參閱臺灣證券交易所公司治理中心網站之最佳實務參考範例。

2.總經理、副總經理、協理、各部門及分支機構主管資料

115 年 4 月 26 日

職稱	國籍	姓名	性別	選(就)任日期	持有股份		配偶、未成年子女持有股份		利用他人名義持有股份		主要經（學）歷	目前兼任其他公司之職務	具配偶或二親等以內關係之經理人		
					股數	持股比率	股數	比持股率	股數	比持股率			職稱	姓名	關係
董事長暨總經理(詳附註 3 說明)	中華民國	曾國浩	男性	105.06 105.01	6,643,285	9.69%	235,000	0.34%	1,240,000	1.81%	1.日本東京大學 精密機械工學博士 2.將群專利事務所 專利工程師 3.Fujikura ltd. 研發係長 4.寶一科技(股)公司董事長特別助理/技術處協理 5.煦康科技系統(股)公司董事 6.MEBCOMERCIAL IMPORTADORA EXPORTADORA LTD.董事長	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 法人董事代表人 4.得寶投資(股)公司 董事長 5.寶一科技(股)公司 永續發展委員會召集人	無	無	無
董事暨副總經理(詳附註 3 說明)	中華民國	胡淑賢	女性	95.05	380,000	0.55%	0	0.00%	0	0.00%	1.銘傳大學 管理學博士 2.銘傳大學 管理科學研究所碩士 3.輔仁大學 法律系財經法學組學士 4.寶一科技(股)公司 董事長特別助理 5.煦康科技系統(股)公司 監察人 6.共通科技(股)公司 副總經理	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) &永續發展委員會(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&永續發展委員會委員	無	無	無
製造工廠廠長	中華民國	黃佳宏	男性	114.01	0	0.00%	0	0.00%	0	0.00%	國立中央大學 機械工程學士	無	無	無	無
技術處協理	中華民國	黃進焜	男性	101.03	389	0.00%	0	0.00%	0	0.00%	中山大學 材料科學碩士 高晟科技(股)公司 協理 技航科技(股)公司 協理	無	無	無	無
品質系統處協理	中華民國	莫資宜	男性	107.06	0	0.00%	0	0.00%	0	0.00%	國立高雄應用科技大學 工業工程與管理碩士 朝宇航太科技品保部 經理	無	無	無	無
業務處協理	中華民國	林聖傑	男性	109.01	0	0.00%	0	0.00%	0	0.00%	Salem International University MBA 研究所 碩士 中國電器子工廠 技術兼管理	無	無	無	無
財務處經理	中華民國	林宜禎	女性	113.06	0	0.00%	0	0.00%	0	0.00%	大同技術學院 副學士	無	無	無	無

註 1：應包括總經理、副總經理、協理、各部門及分支機構主管資料，以及凡職位相當於總經理、副總經理或協理者，不論職稱，亦均應予揭露。

註 2：與擔任目前職位相關之經歷，如於前揭期間曾於查核簽證會計師事務所或關係企業任職，應敘明其擔任之職稱及負責之職務。

註 3：(1).本公司董事長兼任總經理，係為提升經營效率與決策執行力，惟為強化董事會之獨立性，於 112 年股東常會全面改選增加獨立董事席次至 4 席。

(2).本公司目前之審計委員會及薪酬委員會皆由四位獨立董事組成，且過半數之董事未兼任員工或經理人。

3.最近年度支付董事、監察人、總經理及副總經理之酬金

(1)董事(含獨立董事)之酬金　　114 年度　單位：新臺幣仟元

職稱	姓名	董事酬金								A、B、 C及D等四項總額及占稅後純益之比例(註 10)		兼任員工領取相關酬金								A、B、C、D、E、F及G等七項總額及占稅後純益之比例(註 10)		領取來自子公司以外轉投資事業或母公司酬金(註 11)
		報酬(A)(註 2)		退職退休金(B)		董事酬勞(C)(註 3)		業務執行費用(D)(註 4)				薪資、獎金及特支費等(E) (註 5)		退職退休金(F)		員工酬勞(G) (註 6)						
																本公司		財務報告內所有公司(註 7)				
		本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	現金金額	股票金額	現金金額	股票金額	本公司	財務報告內所有公司(註 7)	
董事長	極致投資股份有限公司 代表人：曾國浩	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	2,419	2,419	0	0	277	0	277	0	2,937 7.84%	2,937 7.84%	無
董事	胡淑賢	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	1,803	1,803	103	103	204	0	204	0	2,351 6.28%	2,351 6.28%	無
董事	蔡美麗	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	0	0	0	0	0	0	0	0	241 0.64%	241 0.64%	無
董事	嘉悉股份有限公司 代表人：林高順	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	0	0	0	0	0	0	0	0	241 0.64%	241 0.64%	無
獨立董事	蘇慶陽	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	0	0	0	0	0	0	0	0	241 0.64%	241 0.64%	無
獨立董事	黃敏恭	0	0	0	0	180	180	60	60	240 0.64%	240 0.64%	0	0	0	0	0	0	0	0	240 0.64%	240 0.64%	無

職稱	姓名	董事酬金								A、B、 C及D等四項總額及占稅後純益之比例(註 10)		兼任員工領取相關酬金								A、B、C、D、E、F及G等七項總額及占稅後純益之比例(註 10)		領取來自子公司以外轉投資事業或母公司酬金(註 11)
		報酬(A)(註 2)		退職退休金(B)		董事酬勞(C)(註 3)		業務執行費用(D)(註 4)				薪資、獎金及特支費等(E) (註 5)		退職退休金(F)		員工酬勞(G) (註 6)						
		本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司	財務報告內所有公司(註 7)	本公司		財務報告內所有公司(註 7)		本公司	財務報告內所有公司(註 7)	
																現金金額	股票金額	現金金額	股票金額			
獨立董事	盧文祥	0	0	0	0	180	180	60	60	240 0.64%	240 0.64%	0	0	0	0	0	0	0	0	240 0.64%	240 0.64%	無
獨立董事	李定安	0	0	0	0	180	180	60	60	240 0.64%	240 0.64%	0	0	0	0	0	0	0	0	240 0.64%	240 0.64%	無

酬金級距表

給付本公司各個董事酬金級距	董事姓名			
	前四項酬金總額(A+B+C+D)		前七項酬金總額(A+B+C+D+E+F+G)	
	本公司(註 8)	財務報告內所有公司(註 9) H	本公司(註 8)	財務報告內所有公司(註 9) I
低於 1,000,000 元	極致投資股份有限公司代表人：曾國浩、胡淑賢、蔡美麗、嘉悉股份有限公司代表人：林高順、蘇慶陽、黃敏恭、盧文祥、李定安	極致投資股份有限公司代表人：曾國浩、胡淑賢、蔡美麗、嘉悉股份有限公司代表人：林高順、蘇慶陽、黃敏恭、盧文祥、李定安	蔡美麗、嘉悉股份有限公司代表人：林高順、蘇慶陽、黃敏恭、盧文祥、李定安	蔡美麗、嘉悉股份有限公司代表人：林高順、蘇慶陽、黃敏恭、盧文祥、李定安
1,000,000 元(含)～2,000,000 元(不含）	-	-	-	-
2,000,000 元(含)～3,500,000 元(不含）	-	-	極致投資股份有限公司代表人：曾國浩、胡淑賢	極致投資股份有限公司代表人：曾國浩、胡淑賢
3,500,000 元(含)～5,000,000 元(不含）	-	-		
5,000,000 元(含)～10,000,000 元(不含）	-	-		
10,000,000 元(含)～15,000,000 元(不含）	-	-	-	-
15,000,000 元(含)～30,000,000 元(不含）	-	-	-	
30,000,000 元(含)～50,000,000 元(不含）	-	-	-	-
50,000,000 元(含)～100,000,000 元(不含）	-	-	-	-
100,000,000 元以上	-	-	-	-
總計	共 8 位	共 8 位	共 8 位	共 8 位

註 1：董事姓名應分別列示(法人股東應將法人股東名稱及代表人分別列示)，以彙總方式揭露各項給付金額。若 董事兼任總經理或副總經理者應填列本表及下表(3-1)或(3-2)。

註 2：係指最近年度董事之報酬(包括董事薪資、職務加給、離職金、各種獎金、獎勵金等等)。

註 3：係填列最近年度經董事會通過分派之董事酬勞金額。

註 4：係指最近年度董事之相關業務執行費用(包括車馬費、特支費、各種津貼、宿舍、配車等實物提供等等)。如提供房屋、汽車及其他交通工具或專屬個人之支出時，應揭露所提供資產之性質及成本、實際或按公平市價設算之租金、油資及其他給付。另如配有司機者，請附註說明公司給付該司機之相關報酬，但不計入酬金。

註 5：係指最近年度董事兼任員工（包括兼任總經理、副總經理、其他經理人及員工）所領取包括薪資、職務加給、離職金、各種獎金、獎勵金、車馬費、特支費、各種津貼、宿舍、配車等實物提供等等。如提供房屋、汽車及其他交通工具或專屬個人之支出時，應揭露所提供資產之性質及成本、實際或按公平市價設算之租金、油資及其他給付。另如配有司機者，請附註說明公司給付該司機之相關報酬，但不計入酬金。另依 IFRS「股份基礎給付」認股權憑證、限制員工權利新股及參與現金增資認購股份等，亦應計入酬金。

註 6：係指最近年度董事兼任員工（包括兼任總經理、副總經理、其他經理人及員工）取得員工紅利（含股票紅利及現金紅利）者，應揭露最近年度盈餘分配議案股東會前經董事會通過擬議配發員工紅利金額，若無法預估者則按去年實際配發金額比例計算今年擬議配發金額，並另應填列附表一之三。

註 7：應揭露合併報告內所有公司(包括本公司)給付本公司董事各項酬金之總額。

註 8：本公司給付每位董事各項酬金總額，於所歸屬級距中揭露董事姓名。

註 9：應揭露合併報告內所有公司(包括本公司)給付本公司每位董事各項酬金總額，於所歸屬級距中揭露董事姓名。

註 10：稅後純益係指最近年度個體或個別財務報告之稅後純益。

註 11：a.本欄應明確填列公司董事領取來自子公司以外轉投資事業或母公司相關酬金金額。(若無者，則請填「無」)

b.公司董事如有領取來自子公司以外轉投資事業或母公司相關酬金者，應將公司董事於子公司以外轉投資事業或母公司所領取之酬金，併入酬金級距表之 I 欄，並將欄位名稱改為「母公司及所有轉投資事業」。

c.酬金係指本公司董事擔任子公司以外轉投資事業或母公司之董事、監察人或經理人等身分所領取之報酬、酬勞(包含員工、董事及監察人酬勞)及業務執行費用等相關酬金。

*本表所揭露酬金內容與所得稅法之所得概念不同，故本表目的係作為資訊揭露之用，不作課稅之用。

(2)監察人之酬金：不適用。

(3)總經理及副總經理之酬金

單位：新臺幣仟元

職稱	姓名	薪資(A)（註 2）		退職退休金(B)		獎金及特支費等(C)（註 3）		員工酬勞金額(D)（註 4）				A、B、 C 及 D 等四項總額及占稅後純益之比例（%）（註 8）		領取來自子公司以外轉投資事業或母公司酬金(註 9)
		本公司	財務報告內所有公司（註 5）	本公司	財務報告內所有公司（註 5）	本公司	財務報告內所有公司（註 5）	本公司		財務報告內所有公司（註 5）		本公司	財務報告內所有公司（註 5）	
								現金金額	股票金額	現金金額	股票金額			
總經理	曾國浩	2,280	2,280	0	0	139	139	277	0	277	0	2,696 7.20%	2,696 7.20%	無
副總經理	胡淑賢	1,680	1,680	103	103	123	123	204	0	204	0	2,110 5.64%	2,110 5.64%	無

酬金級距表

給付本公司各個總經理及副總經理酬金級距	總經理及副總經理姓名	
	本公司(註 6)	財務報告內所有公司(註 7) E
低於 1,000,000 元	-	-
1,000,000 元(含)～2,000,000 元(不含)	-	-
2,000,000 元(含)～3,500,000 元(不含)	曾國浩、胡淑賢	曾國浩、胡淑賢
3,500,000 元(含)～5,000,000 元(不含)	-	-
5,000,000 元(含)～10,000,000 元(不含)	-	-
10,000,000 元(含)～15,000,000 元(不含)	-	-
15,000,000 元(含)～30,000,000 元(不含)	-	-
30,000,000 元(含)～50,000,000 元(不含)	-	-
50,000,000 元(含)～100,000,000 元(不含)	-	-
100,000,000 元以上	-	-
總計	共 2 位	共 2 位

註 1：總經理及副總經理姓名應分別列示，以彙總方式揭露各項給付金額。若董事兼任總經理或副總經理者應填列本表及上表(1-1)或(1-2)。

註 2：係填列最近年度總經理及副總經理薪資、職務加給、離職金。

註 3：係填列最近年度總經理及副總經理各種獎金、獎勵金、車馬費、特支費、各種津貼、宿舍、配車等實物提供及其他報酬金額。如提供房屋、汽車及其他交通工具或專屬個人之支出時，應揭露所提供資產之性質及成本、實際或按公平市價設算之租金、油資及其他給付。另如配有司機者，請附註說明公司給付該司機之相關報酬，但不計入酬金。另依 IFRS「股份基礎給付」認股權憑證、限制員工權利新股及參與現金增資認購股份等，亦應計入酬金。

註 4：係填列最近年度經董事會通過分派總經理及副總經理之員工酬勞金額（含股票及現金），若無法預估者則按去年實際分派金額比例計算今年擬議分派金額，並另應填列附表一之三。稅後純益係指最近年度之稅後純益；已採用國際財務報導準則者，稅後純益係最近年度個體或個別財務報告之稅後純益。

註 5：應揭露合併報告內所有公司(包括本公司)給付本司總經理及副總經理各項酬金之總額。

註 6：本公司給付每位總經理及副總經理各項酬金總額，於所歸屬級距中揭露總經理及副總經理姓名。

註 7：應揭露合併報告內所有公司(包括本公司)給付本公司每位總經理及副總經理各項酬金總額，於所歸屬級距中揭露總經理及副總經理姓名。

註 8：稅後純益係指最近年度之稅後純益；已採用國際財務報導準則者，稅後純益係指最近年度個體或個別財務報告之稅後純益。

註 9：a.本欄應明確填列公司總經理及副總經理領取來自子公司以外轉投資事業或母公司相關酬金金額。

b.公司總經理及副總經理如有領取來自子公司以外轉投資事業或母公司相關酬金者，應將公司總經理及副總經理於子公司以外轉投資事業或母公司所領取之酬金，併入酬金級距表 E 欄，並將欄位名稱改為「母公司及所有轉投資事業」。

c.酬金係指本公司總經理及副總經理擔任子公司以外轉投資事業或母公司之董事、監察人或經理人等身分所領取之報酬、酬勞（包括員工、董事及監察人酬勞）及業務執行費用等相關酬金。

註 10：係指截至年報刊印日止董事兼任員工（包括兼任總經理、副總經理、其他經理人及員工）取得限制員工權利新股股數，除填列本表外，尚應填列附表十五之一。

＊本表所揭露酬金內容與所得稅法之所得概念不同，故本表目的係作為資訊揭露之用，不作課稅之用。

(4)配發員工紅利之經理人姓名及配發情形：

114 年度\單位：新臺幣仟元

	職稱（註 1）	姓名（註 1）	股票金額	現金金額	總計	總額占稅後純益之比例（%）
經理人	總經理	曾國浩	0	1,198	1,198	3.20%
	副總經理	胡淑賢				
	技術處協理	黃進焜				
	製造工廠廠長	黃佳宏				
	品質系統處協理	莫資宜				
	業務處協理	林聖傑				
	公司治理主管	洪淑玲				
	財務處經理	林宜禎				

* 截至年報刊印日止，114 年度員工酬勞分配名單尚未決定，茲依前次實際配發金額比例估列擬議分派數。

註 1：應揭露個別姓名及職稱，但得以彙總方式揭露盈餘分配情形。

註 2：係填列最近年度盈餘分配股東會前經董事會通過擬議配發經理人之員工紅利金額（含股票紅利及現金紅利），若無法預估者則按去年實際配發金額比例計算今年擬議配發金額。稅後純益係指最近年度之稅後純益。

註 3：經理人之適用範圍，依據本會 92 年 3 月 27 日台財證三字第 0920001301 號函令規定，其範圍如下：

(1)總經理及相當等級者

(2)副總經理及相當等級者

(3)協理及相當等級者

(4)財務部門主管

(5)會計部門主管

(6)其他有為公司管理事務及簽名權利之人

註 4：若 董事、總經理及副總經理有 領 取 員工紅利（含股票紅利及現金紅利）者，除填列附表一之二外，另應再填列本表。

(5)分別比較說明本公司及合併報表所有公司於最近兩年度支付本公司董事、監察人、總經理及副總經理酬金總額占稅後純益比例之分析並說明付酬金之政策、標準與組合、訂定酬金之程序、與經營績效及未來風險之關聯性：

職稱	114 年度		113 年度	
	本公司	財務報告內所有公司	本公司	財務報告內所有公司
董事(含獨立董事) 總經理及副總經理	NTD6,731 仟元 17.98%	NTD6,731 仟元 17.98%	NTD10,414 仟元 10.20%	NTD10,414 仟元 10.20%

註 1.截至年報刊印日止，114 年度員工酬勞分配名單尚未決定，茲依前次實際配發金額比例估列擬議分派數。

註 2.114 年度董事酬金總額較 113 年度減少，係因 114 年度稅後純益減少所致。

(5-1)本公司董事及經理人酬勞之給付原則

A.本公司之董事酬金僅得以現金為之，依本公司章程第 19 條規定，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。另當年度公司如有獲利，依本公司章程第 21 條規定提撥不高於 3%為董事酬勞，由全數董事參與董事酬勞之分派。

B.本公司經理人酬金，由薪酬委員會依經理人薪資報酬政策及制度及參酌 104 薪資福利調查報告之同業通常水準支給資料評估審查後董事會議定之。另為體恤及獎勵員工在工作上的努力付出，相關獎金亦視公司年度經營績效、財務狀況、營運狀況及個人工作績效核給；另當年度公司如有獲利，依本公司章程第 21 條規定提撥 5%~10%為員工酬勞。依本公司管理損益報表，並參酌經理人之目標達成率評核。

而在於公司核心價值之實踐與營運管理能力、永續經營之參與等兩大部分，計算其經營績效之酬金，並隨時視實際經營狀況及相關法令適時檢討酬金制度。

(5-2)本公司董事及經理人酬勞之酬金給付程序

A.董事酬勞

本公司董事酬金之訂定，係參考公司整體營運績效、產業未來經營及發展趨勢、國內業界水平等，並依董事對公司營運參與程度及貢獻度而給予合理報酬；相關績效評估及酬金合理性均經薪資報酬委員會及董事會審核，並隨時視實際經營狀況及相關法令適時檢討酬金制度，以確保與公司永續經營成果相平衡。

B.經理人酬金

本公司經理人薪酬係包含固定薪資(本薪、加給、津貼)、變動獎酬(獎金、酬勞、股票)及福利等；固定薪資乃由公司依據個人學經歷及職務說明書並參考同業界水平為原則，變動獎酬則以公司及個人績效成果與貢獻等為綜合考量。

本公司績效指標內容，以年度經營目標成果為主，包含：預算達成率、獲利率及經營效益等為主，並搭配權重調整為輔；本公司績效指標制定，係每年依據公司經營績效、內外部市場環境及政府法規政策等而制定之；本公司績效評量作業，係每年進行績效評量及考核作業，以確保經營目標得以達成；本公司績效成果連結，經理人需經薪資報酬委員會評估及審核並提報董事會通過後執行之。

(5-3)本公司支付董事及經理人酬金，除考量公司未來的營運發展與經營風險，皆已併同綜合考量薪資報酬之數額、支付方式及公司未來風險事項，並同時評估與其經營績效呈正相關，以謀永續經營與風險控管之平衡。

二、公司治理運作情形

1. 董事會運作情形

(1) 114 年度至 115 年 5 月 15 日董事會共召開 9 次(A)，董事出列席情形如下:

職稱	姓名	實際出(列)席次數(B)	委託出席次數	實際出(列)席率(%)【B/A】	備註
董事長	極致投資股份有限公司 代表人：曾國浩	9	0	100%	
董事	胡淑賢	8	1	88.89%	
董事	蔡美麗	9	0	100%	
董事	嘉悉股份有限公司 代表人：林高順	8	1	88.89%	
獨立董事	蘇慶陽	8	1	88.89%	
獨立董事	黃敏恭	9	0	100%	
獨立董事	盧文祥	8	1	88.89%	
獨立董事	李定安	9	0	100%	

其他應記載事項：

一、 董事會之運作如有下列情形之一者，應敘明董事會日期、期別、議案內容、所有獨立董事意見及公司對獨立董事意見之處理：

(一)證券交易法第 14 條之 3 所列事項：：本公司已設立審計委員會，不適用證券交易法第十四條之三規定，相關資料請參閱本年報「審計暨風險委員會運作情形」。

(二)除前開事項外，其他經獨立董事反對或保留意見且有紀錄或書面聲明之董事會議決事項:無

二、 董事對利害關係議案迴避之執行情形，應敘明董事姓名、議案內容、應利益迴避原因以及參與表決情形：

董事會議 屆次/日期	議案內容	應利益迴避原因	參與表決情形
第9屆第10次 114.01.07	本公司經理人民國一一三年度年終獎金發放案。	個人報酬支給	曾董事長國浩、胡董事淑賢離席迴避，全程未參與討論及表決
第9屆第12次 114.05.09	本公司民國一一三年度董事酬勞發放案。	個人報酬支給	董事個別離席迴避不參與討論及表決
第9屆第13次 114.06.16	決議本公司經理人一一三年度員工酬勞分配案。	個人報酬支給	曾董事長國浩、胡董事淑賢離席迴避，全程未參與討論及表決
第9屆第13次 114.06.16	委任第一屆永續發展委員會委員案。	委任第一屆永續發展委員會委員之公正性	曾董事長國浩、胡董事淑賢離席迴避，全程未參與討論及表決

第9屆第18次 115.05.11	本公司民國一一四年度董事酬勞發放案。	個人報酬支給	董事個別離席迴避不參與討論及表決
第9屆第18次 115.05.11	決議本公司經理人一一四年度員工酬勞分配案。	個人報酬支給	曾董事長國浩、胡董事淑賢離席迴避，全程未參與討論及表決
第9屆第18次 115.05.11	董事候選人提名案。	董事候選人提名之公正性	提名之4位董事皆離席迴避不參與討論及表決
第9屆第18次 115.05.11	獨立董事候選人提名暨資格審查案。	獨立董事候選人資格審查之公正性	提名之4位獨立董事皆離席迴避不參與討論及表決
第9屆第18次 115.05.11	解除新任董事及其代表人競業行為之限制案。	董事個人解除競業限制之公正性	董事個別離席迴避不參與討論及表決

三、 上市上櫃公司應揭露董事會自我(或同儕)評鑑之評估週期及期間、評估範圍、方式及評估內容等資訊，董事會評鑑執行情形：本公司於 108 年 8 月 5 日董事會決議通過訂定「寶一科技股份有限公司董事會績效評估辦法」，於 115 年第一季完成 114 年 01 月 01 日至 114 年 12 月 31 日期間之董事會績效評估，請參閱本年報第 26 頁 (3)董事會評鑑執行情形

四、 當年度及最近年度加強董事會職能之目標（例如設立審計委員會、提昇資訊透明度等）與執行情形評估。

(一)加強董事會職能：

本公司現置有獨立董事 4 人，係具會計財務及法律等專業，就董事會議有關公司營運管理、內部控制制度、財務業務及投資計畫等議題，經常提供有效且專業之意見；又本公司董事會已設審計委員會、薪資報酬委員會等功能性委員會，委員依其專業與獨立超然性向董事會提供審查建議，以確保公司財務和非財務報告內容之允當性，內部控制制度之有效性，以及公司董事、經理人績效評估與薪資報酬合理性，健全優化本公司營運資訊通訊安全管理，以提供董事會有關經營決策參考，進而強化董事會職能發揮。

另為落實公司治理，本公司於網站設置投資人專區公告董事會重要決議、公司營運財務相關資訊，以增進股東對於公司營運推動之瞭解，促使企業永續經營，提升公司企業價值，確保與股東長期利益之一致。

(二)提升資訊透明度：

本公司財務報告係委託勤業眾信聯合會計師事務所定期查核簽證，對於法令所要求之各項資訊均指定專人負責，並定期辦理公司營業收入、財務報告等資訊公告以及法人說明會…等；本公司已建立完整發言人制度，以確保各項重大資訊能即時且允當揭露，提供各股東及利害關係人公司財務業務相關資訊之參考。有關本公司財務營運重要資訊及公司治理之揭露詳公司網站及公開資訊觀測站。

(三)董事會職能執行情形評估：

●本公司依據公開發行公司董事會議事辦法訂定本公司董事會議事規則，據以董事會議事相關事務之遵循，並落實公司治理規範，於公開資訊觀測站公告董事董事會出席情形，且於公司網站揭露歷次董事會重要決議事項。

●本公司依據證券交易法第 14 條之 4 規定設置審計委員會，由公司全體獨立董事組成；並依據股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法規定設置薪資報酬委員會，薪資報酬委員會委員並經董事會通過委任之。

●本公司為提升資訊通訊安全管理，公司設置資通安全委員會，並定期評估本公司資通安全管理情形向董事會報告。

●本公司董事會議依據公開發行公司董事會議事辦法辦理，董事會定期聽取上次會議紀錄及執行情形、公司重要財務業務報告、內部稽核業務報告及其他重要報告事項等，董事會確實評估、監督公司營運存在或潛在風

險，督促公司遵循法令及內控制度，且對董事會決議之執行適當後續追蹤。

●本公司落實內部控制制度，有關董事會權責事項均提請董事會決議通過後始得為之，依公司法、證券交易法第 14 條之 3、第 14 條之 5 等法律所列應提交審計委員會同意或須提交董事會決議之議案，均經審計委員會議同意後送請董事會議決議通過執行，有關年度財務報告及半年度財務報告依證券交易法第 14 條之 5 及公開發行公司審計委員會行使職權辦法第 8 條規定辦理。

●本公司依據證券交易所每年公布之公司治理評鑑指標，對於維護股東權益、平等對待股東，與公司營運參與程度、強化董事會運作、提升資訊透明度、董事持續進修等構面自我評量賡續精進。有關公司年度內加強董事會職能目標與執行評估情形，請參閱本章(三)公司治理運作情形。

(2) 114 年度至 115 年 5 月 15 日止，董事會開會 9 次，各次董事會獨立董事出席狀況：

	獨董姓名 / 董事會日期	蘇慶陽	黃敏恭	盧文祥	李定安	備註
1	114/01/07	親自出席	親自出席	親自出席	親自出席	
2	114/02/21	親自出席	親自出席	親自出席	親自出席	
3	114/05/09	親自出席	親自出席	親自出席	親自出席	
4	114/06/16	親自出席	親自出席	親自出席	親自出席	
5	114/08/11	親自出席	親自出席	親自出席	親自出席	
6	114/11/07	親自出席	親自出席	親自出席	親自出席	
7	115/01/12	親自出席	親自出席	委託出席	親自出席	
8	115/03/09	委託出席	親自出席	親自出席	親自出席	
9	115/05/11	親自出席	親自出席	親自出席	親自出席	

(3)董事會評鑑執行情形

本公司依據上市上櫃公司治理實務守則第 37 條已訂定本公司董事會績效評估辦法及程序，每年定期就董事會、所屬功能性委員會及個別董事進行績效評估，有關本公司董事會績效評估辦法詳公開資訊觀測站或公司網站。本公司 114 年度董事會績效評估結果已提送 115 年 1 月 12 日董事會議報告，及報送本公司薪資報酬委員會在案，績效評估執行情形如下表：

評估週期	評估期間	評估範圍	評估方式	評估內容
每年執行一次	114 年 1 月 1 日至 114 年 12 月 31 日	董事會、個別董事成員及功能性委員會之績效評估	採用內部問卷方式進行董事會內部自評及董事成員自評	1.董事會自我績效評估之衡量項目，包含以下面向： (1)對本公司營運之參與程度 (2)提升董事會決策品質 (3)董事會組成與結構 (4)董事的選任及持續進修 (5)內部控制 2.董事成員自我績效評估之衡量項目，包含以下面向： (1)本公司目標與任務之掌握 (2)董事職責認知 (3)對本公司營運之參與程度 (4)內部關係經營與溝通 (5)董事之專業及持續進修 (6)內部控制 3.功能性委員會自我績效評估之衡量項目，包含以下面向： (1)對本公司營運之參與程度 (2)功能性委員會職責認知 (3)提升功能性委員會決策品質 (4)功能性委員會組成及成員選任 (5)內部控制

2. 審計委員會運作情形或監察人參與董事會運作情形

(1)審計委員會運作情形：

114 年 1 月 1 日至 115 年 5 月 15 日審計委員會開會 8 次(A)，獨立董事出列席情形如下：

職稱	姓名	實際出席次數(B)	委託出席次數	實際出席率(%)(B/A)(註)	備註
召集人	蘇慶陽	7	1	87.5%	
委員	黃敏恭	8	0	100%	
委員	盧文祥	7	1	87.5%	
委員	李定安	8	0	100%	

1.為強化公司治理，本公司於109年成立審計委員會，而於112年股東常會董事改選時，增加獨立董事席次至4席，目前本公司審計委員會由4名獨立董事組成，並推舉獨立董事蘇慶陽先生擔任召集人，成員專業資格及經驗(請參閱本年報第10-11頁-董事資料所具專業知識及獨立性之情形揭露)。

2. 114年1月至115年3月審計委員會重要工作事項包括：

(1)審議財務報告、營業報告書、盈餘分配案
(2)審議內部控制制度之有效性
(3)審議公司基本規章訂定、修正案
(4)審議公司年度營運計畫案
(5)審議內部稽核工作計畫案
(6)審議本公司發行國內第一次有擔保轉換公司債案
(8)審閱委任會計師獨立性及適任性之評估報告
(9)審閱內部稽核報告
(10)審閱重大事項處理情形

其他應記載事項：

一、審計委員會之運作如有下列情形之一者，應敘明審計委員會召開日期、期別、議案內容、獨立董事反對意見、保留意見或重大建議項目內容、審計委員會決議結果以及公司對審計委員會意見之處理。

(一) 證券交易法第 14 條之 5 所列事項：

114 年 1 月 1 日至 115 年 5 月 15 日審計委員會通過證交法第 14-5 條相關事項:請詳附註 1。

(二) 除前開事項外，其他未經審計委員會通過，而經全體董事三分之二以上同意之議決事項：無。

二、獨立董事對利害關係議案迴避之執行情形，應敘明獨立董事姓名、議案內容、應利益迴避原因以及參與表決情形：無。

三、獨立董事與內部稽核主管及會計師之溝通情形（應包括就公司財務、業務狀況進行溝通之重大事項、方式及結果等）。

1.本公司稽核主管於稽核報告及追蹤報告陳核後，於稽核項目完成之次月底前，將稽核報告及追蹤報告交付各獨立董事，並於審計委員會會議上報告，雙方溝通順暢。請詳附註 2。

2.本公司邀請會計師與審計委員會議溝通，針對季及年度財務報表核閱或查核結果、關鍵查核事項、IFRSs 公報修訂或其他法令發佈對公司之影響，向獨立董事進行報告及溝通。請詳附註 3。

附註 1：114 年 1 月至 115 年 5 月 15 日審計委員會通過證交法第 14-5 條相關事項如下：

審計委員會議日期/期別	議案內容	獨立董事反對意見、保留意見或重大建議	決議結果	公司對審計委員會意見之處理
114 年 1 月 7 日 第 2 屆 第 9 次審計委員會	擬定一一四年度營運計劃預算案。	無。	同意提送董事會決議。	提送董事會並獲同意通過。
114 年 2 月 21 日 第 2 屆 第 10 次審計委員會	1.本公司一一三年度營業報告書及財務報表案。 2.一一四年度簽證會計師獨立性評估案。 3.一一三年度內部控制制度聲明書案。 4.一一三年度盈餘分配案。	無。	同意提送董事會決議。	提送董事會並獲同意通過。
114 年 8 月 11 日 第 2 屆 第 12 次審計委員會	本公司民國一一四年第二季財務報表案。	無。	同意提送董事會決議。	提送董事會並獲同意通過。
114 年 11 月 7 日 第 2 屆 第 13 次審計委員會	1.擬訂民國一一五年年度稽核計劃案。 2.「寶一科技股份有限公司薪工作業循環」部分條文修訂案。	無。	同意提送董事會決議。	提送董事會並獲同意通過。
115 年 1 月 12 日 第 2 屆 第 14 次審計委員會	1.民國一一五年度營運計劃預算暨一一四年度機器購置預算執行狀況案。 2.「寶一科技股份有限公司取得或處分資產處理程序」部分條文修訂案。 3.「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。	無。	同意提送董事會決議。	提送董事會並獲同意通過。
115 年 3 月 9 日 第 2 屆 第 15 次審計委員會	1.本公司一一四年度營業報告書及財務報表案。 2.一一五年度簽證會計師之獨立性及適任性評估案。 3.一一四年度內部控制制度聲明書案。 4.一一四年度盈餘分配案。 5.本公司發行國內第一次有擔保轉換公司債案。	無。	同意提送董事會決議。	提送董事會並獲同意通過。
115 年 5 月 11 日 第 2 屆 第 16 次審計委員會	解除新任董事及其代表人競業行為之限制案。	無。	同意提送董事會決議。	提送董事會並獲同意通過。

附註 2：獨立董事與稽核主管溝通情形

114 年 1 月至 115 年 3 月獨立董事與稽核主管溝通摘要如下，溝通情形良好。

日 期 會議方式	出席人員	溝通事項	溝通情形與結果	對獨立董事意見處理結果
114.02.21 審計委員會會議	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 賴珏螢稽核主管	1.報告事項： (1)第 2 屆第 9 次審計委員會決議與關切事項辦理情形報告。 (2)113 年第 4 季內部稽核報告。 2.提案事項： 一一三年度內部控制制度聲明書案。	1.報告事項獨立董事均已洽悉；提案事項同意提送董事會核議。 2.溝通情形良好。	提案事項已提送董事會核議通過。
114.05.09 審計委員會會議	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 賴珏螢稽核主管	報告事項： (1)第 2 屆第 10 次審計委員會決議與關切事項辦理情形報告。 (2)114 年第 1 季內部稽核報告。	1.報告事項獨立董事均已洽悉；提案事項同意提送董事會核議。 2.溝通情形良好。	獨立董事無建議意見。
114.08.11 審計委員會會議	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 賴珏螢稽核主管	報告事項： (1)第 2 屆第 11 次審計委員會決議與關切事項辦理情形報告。 (2)114 年第 2 季內部稽核報告。	1.報告事項獨立董事均已洽悉； 2.溝通情形良好。	獨立董事無建議意見。
114.11.07 審計委員會會議	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 賴珏螢稽核主管	1.報告事項： (1)第 2 屆第 12 次審計委員會決議與關切事項辦理情形報告。 (2)114 年第 3 季內部稽核報告。 2.提案事項： (1)訂定民國 115 年年度稽核計劃。 (2)「寶一科技股份有限公司薪工作業循環」部分條文修訂案。	1.報告事項獨立董事均已洽悉；提案事項同意提送董事會核議。 2.溝通情形良好。	提案事項已提送董事會核議通過。
115.01.12 審計委員會會議	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 賴珏螢稽核主管	1.報告事項： (1)第 2 屆第 13 次審計委員會決議與關切事項辦理情形報告。 2.提案事項： (1)「寶一科技股份有限公司取得或處分資產處理程序」部分條文修訂案。 (2)「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。	1.報告事項獨立董事均已洽悉；提案事項同意提送董事會核議。 2.溝通情形良好。	提案事項已提送董事會核議通過。
115.03.09 審計委員會會議	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 賴珏螢稽核主管	1.報告事項： (1)第 2 屆第 14 次審計委員會決議與關切事項辦理情形報告。 (2)114 年第 4 季內部稽核報告。 2.提案事項： 一一四年度內部控制制度聲明書案。	1.報告事項獨立董事均已洽悉；提案事項同意提送董事會核議。 2.溝通情形良好。	提案事項已提送董事會核議通過。

附註 3：獨立董事與會計師之溝通情形

(1)本公司獨立董事與會計師之溝通主要係透過審 計委員會、董事會或其他溝通會議等方式進行，邀請簽證會計師列席並提供相關之必要資訊，雙方溝通狀況良好。
(2)簽證會計師於會議中提報財務報告查核或核閱結果、年度查核規劃及內控查核情形，並針對有無重大調整分錄或法令修訂有無影響帳列情形等充分溝通。
(3)每年定期評估會計師之獨立性及適任性，取得會計師出具獨立性聲明書供董事會審議。
(4)其他相關法令要求之溝通事項，會計師配合提供必要資訊及說明。
獨立董事與會計師 114 年 1 月至 115 年 3 月溝通情形如下：

日 期 會議方式	出席人員	事項	溝通情形與結果	公司對獨立董事意見之處理執行結果
114.02.21 簽證會計師視訊列席審計委員會	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 王騰葦會計師 陳海峰資深經理	1.113 年度財務報告案。 2.114 年度簽證會計師審計品質指標(AQIs)資訊說明。	1.會計師提報 113 年度財報查核結論及關鍵查核事項；並對 114 年度簽證會計師審計品質指標(AQIs)資訊說明。 2.會計師與獨立董事溝通狀況良好，案經審議同意提送董事會決議。	1.答覆獨立董事之提問。 2.獨立董事無修正意見。
114.05.09 簽證會計師視訊列席審計委員會	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 王騰葦會計師 陳海峰資深經理	114 年第 1 季財務報告案。	會計師提報 114 年第 1 季財報查核結論。	1.答覆獨立董事之提問。 2.獨立董事無修正意見。
114.08.11 簽證會計師視訊列席審計委員會	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 王騰葦會計師 陳海峰資深經理	114 年第 2 季財務報告	會計師提報 114 年第 2 季財報查核結論。	1.答覆獨立董事之提問。 2.獨立董事無修正意見。
114.11.07 簽證會計師視訊列席審計委員會	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 王騰葦會計師 陳海峰資深經理	114 年第 3 季財務報告	會計師提報 114 年第 3 季財報查核結論。	1.答覆獨立董事之提問。 2.獨立董事無修正意見。
115.03.09 簽證會計師視訊列席審計委員會	蘇慶陽獨立董事 黃敏恭獨立董事 盧文祥獨立董事 李定安獨立董事 王騰葦會計師 陳海峰資深經理	1.114 年度財務報告案。 2.115 年度簽證會計師審計品質指標(AQIs)資訊說明。	1.會計師提報 114 年度財報查核結論及關鍵查核事項；並對 115 年度簽證會計師審計品質指標(AQIs)資訊說明。 2.會計師與獨立董事溝通狀況良好，案經審議同意提送董事會決議。	1.答覆獨立董事之提問。 2.獨立董事無修正意見。

2.監察人參與董事會運作情形：不適用。

3.公司治理運作情形及其與上市上櫃公司治理實務守則差異情形及原因

評估項目	運作情形(註1)			與上市上櫃公司治理實務守則差異情形及原因
	是	否	摘要說明	
一、公司是否依據上市上櫃公司治理實務守則訂定並揭露公司治理實務守則？	V		本公司於105年5月4日第六屆董事會第十一次會議，參照「上市上櫃公司治理實務守則」，通過訂定本公司「公司治理實務守則」，並已依法於公開資訊觀測站及公司網站公告，針對保障股東權益、強化董事會職能、尊重利害關係人權益、提升資訊透明度等皆有相關規範。	無重大差異。
二、公司股權結構及股東權益				
（一）公司是否訂定內部作業程序處理股東建議、疑義、糾紛及訴訟事宜，並依程序實施？	V		(一)本公司依據公司法及相關法令之規定召集股東會，並制定完善之議事規則，廣納股東建言；並設有發言人、代理發言人及股務等單位專人處理股東建議、疑議及糾紛等事項。	無重大差異。
（二）公司是否掌握實際控制公司之主要股東及主要股東之最終控制者名單？	V		(二)公司依股務代理機構提供之股東名冊，定期掌握公司主要股東及其最終控制者之名單，並定期申報董監事、經理人及百分之十以上之大股東股權異動情形。	無重大差異。
（三）公司是否建立、執行與關係企業間之風險控管及防火牆機制？	V		(三)本公司目前無關係企業及轉投資之子公司，但訂有「對子公司監督管理辦法」，以備日後落實對子公司風險控管機制。	無重大差異。
（四）公司是否訂定內部規範，禁止公司內部人利用市場上未公開資訊買賣有價證券？	V		(四)本公司訂有「防範內線交易管理辦法」、「董事、監察人暨經理人道德行為準則」及「內部重大資訊處理作業程序」，明訂禁止公司內部人利用市場上未公開資訊買賣有價證券，並加強相關法令之教育宣導。	無重大差異。
三、董事會之組成及職責				
（一）董事會是否擬訂多元化政策、具體管理目標及落實執行？	V		(一)本公司依據105年5月4日董事會通過之「公司治理實務守則」第20條，就董事會成員擬訂多元化方針並落實執行，並揭露於公司網站及公開資訊觀測站。本公司董事會成員之提名及遴選係遵照公司章程之規定，除評估各候選人之學經歷資格外，並參考利害關係人之意見，遵守董事選舉辦法及公司治理實務守則，以確保董事成員之多元性及獨立性。 1.本公司第九屆董事會成員中，除具有3位女性成員外，長於領導、營運判斷、經營管理、危機處理且具有產業知識及國際市場觀者有曾國浩董事長、胡淑賢董事、蔡美麗董事、蘇慶陽獨立董事及林高順董事；對公益事業著有貢獻者有蘇慶陽獨立董事及黃敏恭獨立董事；長於法律事務的黃敏恭獨立董事、盧文祥獨立董事及胡淑賢董事；長於財會分析及管理的李定安獨立董事、胡淑賢董事及蔡美麗董事，所以本公司之董事會成員具備多元性。 2.基本條件與價值：性別、年齡、國籍及文化	無重大差異。

評估項目	運作情形(註1)			與上市上櫃公司治理實務守則差異情形及原因
	是	否	摘要說明	
			(1)本公司現任董事會由8位董事組成，包含2位非執行董事(25%)、4位獨立董事(50%)及2位執行董事(曾國浩總經理及胡淑賢副總經理)(25%)，成員具備產業經營、財經及管理等領域之豐富經驗與專業。 (2)獨立董事任期年資：3年以下者有2位，3年至9年者有1位，9年以上者有1位。 (3)董事年齡：41-60歲(2位)，61-70歲(1位)，71-80歲(5位)。 (4)本公司注重董事組成之性別平等，並以提高女性董事席次至三分之一33%)以上為目標，目前董事會成員男性占62% (5位)，女性占38%(3位)已達成目標。 (5)本公司董事會成員皆為中華民國之國籍，但因經常參與國際性之活動(如：參展、教育交流等)，對於各國文化皆見識良多，具有多元文化色彩之觀念。 3.董事會成員整體具備之專業背景及能力請參閱(附表1)。	
（二）公司除依法設置薪資報酬委員會及審計委員會外，是否自願設置其他各類功能性委員會？		V	(二)本公司依法於102年08月19日設立薪酬委員會，109年07月04日設立審計委員會，114年06月16日設立永續發展委員會，未來將依公司治理方針評估設置其他各類功能性委員會。	公司視未來營運狀況及規模，評估是否增設其他功能性委員會。
（三）公司是否訂定董事會績效評估辦法及其評估方式，每年並定期進行績效評估，且將績效評估之結果提報董事會，並運用於個別董事薪資報酬及提名續任之參考？	V		(三)本公司由薪資報酬委員會訂定並定期檢討董事及經理人績效評估與薪資報酬之政策、制度、標準與結構，並將所提建議提交董事會討論。並於108年08月05日訂定「寶一科技股份有限公司董事會績效評估辦法」，於109年起每年辦理董事會自我或同儕評鑑，並在次一年度第一季結束前完成績效評估結果並提報董事會。本次114年度評估由公司治理單位負責，結果經提報115年1月12日第九屆第十六次董事會，績效評估皆為優異請參閱附表6。	無重大差異。
（四）公司是否定期評估簽證會計師獨立性？	V		(四) 本公司審計委員會每年評估所屬簽證會計師之獨立性及適任性，除要求簽證會計師提供獨立性聲明函及「審計品質指標(AQIs)」外，並依據附表3之標準及13項AQI指標進行評估。經確認會計師與本公司除簽證及財稅案件之費用外，無其他財務利益及業務關係，會計師家庭成員亦不違反獨立性要求，以及參考AQI指標資訊，確認會計師及事務所在查核品質及受訓時數均優於同業平均水準，另也持續不斷導入審	無重大差異。

評估項目	運作情形(註1)			與上市上櫃公司治理實務守則差異情形及原因
	是	否	摘要說明	
			計創新工具，提高審計效率及品質。最近一年評估勤業眾信聯合會計師事務所王騰葦會計師及廖鴻儒會計師結果皆符合標準(具獨立性與適任性)，業經115年3月9日審計委員會審查通過後，並提報115年3月9日董事會決議通過。會計師獨立性評估標準及會計師事務所亦出具聲明函請參閱附表3及附表4。	
四、公司是否配置適任及適當人數之公司治理人員，並指定公司治理主管，負責公司治理相關事務(包括但不限於提供董事、監察人執行業務所需資料、協助董事、監察人遵循法令、依法辦理董事會及股東會之會議相關事宜、製作董事會及股東會議事錄等)？	V		本公司業於112年5月8日由董事會決議委任洪淑玲經理為專任公司治理主管，負責依法辦理董事會及股東會之會議相關事宜，提供董事執行業務所需資料，協助董事法令遵循，辦理公司變更登記，及推動強化董事會職能等公司治理相關事務，以連結金管會公司治理政策，以利達成保障股東權益、強化董事會職能、尊重利害關係人權益及提升資訊透明度之治理目標。公司治理主管之設置及業務執行情形請參閱附表7。	無重大差異。
五、公司是否建立與利害關係人(包括但不限於股東、員工、客戶及供應商等)溝通管道，及於公司網站設置利害關係人專區，並妥適回應利害關係人所關切之重要企業社會責任議題？	V		公司非常重視利害關係人關注議題與溝通管道，民國114年與各利害關係人溝通情形已提報115年1月12日董事會請參閱附表5。與供應商、客戶、員工、股東、政府及媒體等各單位領域之利害關係人皆有暢通之溝通管道，公司設有發言人為與利害關係人聯繫溝通之窗口。並在網站設有「投資人關係處理窗口」、「利害人關係專區」有專人妥適回應其所關切之重要議題。利害人關注議題及溝通方式請參閱公司網站： http://www.aerowin.com/Content_Layout.php?Id=p6-1	無重大差異。
六、公司是否委任專業股務代辦機構辦理股東會事務？	V		本公司委任專業股務代理機構-台新綜合證券股務代理部，代辦本公司各項股務相關事宜，並訂定「股務作業管理辦法」規範相關事務作業。	無重大差異。
七、資訊公開 （一） 公司是否架設網站，揭露財務業務及公司治理資訊？ （二）公司是否採行其他資訊揭露之方式（如架設英文網站、指定專人負責公司資訊之蒐集及揭露、落實發言人制度、法人說明會過程放置公司網站等）？	 V V		 (一)本公司設有網站，網址為: http://www.aerowin.com/index.php，並已與公開資訊觀測站連結，並設置投資人專區，隨時可揭露財務業務及公司治理資訊之情形。 (二)本公司設有專人負責公司各項資訊之蒐集及發佈工作；公司設有發言人制度，由胡淑賢副總擔任本公司之發言人，林宜禎經理擔任代理發言人；並已於公司網站投資人專區公告法人說明會相關影音資訊。	無重大差異。

評估項目	運作情形(註1)			與上市上櫃公司治理實務守則差異情形及原因
	是	否	摘要說明	
（三）公司是否於會計年度終了後兩個月內公告並申報年度財務報告，及於規定期限前提早公告並申報第一、二、三季財務報告與各月份營運情形?	V		(三)本公司年度財報皆於2月底前申報完成。第一、二、三季財報及各月份營運情形，均依證券交易法等相關規定分別於每季終了45日內及次月10日前於證交所公開資訊觀測站完成公告申報，已遵規定期限辦理。	
八、公司是否有其他有助於瞭解公司治理運作情形之重要資訊（包括但不限於員工權益、僱員關懷、投資者關係、供應商關係、利害關係人之權利、董事及監察人進修之情形、風險管理政策及風險衡量標準之執行情形、客戶政策之執行情形、公司為董事及監察人購買責任保險之情形等）？	V		(一) 本公司對員工權益保障及僱員關懷之情形:請參閱本年報Pag94~95之說明。 (二) 本公司與投資者之關係:本公司每年依相關法令規定召集股東會，亦給予股東充分發問或提案之機會，並依法設有發言人及代理發言人，以處理公司與投資者間之相關事宜。此外，本公司亦依據主管機關頒訂之相關規定辦理應揭露資訊之公告及申報事宜。以即時提供各項可能影響投資者決策之資訊。 (三)本公司與主要進銷貨對象交易狀況穩定並保持良好關係,請參閱本年報Pag105之說明。 (四)董事進修之情形: 請參閱附表2。 (五)風險管理政策及風險衡量標準之執行情形:本公司不從事高風險、高槓桿之投資,請參閱年報Pag103 之說明。 (六)投保董監事責任險:已於114年8月1日與富邦產險簽訂「董監事及經理人責任保險」合約，保險期間為：114年8月1日至115年8月1日。	無重大差異。

九、請就臺灣證券交易所股份有限公司公司治理中心最近年度發布之公司治理評鑑結果說明已改善情形，及就尚未改善者提出優先加強事項與措施。（未列入受評公司者無需填列）

本公司112年1月依台灣證券交易所公司治理中心建置的「公司治理評鑑系統」，進行公司治理自評，115年4月30日經主管機關公布評鑑結果：本公司名列51%至65%之級距內，後續將再依相關規定進行相關改善措施。

1.1	公司是否於股東常會報告董事領取之酬金，包含酬金政策、個別酬金內容及數額?	尚待評估。
1.5	公司是否制定提升企業價值具體措施，且提報董事會，並將相關資訊揭露於公開資訊觀測站「提升企業價值計畫專區」？	尚待評估。
1.6	公司是否於五月底前召開股東常會？	目前維持現狀。
2.3	公司之董事長與總經理或其他相當職級者（最高經理人)是否非為同一人或互為配偶或一親等親屬?	尚待評估。
2.14	公司是否設置提名委員會，其人數不少於三人，半數以上成員為獨立董事，且由獨立董事擔任召集人及會議主席，並揭露其組成、職責及運作情形？	尚待評估。
2.23	公司訂定之董事會績效評估辦法是否經董事會通過，明定至少每三年執行外部評估一次，並已於受評年度或過去兩年度執行評估、將執行情形及評估結果揭露於公司網站或年報？	尚待評估。

評估項目		運作情形(註1)			與上市上櫃公司治理實務守則差異情形及原因
		是	否	摘要說明	
2.27	公司是否制訂與營運目標連結之智慧財產管理計畫，並於公司網站或年報揭露執行情形，且至少一年一次向董事會報告？ 【若導入台灣智慧財產管理系統（TIPS）、ISO56005或類似之智慧財產管理系統標準，並經第三方驗證，則總分另加一分。】			尚待評估。	
3.20	公司是否受邀（自行）召開至少二次法人說明會，並揭露至少兩次完整之會議影音連結資訊，且受評年度首尾兩次法人說明會間隔三個月以上？ 【若每季至少召開一次法人說明會或針對每季營運狀況召開法人說明會者，則總分另加一分。】			尚待評估。	
4.5	公司編製之永續報告書是否取得第三方驗證？			尚待評估。	
4.7	公司是否於公開資訊觀測站及公司網站上傳英文版永續報告書?			尚待評估。	
4.12	公司是否制定溫室氣體減量、減少用水或其他廢棄物管理政策，包含減量目標、推動措施及達成情形等？			尚待評估。	
4.17	公司網站、年報或永續報告書是否揭露所制定之供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，並說明實施情形？			尚待評估。	
4.19	公司是否投資於節能或綠色能源相關環保永續之機器設備，或投資於我國綠能產業（如：再生能源電廠）等，或有發行或投資永續發展債券，並揭露其投資情形及具體效益？			尚待評估。	
4.22	公司是否投入資源支持國內文化發展，並將支持方式與成果揭露於公司網站、年報或永續報告書?			尚待評估。	
4.23	公司是否揭露高階經理人薪資報酬與ESG相關績效評估連結之政策？			尚待評估。	
4.29	公司是否導入內部碳定價，以估算氣候變遷對公司財務業務之影響？			尚待評估。	
4.31	公司是否定期進行員工滿意度調查，並揭露其實施情形及改善計畫？			尚待評估。	
4.32	公司是否制定個人資料保護政策，並揭露內容及其實施情形？			尚待評估。	

註 1：運作情形不論勾選「是」或「否」，均應於摘要說明欄位敘明。

附表 1. 董事會成員多元化情形

董監事姓名	基本組成									專業能力					
	國籍	性別	兼任本公司員工	年齡			獨立董事任期年資			經營管理	領導決策	產業知識	財務會計	法律	公益環保
				45 至 60	61 至 70	71 至 80	3 年以下	3 至 9 年	9 年以上						
曾國浩董事長	ROC	男	V	V						V	V	V			
胡淑賢董事	ROC	女	V		V					V	V		V	V	
蔡美麗董事	ROC	女				V				V			V		
林高順董事	ROC	男				V				V					
蘇慶陽獨立董事	ROC	男				V			V	V		V			V
黃敏恭獨立董事	ROC	男				V		V		V				V	
盧文祥獨立董事	ROC	男				V	V							V	
李定安獨立董事	ROC	女		V			V						V		

附表 2.民國一一四年董事進修情形

姓名	日期	主辦單位	課程名稱	時間
曾國浩	114/06/16	社團法人中華公司治理協會	公司治理與證券法規	3小時
	114/09/26	財團法人中華民國證券暨期貨市場發展基金會	114年度防範內線交宣導會	3小時
胡淑賢	114/06/16	社團法人中華公司治理協會	公司治理與證券法規	3小時
	114/07/25	財團法人中華民國證券暨期貨市場發展基金會	114年度內部人股權交易法律遵循宣導說明會	3小時
蔡美麗	114/06/16	社團法人中華公司治理協會	公司治理與證券法規	3小時
	114/07/09	臺灣證券交易所	2025國泰永續金融暨氣候變遷高峰論壇	3小時
林高順	114/06/16	社團法人中華公司治理協會	公司治理與證券法規	3小時
	114/11/20	財團法人中華民國證券暨期貨市場發展基金會	展望2026年全球及台灣經濟趨勢	3小時
蘇慶陽	114/05/08	社團法人中華公司治理協會	法律風險解析－內線交易暨勞動爭議防免	3小時
	114/06/16	社團法人中華公司治理協會	公司治理與證券法規	3小時
黃敏恭	114/06/16	社團法人中華公司治理協會	公司治理與證券法規	3小時
	114/07/09	臺灣證券交易所	2025國泰永續金融暨氣候變遷高峰論壇	6小時
盧文祥	114/06/16	社團法人中華公司治理協會	公司治理與證券法規	3小時
	114/07/31	臺灣證券交易所	114年度壯大臺灣資本市場高峰會	3小時
	114/10/03	財團法人中華民國證券暨期貨市場發展基金會	114年度防範內線交宣導會	3小時
李定安	114/06/16	社團法人中華公司治理協會	公司治理與證券法規	3小時
	114/02/18-114/02/20	SGS Taiwan Ltd.	ISO14064-1:2018 溫室氣體盤查標準主導查證員訓練課程	24小時

附表 3.會計師獨立性評估標準：(經 115 年 3 月 9 日第二屆第十五次審計委員會審議及第九屆第十七次董事會決議通過)

1.民國 115 年度簽證會計師獨立性評估。

2.評估委任會計師事務所：勤業眾信聯合會計師事務所。

3.評估簽證會計師姓名：王騰葦會計師及廖鴻儒會計師。

4.評估內容參酌會計師職業道德規範第十號公報訂定。

評估項目	評估結果	是否符合獨立性
1.會計師是否與本公司有直接或重大間接財務利益關係。	否	是
2.會計師及其審計小組成員目前或最近兩年是否在本公司擔任董事、經理人或對審計工作有重大影響之職務。	否	是
3.會計師目前是否有仲介本公司所發行之股票或其他有價證券。	否	是
4.會計師是否與本公司或本公司董事有融資或保證行為。	否	是
5.會計師是否與本公司有共同投資或分享利益之關係。	否	是
6.會計師是否與本公司有密切之商業關係及潛在僱傭關係。	否	是
7.會計師是否與本公司董事、經理人或對審計工作有重大影響職務之人員有親屬關係。	否	是
8.會計師是否有收取本公司任何與審計業務相關支用金。	否	是

附表４. 勤業眾信聯合會計師事務所出具之聲明函

Deloitte.

勤業眾信
勤業眾信聯合會計師事務所
700019 台南市中西區永福路一段189號13樓

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115.1.19 勤南 11500038 號

受文者：寶一科技股份有限公司

主　旨：本所接受委託查核　貴公司民國 115 年度財務報表，依照中華民國會計師公會全國聯合會「職業道德規範公報第十號查核與核閱之獨立性」之規定，審計小組成員聲明已遵守下列規範，未有違反獨立性情事。

說　明：

一、審計小組成員及其配偶與受扶養親屬未有下列情事：

1. 持有　貴公司直接或間接重大財務利益。

2. 與　貴公司或其董事、經理人間，有影響獨立性之商業關係。

二、在審計期間，審計小組成員及其配偶與受扶養親屬未擔任　貴公司之董事、經理人或對審計工作有直接且重大影響之職務。

三、審計小組成員與　貴公司之董監事或經理人未有配偶、直系血親、直系姻親或二親等內旁系血親之關係。

四、審計小組成員未收受　貴公司或其董事、經理人或主要股東價值重大之饋贈或禮物（其價值未超越一般社交禮儀標準）。

五、審計小組成員已執行必要之獨立性／利益衝突程序，未發現有違反獨立性情事或未解決之利益衝突。

勤業眾信聯合會計師事務所
會計師　王　騰　葦

會計師　廖　鴻　儒

附表 5. 114 年度利害關係人溝通情形：已於 115.01.12 報告董事會

利害關係人	關切議題	溝通管道與回應方式	溝通頻率	溝通實績
政府機關	• 法規遵循 • 公司治理 • 風險管理 • 主管機關溝通	聯絡人：胡副總 susan@aerowin.com 信箱 • 公司治理評鑑 • 參與政策宣導與法規說明會 • 配合主管機關監理與查核 • 公文往來、郵件或電話溝通、親洽拜訪，設立聯絡窗口，與主管機關維持良好互動。	• 每年一次 • 不定期 • 不定期 • 不定期	• 依法令規定如期公布公司營運結果及相關資訊。 • 並依政策宣導，逐步完善公司治理。
股東或法人	• 公司治理 • 永續發展策略 • 風險管理 • 營運財務績效 • 股東參與	聯絡人：洪經理 juli@aerowin.com 信箱 • 臺灣證券交易所「公開資訊觀測站」 • 寶一科技公司網站 • 法人說明會與股東會 • 公司年報 • 財報 • 郵件信箱	• 不定期 • 不定期 • 每年一次 • 每年一次 • 每季一次 • 不定期	• 召開股東會(114/06/16)及法人說明會(114/04/25)，有效揭露企業的財務狀況及未來展望。 • 公開資訊觀測站及公司網站公佈重大訊息及經營狀況。
客戶	• 產品品質/技術研發 • 客戶服務管理 • 客戶滿意度調查 • 顧客隱私 • 法規遵循	聯絡人：林協理 jasonlin@aerowin.com 信箱 • 客戶拜訪 • 專案檢視會議 • 客戶滿意度調查 • 與顧客駐本公司之代表即時溝通	• 不定期 • 不定期 • 不定期 • 不定期	• 配合客戶評鑑程序，執行相關稽核業務。 • 拜訪客戶增進彼此了解。 • 透過滿意度調查，提升服務品質。 • 達成各國際大廠客戶之專案首件交運目標。

員工	• 公司治理 • 營運財務績效 • 職涯發展與教育訓練 • 勞資關係 • 員工權益與福利 • 員工考核機制 • 職業安全衛生	聯絡人：人資　沈專員 hr@aerowin.com 信箱 • 職工福利委員會 • 勞資會議 • 勞工安全衛生會議 • 內部申訴管道 • 員工意見箱 • 公佈欄	• 每季一次 • 每季一次 • 每季一次 • 不定期 • 不定期 • 不定期	• 召開勞資會議，落實勞資和諧溝通之履行。 • 提供完善的薪資及福利制度，與同仁分享營運上的成功表現。 • 完善訓練課程及工作環境。 • 每年為員工辦理免費健康檢查。
供應商	• 供應商管理 • 永續發展策略 • 廉潔誠信 • 資訊安全、透明 • 職業安全衛生	聯絡人：胡副總 susan@aerowin.com 信箱 • 供應商稽核 • 電話及郵件信箱 • 供應商拜訪 • 教育訓練	• 每年一次 • 不定期 • 不定期 • 每年一次	• 本公司重視環境與社會之保護，依據供應商管理作業程序定期評鑑廠商資格，且與合格且具誠信之供應商簽訂最優惠待遇清廉保證協議，共創雙贏的夥伴關係，一同追求企業永續經營的成果。而所有受訪廠商對本公司之行政效率、服務態度及整體清廉度，皆抱持高度肯定。

社會團體與社區居民	• 社區參與與社會公益 • 空氣污染管控 • 有害物質管理 • 廢棄物管理與回收 • 水資源管理	聯絡人：管理處總務室 陳先生 m0028@aerowin.com 信箱 管理處總務室 沈小姐 PO@aerowin.com 信箱 • 增進地方就業機會 • 參與及回饋社區公益活動	• 不定期 • 不定期	• 關懷在地居民並敦親睦鄰、進而增進地方就業機會及促使地方繁榮，與社區居民維持良好的關係。 • 本公司位於台南市新營區及鹽水區中間，為增進地方就業機會，本公司聘任員工以當地居民為優先考量，114 年度在地員工(新營及鹽水地區)之占比約為 68%，後續為配合業務發展需要，斥資 4 億元資金在新營產業園區新圳路 10 號基地新購買土地/廠房，預計在 2026 年起廠房陸續重建完工，進而促進當地就業（預估可為當地增加 50 個就業機會）並帶動整個周邊區域的商業活動與繁榮發展，降低人口外移現象。 • 當年度並協助新化高工辦理「113-2 國教署補助學生校外職場參觀」。 • 襄助北台南家扶中心「2025 家扶感恩活動~歲末創意市集」40,000 元。

附表 6. 董事會及功能性委員會績效評估

為落實公司治理並提升本公司董事會功能，建立績效目標以加強董事會運作效率，依據上市上櫃公司治理實務守則，本公司「寶一科技股份有限公司董事會績效評估辦法」之修訂，經民國 109 年 11 月 9 日董事會決議通過，規範每年執行一次內部董事會及功能性委員會績效評估。

1. 評估期間：114 年度(自 1 月 1 日至 12 月 31 日止)，評估結果應於次一年度第一季結束前完成。
2. 評估範圍及方式：範圍為整體董事會、個別董事成員、所屬功能性委員會之績效評估。本公司自行辦理之績效評估作業採用內部問卷方式進行，由績效評估單位收集董事會暨功能性委員會活動相關資訊，分發填寫「董事會績效評估自評問卷」、「董事成員績效評估自評問卷」、「審計委員會績效評估自評問卷」、「薪資報酬委員會績效評估自評問卷」等相關自評問卷，統一回收並針對評估指標之評分標準加以記錄評估結果後，提報董事會。
3. 114 年度評估作業結果如下：

一、 董事會

(一) 整體評估：

公司治理單位依據評量表進行評鑑，評估得分為 96.00 分：

評估指標	題數	各面向得分 (滿分 5 分)
一、對公司營運之參與程度	12	4.83
二、提升董事會決策品質	12	4.83
三、董事會組成與結構	7	4.71
四、董事之持續進修	7	4.71
五、內部控制	7	4.86
合計/平均分數	45	4.80

(二) 個別成員自評：

統計各董事自評問卷結果，評估得分為 98.26 分：

自評項目	題數	各面向平均分數 (滿分 5 分)
一、公司目標與任務之掌握	3	4.96
二、董事職責認知	3	5.00
三、對公司營運之參與程度	8	4.89
四、內部關係經營與溝通	3	4.92
五、董事之專業及持續進修	3	4.88
六、內部控制	3	4.88
合計/平均分數	23	4.91

二、審計委員會

(一) 整體評估：

公司治理單位依據評量表進行評鑑，評估得分為 97.14 分：

評估指標	題數	各面向平均分數 (滿分 5 分)
一、對公司營運之參與程度	4	5.00
二、審計委員會職責認知	5	5.00
三、提升審計委員會決策品質	7	4.86
四、審計委員會組成與結構	2	4.50
五、內部控制	3	4.67
合計/平均分數	21	4.86

三、薪資報酬委員會

(一) 整體評估：

公司治理單位依據評量表進行評鑑，評估得分為 96.19 分：

評估指標	題數	各面向平均分數 (滿分 5 分)
一、對公司營運之參與程度	4	5.00
二、薪資報酬委員會職責認知	5	4.80
三、提升薪資報酬委員會決策品質	7	4.86
四、薪資報酬委員會組成與結構	2	4.67
五、內部控制	3	4.50
合計/平均分數	21	4.81

114 年度董事會暨功能性委員會評估得分皆為 95 分以上，足以顯示本公司董事會暨功能性委員會整體運作完善，符合公司治理之要求。依「寶一科技股份有限公司董事會績效評估辦法」規定，將評估結果提報董事會。

附表 7. 公司治理主管之設置及業務執行情形

為落實公司治理，強化董事會職能與維護股東權益，本公司於 112 年 5 月 8 日經董事會通過設置公司治理主管並委任洪淑玲經理任之，且自 112 年起專任負責公司有關公司治理事務。洪淑玲經理擔任公開發行公司內部稽核相關事務主管職務經驗達十年以上，符合上市公司董事設置及行使職權應遵事項第 23 條公司治理主管之資格。

本公司公司治理主管主要職務包括依法辦理董事會及股東會之會議相關事宜、製作董事會及股東會議事錄、協助董事就任及持續進修、提供董事執行業務所需之資料及協助董事遵循法令等，年度內公司治理業務執行情形如后：

1、協助董事執行職務、提供所需資料及持續進修：
   (1)針對公司治理相關法規及公司經營領域重要規章，於就任時資料提供董事會成員，且不定期提供最新修訂法令規章等更新資訊。
   (2)提供董事適當且適時之公司資訊，促使董事會成員間及董事與經理部門間交流順暢。
   (3)依照公司產業特性及董事需要，協助董事年度進修與課程安排。
2、協助董事會及股東會議事程序及決議法遵事宜：
   ((1)確保公司股東會及董事會召開符合相關法律及公司治理守則規範，依法辦理完成 114 年股東常會及董事會議之召開。
   (2)協助董事於執行業務或作成董事會決議時，遵守公司法、證券交易法等相關法規職權行使，對於個人利害關係之董事會議案確實之迴避。
   (3)負責檢覈股東會及董事會重要決議之重大訊息發布事宜，確保重大訊息內容之適法性及正確性，以保障投資人交易資訊對等。
   (4)協助董事落實上市上櫃公司治理實務守則，於年度財務報告公告前三十日和每季財務報告公告前十五日之封閉期間停止其股票交易。
3、依法辦理股東會日期事前登記、法定期限內製作開會通知、議事手冊、議事錄及辦理公告，因應法令與時俱進提請公司章程、取得或處分資產處理程序修正。
4、年度內向董事會報告本公司董事會績效評估結果、董事及經理人責任保險內容、獨立董事任職期間資格符合相關法令規章之檢視結果等。

114 年進修情形：

進修日期		主辦單位	課程名稱	時數	年度總時數
起	訖				
114/05/23	114/05/23	財團法人中華民國證券暨期貨市場發展基金會	114 年度防範內線交易宣導會	3 小時	12 小時
114/06/16	114/06/16	社團法人中華公司治理協會	公司治理與證券法規	3 小時	
114/07/09	114/07/09	《遠見雜誌》· 國泰金控	2025 國泰永續金融暨氣候變遷高峰論壇	6 小時	

4、公司如有設置薪資報酬委員會或提名委員會者，應揭露其組成、職責及運作情形

(1)薪資報酬委員會成員資料

本公司已於 112 年 8 月 7 日及 11 月 6 日由董事會決議通過並遴聘獨立董事蘇慶陽先生、黃敏恭先生、盧文祥先生及李定安女士為第五屆薪資報酬委員，並於 112 年 8 月 7 日薪資報酬委員會預備會議中推舉獨立董事蘇慶陽先生為薪資報酬委員會之召集人。

115 年 3 月 31 日

條件 身分別 姓名		專業資格與經驗	獨立性情形	兼任其他公開發行公司薪資報酬委員會成員家數
召集人暨獨立董事	蘇慶陽	參閱第 10~11 頁之 (4). 董事資料所具專業知識及獨立性之情形相關內容。	參閱第 10~11 頁之 (4). 董事資料所具專業知識及獨立性之情形相關內容。	1
獨立董事	黃敏恭			0
獨立董事	盧文祥			2
獨立董事	李定安			0

(2)薪資報酬委員會運作情形資訊

一、 本公司之薪資報酬委員會委員計 4 人。

二、本屆(第五屆)委員任期：112 年 08 月 07 日至 115 年 06 月 27 日，最近年度薪資報酬委員會開會 5 次(A)

三、委員資格及出席情形如下：

職稱	姓名	實際出席次數(B)	委託出席次數	實際出席率(%)(B/A)(註)	備註
召集人(第五屆)	蘇慶陽	5	0	100%	
委員	黃敏恭	5	0	100%	
委員	盧文祥	4	1	80%	
委員	李定安	5	0	100%	

其他應記載事項：

一、 董事會如不採納或修正薪資報酬委員會之建議，應敘明董事會日期、期別、議案內容、董事會決議結果以及公司對薪資報酬委員會意見之處理(如董事會通過之薪資報酬優於薪資報酬委員會之建議，應敘明其差異情形及原因) ：無此情況發生。

二、 薪資報酬委員會之議決事項，如成員有反對或保留意見且有紀錄或書面聲明者，應敘明薪資報酬委員會日期、期別、議案內容、所有成員意見及對成員意見之處理：無此情況發生。

三、 本委員會以善良管理人之注意，忠實履行下列職權，並將所提建議提交董事會討論。

●定期檢討薪資報酬委員會組織規程並提出修正建議。

●訂定並定期檢討本公司董事及經理人年度及長期之績效目標與薪資報酬之政策、制度、標準與結構。

●定期評估本公司董事及經理人之績效目標達成情形，並訂定其個別薪資報酬之內容及數額。

註：(1)年度終了日前有薪資報酬委員會成員離職者，應於備註欄註明離職日期，實際出席率(%)則以其在職期間薪資報酬委員會開會次數及其實際出席次數計算之。

(2)年度終了日前，有薪資報酬委員會改選者，應將新、舊任薪資報酬委員會成員均予以填列，並於備註欄註明該成員為舊任、新任或連任及改選日期。實際出席率(%)則以其在職期間薪資報酬委員會開會次數及其實際出席次數計算之。

(3) 114 年 1 月至 115 年 5 月 15 日止薪資報酬委員會重要議決事項：

薪資報酬委員會 日期/屆次	議案內容	決議結果	公司對薪資報酬委員會意見之處理
第五屆第六次薪酬委員會 114.01.07	1. 審查本公司經理人民國一一三年度年終獎金發放案。 2.審查本公司民國一一四年度董事酬勞及員工酬勞分配比率案。	同意提送董事會決議。	董事會同意通過。
第五屆第七次薪酬委員會 114.05.09	審查本公司民國一一三年度董事酬勞發放案。	同意提送董事會決議。	董事會同意通過。
第五屆第八次薪酬委員會 114.06.16	審查本公司經理人一一三年度員工酬勞分配案。	同意提送董事會決議。	董事會同意通過。
第五屆第九次薪酬委員會 114.11.07	審查本公司經理人，製造工廠協理薪酬調整案。	同意提送董事會決議。	董事會同意通過。
第五屆第十次薪酬委員會 115.01.12	1.審查本公司民國一一五年度董事酬勞及員工酬勞分配比率案。 2.審查本公司經理人員「員工酬勞發放級距標準」附加經理人員工酬勞發放上限案。	同意提送董事會決議。	董事會同意通過。
第五屆第十一次薪酬委員會 115.05.11	1.審查本公司民國一一四年度董事酬勞發放案。 2.審查本公司經理人一一四年度員工酬勞分配案。	同意提送董事會決議。	董事會同意通過。

(4)提名委員會成員資料及運作情形資訊：不適用。

5、推動永續發展執行情形及與上市上櫃公司永續發展實務守則差異情形及原因

推動項目	執行情形(註 1)			與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	摘要說明	
一、公司是否建立推動永續發展之治理架構，且設置推動永續發展專（兼）職單位，並由董事會授權高階管理階層處理，及董事會督導情形？ (上市上櫃公司應填報執行情形，非屬遵循或解釋。)	V		1. 本公司於民國(下同)105 年 5 月 4 日董事會通過「企業社會責任實務守則」(111 年 5 月 9 日董事會通過變更為「永續發展實務守則」)，並已依法於公開資訊觀測站及公司網站公告。 2. 遵循本公司 ESG 政策的願景與使命，以董事會為永續發展相關議題之最高決策單位，於 114 年 6 月 16 日成立功能性委員會「永續發展委員會」，由董事長擔任主席，與公司具專業領域的高階主管共同檢視公司的核心營運能力，並訂定中長期的永續發展計畫。 ●本公司114年度永續發展委員會成員及運作情形請詳附件一。 3. 本公司目前由管理處兼任推動永續發展小組，並於 115 年 1 月 12 日向董事會報告 114 年度執行情形。 4. 董事會對於本公司提報之執行策略，評判可行性及檢視策略的進展，於必要時促使公司調整或修改。	無重大差異。

<table>
<tr>
<td>二、公司是否依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略？(註 2)
(上市上櫃公司應填報執行情形，非屬遵循或解釋。)</td>
<td>V</td>
<td></td>
<td>1. 本揭露資料涵蓋公司於 114 年 1 月至 114 年 12 月間在主要據點之永續發展績效表現。風險評估邊界以本公司(台灣)為主。
2. 依據評估後之風險，訂定相關風險管理政策或策略如下:
<table>
<tr><th>風險評估項目</th><th>說明</th></tr>
<tr><td>環境衝擊及管理</td><td>1.本公司經由執行製程安全管理與制度化的管理循環，有效降低污染的排放與對環境所造成的衝擊。
2.依據「上市櫃公司永續發展路徑圖」，規劃盤查溫室氣體排放量，檢視公司營運所面臨的衝擊，後續根據碳盤查結果，持續執行減碳措施，有效降低範疇一排放風險及因電力使用造成的範疇二溫室氣體間接排放。</td></tr>
<tr><td>職業安全</td><td>1.本公司持續辦理職場健康促進，提供職場員工健康的工作環境，經衛生福利部國民健康署審核通過，取得健康職場認證-健康促進標章，未來將持續且更精細掌握員工健康相關資訊及需求，落實企業社會責任。
2.定期舉行消防演練和工安教育訓練，培養員工緊急應變和自我安全管理的能力。</td></tr>
</table></td>
<td>無重大差異。</td>
</tr>
</table>

			產品安全	1.本公司已取得國際品質管理系統(ISO9001)、航太品質管理系統(AS9100)及 Nadcap 等航太認證，皆依相關法令規定辦理，並隨時檢討其執行成效，持續改進。同時為確保客戶服務品質，提供客戶駐廠代表辦公室隨時進行會議討論溝通，及定期主動客戶拜訪聯繫，加強和客戶之間的合作關係。 2.為轉移商品責任風險、減輕財物損失及提升產品安全性，本公司已投保產品責任險 USD25,000 萬元。		
			社會經濟與法令遵循	1.透過建立公司治理組織及落實內部控制機制，確保本公司所有人員及作業確實遵守相關法令規定。 2.參加政府機關舉辦之宣導會。		
			強化董事職能	1.為董事規劃相關進修議題，每年提供董事最新法規、制度發展與政策。 2.為董事投保董事責任險，保障其受到訴訟或求償之情形。		
			利害關係人溝通	1.為避免利害關係人與本公司立場不同，造成誤解引起經營或訴訟風險，本公司每年分析重要利害關係人與其關心之重要議題。 2.建立各種溝通管道，積極溝通，減少對立與誤解。設投資人聯絡信箱，由發言人處理並負責回應。		

三、環境議題 (一)公司是否依其產業特性建立合適之環境管理制度？	V		本公司依循環境部訂定之環保法規(空氣汙染防制法、水汙染防治法、廢棄物清理法及毒性及關注化學物質管理法等)制定環安衛管理辦法，其中在污染防治方面，增加污染防治設施，於運轉產生異常狀況時，避免造成環境污染；在能源與資源節約方面，加裝省電裝置，節省能源之耗用；在廢棄物管理方面，進行相關減廢活動，減少紙張及投影片使用、減少廢空桶和切削液等廢棄物之產生。 且本公司已取得國際品質管理系統(ISO9001)、航太品質管理系統(AS9100)及 Nadcap 等航太認證，並依據「上市櫃公司永續發展路徑圖」，規劃盤查溫室氣體排放量，檢視公司營運所面臨的衝擊，後續根據碳盤查結果，持續執行減碳措施，並隨時檢討其執行成效，持續改進。	無重大差異。
(二)公司是否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？	V		1.本公司積極推動各項能源減量措施，選用高能源及節能設計之設備，以降低企業及產品所產生之能源消耗，並擴大再生能源之使用(導入太陽能綠電)，使得能源使用效率最佳化。 2.本公司生產過程中所產生之鐵屑及廢料均依材質種類加以分類，集中存放並售予專業材料商回收後熔煉，平時即致力於提升各項資源之利用效率，並儘量使用再生物料以降低對環境負荷之衝擊。 3.本公司內部訂有工廠相關管理規章，以有效達成環境安全維護、節能省碳為目標，並依規範遵行。	無重大差異。

<table>
<tr>
<td>（三）公司是否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？</td>
<td>V</td>
<td></td>
<td>1. 本公司以董事會為氣候議題之最高決策單位，設立永續發展委員會，由董事長擔任主席，每年審議公司氣候變遷策略與目標、管理氣候變遷風險與機會行動，及檢視執行狀況與討論未來計劃，並且向董事會報告。本公司對於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(請詳5-1 氣候相關資訊)。
2.本公司對於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之評估內容如下：
<table>
<tr><th>潛在風險</th><th>機會</th><th>因應措施</th></tr>
<tr><td>因乾旱缺水導致之問題：
1. 延遲交貨
2. 產品品質</td><td>尋找提升水資源利用率方法</td><td>1. 專設水循環使用系統，回收生產用廢水作二次使用。
2. 專人紀錄控管用水量，防止不當使用或管線問題造成之浪費情況。
3. 缺水時期適時調整生產排程，降低用水需求。
4. 與合格廠商簽訂長期合約，嚴格控制供水品質，並針對表面處理產品加強品質檢驗。</td></tr>
<tr><td>因颱風、豪雨造成水患導致之問題：
1. 原料、產品泡水影響品質</td><td>1. 廠房防護規劃
2. 優化產品包裝
3. 員工出勤適當調整</td><td>1. 廠區水溝疏通，加強排水措施。
2. 氣密式門窗規劃及加強維修。</td></tr>
</table>
</td>
<td>無重大差異。</td>
</tr>
</table>

			2. 出貨包裝毀損 3. 員工出勤		3. 防水優化包裝方式，避免運送損壞。 4. 適度調整員工出勤，安全考量為重。	
			氣溫上升導致水電用量攀升問題	1. 推動節約用水用電 2. 使用再生能源	1. 廠房屋頂建這太陽能板,增加自主用電比率。 2. 全廠換裝LED燈管。 3. 時常進行內部宣導活動，提醒員工應隨手關燈、垃圾分類，日常辦公環境除鼓勵資源重複利用，例如使用電子發票、導入政府公文電子交換機制，紙張雙面使用。 4. 定期檢查及維護空調設備。	
（四）公司是否統計過去兩年溫室氣體排放量、用水量及廢棄物總重量，並制定溫室氣體減量、減少用水或其他廢棄物管理之政策？	V		1.溫室氣體盤查與查證 為達到 2050 年淨零排放，本公司依照 ISO 14064-1 溫室氣體盤查，由 2023 年 5 月 24 日起開始溫室氣體盤查輔導，並自 2024 年 1 月 1 日起以具備標準化與智慧化功能的溫室氣體盤查雲端平台，收集溫室氣體排放數據與佐證資料。於 2025 年 6 月完成首次(2024 年度)溫室氣體盤查及取得第 3 方驗證，並持續向永續經營邁進，以善盡企業責任。 2.溫室氣體排放管理與改善團隊 本公司以 2050 年淨零排放為長期目標,總經理室為主導單位,			無重大差異。

			管理處兼職推動永續發展之各項改善工作，包含主持溫室氣體盤查、建置自主再生能源、推展各項節省能源、節省水資源與減少廢棄物等活動。公司各單位執行流程改善與設備改善工作。 3.減少溫室氣體排放政策 因大多數客戶與原料供應商均在國外，範疇 3 之上下游運輸里程多以海運與空運為主。所以本公司以節省電力資源、發展再生能源、減少直接溫室氣體排放與廢棄物，展開範疇 1、範疇 2 與範疇 4 之各項減少碳排放措施。 (1)全廠換裝 LED 燈，減少溫室氣體排放量 107.5 公噸 CO2e/年。 (2)時常進行內部宣導活動，提醒員工應隨手關燈與電腦、垃圾分類。於日常辦公環境鼓勵資源重複利用，例如使用電子發票、導入政府公文電子交換機制，紙張雙面使用。 (3)定期檢查及維護空調與空壓設備。 (4))廠房屋頂建設太陽能板，增加自主用電比率。 寶一第 4 廠屋頂太陽能板 202KW，於 2025 年 12 月完工，將減少溫室氣體排放量 120 公噸 CO2e/年。 (5)更新公務車輛。 自 2023 年 12 月起，逐步更換公務車輛為油電混合車型，預計減少溫室氣體排放量 1.9 公噸 CO2e/年。 (6)汰換老舊空壓設備與導入高能源效率機種。 已汰換老舊空壓機 6 組，導入 1 級能效之永磁變頻空壓機 4 組。預計減少溫室氣體排放量 60 公噸 CO2e/年。	

<table>
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<td></td>
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<td>(7)持續汰換老舊泵浦與馬達，導入能源效率 IE3 以上的機種與優化管路系統。
(8)廠房遮陽，減少空調系統電力消耗。
(9)持續進行製程改善，以減少資源浪費。
4.本公司推行節能省碳措施，設定減量目標及策略，以減輕營運對環境帶來的衝擊，並提高能源績效和優化使用效益，有效降低公司生產製造之能源成本。
●本公司所有廠區溫室氣體年排放量、用水量及廢棄物總重量請詳附表二。</td>
<td></td>
</tr>
<tr>
<td>四、社會議題
（一）公司是否依照相關法規及國際人權公約，制定相關之管理政策與程序？</td>
<td>V</td>
<td></td>
<td>本公司認同並自願遵循「聯合國世界人權宣言」、「聯合國全球盟約」、「聯合國企業與人權指導原則」、「聯合國國際勞動組織」等國際公認之人權標準，通過「寶一科技股份有限公司保障人權管理政策」，尊重人權公約所訂定之保障，並公布於本公司網站。
本公司人權管理政策及具體方案摘要如下：
<table>
<tr><th>人權管理政策</th><th>具體方案</th></tr>
<tr><td>提供安全與健康的工作環境</td><td>請詳附件三</td></tr>
<tr><td>協助員工維持身心健康及工作生活平衡</td><td>除中午午休1個鐘頭外，每天固定早上及下午各有15分鐘之休息時間。</td></tr>
<tr><td>禁止強迫勞動、恪遵當地政府勞動法令</td><td>落實休假制度，鼓勵同仁注重工作與生活平衡。</td></tr>
</table>
此外114年亦針對同仁實施人權保障相關訓練，共計280人(3小時)。未來，將持續關注人權保障議題、推動相關教育訓練，以提高人權保障意識，降低相關風險發生的可能性。</td>
<td>無重大差異。</td>
</tr>
</table>

(二)公司是否訂定及實施合理員工福利措施（包括薪酬、休假及其他福利等)，並將經營績效或成果適當反映於員工薪酬？	V		員工薪資報酬政策係依據個人能力、對公司貢獻度、績效表現、具競爭性及考量公司未來營運風險後決定。本公司之公司章程第二十一條規定，本公司年度如有獲利，應提撥5%至10%為員工酬勞(其中包括獲利不低於 2%之數額為基層員工分派酬勞)，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。 公司訂有「工作規則」、「經理人薪資報酬政策及制度」、「勞資會議實施辦法」，除宣導相關企業倫理，員工績效及獎勵、懲戒制度外，亦定期召開勞資會議，報告生產計劃及業務概況，針對勞動條件、福利等議題進行討論，依決議結果公告予員工知悉。並將人才與制度、前瞻佈局等列為考核指標，呼應企業社會責任以人為本之企業永續發展的重要使命，以提升公司未來國際競爭性。	無重大差異。
(三)公司是否提供員工安全與健康之工作環境，並對員工定期實施安全與健康教育？	V		●管理政策：本公司以全方位安全衛生環保管理與員工、顧客及社會共享成果之經營理念，除願提供並持續改善員工安全與健康的工作環境外，並視預防職業傷害與疾病及善盡企業社會責任為公司經營管理之一環。並依法令規範定期為員工進行各項健康檢查，及對員工定期實施工安教育宣導；因重視員工飲食的健康與衛生，於公司設置員工餐廳，定期檢討餐點品質及不定期實地至伙食供應廠進行抽檢，替員工之飲食衛生及健康作嚴格的把關，依據法令提供良善且安全的工作環境及機械設備，我們更以「零工傷」為目標邁進，致力於保障工作人員安全健康為最大努力方向。並持續地檢討與改善，以提升環境安全衛生管理成效。 ●管理成效：檢視本公司民國 114 年未發生損失職災工時事件(不含交通意外)，符合公司當年度設定目標且員工工作者之死亡率、嚴重職業傷害率及頻率為零。本公司加強員工安全衛生文化觀念教育訓練，確保同仁工作期間之全、健康。	無重大差異。

			●持續配合政府保健政策，成立戒菸班，邀請衛生局人員至公司做相關宣導課程，推動無菸職場，遵守菸害防治措施。 ●開立減重、戒菸、戒檳榔、紓壓及健康飲食講座，並定期做預防過勞、母性健康保護、呼吸防護等健康保護宣導及聘僱醫護定期至廠為員工健康指導看顧。 ●本公司每年規劃同仁之培訓計劃，務求同仁能在既定之工作崗位上執行職務，並同時進修取得升遷時必要之技能。 ●112 年獲頒衛生福利部國民健康署【健康促進職場標章及證書】、中小企業組【健康銀齡獎】之績優職場認證。 ●112 年參加勞動部職業安全衛生署【人因危害預防優良實務案例競賽活動】，取得中小企業組【佳作】及加頒【人因危害預防優良實務案例競賽活動】獎座。 ●民國 113 年 01 月獲得經濟部頒發【第 7 屆潛力中堅企業】獎之榮譽。 ●民國 114 年獲得健康職場促進自主評核合格證明。 ●民國 114 年獲得衛福部績優職場-群體健康守護獎。 ●民國 114 年獲得勞動部【企業永續報告書揭露職業健康與安全績效主動評比】TOP 10% 績優企業。 ●民國 114 年獲得臺南市政府勞工局「臨廠工作環境健康診斷服務優良實務案例競賽」人因性危害改善以流量室流量檢驗人工作業為例，獲得【優選】獎項。 ●民國 114 年累計無災害工時共 741,599 小時。 ●員工工作環境與人身安全的保護措施請詳附表三。	
(四)公司是否為員工建立有效之職涯能力發展培訓計畫？	V		1.為持續提供員工個人能力的培育與發展，寶一科技積極營造激勵成長的工作環境，制定「員工教育訓練管理辦法」和「教育訓練作業程序」，來建立公司教育訓練之規劃，實施、評估與檢討等作業以落實訓練工作，以為執行之準則。 2. 本公司提供多樣化的學習資源，包含實務師徒制及實體、	無重大差異。

			線上課程，並且推出貼近員工工作與生活需求的直播課程。這些學習資源讓員工可以選擇最符合個人需求的內容與方式，並滿足客戶端對產品查驗放行授權代表的知識與經驗要求，進而提升工作績效與自我價值。本公司深知「人才」是強化競爭力的關鍵策略之一，因此積極推動個人知識與經驗分享，在企業內部快速傳承智慧並創造價值。這不僅有助於擴大企業內知識的有效傳遞，也能提升員工在職場中的能力與自我價值感。 3. 在新進人員訓練方面，由管理處統一於每年一、四、七、十月擇期針對新進員工進行訓練，訓練內容應包括技術教育、在職訓練、對品質手冊、品質程序及職業安全衛生的教育訓練。	
（五）針對產品與服務之顧客健康與安全、客戶隱私、行銷及標示等議題，公司是否遵循相關法規及國際準則，並制定相關保護消費者或客戶權益政策及申訴程序？	V		1.申訴程序申訴管道： 本公司訂有「客訴作業程序」及「服務程序」，並設置客戶滿意度調查之服務系統，對於收到客訴案件時，業務單位於當天立即與客戶聯繫，並於客戶指定之期限內回覆產品異常之原因及後續處置之結果。 ●客戶連絡信箱：jasonlin@aerowin.com ●誠信經營檢舉信箱：susan@aerowin.com 2.本公司產品均依客戶提供的藍圖製造，並嚴格遵循航太相關品質規範，以提供高品質產品與銷售服務。 3.為全面評估客戶滿意度，本公司透過問卷調查，針對產品品質（20%）、產品交期（20%）、客訴處理進度（15%）、技術能力（15%）、矯正措施改善成效（10%）、人員服務態度（10%）及價格競爭力（10%）等七大面向進行評估。2025年調查共回收五家客戶廠商問卷，整體平均滿意度達92.6分，顯示客戶對本公司產品與服務的高度肯定。	無重大差異。

<table>
<tr>
<td>（六）公司是否訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，及其實施情形？</td>
<td>V</td>
<td></td>
<td></td>
<td>1.本公司重視環境與社會之保護，依據供應商管理作業程序定期評鑑供應商資格，以評選出合格且具誠信之合作廠商。
2. 在國內共有 12 家製程供應商，2025 年度，已完成 9 家供應商之定期製程稽核，約佔 75 %左右。在供應商評鑑過程中，若發現不符合要求之處，本公司將開立矯正措施單，要求供應商依規範於期限內完成改善，並確認改善成效後方可結案。
<table>
<tr><th colspan="2">供應商評估應包含以下內容：</th></tr>
<tr><td>工程與製造能力</td><td>製造合約產品和管制設計和流程變更能力</td></tr>
<tr><td>品質管制能力</td><td>滿足品質要求和交付合格產品的能力。依 ISO/AS9100/NADCAP 認證或客戶核可商源。</td></tr>
<tr><td>採購、計劃和能力</td><td>考慮到所有資源以及供應鏈管理，滿足當前和未來需求的能力。</td></tr>
<tr><td>商業、法律和環境</td><td>滿足商業、監管業務和客戶要求的能力。</td></tr>
</table>
3.本公司與供應商往來皆簽訂最優惠待遇清廉保證協議，不收禮金、不收回扣，若有違背即斷絕往來並求償，以求最合理報價、最佳品質及最好的服務，以達成公司與廠商共同致力提昇企業社會責任之目的。</td>
<td>無重大差異。</td>
<td></td>
</tr>
</table>

五、公司是否參考國際通用之報告書編製準則或指引，編製永續報告書等揭露公司非財務資訊之報告書？前揭報告書是否取得第三方驗證單位之確信或保證意見？	V		1. 113 年度永續報告書已於 114 年 8 月 11 日經董事會決議通過後發行，並將永續報告書檔案置於公司網站之連結，於 114 年 8 月 12 日完成申報至證交所指定之網際網路資訊申報系統。114 年度永續報告書預計於 115 年 8 月份發行。 2.公司之 ESG 永續報告依目前法令規定尚無須取得第三方驗證單位之確信或保證意見，未來將考慮國際趨勢與市場變化而做適時調整。	無重大差異。
六、公司如依據「上市上櫃公司永續發展實務守則」定有本身之永續發展守則者，請敘明其運作與所定守則之差異情形：無差異。				
七、其他有助於瞭解推動永續發展執行情形之重要資訊： (一)環保工作：本公司全面改裝省電之 LED 燈管，定期檢查及維護空調設備，建置廢水回收系統及儲水設備，以降低溫室效應及二氧化碳排放量，達到節能省碳效果。 (二)社會公益：本公司秉持回饋社會之心，捐贈台南市政府 105 年 2 月 6 日大地震災害捐款新台幣五十萬及 114 年捐助北台南家扶中心、新化高工等舉辦活動，參與地方社區發展。 (三)人權維護：本公司關懷弱勢族群，聘僱殘障人士，力行政府宣導之「企業提供及保障弱勢族群工作機會」之理念。 (四)安全衛生環境：提供員工舒適安全之工作環境，並定期安排員工安全衛生教育訓練，成立員工餐廳及每年健康檢查，替員工健康把關。				

附表一：114 年度永續發展委員會成員及運作情形

● 永續發展委員會

為落實本公司企業社會責任及達成永續發展理念，本公司已訂定「永續發展實務守則」及於 114 年 6 月 16 日設置「永續發展委員會」及由董事會委任第一屆永續發展委員會委員。

依據中華民國法律及本公司「永續發展委員會組織規程」規定，永續發展委員會成員應由董事會委任之，成員不得少於三人，且至少一名董事參與督導。目前本公司之永續發展委員係由二位董事及一位公司高階主管組成。永續發展委員會每年至少召開一次會議，並得視需要隨時召開會議。

「永續發展委員會」應向董事會報告永續發展執行成果及未來的工作計劃。

115年度工作計畫包含：

(1) 鑑別需關注之永續議題，擬定因應行動方案。
(2) 永續相關議題之目標、政策、行動計畫與資本支出。
(3) 監督永續經營事項之落實，並評估執行情形。

公司董事會定期聽取經營團隊的報告（包含ESG報告），經營階層必須對董事會提擬公司策略，董事會必須評判這些策略成功的可能性，也必須經常檢視策略的進展，並且在需要時敦促經營團隊進行調整。

● 永續發展委員會成員

職稱	姓名	主要經(學)歷		ESG 專業知識及能力
召集人	曾國浩 董事長	現職	寶一科技(股)公司總經理、文麥(股)公司董事、極致投資(股)公司董事長、嘉悉(股)公司董事、得寶投資(股)公司 董事長	擔任多家公司之董事及董事長，且具經營管理及產業知識等專業能力，將達成公司成為永續發展之企業。
		主要經歷	寶一科技(股)公司 董事長特別助理、技術處協理、煦康科技系統(股)公司 董事、MEB COMERCIAL IMPORTADORA EXPORTADORALTD.董事長	
		主要學歷	日本東京大學精密機械工學博士	
委員	胡淑賢 董事	現職	寶一科技(股)公司 副總經理、駐龍精密機械(股)公司 獨立董事&薪酬委員會(召集人) &審計委員會(召集人) &永續發展委員會(召集人)、旭東機械工業(股)公司 獨立董事&薪酬委員&審計委員&永續發展委員會委員	擔任多間上市公司之獨立董事及永續發展委員會等多項功能性委員會之委員，且具經營管理及財務控管等專業能力，了解企業永續發展之重要性及具推動督導之專業能力。
		主要經歷	寶一科技(股)公司 董事長特別助理、煦康科技系統(股)公司 監察人	
		主要學歷	銘傳大學管理學博士	
委員	鍾易全 資深經理	現職	寶一科技(股)公司 精實推展室 資深經理	推動公司製程改善措施，具有節能減碳之實務經驗。
		主要經歷	寶一科技(股)公司 製造工廠 副理 / 總經理室專員 / 品質系統處工程師 / 技術處主任	
		主要學歷	國立成功大學 航空太空工程研究所碩士 國立成功大學 航空太空工程學系學士	

●永續發展委員出席情形

114 年度至今永續發展委員會開會 3 次，委員出席情形如下：

職稱	姓名	實際出席次數	委託出席次數	實際出席率(%)	備註
召集人	曾國浩 董事長	3	0	100%	
委員	胡淑賢 董事	3	0	100%	
委員	鍾易全 資深經理	3	0	100%	

●114 年度至今永續發展委員會重要議決事項

永續發展委員會	議案內容	決議結果
第一屆第一次永續發展委員會 114.07.17	審議本公司 2024 年(民國 113 年)永續報告書案。	同意提送 114/8/11 董事會決議，並經當日董事會決議通過。
第一屆第二次永續發展委員會 114.12.31	1. 本公司民國 114 年度推動永續發展執行情形報告。 2. 本公司民國 114 年度履行企業誠信經營情形報告。 3. 本公司民國 114 年與各利害關係人溝通情形報告。 4. 本公司民國 114 年第四季溫室氣體盤查及查證報告。	同意提送 115/1/12 董事會報告。
第一屆第三次永續發展委員會 115.05.13	1. 審議本公司 2025 年度(民國 114 年度)重要利害關係人鑑別案。 2. 審議本公司 2025 年度(民國 114 年度)ESG 報告書之重大主題鑑別案。	同意提送 115/8/10 董事會報告。

附表二：溫室氣體年排放量、用水量及廢棄物總重量

類別/年度	110 年	111 年	112 年	113 年	114 年
自來水	1.971 co2e	2.086 co2e	2.391 CO2e	4.5337 CO2e	4.3969 CO2e
電力	908.361 co2e	3,073.278 co2e	3,405.464 CO2e	3,794.7871 CO2e	8,005.8800 CO2e
汽油	2.550 co2e	3.188 co2e	4.231 CO2e	6.0730 CO2e	3.5629 CO2e
柴油	3.614 co2e	5.164 co2e	5.199 CO2e	5.1434 CO2e	4.9057 CO2e
一般廢棄物	22.104 噸 Tons	41.680 噸 Tons	47.06 噸 Tons	60.13 噸 Tons	61.66 噸 Tons
有害事業廢棄物	8.626 噸 Tons	16.344 噸 Tons	20.434 噸 Tons	32.09 噸 Tons	35.17 噸 Tons
再利用事業廢棄物	3.78 噸 Tons	8.4 噸 Tons	32.76 噸 Tons	23.66 噸 Tons	35.49 噸 Tons

附表三：員工工作環境與人身安全的保護措施：

項目	內容
門禁管理措施	本公司設有嚴密門禁監視系統，且與保全公司簽約，24 小時全年無休維護辦公室及廠區安全。
消防安全措施	依消防法之規定，設置完善之消防系統，並依法定期檢查申報及員工消防訓練。
各項設備之維護及檢查措施	1.依據建築物公共安全檢查簽證及申報辦法規定，每年委託外部專業公司進行公共安全檢查。 2.依據職業安全衛生法及本公司勞工安全衛生工作守則，訂定職業安全衛生自動檢查計畫。公司目前每個月委外進行升降機檢查及保養；每三個月做飲水機保養；每年對高、低壓電器設備、空調、消防器具等各項設備進行維護及檢查；公務車依公里數定期保養。
災害防範措施與應變	1.本公司已訂有「緊急應變處理程序」、「營運持續管理程序」、「安全衛生工作守則」等事前做好災害防止、搶救注意事項及事故職災通報程序，明確規範本公司各級人員事前及事後因應重大事件如天災、重大傷害等重大突發狀況之應負責任及任務內容。 2.為維護員工安全與衛生，推廣安全衛生業務，本公司編制有甲種勞工安全衛生業務主管 3 人、安全衛生管理員 2 人、各類作業主管、防火管理人及急救人員數名並定期回訓。(由職業安全衛生各項教育訓練內外訓管理及統計，結合各項職安證照需回訓時數：114 年度外訓參加公部門宣導會：有害作業主管 3 名、危險性機械 5 名、堆高機 7 名、職安衛 4 名。) 3.定期或不定期宣導安全衛生注意事項及安全操作標準，以供員工遵循。 3-1. 114 年度內部訓練統計：新進人員教育訓練共 21 名、預防職場霸凌教育訓練 201 名、、交通安全宣導教育訓練 229 名、在職安全衛生教育訓練 230 名。 3-2. 114 年度外部訓練統計：114 年度固定式起重機初訓共 3 名及格發證，合格率 100%。 3-3. 114 年度健康講座-代謝症候群高風險人員 19 名、人因性危害 NMQ 評分異常 17 名
員工身心健康措施	1.健康檢查：本公司以優於法規之健檢頻率及年齡提供在職人員每年定期健康檢查，針對 114 年度健檢結果異常之項目及員工安排護理師健康訪談，規劃推行適合的健康促進活動項目，以確保能有效達到降低異常佔比的數據，特別危害健康作業項目人員計有游離輻射作業、噪音作業、粉塵作業等為預防職業病，安排接受相對應的特殊健康檢查項目。 2.工作環境衛生：工作場所規定全面禁菸、舉辦健康講座、定期辦公室環境清潔。 3.聘請職業醫學專科醫師臨廠服務，特約合格之專任護理人員，提供醫療諮詢、緊急救護處置及心理調解諮詢之服務。(114 年度安排護理師臨場服務健康訪談共 72 場次，訪談健康分級中高風險人數 107 人；及醫師健康訪談共 6 場次，訪談人數 18 人。) 4.健康體重管理：辦理減重活動競賽，參加人數 83 人(共計減少 96.5 公斤體重)；結合環保餐廳認證，使用在地食材的減碳行動，實施飲食紅綠燈的健康活動：結合環境部減塑政策，設立【寶一奉茶站】，推動自備環保杯多喝水，少喝含糖手搖飲，減少糖份攝取及一次用塑膠製品的使用，安裝奉茶 APP 還可得到環境部綠點點數。 5.健康促進活動：在每天早午各 15 分鐘的休息時間中播放輕音樂，推行中高齡健康促進伸展操，讓員工在休息時間可以隨著音樂做伸展操，運用衛福部心情溫度問卷，即時瞭解員工心理狀況，使用衛福部心理健康促進網頁中的相關宣導素材，在本公司推行 S.M.I.L.E.活動。 6.戶外社團活動：登山社舉辦日本黑部立山海外登山健行活動、麟趾山登山活動、露營社舉辦武界露營活動、空拍攝影社舉辦空拍機操作體驗舒壓課程一場次。 7.提供員工必要之安全防護具，如安全鞋、護目鏡、呼吸防護具、耳塞(罩)、防割手套等，以維護員工安全與健康。 8.依職業安全衛生法每半年進行作業環境測定。 9.性騷擾防治：訂立申訴規定及懲處條款。 10.工作場所人因性危害工程改善案 1 件。 11.整合各部門資源，導入 EAP 員工協助方案實施計畫，提供員工全方位的協助。
保險及醫療慰問	依法投保勞保(含職災保險)、健保，並另外替員工加保團保(含意外險、職災醫療險)等保障機制。

5-1 上市上櫃公司氣候相關資訊

依氣候相關財務揭露建議書（TCFD）架構，揭露企業對氣候相關風險與機會之治理情況、策略、風險管理、指標和目標之相關資訊

本公司依據「永續發展實務守則」，積極推動永續環境相關政策，並針對氣候變遷進行風險與機會評估。根據評估結果，制定減碳策略規劃，以期減少能源消耗、降低碳排放，邁向低碳經濟的永續發展，落實企業永續發展目標。本公司參考「氣候相關財務揭露」（TCFD）架構，揭露未來可能面臨之風險及其因應策略。

<table>
<tr><td>治理單位</td><td>董事會為本公司風險管理之最高決策單位，負責核定風險管理政策及重大風險管理制度，並監督風險管理執行情形，以確保風險控管的有效性。總經理室為風險管理主導單位，並由管理處兼任永續發展推動工作，負責溫室氣體盤查、自主再生能源建置，以及各項節能、省水與減廢措施之推展。各單位則依職掌執行流程優化與設備改善等相關作業，管理處亦定期檢視氣候變遷相關議題，規劃因應策略與計畫，持續強化風險防護及審核執行成效，並於必要時提報董事會。</td></tr>
<tr><td>風險類別</td><td>2025 年短、中、長期氣候風險重大議題如下：
<table>
<tr><th colspan="2">轉型風險</th></tr>
<tr><td>政策與法規</td><td>• 短期風險：政府課徵碳稅/碳費、電費上漲、原物料成本上漲。
• 中期風險：國外徵收碳稅。
• 長期風險：強化排放量報導義務。</td></tr>
<tr><td>技術風險</td><td>中期風險：能源轉型。</td></tr>
<tr><td>名譽風險</td><td>短期風險：低碳技術轉型。</td></tr>
<tr><th colspan="2">實體風險</th></tr>
<tr><td>立即性</td><td>極端天氣事件的嚴重性和頻率增加。</td></tr>
<tr><td>長期性</td><td>• 因天災等極端氣候事件導致國內外供應鏈斷鏈，造成營運中斷的可能損失。
• 氣溫上升導致水電用量攀升問題。</td></tr>
</table></td></tr>
<tr><td>機會類別</td><td>資源使用效率
• 提高能源使用效率(短期)。
• 開發或擴大低碳產品服務(短期)。
• 創新開發或擴大客戶低碳產品服務，增加營收(中長期)。</td></tr>
<tr><td>策略及財務影響</td><td>短、中、長期因應措施：
<table>
<tr><th colspan="2">風險因應策略</th></tr>
<tr><td>短期</td><td>(1)評估推行公司內部碳定價機制、建置太陽能光電系統及持續優化能源管理。
(2)簽訂年度採購合約，提前規畫原料交期及穩定價格之採購政策因應。
(3)汰換老舊空壓設備與導入高能源效率機種。
(4)進行 GHG protocol 自願性溫室氣體盤查。</td></tr>
<tr><td>中期</td><td>(1)持續鑑別法規變動及評估實施內部碳定價機制、爭取相關節能補助及輔導。
(2)積極投入再生能源使用以及開發。</td></tr>
<tr><td>長期</td><td>(1)研發低碳產品及服務、善用公部門獎勵辦法。
(2)每年定期檢視盤查結果，並制定相對應策略。</td></tr>
<tr><th colspan="2">機會因應策略</th></tr>
</table></td></tr>
</table>

短期	增置節能機台器具，提高能源使用效率。(EX.汰舊換新)。				
中、長期	創新開發或擴大客戶低碳產品服務，增加營收(EX.拓展綠能產品及服務等)。				
財務影響					
		營運成本	營業費用	資本支出	營業收入
風險	政府課徵碳稅/碳費	▲		▲	
	電費上漲	▲	▲		
	原物料成本上漲	▲	▲		
	國外徵收碳稅	▲		▲	
	強化排放量報導義務	▲			
	低碳技術轉型		▲		
	極端天氣事件的嚴重性和頻率增加		▲		
機會	提高能源使用效率	▼	▼		
	開發或擴大低碳產品服務			▲	▲
	創新開發或擴大客戶低碳產品服務，增加營收	▼			▲

▲上升/▼下降

風險管理	依據氣候風險的重大性，管理階層指派管理處評估氣候風險，擬定因應策略與措施，並由管理階層確認因應措施後，落實於日常營運，整合於風險管理流程中。 1. 風險管理結合環保法令定期評估。 2. 鑑別相關法規、技術，考量對公司整體風險。
指標和目標	● 因應「氣候緊急狀態」帶來的氣候變遷挑戰與轉型契機，寶一科技致力於引領客戶邁向低碳綠色經濟轉型，以減緩氣候衝擊。為實踐並推動永續發展，寶一積極推動相關事務，制定綠色管理策略目標，並展開多項專案，執行綠色管理與成效評估。透過外部查證，我們不斷檢視與提升績效成果，確保在實現低碳目標的同時，落實保護地球環境的責任。 ● 本公司以 2050 年達成淨零排放為長期目標，由總經理室主導，管理處負責推動各項永續發展改善工作。這些工作包括主持溫室氣體盤查、建置自主再生能源設施、推動節能、節水以及減少廢棄物等環保活動。各部門則致力於執行流程改善與設備升級，全面推動公司在永續發展方面的努力與目標。 ● 因大多數客戶與原料供應商均在國外，範疇 3 之上下游運輸里程多以海運與空運為主。所以本公司以節省電力資源、發展再生能源、減少直接溫室氣體排放與廢棄物，展開範疇 1、範疇 2 與範疇 4 之各項減少碳排放措施。
碳定價基礎	本公司非政府列管登錄及查驗的排放源，以及溫室氣體年排放量未達 2.5 萬公噸 CO_2e. 尚不屬於首波碳費徵收對象。
溫室氣體盤查計畫	2024 年→進行 ISO14064 自願性溫室氣體盤查（範疇：台灣）完成，並經第三方查證完成。 2025 年→進行 GHG protocol 溫室氣體查證，並預計碳排放量減少 2%。 2030 年→碳排放量減少 50%。 2050 年→淨零排放。
外部保證或確信	於 2026 年 6 月完成首次溫室氣體盤查之第三方驗證。

6、履行誠信經營情形及與上市上櫃公司誠信經營守則差異情形及原因

評　估　項　目	運作情形			與上市上櫃公司誠信經營守則差異情形及原因
	是	否	摘要說明	
一、訂定誠信經營政策及方案 （一）公司是否制定經董事會通過之誠信經營政策，並於規章及對外文件中明示誠信經營之政策、作法，以及董事會與高階管理階層積極落實經營政策之承諾？	V		(一)本公司一向秉持誠信從事所有之業務活動，且訂定「誠信經營作業程序及行為指南」(110.11.5訂定)、「公司誠信經營守則」(100.5.13訂定，109.11.9第三次修訂)及「董事暨經理人道德行為準則」(100.5.13訂定， 109.11.9 第三次修訂)。員工入職簽署服務承諾書(簽署率 100%)，董事及高階主管簽署遵循誠信經營守則聲明書 (簽署率 100%)，嚴格要求董監事、管理階層及每位員工積極落實經營政策之承諾。	無重大差異。
（二）公司是否建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，並據以訂定防範不誠信行為方案，且至少涵蓋「上市上櫃公司誠信經營守則」第七條第二項各款行為之防範措施？	V		(二)本公司每年依據各營業活動執行風險評估分析，並針對分析結果將風險較高之營業活動依據內控及稽核制度進行相關之查核，且查核內容已將「上市上櫃公司誠信經營守則」第七條第二項各款行為之防範措施包含在內。	
（三）公司是否於防範不誠信行為方案內明定作業程序、行為指南、違規之懲戒及申訴制度，且落實執行，並定期檢討修正前揭方案？	V		(三) 本公司於105.5.4董事會通過「檢舉非法與不道德或不誠信行為案件之處理辦法」，明訂違反「誠信經營作業程序及行為指南」、「董事暨經理人道德行為準則」及「公司誠信經營守則」之檢舉內容、受理單位、舉報管道、處理程序等相關內容，並不定時透過公司網站及公佈欄於廠內宣導。為確保誠信經營之落實，本公司建立有效之會計制度及內部控制制度。每筆捐款、贊助款項皆須經核決主管簽核，符合相關 法令及內部作業程序；與供應商簽訂最「優惠待遇清廉保證協議」，不收禮金、不收回扣，若有違背即斷絕往來並加以求償，以求最合理報價、最佳品質及最好的服務；訂定「工作規則」及與員工簽訂「服務承諾書」以防範員工不誠信之行為發生。	
二、落實誠信經營 （一）公司是否評估往來對象之誠信紀錄，並於其與往來交易對象簽訂之契約中明訂誠信行為條款？	V		(一)與供應商簽訂最優惠待遇清廉保證協議，不收禮金、不收回扣，若有違背即斷絕往來並加以求償，以求最合理報價、最佳品質及最好的服務。	無重大差異。

<table>
<tr><th rowspan="2">評　估　項　目</th><th colspan="3">運作情形</th><th rowspan="2">與上市上櫃公司誠信經營守則差異情形及原因</th></tr>
<tr><th>是</th><th>否</th><th>摘要說明</th></tr>
<tr><td>（二）公司是否設置隸屬董事會之推動企業誠信經營專責單位，並定期(至少一年一次)向董事會報告其誠信經營政策與防範不誠信行為方案及監督執行情形？</td><td>V</td><td></td><td>(二)本公司推動公司誠信經營的兼職單位為管理處，負責訂定及修訂「公司誠信經營守則」及「誠信經營作業程序及行為指南」，並監督公司各單位履行之情形，每年定期向董事會報告落實結果，最近一次向董事會報告的日期為115年1月12日。
114年誠信經營執行狀況如下表：
<table>
<tr><td>供應商承諾</td><td>建立供應商手冊，並簽署「最優惠待遇清廉保證協議」及「保密協議書」。</td></tr>
<tr><td>教育訓練</td><td>●完成誠信法遵教育共計344人次(106小時)。
●完成安全衛生教育共計274人次(176小時)。</td></tr>
<tr><td>承諾</td><td>員工入職簽署服務承諾書(簽署率100%)，董事及高階主管簽署遵循誠信經營守則聲明書(簽署率100%)。</td></tr>
<tr><td>宣導</td><td>●法遵宣達：114年6月16日由本公司法律顧問胡律師至公司給予同仁進行防範內線交易之法遵宣導及測驗。
●透過公告及E-mail進行誠信及保密責任宣導，並設立檢舉制度，舉報申訴電子郵件susan@aerowin.com</td></tr>
</table></td><td></td></tr>
<tr><td>（三）公司是否制定防止利益衝突政策、提供適當陳述管道，並落實執行？</td><td>V</td><td></td><td>(三)本公司「董事暨經理人道德行為準則」及「公司誠信經營守則」內皆有制定防止利益衝突之政策，而本公司董事亦秉持高度自律，對董事會所列議案，如與其自身或其代表之法人有利害關係，以致有害公司利益時，不參加討論及表決並予以迴避。另外本公司訂有「工作規則」，明訂公司全體同仁不得利用職權圖利他人或自己，避免員工因個人利益而犧牲公司權益；對內：內部網站設有「不當行為舉報」機制及員工信箱，對外：於公司網站之「利害關係人專區」設有申訴管道。</td><td></td></tr>
<tr><td>（四）公司是否為落實誠信經營已建立有效的會計制度、內部控制制度，並由內部稽核單位依不誠信行為風險之評估結果，擬定相關稽核計畫，並據以查核防範不誠信行為方案之遵循情形，或委託會計師執行查核？</td><td>V</td><td></td><td>(四)為確保誠信經營之落實，本公司建立有效之會計制度及內控制度，稽核單位定期稽核公司各單位相關遵循事項，會計師亦每年審查公司內控制度執行情形。如有特殊情況發生時，將另行安排專案查核。</td><td></td></tr>
</table>

評　估　項　目	運作情形			與上市上櫃公司誠信經營守則差異情形及原因
	是	否	摘要說明	
（五）公司是否定期舉辦誠信經營之內、外部之教育訓練？	V		(五)本公司訂有「公司誠信經營守則」，內建誠信經營之信念於企業文化中，並不時於主管會議及定期員工內部教育訓練中宣傳，讓主管及員工都能全面了解公司誠信經營的理念及相關規範，以達教育宣導之成效。	
三、公司檢舉制度之運作情形 （一）公司是否訂定具體檢舉及獎勵制度，並建立便利檢舉管道，及針對被檢舉對象指派適當之受理專責人員？	V		(一) 本公司於105年5月4日董事會通過「檢舉非法與不道德或不誠信行為案件之處理辦法」，並於公司網站公告相關規範，且於公司網站建立公司治理專區，提供更便捷之檢舉管道，檢舉人可透過書面或電子方式執行，並設置專人受理相關之檢舉事項（1.發言人：受理股東、投資人等利害關係人之檢舉。2.稽核主管：受理公司內部同仁及客戶、供應商、承攬商等之檢舉。）任何人員違反誠信規定將依本公司相關法規懲處。 114年未有任何違反誠信規範之調查案件發生。	無重大差異。
（二）公司是否訂定受理檢舉事項之調查標準作業程序、調查完成後應採取之後續措施及相關保密機制？	V		(二)本公司於「檢舉非法與不道德或不誠信行為案件之處理辦法」及「誠信經營作業程序及行為指南」內已訂定相關檢舉制度及懲戒與申訴制度。	
（三）公司是否採取保護檢舉人不因檢舉而遭受不當處置之措施？	V		(三)依據本公司之「公司誠信經營守則」及「檢舉非法與不道德或不誠信行為案件之處理辦法」，對於檢舉人或參與調查之人員，公司將予以保密及保護。	
四、加強資訊揭露 公司是否於其網站及公開資訊觀測站，揭露其所訂誠信經營守則內容及推動成效？	V		本公司已於公開資訊觀測站揭露「公司誠信經營守則」及「誠信經營作業程序及行為指南」，並於公司網站「公司治理專區」揭示誠信經營相關規範及執行情形。	無重大差異。
五、公司如依據「上市上櫃公司誠信經營守則」訂有本身之誠信經營守則者，請敘明其運作與所訂守則之差異情形：無。				
六、其他有助於瞭解公司誠信經營運作情形之重要資訊：（如公司檢討修正其訂定之誠信經營守則等情形） （一） 本公司遵守公司法、證券交易法、商業會計法、上市規章及其他相關法令規定，以作為落實誠信經營之基本。 （二） 本公司「董事會議事規範」中訂定董事利益迴避制度，對於董事會之議案如與其自身或其代表之法人有利害關係，以致有害公司利益者，得陳述意見及答詢，於討論表決時應予以迴避，不得加入討論及表決，亦不得代理其他董事行使表決權。 （三） 本公司制訂「董事暨經理人道德行為準則」及「防範內線交易之管理辦法」，明訂本公司董事、經理人及受僱人應以善良管理人之注意及忠實義務，本誠實信用原則執行業務，並簽署保密協定。知悉本公司內部重大資訊之董事、經理人及受僱人不得洩露所知悉之內部重大資訊予他人。本公司之董事、經理人及受僱人不得向知悉本公司內部重大資訊之人探詢或蒐集與個人職務不相關之公司未公開內部重大資訊，對於非因執行業務得知本公司未公開之內部重大資訊亦不得向其他人洩露。				

7.其他足以增進對公司治理運作情形之瞭解的重要資訊揭露：

本公司網站設置「公司治理專區」http://www.aerowin.com/index.php，揭露重要資訊。

8.內部控制制度執行狀況應揭露下列事項：

(1)內部控制聲明書：：

請詳公開資訊觀測站(單一公司➔公司治理➔公司規章/內部控制➔內控聲明書公告)。

網址：https://mops.twse.com.tw/mops/#/web/t06sg20

(2)委託會計師專案審查內部控制制度之會計師審查報告：不適用。

9.最近年度及截至年報刊印日止，股東會及董事會之重要決議。

(1)114 年股東會重要決議事項及執行情形：

日期	重要決議及執行情形
114.06.16	1. 承認本公司一一三年度營業報告書及財務報表案。 執行情形：決議通過。 2. 承認本公司一一三年度盈餘分配案。 執行情形：決議通過，並訂定 114 年 7 月 18 日為除息基準日，114 年 8 月 8 日為發放日，且於當日全數發放完成，每股配發現金股利 0.7 元。 3. 通過修訂「寶一科技股份有限公司章程」部分條文案。 執行情形：決議通過，於 114 年 9 月 12 日獲經濟部准予登記。

(2) 114 年 1 月 1 日~115 年 5 月 15 日董事會重要決議事項：

日期	會議屆次	議案
114.01.07	第九屆第十次董事會	1.通過一一四年度營運計劃預算暨一一三年度機器購置預算執行狀況案。 2.通過本公司經理人民國一一三年度年終獎金發放案。 3.通過本公司一一四年度董事酬勞及員工酬勞分配比率案。 4.通過本公司與往來金融機構融資額度追認及授權案。
114.02.21	第九屆第十一次董事會	1.通過本公司一一三年度營業報告書及財務報表案。 2.通過一一四年度簽證會計師之獨立性及適任性評估案。 3.通過一一三年度內部控制制度聲明書案。 4.通過一一三年度員工酬勞及董事酬勞分配案。 5.通過一一三年度盈餘分配案。 6.通過「寶一科技股份有限公司公司章程」部分條文修訂案。 7.通過本公司與往來金融機構融資額度追認案。 8.通過召開一一四年股東常會相關事宜案。
114.05.09	第九屆第十二次董事會	1.通過本公司民國一一四年第一季財務報表案。 2.通過本公司民國一一三年度董事酬勞發放案。 3.通過本公司之「基層員工」範圍定義案。 4.通過本公司與往來金融機構融資額度授權案。

日期	會議屆次	議案
114.06.16	第九屆第十三次董事會	1.通過本公司經理人一一三年度員工酬勞分配案。 2.通過本公司設置「永續發展委員會」及訂定「寶一科技股份有限公司永續發展委員會組織規程」案。 3.通過委任第一屆永續發展委員會委員案。
114.08.11	第九屆第十四次董事會	1.通過本公司民國一一四年第二季財務報表案。 2.通過本公司 2024 年(民國 113 年)永續報告書案。 3.通過本公司與往來金融機構融資額度追認案。
114.11.07	第九屆第十五次董事會	1.通過本公司經理人，製造工廠協理薪酬調整案。 2.通過本公司民國一一四年第三季財務報表案。 3.通過民國一一五年年度稽核計劃案。 4.通過「寶一科技股份有限公司薪工作業循環」部分條文修訂案。 5.通過本公司與往來金融機構融資額度追認案。
115.01.12	第九屆第十六次董事會	1.通過本公司民國一一五年度董事酬勞及員工酬勞分配比率案。 2.通過本公司經理人員「員工酬勞發放級距標準」附加經理人員工酬勞發放上限案。 3.通過民國一一五年度營運計劃預算暨一一四年度機器購置預算執行狀況案。 4.通過「寶一科技股份有限公司取得或處分資產處理程序」部分條文修訂案。 5.通過「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。 6.通過本公司與往來金融機構融資額度追認案。
115.03.09	第九屆第十七次董事會	1.通過本公司一一四年度營業報告書及財務報表案。 2.通過一一五年度簽證會計師之獨立性及適任性評估案。 3.通過一一四年度內部控制制度聲明書案。 4.通過一一四年度員工酬勞及董事酬勞分配案。 5.通過一一四年度盈餘分配案。 6.通過本公司一一五年度「基層員工」之範圍定義案。 7.通過本公司發行國內第一次有擔保轉換公司債案。 8.通過申請新增永豐銀行的可轉債保證額度案。 9.通過本公司與往來金融機構融資額度追認案。 10.通過自 115 年 10 月 1 日起更換本公司股務代理機構案。 11.通過全面改選董事案。 12.通過解除新任董事及其代表人競業行為之限制案。 13.通過召開一一五年股東常會相關事宜案。
115.05.11	第九屆第十八次董事會	1.通過本公司民國一一五年第一季財務報表案。 2.通過本公司民國一一四年度董事酬勞發放案。 3.通過本公司經理人一一四年度員工酬勞分配案。 4.通過董事候選人提名案。 5.通過獨立董事候選人提名暨資格審查案。 6.通過解除新任董事及其代表人競業行為之限制案。

日期	會議屆次	議案
		7.通過增購機器設備之預算及相關事宜案。

10.最近年度及截至年報刊印日止董事或監察人對董事會通過重要決議有不同意見且有紀錄或書面聲明者，其主要內容：無此情況發生。

三、會計師公費資訊

1. 給付簽證會計師、簽證會計師所屬事務所及其關係企業之非審計公費為審計公費之四分之一以上者，應揭露審計與非審計公費金額及非審計服務內容

金額單位：新臺幣千元

會計師事務所名稱	會計師姓名	會計師查核期間	審計公費	非審計公費				合計	備註
				制度設計	工商登記	人力資源	其他		
勤業眾信聯合會計師事務所	一、王騰葦 二、廖鴻儒	114 年度	1,600				70	1,670	

註：本年度本公司若有更換會計師或會計師事務所者，應請分別列示查核期間，及於備註欄說明更換原因，並依序揭露所支付之審計與非審計公費等資訊。非審計公費並應附註說明其服務內容。

2.更換會計師事務所且更換年度所給付之審計公費較更換前一年度之審計公費減少者，應揭露更換前後審計公費金額及原因：

無此情形。

3.審計公費較前一年度減少達百分之十以上者，應揭露審計公費減少金額比例及原因：

無此情形。

四、更換會計師資訊：

1.關於前任會計師

更換日期	113 年第一季		
更換原因及說明	配會會計師事務所內部組織輪調之機制		
說明係委任人或會計師終止或不接受委任	當事人 / 情況	會計師	委任人
	主動終止委任	不適用	不適用
	不再接受(繼續)委任	不適用	不適用
最新兩年內簽發無保留意見以外之查核報告書意見及原因	不適用		

與發行人有無不同意見	有		會計原則或實務
			財務報告之揭露
			查核範圍或步驟
			其　　他
	無	v	
	說明:無此情事		
其他揭露事項 (本準則第十條第六款第一目之四至第一目之七應加以揭露者)	無		

2.關於繼任會計師

事務所名稱	勤業眾信聯合會計師事務所
會計師姓名	廖鴻儒
委任之日期	113 年第一季
委任前就特定交易之會計處理方法或會計原則及對財務報告可能簽發之意見諮詢事項及結果	無差異
繼任會計師對前任會計師不同意見事項之書面意見	無

3.前任會計師對本準則第 10 條第 6 款第 1 目及第二目之 3 事項之復函。

五、本公司之董事長、總經理、負責財務或會計事務之經理人，最近一年內曾任職於簽證會計師所屬事務所或其關係企業者：無此情形。

六、董事、監察人、經理人及持股比例超過百分之十之股東股權移轉及股權質押變動情形

1. 董事、監察人、經理人及大股東股權變動情形

職稱（註 1）	姓　　名	114 年度		當年度截至 4 月 26 日	
		持有股數增（減）數	質押股數增（減）數	持有股數增（減）數	質押股數增（減）數
董事長	極致投資股份有限公司	0	0	53,000	0
董事長代表人	曾國浩	0	0	0	0
董事	胡淑賢	(30,000)	0	0	0
董事	蔡美麗	0	0	0	0
董事	嘉悉股份有限公司	0	0	0	0
董事代表人	林高順	0	0	0	0
總經理	曾國浩	0	0	0	0
副總經理	胡淑賢	(30,000)	0	0	0
協理	黃進焜	0	0	0	0
協理	蘇順安	0	0	不適用	不適用
協理	莫資宜	0	0	0	0
協理	林聖傑	0	0	0	0
大股東	曾國浩	0	0	0	0
獨立董事	蘇慶陽	0	0	0	0
獨立董事	黃敏恭	0	0	0	0
獨立董事	盧文祥	0	0	0	0
獨立董事	李定安	0	0	0	0
公司治理主管	洪淑玲	0	0	0	0
財務部主管	林宜禎	0	0	0	0
會計部主管	林宜禎	0	0	0	0

註 1：持有公司股份總額超過百分之十股東應註明為大股東，並分別列示。

2. 股權移轉資訊：無股權移轉之相對人為關係人之情形。

3. 股權質押資訊：無股權質押之相對人為關係人之情形。

七、持股比例占前十名之股東，其相互間之關係資料

單位:股；%　115 年 04 月 26 日

姓名（註 1）	本人持有股份		配偶、未成年子女持有股份		利用他人名義合計持有股份		前十大股東相互間具有關係人或為配偶、二親等以內之親屬關係者，其名稱或姓名及關係。（註 3）		備註
	股數	持股比率	股數	持股比率	股數	持股比率	名稱(或姓名)	關係	
曾國浩	6,643,285	9.69%	235,000	0.34%	1,240,000	1.81%	極致、得寶	董事長同	曾國浩
極致投資股份有限公司 代表人:曾國浩	6,102,869	8.90%	0	0.00%	0	0.00%	曾國浩、得寶	董事長同	曾國浩
嘉悉股份有限公司 代表人:林高順	2,172,000	3.17%	0	0.00%	0	0.00%	-	-	-
可耀股份有限公司 代表人:林玉雁	1,844,000	2.69%	0	0.00%	0	0.00%	益德、益盛	董事長同	林玉雁
益德股份有限公司 代表人:林玉雁	1,797,000	2.62%	0	0.00%	0	0.00%	可耀、益盛	董事長同	林玉雁
益盛股份有限公司 代表人:林玉雁	1,732,000	2.53%	0	0.00%	0	0.00%	益德、可耀	董事長同	林玉雁
得寶投資股份有限公司 代表人:曾國浩	1,240,000	1.81%	0	0.00%	0	0.00%	曾國浩、極致	董事長同	曾國浩
花旗託管柏克萊資本ＳＢＬ／ＰＢ投資專戶	721,000	1.05%	0	0.00%	0	0.00%			
唯新工業股份有限公司 代表人:黃竹全	450,000	0.66%	0	0.00%	0	0.00%			
徐博正	449,000	0.65%	0	0.00%	0	0.00%			

註 1：應將前十名股東全部列示，屬法人股東者應將法人股東名稱及代表人姓名分別列示。
註 2：持股比例之計算係指分別以自己名義、配偶、未成年子女或利用他人名義計算持股比率。
註 3：將前揭所列示之股東包括法人及自然人，應揭露彼此間之關係。

八、公司、公司之董事、監察人、經理人及公司直接或間接控制之事業對同一轉投資事業之持股數，並合併計算綜合持股比例

不適用

參、募資情形

一、 公司資本及股本

1. 股份種類

115 年 04 月 26 日/單位:股

股份種類	核定股本					備註
	流通在外股分			未發行股份	合計	
	已上市	未上市	合計			
記名式普通股	685,735,000	-	685,735,000	314,265,000	1,000,000,000	

2. 股本來源

單位：千元、千股

年月	發行價格(元)	核定股本		實收股本		備註		
		股數	金額	股數	金額	股本來源	以現金以外之財產抵充股款者	其他
089.02	10	30,000	300,000	28,000	280,000	現金增資 80,500	-	89.01.07財政部證券暨期貨管理委員會(89)台財證(一)第110342號函核准
089.10	10	30,000	300,000	30,000	300,000	現金增資 20,000	-	89.07.10財政部證券暨期貨管理委員會(89)台財證(一)第59071號函核准
090.02	10	50,000	500,000	35,000	350,000	現金增資 50,000	-	89.11.17財政部證券暨期貨管理委員會(89)台財證(一)第94043號函核准
091.03	10	50,000	500,000	38,500	385,000	現金增資 35,000	-	91.01.11財政部證券暨期貨管理委員會(90)台財證(一)第178454號函核准
092.05	10	50,000	500,000	47,500	475,000	現金增資 90,000	-	92.01.14財政部證券暨期貨管理委員會台財證一字第09100169373號函核准
095.03	10	50,000	500,000	28,500	285,000	減少資本 190,000	-	95.01.17行政院金融監督管理委員會台管證一字第0950101009號函核
095.03	10	50,000	500,000	42,500	425,000	現金增資 140,000	-	95.01.17行政院金融監督管理委員會台管證一字第0950101009號函核
096.07	13	50,000	500,000	50,000	500,000	現金增資 75,000	-	96.07.19行政院金融監督管理委員會台管證一字第0960036398號函核准
096.10		70,000	700,000	50,000	500,000	修改額定資本額	-	96.10.18經濟部經授商字第09601250100號函核准
098.12		70,000	700,000	54,500	545,000	盈餘轉增資 45,000	-	98.10.12經濟部經授商字第09801235070號函核准

年　月	發行價格(元)	核定股本		實收股本		備註		
		股數	金額	股數	金額	股本來源	以現金外之財產抵充股款者	其他
099.09		70,000	700,000	56,135	561,350	盈餘轉增資16,350	-	99.08.18政院金融監督管理委員會金管證發字第0990043479號函核准
099.12	15	70,000	700,000	60,635	606,350	現金增資45,000	-	99.09.15行政院金融監督管理委員會金管證發字第0990050559號函核准
101.04	10.17	70,000	700,000	60,649	606,490	員工認股權憑證轉增資140	-	101.04.23經濟部經授商字第10101067840號函核准
102.01	10.17	70,000	700,000	60,785	607,849	員工認股權憑證轉增資1,359	-	102.01.22經濟部經授商字第10201016120號函核准
103.01	10.17	70,000	700,000	61,850	618,499	員工認股權憑證轉增資10,650	-	103.01.14經濟部經授商字第10301007850號函核准
104.01	10.17	70,000	700,000	62,179	621,789	員工認股權憑證轉增資3,290	-	104.01.16經濟部經授商字第10401010100號函核准
104.02	15.5	100,000	1,000,000	68,187	681,869	現金增資60,080	-	104.02.04經濟部經授商字第10401021180號函核准
104.12	10.17	100,000	1,000,000	68,213	682,130	員工認股權憑證轉增資261	-	104.12.25經濟部經授商字第10401277030號函核准
105.03	14.62	100,000	1,000,000	68,374	683,735	員工認股權憑證轉增資1,605	-	105.03.21經濟部經授商字第10501051150號函核准
106.03	14.29	100,000	1,000,000	68,461	684,605	員工認股權憑證轉增資870	-	106.03.15經濟部經授商字第10601031550號函核准
107.03	13.81	100,000	1,000,000	68,544	685,438	員工認股權憑證轉增資833	-	107.03.08經濟部經授商字第10701024870號函核准
108.04	13.59	100,000	1,000,000	68,547	685,468	員工認股權憑證轉增資30	-	108.04.01經濟部經授商字第10801028790號函核准
109.03	13.28	100,000	1,000,000	68,574	685,735	員工認股權憑證轉增資267.5	-	109.03.30經濟部經授商字第10901041770號函核准

3.總括申報制度相關資訊：無。

4.主要股東名單

115 年 04 月 26 日

股份 主要股東名稱	持有股數 (股)	持股比例 (%)
曾國浩	6,643,285	9.69%
極致投資股份有限公司	6,102,869	8.90%
嘉悉股份有限公司	2,172,000	3.17%
可耀股份有限公司	1,844,000	2.69%
益德股份有限公司	1,797,000	2.62%
益盛股份有限公司	1,732,000	2.53%
得寶投資股份有限公司	1,240,000	1.81%
花旗託管柏克萊資本ＳＢＬ／ＰＢ投資專戶	721,000	1.05%
唯新工業股份有限公司	450,000	0.66%
徐博正	449,000	0.65%

5.公司股利政策及執行狀況

(1)股利政策

條次	內容
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(其中包括獲利不低於 2%之數額為基層員工分派酬勞)。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由董事會特別決議行之，並報告股東會。 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，分派股東股利以發行新股之方式為之時，應提請股東會決議後分派之；以發放現金之方式為之時，授權董事會以三分之二以上董事出席，且出席董事過半數之決議為之，並報告股東會。 本公司年度若無盈餘可分派，或依公司財務、業務及經營面等因素之考量，於本公司無累積虧損時，以發放現金股利之方式將法定盈餘公積超過實收資本額百分之二十五之部份及符合公司法規定之資本公積全部或一部按股東比例發給，得由董事會依公司法第 241 條準用公司法第 240 條規定，由董事會特別決議行之，並報告股東會。
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。

(2)本次股東會擬議分配之情形：

經 115 年 3 月 9 日董事會擬議配發之情形如下：

A. 擬配發股東現金股利每股 0.35 元，共計新台幣 24,000,725 元。

B. 現金配發員工酬勞新台幣 3,853,292 元(其中配發基層員工新台幣 1,926,646 元)。

C. 現金配發董事酬勞新台幣 1,444,984 元。

6.本次股東會擬議之無償配股對公司營業績效及每股盈餘之影響：不適用。

7.員工分紅及董事酬勞

(1)公司章程所載員工分紅及董事酬勞之成數或範圍

本公司當年度如有獲利，應提撥 5%至 10%為員工酬勞(其中包括獲利不低於 2%之數額為基層員工分派酬勞)。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%為董監酬勞。員工酬勞及董事酬勞分派案應由董事會特別決議行之，並報告股東會。

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。

(2)本期估列員工紅利及董事酬勞金額之估列基礎、以股票分派之員工酬勞之股數計算基礎及實際分派金額若與估列數有差異時之會計處理:

A.員工酬勞及董事酬勞金額之估列，係以當年度扣除分派員工及董事酬勞前之稅前利益為基礎(若有累積虧損應先彌補)，在章程所定成數範圍內，依董事會決議之比率估列。

B.若選擇以股票發放員工酬勞者，係依據董事會決議前一日普通股之收盤價計算配發股數。

C.年度財務報告通過發布日後若金額仍有變動，則依會計估計變動處理，於次一年度調整入帳。

(3)董事會通過分派酬勞情形：

本公司 115 年 3 月 9 日董事會擬議配發員工酬勞及董事酬勞資訊如下

A.擬議配發酬勞資訊

員工現金酬勞金額	3,853,292
員工股票酬勞金額	0
董事現金酬勞金額	1,444,984

B.擬議配發員工股票紅利資訊

股票紅利金額	0
股票紅利金額占本期稅後純益之比例	0
股票紅利金額占員工紅利總額合計數之比例	0

C. 考慮擬議配發員工紅利及董事酬勞後之設算每股盈餘：0.55。

(4)前一年度員工及董事酬勞之實際配發情形（包括配發股數、金額及股價）、其與認列員工及董事酬勞有差異者並應敘明差異數、原因及處理情形:

本公司 114 年度員工酬勞及董事酬勞之實際配發情形如下表，與帳上認列之金額並無差異。

項目	員工現金酬勞	員工股票酬勞	董事酬勞
董事會擬議分配金額	3,853,292	0	1,444,984
實際分配金額	3,853,292	0	1,444,984
差異數	0	0	0

8.公司買回本公司股份情形：無。

二、公司債辦理情形：無。

三、特別股辦理情形：無。

四、海外存託憑證辦理情形：無。

五、員工認股權憑證辦理情形：無。

六、限制員工權利新股辦理情形：無。

七、併購或受讓他公司股份發行新股辦理情形：無。

八、資金運用計劃執行情形：不適用。

肆、營運概況

一、業務內容

1.業務範圍

a.公司所營業務之主要內容

(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

b.本公司目前之商品、服務項目

(1)航空發動機(Aero Engine)零組件製造－機械加工及薄鈑成型。
(2)發電用燃汽渦輪機(Ground Gas Turbine)零組件製造及再生。

c.計劃開發之新產品

計劃別	產品名稱
航空發動機零組件	1. Inner Ring - LEAP 引擎零件 2. Inner Liner – PW1200G/1700G 引擎零件 3. Outer Liner – PW1200G/1700G 引擎零件 4. Bulkhead - PW1200G/1700G 引擎零件 5. Hood – PW1200G/1700G 引擎零件 6. 真空腔體/葉片

2.產業概況

(1)航空產業概況

航空產業具有技術密集、資本密集、附加價值高及產業關聯性廣的特性，促使各國政府均全力支持其永續發展，其範圍涵蓋航空工業、軍用航空工業、航空服務業及航空運動休閒業等，生產製造流程相當複雜，需要各種產業相互密切配合，在政府長期對國內產業的扶持下，國內業者擁有高水準的航空製造及維修技術、品質管理和交貨品質，已成為國際主要航空大廠的重要合作對象，在全球航空供應鏈的市場地位已趨於穩固，將帶動關聯產業技術與增加市場競爭力，並創造衍生效益。

根據 International Air Transport Association（IATA）最新發布的統計資料，全球航空客運市場在疫情後持續復甦並保持穩定成長。2024 年全球航空客運需求（以收入客公里 RPK, Revenue Passenger Kilometers 計算）較 2023 年增長 10.4%，整體需求已超越 2019 年疫情前水平約 3.8%，顯示全球航空市場已全面恢復並進入新的成長階段。

2024 年全球航空市場平均載客率達 83.5%，創下歷史新高。此一表現反映航空公司在面臨飛機交付延遲、供應鏈問題及營運成本上升等挑戰的情況下，仍能透過航線調整與運力管理提升營運效率。

進入 2025 年，全球航空客運需求持續成長，但增速逐漸回到疫情前的正常水準。2025 年全球客運需求約增加 5%左右，國際航線成長速度仍高於國內市場，顯示跨國旅遊需求持續回升。

展望 2026 年，IATA 預測全球航空旅客人數將突破 52 億人次，整體航空需求仍將保持穩定成長，全球平均載客率預計維持在 約 83%－84% 的高水平。未來全球航空市場的主要成長動力將來自亞洲新興市場、國際旅遊復甦以及航空網絡擴張。

整體而言，全球航空產業已從疫情衝擊中恢復，並逐步邁向穩定發展階段。然而，航空業仍需面對供應鏈瓶頸、燃油價格波動以及航空減碳與永續燃料發展等長期挑戰。

區域表現：

- **亞洲太平洋地區**：國際客運需求增長 10.9%，運力提升 10.2%，載客率 84.4%。
- **歐洲航空公司**：需求增長 6.0%，運力增加 5.9%，載客率 84.1%。
- **中東航空公司**：需求增長 6.7%，運力提升 5.8%，載客率 81.6%。
- **北美航空公司**：需求增長 2.1%，運力增加 2.4%，載客率 83.9%。
- **拉丁美洲航空公司**：需求增長 8.6%，運力提升 10.2%，載客率 83.6%。
- **非洲航空公司**：需求增長 7.8%，運力增加 6.5%，載客率 74.9%。
- **國內市場**：中國和印度的國內市場增長顯著，分別增長 5%和 7-8%，主要受低成本航空公司的推動。

環境挑戰：

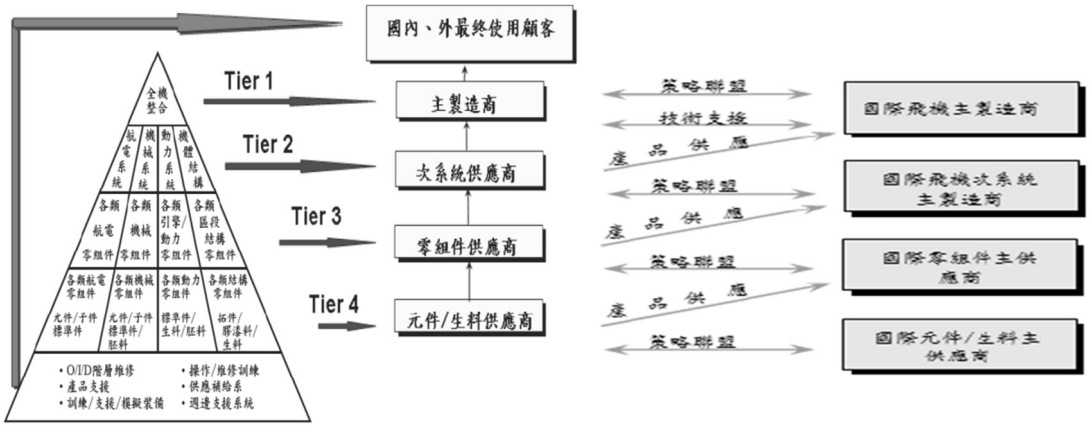
航空業已提出 2050 年達成淨零碳排放（Net Zero 2050） 的目標。然而，要實現此目標仍面臨多項挑戰，其中最關鍵的是 永續航空燃料（SAF, Sustainable Aviation Fuel） 的供應問題。目前 SAF 的產量仍十分有限，2024 年 SAF 僅占全球航空燃料使用量 不到 1%，且生產成本遠高於傳統航空燃料，限制了其大規模應用。

此外，各國政府也逐漸推動航空碳排政策，例如碳排放交易制度與環保稅，增加航空公司的營運成本。部分航空業者對於額外稅收措施持保留態度，認為政府應優先支持 SAF 產業發展與技術創新，以加速航空減碳轉型。

因此，未來航空業的永續發展將主要依賴三個方向：擴大 SAF 生產、發展更高效率的新型飛機，以及推動航空營運效率提升。在全球旅運需求持續增加的情況下，如何在促進航空市場成長與降低環境衝擊之間取得平衡，將成為航空產業未來的重要挑戰。

(2)產業上、中、下游之關聯性

國際航空飛機及發動機生產供應鏈大致分為四階，依次為：元件/生料供應商(Tier 4)、零組件供應商(Tier 3)、次系統供應商(Tier 2) (機載設備、模組段特殊關鍵性零件)供應商及主體結構主要組件供應商(Tier 1)，和飛機引擎整機製造商，航空業價值鏈國際垂直分工體系如下圖：



以飛機製造而言，波音公司及空中巴士公司為全機整合業者，而飛機引擎製造商主要為奇異航空公司(GE Aviation)、勞斯萊斯公司(Rolls-Royce)、斯奈克瑪公司(Safran Aircraft Engines)及普惠公司(Pratt & Whitney)四大集團與其控制之子公司，其具備裝配整套飛機引擎的能量並直接對應飛機全機整合廠商，本公司主要產品為發動機零組件，位居產業中游的零組件供應商。

(3)航空發動機製造業

由於全球航空運輸流量增加、區域性航空興起，以及因應油價上漲而帶動更具環保效益的新飛機以取代耗油量較高的舊型機種，全球對新飛機需求增加，將帶動航空發動機製造廠及相關零組件之需求。由於航太產品開發與生產時間較長，在技術與品質方面要求相當嚴格，一旦成為合格供應鏈廠商，即可取得6~10年以上之長期訂單，隨著航空運輸及發動機製造業之成長，將為下游航空器零件製造商帶來長期利益。

國際航空大廠的零組件供應商也面臨主要客戶的降價壓力，依循前述模式在海外尋找合作伙伴，以求降低成本並分攤風險。受惠於大陸及印度等新興市場的興起，及國際商務與觀光旅客的增加，帶動亞太地區航空客運市場的成長；且亞太地區具備製造成本較低的優勢，歐美主要製造廠商已開始將零組件訂單移至亞太地區，使亞太地區逐漸成為航空工業重要的銷售市場及航空零組件生產地區，此一發展情勢將有利於我國航空零件製造業者營運規模之擴大。

3.技術及研發概況

(1)最近年度及截至年報刊印日止投入之研發費用

單位：新臺幣仟元

年　　度	114 年 度	當 年 度 截 至 115 年 03 月 31 日
研　發　費　用	53,569	13,032

(2)最近 3 年度開發成功之技術或產品

①葉片冷卻片類：由板金製成之管形裝置，其中有多數小孔。置入葉片內可以引導氣流至所欲冷卻部位，延長其壽命。開發內容包括適用於CFM56，Silver Crest，PW1000G等發動機中之產品約 1 項。

②板金類環件：以平板彎曲焊接成圓後再賦予外型之產品。可用以焊接定子，相關製程亦可應用於發動機周遭弧形產品。最新產品運用5軸雷射開發出大型產品。開發內容包括CFM56，Silver Crest，V2500，等發動機零件約 0 項。

③加工類環件：以車床加工至完工尺寸後，再以銑床或沖床設孔洞或槽體於上。開發內容涵蓋各式新舊大小發動機約 0 項。

④法蘭類：以焊接，熱處理等方式連結機械加工件，板金件與蜂巢式氣封等元件之產品。開發內容包括用於Silver Crest發動機等項目 約 6 項。

⑤管類:以板金彎曲焊接成管後賦予外型，再於兩端焊接法蘭。開發內容包括CFM56，Trent XWB等發動機約 0 項。

⑥板金類：無或僅需少量焊接之板金工件。開發內容涵蓋各式新舊大小發動機約 0 項。

⑦複雜工件：涵蓋大量成形與焊接製程之產品。包括應用於 CFM56， Trent XWB，PW1500G，PW1700G與中科院等發動機之產品約 5 項。

⑧鋁合金加工:真空 pump 零件之產品約 0項。

4.長短期業務發展計劃

本公司從事航太產業已逾二十載，隨著經驗的累積，已掌握下列核心技術：

(1)超合金及鈦合金之成形、焊接及機械加工等技術。

(2)超合金之熱處理及表面處理技術。

(3)航太級產品品質保證系統及鑑定能力。

短期業務發展計劃將致力於持續擴展及開發航空發動機內高溫段高階製程及高利潤之零組件，並持續擴充產能。中長期業務發展計劃則將逐漸拓展 Co-Design 航空發動機零組件市場。自 2009 年起，已經接獲法國 Safran Transmission System XWB A350 發動機零件訂單，並於 2011 年接獲比利時 Safran Aero Booster SilverCrest 發動機零件訂單，也於 2013 年起陸續接獲法國 Safran Aircraft Engines 及比利時 Safran Aero Booster LEAP 發動機零件訂單。也並於 2015 年起接獲美國 Pratt&Whitney 及日本 KHI PW1000 系列相關發動機零件訂單。將在工程能力及產能上做更進一步的大幅調升，以穩固發展此類產品的基礎。

二、市場及產銷概況

1.市場分析

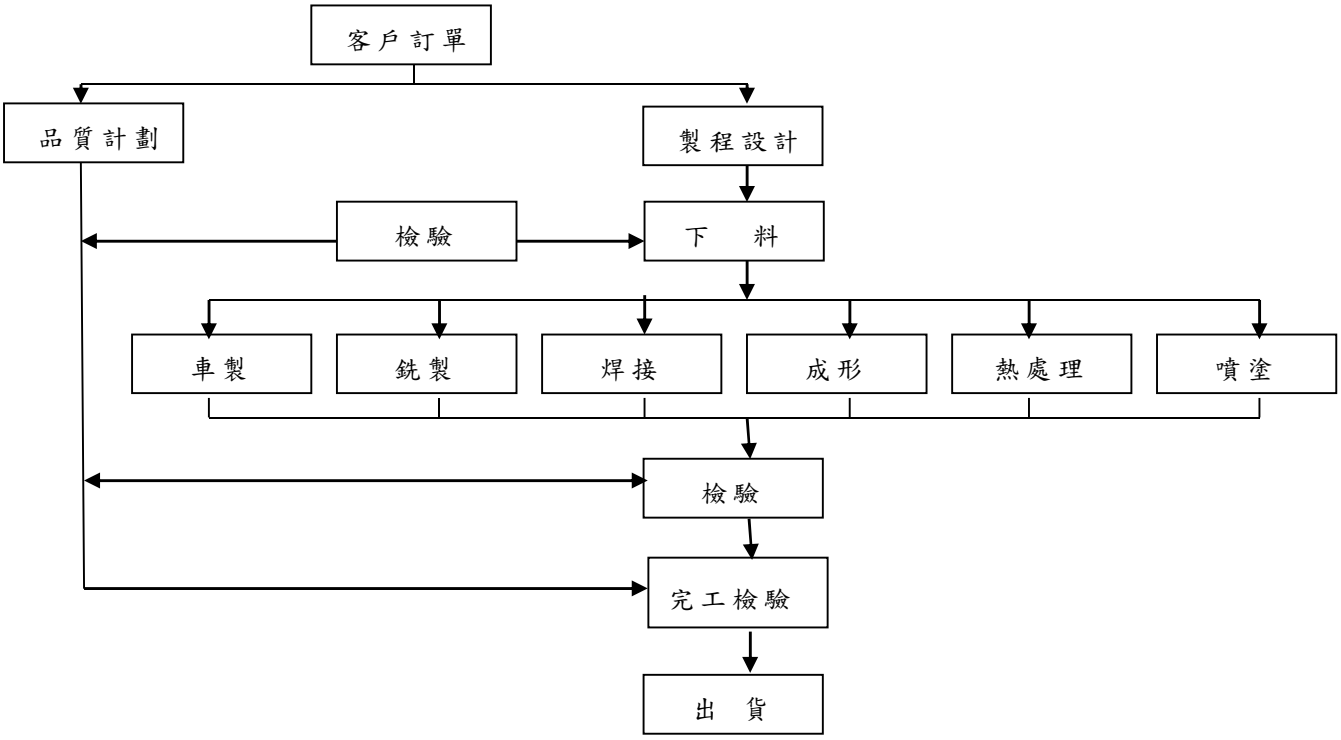
	環型鍛件 精密加工	渦輪噴嘴 冷卻葉片	各類機製 及薄板組合件	薄板金屬 零件
主要產品	CC Liners Stator Rings Flanges	Bushing (Baffle) Cooling Inserts	Front / Rear Flange Oil Collector/Oil Cover Inlet Casing、Shroud Combustor	Brackets Toles Seal Sheet Metal Rings
銷售地區	美國、歐洲、日本	歐洲、日本、美國	歐洲、日本	歐洲、日本
市場占有率	工件對於客戶有其專屬性，市場占有率分析不具意義。	平均 70%以上	現行生產產品大部分100%為唯一供應商。部分零件為應用於 XWB 及 PW1000 系列發動機	部分零件為應用於 SilverCrest/LEAP 新發動機
成長性	成長性受限於設備的投資。	地面發動機用冷卻葉片需求成長性高。	成長性高。	成長性高。
競爭利基	以相類似之產品，擴大生產規模降低成本。	寶一自行發展之製程，品質相對於競爭者優良。	寶一擁有機製、薄板成型及焊接等多項製程整合的能力。	人力成本相較於歐美地區為低。
發展遠景之有利因素	已累計多年及各客戶所提供的生產經驗，對降低生產成本有相當之助益。	國際上極少數的公司能提供該類產品。	國際上僅少數的公司能以低的製造成本及時程控管提供該類產品。	該類產品需求數量龐大，依賴高級技術人員加工，無法自動化生產。現有供應商皆在歐美地區，生產成本高。
發展遠景之不利因素	加工設備昂貴，製程被取代性相對較高。因工件重量重，所需運輸費用較高，降低成本競爭力。	該產品屬航空發動機關鍵零件，有部份公司將其列為外製管制品。	因所需技術層次較高之特殊製程，需相對投入高階技術及品質管制工程師。	技術人員在人力市場不易取得，需要較長時間培訓。
因應對策	審慎評估擴產規模及時程。	爭取用於地面發動機(無管制) 之品項。	延攬有相關經驗之技術人員。	自行培訓。

2.主要產品之重要用途及產製過程

①主要產品用途

產　品　項　目		主　　要　　用　　途
一、航空發動機零組件		產生飛機飛行時所需之推動力
組合件產品	1.Oil Collector	提供渦輪引擎各不同壓力段氣封功能
	2.Rear Flange Front Flange	高低壓氣室隔絕裝置組合件
	3.Cover Oil Inlet	引擎心軸末端支撐潤滑組件
	4.Bearing support	引擎心軸之第二段軸承座
	5.Upper shroud	引擎齒輪箱油管保護管
	6.Lower shroud	引擎齒輪箱油管保護管
	7.Casing SAGB Lower	引擎齒輪箱保護罩
	8.Transfer tube	傳動管線零件
	9.燃燒筒	可耐高溫燃燒，與高壓氣體混合後爆炸產生動力
冷卻片產品	10.Bushing	用於高溫葉片內部，導入冷卻氣體以維護渦輪葉片壽命
環形件產品	11.C.C.Liner	發動機燃燒室可耐高溫燃燒，與高壓氣體在此混合爆炸後產生推力
	12.Stator Ring	發動機壓縮定子，可將高壓氣體導正方向以提高引擎效率
	13.Inner Ring	用以組裝固定壓縮段之壓縮葉片之內環
	14.Outer Shroud	用以組裝固定壓縮段之壓縮葉片之外環
其他產品	15.Bracket	支撐及固定引擎各式管線及線路
	16.Toboggan	氣流導引零件
	17.Toles	空氣流路減阻裝置零件
二、發電用氣渦輪機零組件		產生電力
其他產品	1.燃燒筒	可耐高溫燃燒，與高壓氣體混合後爆炸產生動力
	2.傳接導筒	將高壓氣體分別導入各個燃燒筒，以產生均勻的燃燒
	3.Cooling Insert 渦輪靜葉冷卻器	將高壓氣體導入渦輪靜葉內部，降低靜葉溫度，以維護渦輪葉片壽命

②主要產品之產製過程



3.主要原料之供應狀況

本公司主要產品所需之原材料必須經過航太引擎廠認證，目前絕大多數仰賴進口，近來已與國外原廠建立良好合作關係，直接向原廠購料，原料成本因此得以降低且貨源供應品質穩定。

名　　稱	供應來源	供應狀況
超合金板材	國　外	國外供應商多數皆為客戶指定並經過其認證，貨源品質穩定
超合金鍛料	國　外	國外供應商皆為客戶指定並經過其認證，貨源品質穩定
超合金鑄件	國　外	國外供應商皆為客戶指定並經過其認證，貨源品質穩定
超合金棒材	國內、外	國內、外供應商皆為客戶認證，貨源品質穩定
旋流器	國　外	國外供應商皆為客戶指定並經過其認證，貨源品質穩定

4.最近二年度任一年度中曾占進(銷)貨總額百分之十以上之客戶名稱及其進(銷)貨金額與比例，並說明其增減變動原因

(1) 最近二年度任一年度占進貨總額百分之十以上之供應商名稱：

	113 年度				114 年度				115 年度截至前一季止(註 2)			
項目	名稱	金額(千元)	占全年度進貨淨額比率〔%〕	與發行人之關係	名稱	金額(千元)	占全年度進貨淨額比率〔%〕	與發行人之關係	名稱	金額(千元)	占當年度截至前一季止進貨淨額比率〔%〕	與發行人之關係
1	F 公司	100,092	24	無	F 公司	167,099	25	無	H 公司	29,927	32	無
2	H 公司	94,708	23	無	H 公司	137,790	30	無	F 公司	28,734	31	無
3	A 公司	43,785	10	無	A 公司	25,187	5	無	A 公司	4,638	5	無
4	其他	178,989	43	無	其他	220,488	40	無	其他	30,425	32	無
	進貨淨額	417,573	100		進貨淨額	550,564	100		進貨淨額	93,724	100	
增減變動說明：為備供產業復甦及應交貨預測，致進貨數量提升。												

(2)最近二年度任一年度占銷貨總額百分之十以上之客戶名稱：

	113 年度				114 年度				115 年度截至前一季止(註 2)			
項目	名稱	金額	占全年度銷貨淨額比率〔%〕	與發行人之關係	名稱	金額	占全年度銷貨淨額比率〔%〕	與發行人之關係	名稱	金額	占當年度截至前一季止銷貨淨額比率〔%〕	與發行人之關係
1	a 公司	286,624	35	無	a 公司	293,326	31	無	a 公司	98,599	42	無
2	c 公司	218,725	27	無	c 公司	353,341	37	無	c 公司	32,131	14	無
3	b 公司	74,896	9	無	b 公司	57,005	6	無	b 公司	15,356	6	無
4	d 公司	107,251	13	無	d 公司	123,889	13	無	d 公司	35,172	15	無
5	其他	136,636	16	無	其他	133,454	13	無	其他	53,170	23	無
	銷貨淨額	824,132	100		銷貨淨額	961,015	100		銷貨淨額	234,428	100	
增減變動說明：本公司最近二年度主要銷售客戶並無重大變化，114 年整體營收呈大幅成長，係訂單需求增加。												

註 1：列明最近二年度銷貨總額百分之十以上之客戶名稱及其銷貨金額與比例及列明最近二年度進貨總額百分之十以上之供應商名稱及其進貨金額與比例，但因契約約定不得揭露供應商名稱或交易對象為個人且非關係人者，得以代號為之。

註 2:截至年報刊印日前，上市或股票已在證券商營業處所買賣之公司如有最近期經會計師查核簽證或核閱之財務資料，應並予揭露。

三、最近二年度及截至年報刊印日止從業員工資料

年　　度		113 年度	114 年度	當年度截至 115 年 03 月 31 日
員工人數	技術人員	28	27	26
	作業人員	161	158	151
	行政人員	48	48	47
	合　　計	237	233	224
平　均　年　歲		39.41	40.33	40.84
平均服務年資		9.76	10.59	11.05
學歷分布比率	博　　士	0.9%	0.9%	0.9%
	碩　　士	6.3%	6.4%	6.3%
	大　　專	52.3%	52.8%	54.0%
	高 中	39.2%	38.6%	37.5%
	高中以下	1.3%	1.3%	1.3%

註:截至年報刊印日止之當年度資料

四、環保支出資訊

1. 依法令規定，應申領污染設施設置許可證或污染排放許可證或應繳納污染防治費用或應設立環保專責單位人員者，其申領、繳納或設立情形之說明。本公司為商用客機引擎零件及重要機體結構零件之製造商，這些零件大都為超合金板材及鍛料等金屬材質，本公司以採購及客戶供料方式取得原料，主要製程集中在零件之生產及檢驗上，生產過程中所產生之鐵屑及廢料均依材質種類加以分類，集中存放並售予專業材料商回收後熔煉；機器設備所更換之切削與潤滑油品，則委外專業合格處理廠商回收及處理，特殊之檢驗設施則依相關法規及條例，設置應有的防護與管制措施。一般廢棄物只有紙箱、泡棉、塑膠袋及員工民生所產生之一般垃圾，這些物資均依規定作垃圾分類及回收。

   另外本公司因製產及生活過程中所產生之每日最大廢污水量約 90CMD，經廢污水處理設備前處理至符合新營產業園區規定的放流水標準後，則統一納入產業園區污水下水道，納管排放至產業園區污水廠作最終處理，本公司廢污水處理設備前處理後，產出之無機性污泥則申請廢棄物清理代碼 D-0902 經環保局核准後，由符合環境部規定之合法清運業者妥善清運處理。

   在新建或修繕廠房及辦公室時採用節能之設計並逐步將廠房傳統式高耗能水銀燈及辦公室傳統式 T8 電燈更換成低瓦數 LED 電燈，在製程改善中亦持續提昇能源使用效率，及加強公司同仁隨手關閉電源及開關之宣導，不但達到節約成本，亦降低溫室效應及二氧化碳排放量之效果。

2. 公司有關對防治環境污染主要設備之投資及其用途與可能產生效益。

115 年 03 月 31 日

單位：新臺幣仟元

設備名稱	數量	取得日期	取得成本	未折減餘額	用途及預計可產生之效益
NC 打磨區中央集塵設備 Dust collection equipment	1 台	96-08-29	223	-	減少廠房空氣中粉塵污染 Reduce dust pollution in the air of workshops
吹砂間袋式集塵過濾設備 Dust collection equipment	1 台	97-01-09	380	-	減少廠房空氣中粉塵污染 Reduce dust pollution in the air of workshops
30HP 集塵設備 Dust collection equipment	1 台	102-11-25	662	-	減少廠房空氣中粉塵污染 Reduce dust pollution in the air of workshops
5HP 集塵設備 Dust collection equipment	1 台	108-04-30	232	-	減少廠房空氣中粉塵污染 Reduce dust pollution in the air of workshops

3. 最近二年度及截至年報刊印日止，公司改善環境污染之經過；其有污染糾紛事件者，並應說明其處理經過：無此情形。

4. 最近二年度及截至年報刊印日止，公司因污染環境所受損失(包括賠償)，處分之總額，並揭露其未來因應對策(包括改善措施)及可能之支出(包括未採取因應對策可能發生損失、處分及賠償之估計金額，如無法合理估計者，應說明其無法合理估計之事實) ：無此情形。

5. 目前污染狀況及其改善對公司盈餘、競爭地位及資本支出之影響及其未來二年度預計之重大環保支出：

本公司目前無污染環境之情事，但因近年來缺水嚴重，為有效利用有限之水資源，預計未來二年度環保支出為建置廢水回收系統、儲水水塔、例行性防治污染設施之維護及相關污染防治費用之支出。

職業安全衛生報告

依職業安全衛生法規定建立推動實施職業安全衛生管理系統、提供安全和健康的工作條件、遵守職安衛法令和相關要求、消除危害和降低職安衛風險、推動工作者職安衛諮商和參與。

使用電子化人因鑑別系統，透過員工填寫人因鑑別系統檢核表 辨識出 6 件高重複性作業人因風險作業類型，並配合健康中心健檢問卷與病假請假紀錄，關懷因肌肉骨骼痠痛請假的員工，並安排與職業醫學科專科醫生面談。員工填寫人因鑑別系統檢核表之滿意度為 100% 。

提供優於法規之定期健康檢查，今年辦理勞工健康教育與健康服務活動共 84 次，涵蓋本公司 99% 之員工。員工健康檢查共 224 人參與，針對 50.8% 健康檢查異常員工定期追蹤。

依據職業安全衛生管理辦法規定設置「職業安全衛生委員會」，委員會共計 13 名委員，由職業安全衛生人員與相關部門主管及勞工代表共同組成。其中勞工代表人數計 5 人，比率優於法定人數三分之一以上。公司每年定期召開職業安全衛生委員會議 4 次，除審議職業安全衛生教育訓練、健康管理、職業病預 防等事項並建議相關改善因應作法外，亦就各業務單位及工作者提請之職業安全衛生及健康事項等提案討論，並將結果週知全公司。

依照法規要求，確保每位工作者都能熟知職業安全衛生相關法規與公司安全衛生管理之機制，定期提供職業健康與安全相關教育訓練，藉此導入公司之安全衛生健康文化與觀念，今年訓練總受訓人數共 230 人次，每人受訓時數至少 3 小時。

視承攬商為重要的工作夥伴，為確保承攬商人員的工作安全，各生產據點除依據職業安全衛生相關法令規定實施危害告知及監督外，並推動各項管理機制以強化承攬商安全衛生管理。建立承攬商資格審查的制度，由承攬商填寫資格審查表，並經由相關單位審查後分類建立「承攬商資格名單」名單中被列為合格承攬商者，將優先被採購部門列為邀標廠商，此制度將有助於採購單位對於承攬商來源的先期掌握，同時提升承攬作業施工品質與職安水準等實務需求。

透過專案盤查檢討、災害系統化分類，到風險評估與安全作業標準程序，以科學方法等手段來達到降災目標，今年所有事故含承攬商事故，以基層技術操作人員屬較高風險之職務，而主要肇災項目為切割傷 30% ，與交通意外 20% 。

由人資單位、醫護人員、職安衛室、各部人員會同辦理工作者健康保護及促進事項，並規範承包商應對其員工實施健康檢查，自主控管其轄下施工人員，避免從事其不適宜作業，近 3 年無職業病死亡或經職業醫學科專科醫師判定確診職業病或工作相關疾病個案。

五、勞資關係

A.公司各項員工福利措施、進修、訓練、退休制度與其實施情形，以及勞資間之協議與各項員工權益維護措施情形：

1.員工福利措施

(1)合理工時制度：

遵循勞工相關法令規定，每日工時八小時，每週週休二日。

(2)彈性休假制度：

a.遵行勞動基準法及性別平等工作法請假規定，除特休假及事病假外並依實給予員工婚假、產假、陪產檢及陪產假、喪假、生理假、家庭照顧假、產檢假等特殊假別。

b.尊重員工請假權利，請假最小單位為30分鐘，讓員工可彈性充份運用各項假別。

c.員工遇有育嬰、重大傷病、重大變故等情況，得申請留職停薪，並保障其復職權利，以兼顧個人與家庭照顧之需要。

d.員工特別休假因年度終結或契約終止而未休之日數，按日發給未休工資，保障員工權益。

(3)退休制度：

員工退休制度方面，本公司依政府制定之「勞動基準法」(勞退舊制)、「勞工退休金條例」(勞退新制)規定辦理。

a.依勞工退休準備金提撥制度，公司按月就適用勞退舊制員工薪資提撥舊制退休準備金，儲存於台灣銀行，並於每年年底檢視專戶餘額，如餘額不足給付次一年度內成就法定退休之員工，則於年底前完成提撥，以確保勞退舊制員工權益，已提撥2026年舊制退休金之認列差額為新台幣貳佰壹拾萬元整。

b.依勞工退休金條例自行選擇或依法適用新制之員工，每月依其薪資足額提繳6%退休金至其勞保局個人專戶，同時員工並可依其個人需求及意願另外個人提繳最高6%之退休金。

c.員工符合退休條件時，得協商延後退休年齡。

(4)多元福利項目：

a.遠程員工宿舍、員工餐廳免費供餐、圖書室、哺乳室、三節禮金、生日禮金、年終獎金、員工認股權、員工酬勞、年度健康檢查、汽機車停車場、員工旅遊補助、結婚禮金、喪亡慰問、生育禮金、住院慰問、特約折扣商店及其法定應有的員工福利等。

b.保障員工人身安全加保團體保險(意外險、意外醫療及意外住院保險)，於員工海外出差時更提供旅遊平安保險。

(5)適才適所教育訓練：

a.公司具有完備的「選、育、用、留」之教育訓練管理制度，並投入大量之經費於人才培訓，聘僱之新進人員必需接受職前基礎教育及專業訓練，在職員工則依工作職掌之需求及前程規劃，予以職能別及階層別之教育訓練，使員工能夠「人盡其才」，而達成組織之有效運作及顧客服務品質之提升。

b.每年度依各部門所提「訓練計劃表」來建立公司年度需求訓練規劃，藉由訓練系統建構完整的訓練架構，有效地規劃並發展提昇每位員工能力。

2.勞資間之協議與各項員工權益維護措施

公司不論於經營或管理皆完全依照勞基法等相關勞動法規，員工到職第一天即加保勞保、健保以及足額提撥6%之勞退金、男女同工同酬、禁止雇用未成年童工、符合最低工資限制、設置勞工退休準備金監督委員會、勞資會議、員工意見信箱等方式協調、溝通及表達意見，維持良好勞資關係，嚴格遵守相關法律規定。

B.最近年度及截至年報刊印日止，因勞資糾紛所遭受之損失：無

六、資通安全

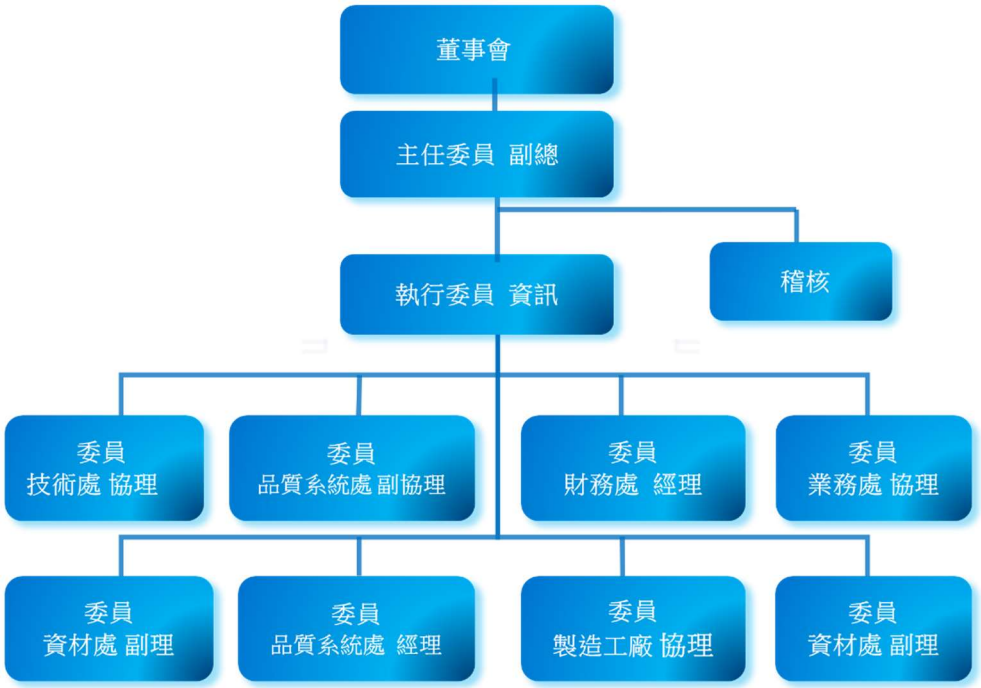
(一).資訊安全風險管理策略與架構

1.資訊安全風險管理架構

(1).本公司於110年12月22日成立「資訊安全委員會」及訂定資訊安全政策，依據資訊安全政策之資訊安全控制措施執行相關預防作業，每年定期召開會議檢討公司資訊安全政策及執行結果。

(2).於114年12月24日召開資訊安全委員會會議，就當年度之ISO 27001導入可行性評估、防範Email 詐騙與誤匯款風險、資產管理系統導入評估機密檔案、圖檔無加密系統增加被盜取風險、為杜絕駭客攻擊，EDR & MDR導入評估等資訊安全項目執行情形進行檢討，當年度並無危害資訊安全之事件發生，並於115年1月12日提報董事會。

資訊安全管理組織



(二).資通安全政策

- 電腦化資訊系統循環_四版(1030811 董事會通過)
- 資訊安全管理規範
- 電腦資源使用作業程序(SOP-901)
- 資訊系統災害復原計劃
- 系統開發及程式修改控制
- 檔案及設備之安全控制
- 硬體及系統軟體之購置、使用及維護控制
- 資通安全檢查之控制
- 資訊安全政策

(三).具體管理方案

(1)資訊安全執行狀況：

- 防火牆 ：控管外對內、內對外網路限制 (如遠端連線teamview、FTP、VPN、共用電腦禁止上網等等)
- 防毒軟體 ：防護個人電腦避免中毒及勒索病毒
- 備份系統 (異地備份)
- 有線網路分網段架構，無線網路區隔於公司網路
- FileServer目錄權限設置
- 資訊機房安全防護措施
- 每年執行備份還原演練、ERP權限盤查

(2)資通安全風險對公司財務業務的影響與因應措施

網路日益發達，網路惡意攻擊事件亦不斷發生，大型企業被駭亦時有所聞，尤其勒索病毒，一旦入侵公司，將會對公司財務及所有部門造成莫大的損失跟影響。本公司為確保公司的營運及 ERP 等重要資訊作業有效運作，設有防火牆資訊設備、各員工電腦安裝防毒軟體並定期備份營運作業資料，以防範資訊安全的意外發生。另外公司不定期對員工宣導資安資訊，以降低誤觸相關資安釣魚陷阱及強化資安意識；本公司亦隨時關注資安新聞，適時檢視所使用的軟體是否合宜、安全。

(3)重大資安事件的損失與影響及因應措拖

網路攻擊手法日新月異，資訊系統無法完全避免來自任何第三方的癱瘓式網路攻擊，網路攻擊透過電子郵件、網路釣魚、暴力破解等方式，將惡意程式植入公司內部網路進行破壞或資料竊取。如勒索病毒之類破壞式的攻擊可能導致本公司生產營運中斷，資料竊取式攻擊可能造成重要的營運資料或員工、客戶等個人資料洩漏、公司積極的規劃部署資訊安全措施，不斷改善資訊安全環境，降低資訊安全風險。管理上從政策制度、組織職責、人力安全、文件管控、資產管理、通訊與作業管理、存取控制、實體環境、系統開發與維護、營運持續管理、安全事件管理、法規遵循性等方面制訂相關管理規範；技術上部署網路防火牆、入侵檢測系統、郵件安全系統、作業系統自動偵測及更新、病毒防護系統及弱點掃描系統等。每半年有內部及外部專業稽核人員、組織對公司資訊安全管理系統進行稽核，每年對資安運作狀況，風險控制及事件改善進行評審，並呈報至資安委員會，以控制及降低資安風險。公司最近年度及截至年報刊印日止，並未發現重大的網絡攻擊或資安事件，且已經或可能將對公司業務及營運產生重大之不利影響。

(四).投入資通安全管理之資源

- 專責人力：

112年11月6日董事會決議設置資訊安全專責主管及資訊安全人員各1名，負責公司資訊安全規劃、技術導入與相關稽核事項，以維護及持續強化資訊安全(資訊安全專責主管於113

年6月取得CMMC專業人員認證證書)。

- 認證：
  規劃ISO27001資訊安全認證。
- 客戶滿意：
  無重大資安事件，無違反客戶資料遺失之投訴案件。
- 設定防火牆，控管外對內、內對外網路限制。
- 網路分網段使用，降低中毒影響之風險。
- 安裝防毒軟體，防護個人電腦避免中毒。
- 系統定期更新。
- 建立系統備份機制，落實異地備份。
- 目錄權限設置，依據職能分別賦予不同存取權限。
- 個人電腦權限控制，電腦設備有專人保管，並設定帳號與密碼。
- 資訊機房安全防護措施。
- 每年執行備份還原演練。
- 每年執行系統權限盤查。
- 每年不定期宣導資訊安全資訊。

(五).列明最近年度及截至年報刊印日止，因重大資通安全事件所遭受之損失，並揭露目前及未來可能發生之估計金額與因應措施，如無法合理估計者，應說明其無法合理估計之事實：

本公司於 114 年度無因重大資通安全事件而遭受營運損失。

七、重要契約

契約性質	當　事　人	契約 起訖日期	主 要 內 容	限制 條款
銷售合約	Snecma	2013/1/23~end of CFM life	CFM56 發動機零組件共約 300,000 件	無
銷售合約	Safran Aircraft Engines	2021/1/1-2026/12/31	LEAP 發動機零組件共約 14,000 件	無
銷售合約	Safran Aero Boosters	2012/11/21~2030/12/31	CF34 發動機零組件共約 4,000 件	無
銷售合約	Safran Aero Boosters	2020/12/31~2030/12/31	CFM、LEAP、GENX 發動機零件製造延展案	無
銷售合約	Safran Aero Boosters	2020/12/31~2030/12/31	Passport20 發動機零件製造案	無
銷售合約	Safran Transmission Systems	2021/1/28~2026/12/31	Trent XWB/CFM56 零件製造延展案	無
銷售合約	MTU	2018/01/01~2027/12/31	PW2000、PW4000 及 V2500 發動機支架共約 10,000 件	無
銷售合約	Pratt&Whitney	2021/1/1~2030/12/31	NGPF NEO 零件製造延展案	無
銷售合約	漢翔公司	2025/01/01~2029/12/31	進氣機匣,管子,熱處理製程等共約 5,000 件	無
長期借款	華南銀行	2024/1/26~2044/12/27	不動產及動產擔保放款、信用放款	無
長期借款	玉山銀行	2024/2/27~2028/4/28	信用放款	無
長期借款	彰化銀行	2021/6/1~2032/10/28	不動產及動產擔保放款、信用放款	無
長期借款	兆豐銀行	2024/6/25~2029/6/25	信用放款	無
長期借款	中信銀行	2024/8/28~2027/8/28	動產擔保放款	無

伍、財務狀況及財務績效之檢討分析與風險事項之評估

一、財務狀況

最近二年度資產負債及權益發生重大變動之主要原因及其影響

單位：新臺幣仟元

項目 \ 年度	113 年度	114 年度	差異	
			金額	%
流動資產	1,093,896	1,111,902	18,006	2%
固定資產	958,274	1,019,144	60,870	6%
無形資產	7,951	6,073	-1,878	-24%
其他資產	72,094	32,249	-39,845	-55%
資產總額	2,132,215	2,169,368	37,153	2%
流動負債	451,524	523,569	72,045	16%
長期負債	760,448	739,472	-20,976	-3%
其他負債	8,274	5,376	-2,898	-35%
負債總額	1,220,246	1,268,417	48,171	4%
股本	685,735	685,735	0	0%
資本公積	53,264	53,264	0	0%
保留盈餘	172,970	161,952	-11,018	-6%
股東權益淨額	911,969	900,951	-11,018	-1%

說明：
無形資產減少係因費用攤提所致
其他資產減少係多台設備因已到廠，預付設備款已到廠轉固定資產
其他負債增加係因代客戶支付費用

二、財務績效

1. 經營成果比分析:

最近二年度營業收入、營業純益及稅前純益重大變動之主要原因

單位：新臺幣仟元

項目＼年度	113 年度	114 年度	增（減）金額	變動比例（%）
營業收入淨額	824,132	961,015	136,883	17%
營業成本	638,880	783,023	144,143	23%
營業毛利	185,252	177,992	-7,260	-4%
營業費用	115,746	114,628	-1,118	-1%
營業淨利	72,506	63,364	-9,142	-13%
營業外收入及支出	30,021	-20,496	-50,517	-168%
稅前淨利	102,527	42,868	-59,659	-58%
所得稅費用	439	5422	4983	1,135%
本期淨利	102,088	37,446	-64,642	-63%
增減比例變動分析說明：(增減 20%要說明) 營業成本增加係營業收入淨額增加所致 營業外收入及支出減少係受匯率影響認列兌換損失及利息費用增加所致 稅前淨利減少係受匯率影響認列兌換損失及利息費用增加致營業外支出增加所致 所得稅費用增加係前年度暫時性差異產生遞延所得稅至今年所致 本期利益減少係受匯率影響認列兌換損失所致				

2. 預期銷售數量與其依據，對公司未來財務業務之可能影響及因應計劃：

本公司銷售數量係受市場需求狀況、客戶營運概況，及本公司之產能規模狀況而影響。由於本公司產品之品質深受客戶肯定，目前訂單量持續增加，預期本公司未來之銷售數量將持續成長。

3. 對公司未來財務業務之可能影響及因應計劃：

最近二年度營業收入、營業純益及稅前純益重大變動之主要原因，對公司未來財務業務尚不致有重大影響。

三、現金流量

1.最近年度現金流量變動之分析說明

單位：新臺幣仟元

年度 項目	113 年度	114 年度	增(減)變動
營業活動之淨現金流入(出)	80,673	14,671	-81.81%
投資活動之淨現金流入(出)	(554,434)	(97,095)	-82.49%
籌資活動之淨現金流入(出)	447,716	38,603	-91.38%
增減變動分析說明： 營業活動之淨現金流入減少係因本期淨利減少所致 投資活動之淨現金流出減少係因去年購買廠房所致 籌資活動之淨現金流入減少係因長期借款償還減多所致			

2.流動性不足之改善計畫：不適用。

3.未來一年現金流動性分析:

單位：新臺幣仟元

期初現金餘額 (A)	預計全年來自營業活動淨現金流量 (B)	預計全年現金流出量 (C)	預計現金剩餘(不足)數額 (A+B-C)	預計現金不足額之補救措施	
				投資計劃	融資計劃
178,598	112,615	56,032	235,181	不適用	不適用
預計現金不足額之補救措施及流動性分析：無此情形					

四、最近年度重大資本支出對財務業務之影響

無。

五、最近年度轉投資政策、其獲利或虧損之主要原因、改善計畫及未來一年投資計畫

無。

六、風險事項分析評估

1. 利率、匯率變動、通貨膨脹情形對公司損益之影響及未來因應措施

(1)本公司的利率風險，主要來自為支應營運活動所產生之負債，為因應利率變動，本公司政策係設法將高利率的負債轉換為較低利率的負債，以減少公司的利息支出。

(2)本公司產品係以外銷為主，另生產原物料及機器設備，亦均自國外進口，故以外銷之外幣收入來償還外幣負債，以期能將匯率變動造成的匯兌損益控制在合理的範圍內，儘量消彌匯率變動對公司損益之影響。

(3)最近年度之通貨膨脹情形並不明顯，對本公司的損益並無重大影響。

2. 從事高風險、高槓桿投資、資金貸與他人、背書保證及衍生性商品交易之政策、獲利或虧損之主要原因及未來因應措施

本公司未從事上述之業務，但亦依據證期局的相關法令，訂定了「取得或處份資產處理程序」、「背書保證作業程序」、「資金貸與他人作業程序」等相關作業程序規範本公司之內部處理程序。

3. 未來研發計畫及預計投入之研發費用

單位：新臺幣仟元

研發計畫	目前進度	須再投入之研發費用	預計完成量產時間	未來影響研發成功之主要因素
TRV NG 品質改善	DVI approval	0	114/Q3	
TRV NG 第二階段品質改善	改善案成立	1,000	115/Q4	模具設計
BP3/BP4 製程改善	Approval	0	115/Q1	
PW1000G(30G6486) 設計變更	Approval	3,000	115/Q2	
SAB Ring-stage 1 零組件開發	批量生產中(開發延誤)	1,000	115/Q2	1.模具設計 2.材料反彈計變型
SAB Ring-stage 4 零組件開發	暫停 待 stage 1 完成後啟動	4,000	116/Q2	1.模具設計 2.材料反彈計變型

軍方維修案	完成第六/八/十一/十二級定子護圈及燃燒筒維修	0	115/Q2	客供品品質
KHI BLOCK D 燃燒筒開發	FAIR 進行中	10,000	115/Q2	1.master 驗證 2.流量孔程式驗證
伺服沖床應用	與高科大簽訂合約，進行中	1,500	115/Q3	1.伺服沖床熟悉度 2.模具設計
SAB Rise 環形件開發*2	專案啟動-設計中	3,000	115/Q4	客供料進度 客戶設計變更
SAB Outer ring 加工 *3	專案啟動-測試中	5,000	115/Q4	新螢檢線建立 外包加工進度
Leap 1A stage*5 開發	專案啟動-設計中	10,000	116/Q4	1.模具設計 2.材料反彈計變型

4. 國內外重要政策及法律變動對公司財務業務之影響及因應措施

本公司最近年度尚無因國內外重要政策及法律變動而致公司財務業務有重大影響。本公司平時對國內及客戶在政經情勢發展及法律變動即保持高度之注意及妥善之因應能力，並向律師、會計師或其他財務會計等相關專業單位諮詢評估，是以國內外重要政策及法律變動，尚不致於對本公司財務業務產生重大之影響。

5. 科技改變及產業變化對公司財務業務之影響及因應措施

本公司除了本身所擁有之尖端製造技術外，並透過航太產業工會及航太小組之協助獲取產業資訊並掌握市場最新資訊。輔以平時建立與客戶之關係，將可即時把握業務機會，為未來創造出更佳的業績。

6. 企業形象改變對企業危機管理之影響及因應措施

一貫秉持正派經營之理念，以品質交期及成本提供客戶最佳之服務，同時與同業保持產品區隔相互合作的關係，於業界之形象一向良好，尚無因企業形象改變導致對公司產生重大影響之企業危機管理情事。

7. 進行併購之預期效益、可能風險及因應措施

無。

8. 擴充廠房之預期效益、可能風險及因應措施

本公司目前未有擴廠之計劃。

9. 進貨或銷貨集中所面臨之風險及因應措施

(1) 本公司最近三年度及申請年度並無發生任何供貨中斷或短缺之情事，其所生產之航空發動機零組件係屬高品質及高穩定度產品，因此配合客戶要求，搭配所需原料之廠商。最近三年度除向 Howmet Aerospace Components (Suzhou) Co., Ltd 及 Aerospatiale Hemmingford inc 進貨金額之比重較高外，餘對單一供應商之比率皆在 20%以下。因 Howmet Aerospace Components (Suzhou) Co., Ltd 及 Aerospatiale Hemmingford inc 為本公司主要銷貨客戶之指定用料供應商，客戶亦會向原料供應商預示需求量，故其原料供應尚不致於出現短缺或中斷之情事。於 112~114 年度本公司自 Howmet Aerospace Components (Suzhou) Co., Ltd 之進貨金額佔總進貨金額之比重分別為 23%、23.97%、30.35%及 Aerospatiale Hemmingford inc 之進貨金額佔總進貨金額之比重分別為 27.39%、21.45%、25.03%，且本公司與其主要供應商之間已建立長期良好合作關係，其最近兩年度相關供應商交貨狀況尚屬良好，尚未發生供貨短缺、中斷或延遲以致影響生產作業等情況，其供貨來源尚屬穩定。

（2）本公司主要從事航空發動機零組件之設計、製造、加工及銷售等業務，其 112~114 年度第一大銷貨客戶 Safran Aircraft Engines 及 Kawasaki Heavy Industries 之銷售金額佔各年度營業收入之比例分別為 37.87%、37.43%、30.52%，因本公司生產製程及交貨品質深獲 Safran Aircraft Engines 肯定，而成為其長期合作之主要供應廠商之一，採購訂單持續且供應產品項目逐年增加，進而帶動銷貨金額之提升，而本公司在產能及資源相對受限之情況下，致有銷貨集中於單一客戶之情事。本公司因銷貨集中所面臨之風險為主要客戶取消訂單或臨時抽單，進而影響公司營收與獲利，針對以上可能發生之風險，本公司所採取之因應措施如下：

A. 維繫穩定合作關係，提高客戶之信賴度

基於安全性之考量，航太產業對產品品質、製程及良率均有相當高之要求，各項零件均需經過嚴格的測試與認證，才可能被國際大廠採用，且在此之前亦須先被認定為具有發展潛力之供應商，國際大廠才願意先將所需零件之各項品質、信賴度及產品壽命等規範提供給供應商做為產品研發及測試使用，故航太產業之嚴格認證機制已形成高進入門檻，加上產品開發時程長二至三年，且需經過長期穩定性考驗，一旦成為合格供應鏈廠商，即可取得 6~10 年以上之長期訂單，短期間內不易被競爭對手取代，故客戶取消訂單或臨時抽單之風險相對較低。本公司與主要客戶往來多年，品質與技術深獲對方信賴，致主要客戶採購金額及產品項目逐年增加，雙方業已培養良好之合作默契且持續合作開發新型號發動機之零件，合作關係穩定，未來本公司仍將持續用心維繫雙方合作關係，並持續提升研發技術與特殊製程能力滿足客戶需求，成為客戶高度信賴之策略合作夥伴，以降低客戶取消訂單或臨時抽單之風險。

B. 積極開發新客戶，分散訂單來源

本公司製造之產品均通過國際航空發動機大廠嚴格之認證程序，近年來對國際大廠之銷售量及銷貨金額均維持一定水準，足見本公司產品品質及製造能力深獲肯定，本公司除持續加強品質管制以提供高品質之產品服務，並持續與國際大廠合作開發新產品，以藉此合作經驗提昇技術層次，目前本公司與主要發動機製造商均有開發計畫進

行中。由於國際大廠營運規模龐大，與之長期合作除可維持產能稼動率，並能確保營收之穩定，亦有助於爭取其他國際發動機大廠之認同與訂單，未來隨本公司產品獲得客戶認可及陸續量產出貨後，本公司對單一客戶之依存度應能有效降低，以分散其銷貨集中之風險。

綜上所述，本公司目前除與原有客戶持續維持穩定之業務往來外，亦積極開發新客戶，未來隨新客戶族群效益逐步顯現，營收及獲利能力將可望提升，進一步降低銷貨集中之風險。

10. 董事、監察人或持股超過百分之十之大股東，股權之大量移轉或更換對公司之影響、風險及因應措施:

無。

11. 經營權之改變對公司之影響、風險及因應措施

本公司最近年度及截至年報刊印日止，並無經營權改變之情形。

12. 訴訟或非訟事件

(1)本公司重大訴訟、非訟或行政爭訟事件： 無。

(2)董事、監察人、總經理、實質負責人、持股比例超過百分之十之大股東及從屬公司之重大訴訟、非訟或行政爭訟事件：無。

陸、特別記載事項

一、 關係企業相關資料

相關資訊請連結至公開資訊觀測站(https://mopsov.twse.com.tw/mops/web/t57sb01_q10)關係企業三書表。

二、 最近年度及截至年報刊印日止，私募有價證券辦理情形應揭露事項

無。

三、 最近年度及截至年報刊印日止，子公司持有或處分本公司股票情形

不適用。

四、 其他必要補充說明事項

無。

柒、最近年度及截至年報刊印日止，發生證券交易法第三十六條第三項第二款所定對股東權益或證券價格有重大影響之事項

無。

寶一科技股份有限公司

董事長　曾國浩

Stock Code: 8222

AERO WIN TECHNOLOGY CO., LTD.

2025 Annual Report

Notice to readers

This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

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Overseas Securities Exchange
None

Corporate Website
http://www.aerowin.com

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Seven. If any of the situations listed in Article 36, paragraph 2 subparagraph 2of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report…… ..154

Letter to Shareholders

Dear Shareholders,

Thank you for your continuous support and care for AERO WIN TECHNOLOGY CORPORATION, and we hope that you can keep giving us more attention and support!.

The following is the report on 2025 business results.

1. Business Results in 2025

(1) Implementation of Business Plan

The Company is a professional manufacturer of aerospace parts and components, with net operating revenue was 961,015 thousand , a positive growth of 16.61% compared with 2024. After deducting operating costs of 783,023 thousand , operating expenses of 114,628 thousand , and net non-operating Revenue was 20,496 thousand , net profit for the current period was 37,446 thousand , and after-tax earnings per share were NT$0.55.

(2) Status of Budget Implementation

Not applicable as the Company did not disclose financial forecast information to the public in 2025

(3) Financial Revenue and Expenditure and Profitability Analysis

Item for Analysis		2025	2024
Profitability	Return on assets (%)	2.53	6.07
	Return on shareholders' equity (%)	4.13	11.72
	Ratio of net operating profit to paid-in capital (%)	9.24	10.57
	Ratio of net income before tax to paid-in capital (%)	6.25	14.95
	Net profit margin (%)	3.9	12.39
	Earnings per share (NT$)	0.55	1.49

(4)Research and development

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

A. Sheet metal ring parts: the 4 parts of leap 1A/B/C engine still development.

B. Machine ring parts: the 1 set of engine combustor part (BLOCK D) develop complete.

C. Insert part : the 1 part number develop complete

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	2022	2023	2024	2025
Percentage	6%	6.6%	6.4%	5.6%

2. 2026 Business Outlook

The Company's primary customers include Safran Group of France and its subsidiaries, as well as Pratt & Whitney of the United States, both of which are major manufacturers and suppliers of aerospace engines and related components.

Since 2020, the Company has collaborated closely with its customers to continuously improve manufacturing efficiency. As a result, components for the LEAP engine family developed by CFM International, a Safran Group company, as well as Pratt & Whitney's PW1100G, PW1200G, and PW1500G engine programs, have progressively entered customer-approved mass production stages. This achievement demonstrates customers' strong confidence in the Company's capabilities in process innovation, operational excellence, delivery performance, and quality management.

Following the pandemic, the global air transportation and commercial aircraft markets have experienced a rapid recovery, further driving demand for next-generation fuel-efficient engines. For example, deliveries of the CFM LEAP engine family in 2025 are expected to grow by more than 20% compared with 2024, indicating strong market demand and a gradual improvement in delivery cadence.

In addition, industry data indicates that CFM delivered more than 1,200 LEAP engines to Airbus, Boeing, and other aircraft platforms during the first three quarters of 2025, representing approximately 21% growth compared with the same period last year, reflecting steady expansion in the core market.

The global commercial aircraft engine market is also continuing to expand. According to recent market research, the global engine market is projected to grow at a compound annual growth rate (CAGR) of approximately 4.3% between 2026 and 2034, demonstrating a clear mid- to long-term growth trajectory in the aircraft propulsion sector.

In the aircraft manufacturing sector, major aircraft manufacturers such as Airbus and Boeing have also shown a recovery in delivery volumes, with aircraft deliveries reaching near multi-year highs in 2025, indicating strong demand across the supply chain. However, certain production lines
between 2025 and 2026 remain constrained by engine supply pacing, highlighting the need for continued supply chain optimization to improve overall delivery efficiency.

In response to the post-pandemic recovery of the aerospace industry and the strong demand in the single-aisle aircraft market, the Company will continue to focus on new product development,
customer expansion, process optimization, and capacity enhancement.

From an internal operations perspective, the Company will uphold strong corporate governance principles, strengthen management systems and cross-functional collaboration, and further enhance operational performance and quality assurance capabilities. These efforts will ensure that the Company maintains and strengthens its competitive advantages in this opportunity-rich market environment.

Kuo-Hao Tseng
Chairman

II. Corporate Governance Report

1. Information on directors, supervisors, president, vice president, assistant vice president, and leaders of various departments and branches

(1.) Directors

1) Information on directors

As of April 26,2026

Title	Nationality/ Place of Incorporation	Name	Gender/age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	ROC	Keytech Investment Inc.	-	2023/6/28	3	2006/6/27	6,019,869	8.78%	6,102,869	8.90%	0	0.00%	0	0.00%	-	-	None	None	None	Please refer to note
	ROC	Representative：Kuo-Hao Tseng	Male 41~50 years old	2023/6/28	3	2011/6/24	6,643,285	9.69%	6,643,285	9.69%	235,000	0.34%	1,240,000	1.81%	1.Ph.D., Precision Mechanical Engineering, University of Tokyo, Japan 2.Patent Engineer of Jiang Chyun IP Group 3.R & D department head of Fujikura Ltd. 4.Special Assistant to the Chairman and Vice President of Technical Division of AWTC 5.Director of Seraph Scientific System Co., Ltd. 6.Chairman of MEB COMMERCIAL IMPORTADORA EXPORTADORA LTD.	1.President & Convener Of Sustainability Committee of AWTC 2.Director of MONTEREY INTERNATIONAL CORP. 3.Chairman of Keytech Investment Inc. 4.Director presentative of RichMind Corp. 5.Chairman of Debao Investment Co., Ltd.	None	None	None	

Title	Nationality/ Place of Incorporation	Name	Gender/age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	ROC	Susan Hu	Female 51~60 years old	2023/6/28	3	2017/6/26	480,000	0.70 %	380,000	0.55 %	0	0.00 %	0	0.00 %	1. Ph.D., Management, Ming Chuan University 2. Master of Management Science, Ming Chuan niversity 3. Bachelor of Financial and Economic Law, Fu Jen Catholic University 4. Special Assistant to the Chairman of AWTC 5. Supervisor of Seraph Scientific System Co., Ltd. 6. Executive Vice President of Combridge Co., Ltd.	1. Executive Vice President& Member of of Sustainability Committee of AWTC 2. Independent Director & Convener of Remuneration Committee & Convener of Audit Committee & Convener of Sustainability Committee, Drewloong Precision, Inc. 3. Independent Director & Member of Remuneration Committee & member of Audit Committee & Member of of Sustainability Committee, Shuz Tung Machinery Industrial Co., Ltd.	None	None	None	Please refer to note
Director	ROC	RichMind Corp.	-	2023/6/28	3	2020/6/22	2,284,000	3.33 %	2,172,000	3.17 %	0	0.00 %	0	0.00 %	-	-	None	None	None	

Title	Nationality/ Place of Incorporation	Name	Gender/age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
	ROC	Representative：K.S.Lin	Male 71~80 years old	2023/6/28	3	2003/6/30	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1.Bachelor of Business Administration, ,Fu Jen Catholic University 2.Director and Supervisor of SHUN ON ELECTRONIC CO., LIMITED	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.	None	None	None	
Director	ROC	Mei Li Tsai	Female 71~80 years old	2023/6/28	3	2003/6/30	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1.Master of Accounting, National CUHENGCHI University 2.Director of SHIH HSIN University 3. Section Chief of Investment Department of Chiao Tung Bank 4.Adjunct Lecturer of National Taipei University 5.Adjunct Lecturer of SHIH HSIN University 6.Adjunct Lecturer of Chinese Culture University	1.Board director and President of EUROC Investment Co., Ltd. 2.Director presentative of Twinhead International Corp. 3.Director presentative of MOSA Industrial Corp.	None	None	None	Please refer to note

Title	Nationality/ Place of Incorporation	Name	Gender/age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent director	ROC	Cy, Su	Male 71~80 years old	2023/6/28	3	2014/6/24	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1.Bachelor of Mechanical Engineering, National Cheng Kung University 2. Executives Program, Graduate school of Business Management, National Chengchi University 3.Managing Director of Metal Industries Research & Development Centre 4. Executive director of Taiwan Transportation Vehicle Manufactures Association 5.Director and President of CHINA MOTOR CORPORATION 6.Chairman of CHINA ENGINE CORPORATION 7.Vice Chairman of SHUNG YE MOTOR CO., LTD. 8.Chairman of FORTUNE MOTORS CO., LTD. 9.President of Capital Motors, Inc. 10. Director of YULON MOTOR CO., LTD. 11.Independent Director of Qisda Corporation 12.Senior Group Consultant of Tan Chong International Limited 13.Vice President of Chinese Society of Mechanical Engineers 14.Judge of outstanding engineers in Chinese Institute of Engineers.	1.Director of NatureWise Biotech & Medicals Corporation 2.Independent Director and Convener of Remuneration Committee and Audit Committee, RECHI PRECISION CO., LTD. 3. Chairman of Doctoral Investment Co., Ltd. 4. Convener of Remuneration Committee and Convener of Audit Committee , AWTC	None	None	None	Please refer to note

Title	Nationality/ Place of Incorporation	Name	Gender/age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent director	ROC	Minkon Huang	Male 71~80 years old	2023/6/28	3	2020/6/22	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1.Bachelor of law, Department of Political Science, National Chengchi University 2.Master of Law, Graduate School of Public Administration, National Chengchi University 3.Section Assistant of the Legislative Affairs Office of the Secretariat, Taipei City Government 4.Executive Officer of Taiwan Provincial Water Supply Company, Director of the General Affairs Office of the Eleventh District Management Office, Taiwan Provincial Water Corporation 5.Adjunct Lecturer, Department of Business Administration, National Chung Hsing University 6.Chief of the Administrative Office of Taiwan Provincial Election Commission 7.Chief, Secretary, Senior Executive Officer, Chief Secretary, Deputy Secretary-General, Secretary-General of Taiwan Provincial Council 8.Secretary-General of Taiwan Provincial Advisory Council (Senior Rank Grade 14) 9.Deputy Mayor of Taoyuan County 10.Acting Mayor of Taoyuan County 11.Chairman of Taiwan Water Corporation 12.Vice Chairman of the Research, Development and Evaluation Committee, the Executive Yuan, Republic of China(Taiwan) 13. Deputy Secretary-General, the Executive Yuan Deputy Secretary, the Executive Yuan, Republic of China (Taiwan) 14.Chairman of Taiwan Rolling Stock Co, LTD. 15.Chairman of ShineMore Technology Materials Corporation., Ltd.	1.CEO of 21ST Century Foundation 2.Director representative of TWINHEAD NTERNATIONAL CORP. 3.Member of Remuneration Committee and Audit Committee of AWTC	None	None	None	Please refer to note

Title	Nationality/ Place of Incorporation	Name	Gender/age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent director	ROC	Wen Hsiang Lu	Male 71~80 years old	2023/6/28	3	2015/1/15	0	0.00%	0	0.00%	0	0.00%	0	0.00%	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 3.LL.M., Graduate School of Law, National Chung Hsin University, Taiwan 4.LL.B., Comparative Law, Soochow University, School of Law, Taiwan 5. Senior Advisor & Director of Economic Division, Taipei Representative Office in Singapore 6. Deputy Director General, Intellectual Property Office, Ministry of Economic Affairs (MOEA) 7. Senior Specialist, Computer & Information Department, Ministry of Justice 8. Prosecutor, Taiwan Hualien, Shihlin, Taipei District Prosecutor's Office 9. Civil Judge, Taiwan Shihlin District Court 10. Criminal Judge, Taiwan Banchiau District Court	1. Independent director and Member of Remuneration Committee and Audit Committee of RichWave Ltd. 2. Mediator in the ntellectual Property and Commercial Court,Taiwan 3. Adjunct Professor, Intellectual Property Research Institute of Xiamen 4. Adjunct Professor, Soochow University, School of Law (Taiwan) 5. Chair Attorney at Lu's Attoerys- at-Law 6. Member of Remuneration Committee and Audit Committee of AWTC 7. Independent director and Audit Committee of ACRO Biomedical Co., Ltd	None	None	None	Please refer to note

Title	Nationality/ Place of Incorporation	Name	Gender/age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent director	ROC	Ding An Lee	Female 41~50 years old	2023/6/28	3	2023/6/28	0	0.00 %	0	0.00 %	0	0.00 %	0	0.00 %	1.National Taiwan University, Dept. of Accounting 2. Public Relations Committee Chairperson and Director of Association of Certified Fraud Examiners, Taiwan Chapter 3. Independent Director of JULIE'S INTERNATIONAL LIMITED 4. Independent Director of Inmax Holding Co., Ltd. 5. Independent Director and Remuneration Committee of CHEER TIME ENTERPRISE CO., LTD. 6. Independent Director of MONTEREY INTERNATIONAL CORP.	1. Chien Chen United CPAs office Partner 2. Consulting Accountant, Commercial Office, Taipei City Government 3. Consulting Accountant, Investment Review Committee, Ministry of Economic Affairs 4. Consulting Accountant, Taipei Industrial Development Bureau 5. Supervisor of China International Investment and Financing Promotion Association 6. Member of Remuneration Committee and Audit Committee of AWTC 7. Chairman of Lanting Water House Investment Co. ,Ltd 8 supervisor of Lanting Shuge Investment Co., Ltd.	None	None	None	Please refer to note

Note:

(1) The Company operates with a combined Chairman and President system which enhances operational efficiency and policy execution efficiency. However,in order to strengthen the independence of the board of directors, the full new election during the 2023 shareholders meeting increased the number of independent directors to 4.

(2) The company's current audit committee and remuneration committee are composed of four independent directors, and more than half of the directors do not concurrently serve as employees or managers..

2) Major shareholders of the institutional shareholders

As of April 26,2026

Name of Institutional Shareholders	Major Shareholders		Shareholding %
Keytech Investment Inc.	1	Kuo-Hao Tseng	31.69%
	2	Yi-Wen Tseng	36.46%
	3	Cheng-Fang Xiao	20.50%
	4	Ruo-Qing Tseng	11.35%
RichMind Corp.	1	Monterey International Corp.	100%

3) Major shareholders of the Company's major institutional shareholders

Name of Institutional Shareholders	Major Shareholders	Shareholding %
Monterey International Corp.	Great Way Co., LTD.	29.01%
	KYE SYSTEMS CORP.	7.71%
	Kuo-Hao Tseng	7.65%
	Hanmore Investment Corporation	4.68%
	Sheng-Xian Cai	2.94%
	YEH JIH FIBERS CO., LTD.	2.76%
	Feng-Sen Liu	2.59%
	Keytech Investment Inc.	2.24%
	Li-Qing Huang	1.62%
	K.S.Lin	1.61%

4) Disclosure of Professional Qualifications of Directors and Independence of Independent Directors

Name \ Qualification		Professional qualification and experience	Status of independence (Note)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Chairman	Kuo-Hao Tseng	Possesses five or more years of work experience required in ability to conduct management administration, ability to lead, and knowledge of the industry. Currently serving as the chairman of Keytech Investment Inc.and Tepao Investment Co., Ltd, the chairman and CEO of AWTC; and not in contravention of Article 30 of the Company Act.	Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company.	0
Director	Susan Hu	Possesses five or more years of work experience required in ability to conduct management administration, ability to lead, ability to perform accounting and financial analysis, and law. Currently serving as the Independent Director & Convener of Remuneration Committee & Convener of Audit Committee, Drewloong Precision, Inc. Independent Director & Member of Remuneration Committee & member of Audit Committee, Shuz Tung Machinery Industrial Co., Ltd., Director and Assistant General Manager of AWTC; and not in contravention of Article 30 of the Company Act.	1. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. 2. Not a governmental, juridical person or its representative as defined in Article 27 of the Company Act.	2
Director	Mei Li Tsai	Possesses five or more years of work experience required in ability to conduct management administration, and ability to perform accounting and financial analysis. Currently serving as the director representative and General Manager of EUROC Investment Co., Ltd., Director presentative of Twinhead International Corp., Director presentative of MOSA Industrial Corp., Supervisor presentative of EVERTERMINAL CO., LTD. She used to be an adjunct lecturer of National Taipei University, SHIH HSIN University and Chinese Culture University; and not in contravention of Article 30 of the Company Act.	1. Not an employee of the Company or any of its affiliates. 2. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. 3. Not a governmental, juridical person or its representative as defined in Article 27 of the Company Act.	0

Name / Qualification		Professional qualification and experience	Status of independence (Note)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Director	K.S.Lin	Possesses five or more years of work experience required in ability to conduct management administration. Currently serving as the Chairman and General Manager of MONTEREY INTERNATIONAL CORP., Chairman of Monterey Cayman INC., Chairman of RichMind Corp., Chairman of MONTEREY (ZHANGJIAGANG) CO., LTD, Supervisor of Great Way Co. LTD. ; and not in contravention of Article 30 of the Company Act.	1. Not an employee of the Company or any of its affiliates. 2. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company.	0
Independent Director	Cy Su	Possesses five or more years of work experience required in ability to conduct management administration, and knowledge of the industry. Currently serving as the Director of NatureWise Biotech & Medicals Corporation, Independent Director and Convener of Remuneration Committee and Convener of Audit Committee, RECHI PRECISION CO., LTD., Independent Director and Member of Remuneration Committee and Member of Audit Committee , KENDA RUBBER IND. CO., LTD.. He used to be Executive director of TAIWAN TRANSPORTAION VEHICLE MANUFACTURERS ASSOCIATION,Director and General Manager of CHINA MOTOR CORPORATION ,Chairman of CHINA ENGINE CORPORATION, Vice Chairman of SHUNG YE MOTOR CO., LTD., Chairman of FORTUNE MOTORS CO., LTD.,CEO of Capital Motors, Inc., Independent Director of Qisda Corporation; and not in contravention of Article 30 of the Company Act.	1. Not an employee of the Company or any of its affiliates. 2. Not a director or supervisor of the Company or any of its affiliates. 3. Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of one percent or more of the total number of issued shares of the Company or ranking in the top 10 in holdings. 4. Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of a managerial officer under subparagraph 1 or any of the persons in the preceding two subparagraphs. 5. Not a director, supervisor, or employee of a	1

Name \ Qualification		Professional qualification and experience	Status of independence (Note)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Independent Director	Minkon Huang	Possesses five or more years of work experience required in ability to conduct management administration, and law. Currently serving as the CEO of 21st Century Foundation, Director representative of TWINHEAD INTERNATIONAL CORP. He used to be Chairman of Taiwan Water Corporation, Adjunct Lecturer in the Department of Business Administration, National Chung Hsing University, Chairman of Taiwan Rolling Stock Co, LTD. Chairman of ShineMore Technology Materials Corporation., Ltd. ; and not in contravention of Article 30 of the Company Act.	corporate shareholder that directly holds five percent or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Law. 6. If a majority of the company's director seats or voting shares and those of any other company are controlled by the same person:not a director, supervisor, or employee of that other company. 7. If the chairman, general manager, or person holding an equivalent position of the company and a person in any of those positions at another company or institution are the same person or are spouses: not a director (or governor), supervisor, or employee of that other company or institution. 8. Not a director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company. 9. Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years	0
Independent Director	Wen Hsiang Lu	Has more than five years of working experience as a judge, prosecutor, lawyer and company business, and is a lecturer in public and private colleges and universities in related disciplines. He has served as consultant and economic team leader of the Taipei Representative Office in Singapore, deputy director of the Intellectual Property Bureau of the Ministry of Economic Affairs, prosecutor of the Taipei, Shilin and Hualien District Prosecutor's Offices in Taiwan, judge of the Civil and Criminal Court of Banqiao and Shilin District Courts in Taiwan, distinguished professor at Peking University, University of Chinese Academy of Sciences, and Nanjing Normal University. Currently, he serves as Liji Electronics Co., Ltd. Independent Director & Remuneration Committee & Audit Committee, Distinguished Mediator of the Intellectual Property and Commercial Court, Adjunct Professor at the Institute of Intellectual Property of Xiamen University, Adjunct Professor at the Institute of Law of Soochow University, Managing Attorney at Lu Wenxiang Law Firm, Independent director and Audit Committee of ACRO Biomedical Co., Ltd., and one of the circumstances specified in Article 30 of the Company Law.		2

Name \ Qualification		Professional qualification and experience	Status of independence (Note)	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Independent Director	Ding An Lee	Possesses five or more years of work experience required in ability to perform accounting and financial analysis. Currently serving as the Chien Chen United CPAs office Partner ,Consulting Accountant, Commercial Office, Taipei City Government ,Consulting Accountant, Investment Review Committee, Ministry of Economic Affairs ,Consulting Accountant, Taipei Industrial Development Bureau ,Supervisor of China International Investment and Financing Promotion Association; and not in contravention of Article 30 of the Company Act.	has received cumulative compensation exceeding NT$500,000, or a spouse thereof. 10.Not having a marital relationship, or a relative within the second degree of kinship to any other director of the Company. 11.Not a governmental, juridical person or its representative as defined in Article 27 of the Company Act.	0

Note: According to the Rules Governing Review of Securities Listings as well as the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, the Company has obtained the statement of independence for each independent director and confirms that all of them meet the independence requirements stipulated by laws and regulations.

5) Diversity and independence of the Board of Directors:

(1). Attainment of management goals of the Board diversity policy

A. Diversity policy:

Pursuant to AWTC's Corporate Governance Best Practice Principles, the composition of the board of directors shall be determined by taking diversity into consideration, and that an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs be formulated. In addition, the AWTC's Rules Governing the Election of Directors indicated the members of the board of directors shall have the knowledge, skills, and experience necessary to perform their duties and shall possess the abilities to make operational judgments, perform accounting and financial analysis, management ability, crisis management ability, knowledge of the industry, an international perspective, ability to lead, ability to mak epolicy decisions and risk management knowledge and capabilities.

B. Specific management goals:

The Company's Board of Directors shall be accountable to the shareholders' meeting, and operations and arrangements of the corporate governance system shall ensure that the Board of Directors exercises its functions and powers in accordance with the law, Articles of Incorporation, or the resolutions of the shareholders' meeting. The board diversity goals are as follow: 1. The target ratio of directors of either gender is more than one-third, 2. The number of independent director seats reaches one-half of the director seats, 3. No more than one third of the Company's directors shall be concurrently held by managers of the Company, 4. The professional background of members should include business administration, Ability to lead, Knowledge of the industry, financial accounting, law, and Public welfare & Environmental protection.

C. Attainment of diversity management goals:

The current Board of Directors of the Company consists of eight directors. The specific management objectives of the board diversity policy and their achievement status are as follows:

Management objectives	Achievement status
The number of independent director seats reaches one-half of the director seats.	Achieved
Directors who are also managers of the company shall not exceed one third of the number of directors.	Achieved
The target ratio of directors of either gender is more than one-third	Achieved
Adequate and diverse professional knowledge and skills	Achieved

NAME	basic component									Professional competence					
	Nationality	Gender	Part-time employees of the company	age			Independent directors' tenure			Ability to conduct management administration	Ability to lead	Knowledge of the industry	Ability to perform accounting and financial analysis	Legal	Public welfare / Environmental protection
				45~60	61~70	71~80	Less than 3 years	3~9 years	Over 9 years						
Chairman Kuo Hao Tseng	ROC	Male	V	V						V	V	V			
Director Susan Hu	ROC	Female	V		V					V	V		V	V	
Director Mei Li Tsai	ROC	Female				V				V			V		
Director K.S.Lin	ROC	Male				V				V					
Independent Director Cy Su	ROC	Male				V			V	V		V			V
Independent Director Minkon Huang	ROC	Male				V		V		V				V	
Independent Director Wen Hsiang Lu	ROC	Male				V	V							V	
Independent Director Ding An Lee	ROC	Female		V			V						V		

(2). Independence of the Board of Directors:

The current Board of Directors of the Company consists of 8 directors, 4 of which are independent directors and two are employees (accounting for 50% and 25% of all directors, respectively). None of the members of the Company's Board of Directors are spouses or within relatives with two degrees of kinship. As of 2025.12.31, all the independent directors comply with the regulations of the Securities and Futures Bureau and none of the circumstances described in paragraph 3 and paragraph 4, Article 26-3 of the Securities Exchange Act exist among the directors and independent directors. The Board of Directors of the Company is independent (Please refer to page 14-17 of this Annual Report - Disclosure of information on professional qualifications of directors and independence of independent directors). For the Experience(Education), Gender and Work Experience, please refer to page 06-12 of this Annual Report - Information on directors)

Note 1: Professional qualifications and experience: Specify the professional qualifications and experience of each director and supervisor. If a member of the Audit Committee, specify their accounting or finance background and work experience. Additionally, specify whether any circumstance under any subparagraph of Article 30 of the Company Act exists with respect to a director or supervisor.

Note 2: Describe the status of independence of each independent director, including but not limited to the following: did they or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates? ; specify the number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees); do they serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?; specify the amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years..

Note 3: Regarding the method for disclosure, please refer to the “SAMPLE ANNUAL REPORT” page on the website of the Taiwan Stock Exchange Corporate Governance Center.

(2.) Information on the president, vice president, assistant vice president, and leaders of various departments and branches

As of April.26,2026

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Managers who are Spouses or Within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
Chairman and President (Please refer to note)	R0C	Kuo-Hao Tseng	Male	2016.06 2016.01	6,643,285	9.69%	235,000	0.34%	1,240,000	1.81%	1.Ph.D., Precision Mechanical Engineering, University of Tokyo, Japan 2.Patent Engineer of Jiang Chyun IP Group 3.R & D department head of Fujikura Ltd. 4.Special Assistant to the Chairman and Vice President, Technical Division of AWTC 5.Director of Seraph Scientific System Co., Ltd. 6.Chairman of MEB COMERCIAL IMPORTADORA EXPORTADORA LTD.	1. Convener Of Sustainability Committee of AWTC 2.Chairman of Keytech Investment Inc. 3.Director of RichMind Corp. 4.Chairman of Debao Investment Co., Ltd.	None	None	None
Director and Senior Vice President (Please refer to note)	ROC	Susan Hu	Female	2006.05	380,000	0.55%	0	0.00%	0	0.00%	1. Doctor of Philosophy in Management in Business Administration, Ming Chuan University 2. Master of Management Science, Ming Chuan University 3. Bachelor of Financial and Economic Law, Fu Jen Catholic University 4. Special Assistant to the Chairman of AWTC 5. Supervisor of Seraph Scientific System Co., Ltd. 6. Executive Vice President of Combridge Co., Ltd.	1. Member of of Sustainability Committee of AWTC 2. Independent Director & Convener of Remuneration Committee & Convener of Audit Committee & Convener of Sustainability Committee, Drewloong Precision, Inc. 3. Independent Director & Member of Remuneration Committee & member of Audit Committee & Member of of Sustainability Committee, Shuz Tung Machinery Industrial Co., Ltd.	None	None	None
Chief of Manufacturing Plant	ROC	CHIA-HUNG HUANG	Male	2025.01	0	0.00%	0	0.00%	0	0.00%	The Bachelor of Mechanical Engineering, National Central University	None	None	None	None

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience（Education）	Other Position	Managers who are Spouses or Within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
Vice President, Technical Division	ROC	Jack Hung	Male	2012.03	389	0.00%	0	0.00%	0	0.00%	1.Master of Material Science, National Sun Yat-sen University 2. Senior manager, Advan Cleaning Technique Co., Ltd 3.Senior manager, AMI INDUSTRIES, INC	None	None	None	None
Vice President, Quality Assurance Division	ROC	Murphy Mo	Male	2018.06	0	0.00%	0	0.00%	0	0.00%	1 Master, Department of Industrial Engineering and Management, National Kaohsiung University of Applied Sciences 2.QAD Manager, JYR Aviation Components Co., Ltd	None	None	None	None
Vice President, Sale & Marketing Division	ROC	Jason LIN	Male	2020.01	0	0.00%	0	0.00%	0	0.00%	1.MBA, Salem University 2.Industrial Management Manager, China Electric Manufacturing Corporation -	None	None	None	None
Manager, Finance Division	ROC	YIZHEN LIN	Female	2024.06	0	0.00%	0	0.00%	0	0.00%	Tatung Institute of Technology Associate degree	None	None	None	None

Note:

(1) The Company operates with a combined Chairman and President system which enhances operational efficiency and policy execution efficiency. However,in order to strengthen the independence of the board of directors, the full new election during the 2023 shareholders meeting increased the number of independent directors to 4.

(2) The company's current audit committee and remuneration committee are composed of four independent directors, and more than half of the directors do not concurrently serve as employees or managers.

(3.) Remuneration of Directors , Supervisors, General Managers, and Assistant General Managers,

1) Remuneration of directors (including independent directors) 2025, Unit：NT$ thousand

Title	Name	Remuneration of Directors								Ratio of Total Remuneration (A+B+C+D) to Net Income (%) (Note 10)		Part-time employees receive related remuneration								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%) (Note 10)		Receive remuneration from a subsidiary or parent company (Note 11)
		Base Compensation (A) (Note 2)		Severance Pay (B)		Directors Compensation(C) (Note 3)		Allowances (D) (Note 4)				Salary, Bonuses, and Allowances (E) (Note 5)		Severance Pay (F)		Employee Compensation (G) (Note 6)						
		The company	All companies in the consolidated financial statements (Note 7)	The company	All companies in the consolidated financial statements (Note 7)	The company	All companies in the consolidated financial statements (Note 7)	The company	All Companies in the consolidated financial statements (Note 7)	The company	All Companies in the consolidated financial statements (Note 7)	The company	All Companies in the consolidated financial statements (Note 7)	The company	All Companies in the consolidated financial statements (Note 7)	The company		Companies in the consolidated financial statements		The company	All Companies in the consolidated financial statements (Note 7)	
																Cash	Stock	Cash	Stock			
Chairman	Keytech Investment Inc. Representative Kuo-Hao Tseng	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	2,419	2,419	0	0	277	0	277	0	2,937 7.84%	2,937 7.84%	None
Director	Susan Hu	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	1,803	1,803	103	103	204	0	204	0	2,351 6.28%	2,351 6.28%	None
Director	Mei Li Tsai	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	0	0	0	0	0	0	0	0	241 0.64%	241 0.64%	None
Director	RichMind Corp. Representative: K S Lin	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	0	0	0	0	0	0	0	0	241 0.64%	241 0.64%	None
Independent Director	Cy Su	0	0	0	0	181	181	60	60	241 0.64%	241 0.64%	0	0	0	0	0	0	0	0	241 0.64%	241 0.64%	None

Title	Name	Remuneration of Directors								Ratio of Total Remuneration (A+B+C+D) to Net Income (%) (Note 10)		Part-time employees receive related remuneration								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%) (Note 10)		Receive remuneration from a subsidiary or parent company (Note 11)
		Base Compensation (A) (Note 2)		Severance Pay (B)		Directors Compensation(C) (Note 3)		Allowances (D) (Note 4)				Salary, Bonuses, and Allowances (E) (Note 5)		Severance Pay (F)		Employee Compensation (G) (Note 6)						
																The company		Companies in the consolidated financial statements				
		The company	All companies in the consolidated financial statements (Note 7)	The company	All companies in the consolidated financial statements (Note 7)	The company	All companies in the consolidated financial statements (Note 7)	The company	All Companies in the consolidated financial statements (Note 7)	The company	All Companies in the consolidated financial statements (Note 7)	The company	All Companies in the consolidated financial statements (Note 7)	The company	All Companies in the consolidated financial statements (Note 7)	Cash	Stock	Cash	Stock	The company	All Companies in the consolidated financial statements (Note 7)	
Independent Director	Minkon Huang	0	0	0	0	180	180	60	60	240 0.64%	240 0.64%	0	0	0	0	0	0	0	0	240 0.64%	240 0.64%	None
Independent Director	Wen Hsiang Lu	0	0	0	0	180	180	60	60	240 0.64%	240 0.64%	0	0	0	0	0	0	0	0	240 0.64%	240 0.64%	None
Independent Director	Ding An Lee	0	0	0	0	180	180	60	60	240 0.64%	240 0.64%	0	0	0	0	0	0	0	0	240 0.64%	240 0.64%	None

*.In addition to the above remuneration, director remuneration shall be disclosed as follows when received from companies included in the consolidated financial statements and reinvestment companies in the most recent year to compensate directors for their services, such as being independent consultants: None.

Remuneration Range Table

Remuneration range for each director in the Company	Name of directors			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	AWTC	All Company in the consolidated financial statements	AWTC	All Company in the consolidated financial statements
Lower than NTD 1,000,000	Keytech Investment Inc. Representative：Tseng, Kuo-Hao, Susan Hu, Mei Li Tsai ,RichMind Corp. Representative：Ks Lin, Cy Su, Minkon Huang Wen Hsiang Lu, Ding An Lee	Keytech Investment Inc. Representative：Tseng, Kuo-Hao, Susan Hu, Mei Li Tsai ,RichMind Corp. Representative：Ks Lin, Cy Su, Minkon Huang Wen Hsiang Lu, Ding An Lee	Mei LiTsai ,RichMind Corp. Representative：Ks Lin, Cy Su, Minkon Huang Wen Hsiang Lu, Ding An Lee	Mei Li Tsai ,RichMind Corp. Representative：Ks Lin, Cy Su, Minkon Huang Wen Hsiang Lu, Ding An Lee
NTD 1,000,000 (inclusive)~NTD 2,000,000 (exclusive)	-	-	-	-
NTD 2,000,000 (inclusive)~NTD 3,500,000 (exclusive)	-	-	Keytech Investment Inc. Representative：Tseng, Kuo-Hao , Susan Hu	Keytech Investment Inc. Representative：Tseng, Kuo-Hao , Susan Hu
NTD 3,500,000 (inclusive)~NTD 5,000,000 (exclusive)	-	-	-	-
NTD 5,000,000 (inclusive)~NTD 10,000,000 (exclusive)	-	-	-	-
NTD 10,000,000 (inclusive)~NTD 15,000,000 (exclusive)	-	-	-	-
NTD 15,000,000 (inclusive)~NTD 30,000,000 (exclusive)	-	-	-	-
NTD 30,000,000 (inclusive)~NTD 50,000,000 (exclusive)	-	-	-	-
NTD 50,000,000 (inclusive)~NTD 100,000,000 (exclusive)	-	-	-	-
NTD 100,000,000 or More	-	-	-	-
Total	8	8	8	8

Note 1: The name of each director shall be stated separately (for a corporate shareholder, the names of the corporate shareholder and its representative shall be stated separately) and the names of the ordinary directors and independent directors shall be stated separately, based on the amount of the aggregated remuneration items paid to each. If a director concurrently serves as a general manager or an assistant general manager, please complete this Table and Table 3-1, or Tables 3-2-1 and 3-2-2.

Note 2: This refers to director base compensation in the most recent fiscal year (including director salary, duty allowances, severance pay, and various rewards and incentives, etc.).

Note 3: Please fill in the amount of director profit-sharing compensation approved by the board of directors for distribution for the most recent fiscal year.

Note 4: This refers to director expenses and perquisites in the most recent fiscal year (including travel expenses, special

disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc.). If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the Company to the driver, but do not include it in the calculation of the director remuneration.

Note 5: This includes any remuneration received by a director for concurrent service as an employee in the most recent year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee) including salary, duty allowances, severance pay, rewards, incentives, travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the Company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.

Note 6: This refers to employee profit-sharing compensation (including stocks and cash) received by a director for concurrent service as an employee in the most recent fiscal year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee). Disclose the amount of profit-sharing compensation approved or expected to be approved by the board of directors for distribution for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. Table 1-3 should also be completed.

Note 7: Disclose the total amount of remuneration in each category paid to the directors of the Company by all companies in the consolidated financial report (including the Company).

Note 8: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director by the Company.

Note 9: Disclose the names of the directors in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each director of the Company by all companies in the consolidated financial report (including the Company).

Note 10: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

Note 11:

a. In this column, specifically disclose the amount of remuneration received by the directors of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state “None”).

b. If directors of the Company have received remuneration from investee enterprises other than subsidiaries or from the parent company, that remuneration shall be added into the amount in Column I of the Remuneration Range Table, and the name of that column shall be changed to “Parent company and all investee enterprises.”

*This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the Income Tax Act.

2) Compensation of supervisors: Not applicable.

3) Remuneration to General Manager(s) and Assistant General Manager(s)

Unit：NT$ thousand

Title	Name	Salary (A) (Note 2)		Retirement pay and pension (B)		Rewards and special disbursements (C) (Note 3)		Employee profit-sharing compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net income (%) (Note 8)		Receive remuneration from a subsidiary or parent company
		The Company	All consolidated entities (Note 5)	The Company	All consolidated entities (Note 5)	The Company	All consolidated entities (Note 5)	The Company		All consolidated entities (Note 5)		The Company	All consolidated entities (Note 5)	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
General Manager	Kuo-Hao Tseng,	2,280	2,280	0	0	139	139	277	0	277	0	2,696 7.20%	2,696 7.20%	None
Assistant General Manager	Susan Hu	1,680	1,680	103	103	123	123	204	0	204	0	2,110 5.64%	2,110 5.64%	None

Remuneration Range Table

Range of Compensation	Name of presidents and vice presidents	
	AWTC	All Company in the Consolidated Financial Statements
Lower than NTD 1,000,000	-	-
NTD 1,000,000 (inclusive)~NTD 2,000,000 (exclusive)	-	-
NTD 2,000,000 (inclusive)~NTD 3,500,000 (exclusive)	Kuo-Hao Tseng , Susan Hu	Kuo-Hao Tseng , Susan Hu
NTD 3,500,000 (inclusive)~NTD 5,000,000 (exclusive)	-	-
NTD 5,000,000 (inclusive)~NTD 10,000,000 (exclusive)	-	-
NTD 10,000,000 (inclusive)~NTD 15,000,000 (exclusive)	-	-
NTD 15,000,000 (inclusive)~NTD 30,000,000 (exclusive)	-	-
NTD 30,000,000 (inclusive)~NTD 50,000,000 (exclusive)	-	-
NTD 50,000,000 (inclusive)~NTD 100,000,000 (exclusive)	-	-
NTD 100,000,000 or More	-	-
Total	2	2

Note 1: The name of each general manager and assistant general manager shall be stated separately, based on the amount of the aggregated remuneration items paid to each. If a director concurrently serves as a general manager or an assistant general manager, please complete this table and Table (1-1), or Tables (1-2-1) and (1-2-2).
Note 2: This includes salary, duty allowances, and severance pay to the general manager(s) and assistant general manager(s) in the most recent fiscal year.
Note 3: This includes the amounts of all types of rewards, incentives, travel expenses, special disbursements, stipends of any kind, provision of facilities such as accommodations or vehicle, and other compensation to the general manager(s) and assistant general managers(s) in the most recent fiscal year. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.
Note 4: This refers to employee profit-sharing compensation (including stocks and cash) received by the general manager(s) and assistant general manager(s) as approved or expected to be approved by the board of directors for the most recent fiscal year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee). If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. Table 1-3 should also be completed.
Note 5: Disclose the total amount of remuneration in each category paid to the general manager(s) and assistant general manager(s) by all companies in the consolidated financial report (including the Company).
Note 6: Disclose the names of the general manager(s) and assistant general manager(s) in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each general manager and assistant general manager by the Company.
Note 7: Disclose the names of the general manager(s) and assistant general manager(s) in the respective ranges into which they fall based on the sum total of the remuneration in the indicated categories paid to each general manager and assistant general manager of the Company by all companies in the consolidated financial report (including the Company).
Note 8: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.
Note 9:

a. In this column, specifically disclose the amount of remuneration received by the general manager(s) and assistant general manager(s) of the Company from investee enterprises other than subsidiaries or from the parent company (if none, state "None").

b. If general manager(s) or assistant general manager(s) of the Company have received remuneration from investee enterprises other than subsidiaries or from the parent company, that remuneration shall be added into the amount in Column E of the Remuneration Range Table, and the name of that column shall be changed to "Parent company and all investee

enterprises."

c. Remuneration means remuneration received by the general manager(s) and assistant general manager(s) of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.

*This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the Income Tax Act.

4) Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers

2025, Unit：NT$ thousand

	Job title (Note 1)	Name (Note 1)	Stock	Cash	Total	As a % of net profit
Managerial officers	General Manager	Kuo-Hao Tseng,	0	1,198	1,198	3.20%
	Assistant General Manager	Susan Hu				
	Senior Manager, Technical Division	Jack Hung				
	Chief of Manufacturing Plant	CHIA-HUNG HUANG				
	Senior Manager, Quality Assurance Division	Murphy Mo				
	Deputy Senior Manager, Sale & Marketing Division	Jason LIN				
	Corporate Governance Supervisor	Juli Hung				
	Manager, Finance Division	YIZHEN LIN				

* As of the publication date of the annual report, the employee bonus distribution list for 2025 has not yet been decided. The proposed distribution amount is estimated based on the proportion of the previous actual distribution amount.

Note 1: Names and job titles should be disclosed individually, but profit distributions received may be disclosed in aggregate.

Note 2: Fill in the amount of employee profit-sharing compensation (including stocks and cash) receivedby the managerial officers as approved or expected to be approved by the board of directors for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. If the Company has already adopted the IFRS, net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

Note 3: The applicable scope of "managerial officers" is defined under the 27 March 2003 FSC Order No. Tai-Cai-Zheng-III-0920001301 as persons in the following positions:

(1) General manager(s) and equivalent level positions

(2) Assistant general manager(s) and equivalent level positions

(3) Deputy assistant general manager(s) and equivalent level positions

(4) Chief officer of the finance division

(5) Chief officer of the accounting division

(6) Other persons who have the power to manage affairs and sign for the Company

Note 4: If any director, general manager, or assistant general manager receives profit-sharing compensation (including stocks or cash), complete this table in addition to Table 1-2.

5) Compare the total remuneration paid to the directors, supervisors, presidents and vice presidents of the Company by the Company and all companies in the consolidated financial statements in the past two years as a ratio to the net income for parent company only financial statement or individual financial statement, and explain the policies, standards, and portfolios for payment of remuneration, procedures for setting remuneration, and correlations with business performance and future risks.

Title	2025		2024	
	AWTC	All Company in the consolidated financial statements	AWTC	All Company in the consolidated financial statements
Directors (including independent directors)	NTD6,731 thousand 17.98%	NTD6,731 thousand 17.98%	NTD10,414 thousand 10.20%	NTD10,414 thousand 10.20%
General manager and assistant general manager				

Note 1:As of the publication date of the annual report, the employee bonus distribution list for 2025 has not yet been decided. The proposed distribution amount is estimated based on the proportion of the previous actual distribution amount.
Note 2: The total amount of directors' remuneration in 2025 decreased compared with that in 2024, which was due to the decrease in net income after tax in 2025.

(5-1). Principles of compensation for directors and managers of the company

A. The company's directors' remuneration can only be paid in cash. According to Article 19 of the company's articles of association, directors' remuneration is authorized to the board of directors to negotiate based on the degree of participation in the company's operations and the value of their contributions, as well as the level of peers. In addition, if the company makes profits in the current year, according to Article 21 of the company's articles of association, no more than 3% will be allocated as director's remuneration, and all directors will participate in the distribution of director's remuneration.

B. The company's manager's remuneration is determined and considered by the remuneration committee in accordance with the manager's remuneration policy and system. 104 Salary

The board of directors shall decide upon the evaluation and review of the industry's usual standard payment data in the benefit investigation report. In addition, in order to sympathize with and reward employees for their hard work, relevant bonuses are also awarded depending on the company's annual operating performance, financial status, operating status and personal work performance; in addition, if the company makes profits in the current year, it will be awarded in accordance with Article 21 of the company's articles of association It is stipulated that more than 5% to 10% should

be allocated for employee remuneration. According to the company's management profit and loss statement, and consider the manager's target achievement rate assessment.

In terms of the practice of the company's core values, operational management capabilities, and participation in sustainable operations, the remuneration for its operating performance is calculated, and the remuneration system is reviewed at any time depending on the actual operating conditions and relevant laws and regulations.

(5-2). The remuneration payment procedure for directors and managers of the company

A. Director remuneration

The determination of the company's directors' remuneration is based on the company's overall operating performance, future industry operations and development trends, and domestic industry levels, and reasonable remuneration is given according to the degree of participation and contribution of directors to the company's operations; relevant performance evaluations and remuneration are reasonable. Reviewed by the Remuneration Committee and the Board of

Directors, the remuneration system will be reviewed at any time depending on the actual operating conditions and relevant laws and regulations to ensure a balance with the company's sustainable operating results.

B. Manager compensation

The compensation to the Company’s managers includes a fixed salary (a base pay, additional pay, allowances), variable rewards (bonuses, remuneration, stocks) and benefits. The fixed salary is determined based on the educational

background, work experience, job description and industry average; the variable rewards are decided according to the Company's business performance and the manager's performance and contribution.

The content of the company's performance indicators is mainly based on the results of the annual business goals, including: budget achievement rate, profit rate and operating benefits, etc.,

supplemented by weight adjustments; the company's performance indicators are formulated annually based on the company's operating performance, It is formulated based on the internal and external market environment and government regulations and policies; the company's performance evaluation operation is an annual performance evaluation and assessment operation to ensure that the business goals can be achieved; the company's performance results link, the manager Personnel need to be evaluated and reviewed by the Salary and Compensation Committee and submitted to the Board of Directors for approval before implementation.

(5-3).The company's payment of directors and managers' remuneration, in addition to considering the company's future business development and business risks, has also taken into account the amount of remuneration, payment methods and the company's future risks, and at the same time evaluates the positive correlation with its business performance. The balance between sustainable operation and risk control.

2. Implementation of Corporate Governance

(1.) Corporate Governance Practices

1). Operation of the Board Meetings

The Board of Directors held a total of 9 meetings from 2025 to May 15, 2026. The attendances of directors are shown in the following table:

Title	Name	Attendance in person	By proxy	Attendance Rate (%)	Remarks
Chairman	Keytech Investment Inc. Representative: Kuo-Hao Tseng	9	0	100%	
Director	Susan Hu	8	1	88.89%	
Director	Mei Li Tsai	9	0	100%	
Director	RichMind Corp. Representative：K S Lin	8	1	88.89%	
Independent Director	Cy Su	8	1	88.89%	
Independent Director	Minkon Huang	9	0	100%	
Independent Director	Wen Hsiang Lu	8	1	88.89%	
Independent Director	Ding An Lee	9	0	100%	

Other matters to be recorded:

1. If any of the following circumstances occur, the dates of the meetings, Terms, contents of motion, all independent directors' opinions and the Company's response shall be specified:

(1) Matters referred to in Article 14-3 of the Securities and Exchange Act ：The company has established an audit committee, and the provisions of Article 14-3 of the Securities and Exchange Act do not apply. For relevant information, please refer to "Operations of the Audit and Risk Committee" in this annual report.

(2) Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the Board of Directors: None.

2. If there are directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified:：

Board of Directors Meeting Date/Term	Content of proposal	Reason for recusal	Participation in voting
The 10th session of the 9th term of the Board 2025.01.07	The motion for 2023 year-end bonus distribution to the company's managers.	Payment of individual remuneration	Chairman Kuo-Hao Tseng and Director Susan Hu recused themselves and did not participate in the discussion and voting.
The 12th session of the 9th term of the Board 2025.05.09	The Company's Directors' Remuneration Payment Case for 2024	Payment of individual remuneration	Directors left the meeting individually and did not participate in discussions and voting.
The 13th session of the 9th term of the Board 2025.06.16	Resolution on the distribution of employee remuneration for the company's managers in 2024.	Payment of individual remuneration	Chairman Kuo-Hao Tseng and Director Susan Hu recused themselves and did not participate in the discussion and voting.
The 13th session of the 9th term of the Board 2025.06.16	Appointment of members of the first Sustainable Development Committee.	Fairness in appointing members of the first Sustainable Development Committee	Chairman Kuo-Hao Tseng and Director Susan Hu recused themselves and did not participate in the discussion and voting.
The 18th session of the 9th term of the Board 2026.05.11	The Company's Directors' Remuneration Payment Case for 2025	Payment of individual remuneration	Directors left the meeting individually and did not participate in discussions and voting.
The 18th session of the 9th term of the Board 2026.05.11	Resolution on the distribution of employee remuneration for the company's managers in 2025.	Payment of individual remuneration	Chairman Kuo-Hao Tseng and Director Susan Hu recused themselves and did not participate in the discussion and voting.
The 18th session of the 9th term of the Board 2026.05.11	Nomination of Director Candidates	Fairness of nomination of board candidates	All four nominated directors abstained from the meeting and did not participate in the discussion or voting.
The 18th session of the 9th term of the Board 2026.05.11	Case concerning the nomination and qualification review of independent director candidates	Impartiality in the Qualification Review of Independent Director Candidates	All four nominated independent directors abstained from the meeting and did not participate in the

			discussion or voting.
The 18th session of the 9th term of the Board 2026.05.11	Proposal of release the prohibition on new Directors and their representatives from participation in competitive business	Fairness of removing non-compete restrictions on directors	Directors left the meeting individually and did not participate in discussions and voting.

3. Listed companies shall disclose the evaluation cycles, periods, scope, method and content of self-evaluation (or peer evaluation) of the Board of Directors, and fill in Note 2: Implementation of the Board of Directors' evaluation: The Company's Board of Directors passed a resolution on August 5, 2019 to establish the "AWTC Regulations for Evaluating the Performance of the Board of the Directors", and completed the performance evaluation of the Board for the period from January 1, 2025 to December 31, 2025 in the first quarter of 2026. Please refer to page 35 - (3) The performance of the Board of Directors' evaluation .
4. Measures taken to strengthen the functionality of the Board (such as establishing an Audit Committee, enhancing information transparency, etc.) in the current and most recent year:

(1) Fortification of the function of the Board:

AWTC has 4 independent directors, with specialties in finance and law, who shall provide sound and professional recommendations to Board of Directors on matters relating to business, internal audit, finance and investment. The Board of Directors have set up functional committees, including Audit Committee and Remuneration Committee. Committee members shall provide Board of Directors professional and impartial review comments to ensure the integrity of company's financial and non-financial reports, effectiveness of internal audit system, improve remuneration system of directors and management, and strengthen the company's operational information and communication security management by providing professional recommendations to the board and strengthen the function of the board of directors.

Furthermore, to consolidate corporate governance, AWTC set up Investor Relations section on its website which provides the major resolutions of the Board and financial information etc,to boost shareholders' understanding of the Company's operation, promote the sustainable development of the Company, and ensure the agreement of long term interest between the Company and shareholders.

(2) Enhancement of transparency in disclosure:

The financial statements of AWTC were audited and certified by the certified public accountants of Deloitte & Touché Taiwan. As required by law, AWTC has appointed designated personnel to disclose relevant areas of information, and made announcement on the revenue and financial reports and called for institutional investor conferences at regular intervals. AWTC has established a viable spokesman system to ensure the timely disclosure of vital information for the reference of the shareholders and stakeholders on the financial position and the operation of the Company.

(3) Evaluation of the performance of the Board:

A. Pursuant to "Regulations Governing Procedure for Board of Directors Meetings of Public Companies," AWTC developed "Regulations Governing Procedure for Board of Directors Meetings" as a guideline for the BOD meeting and for consolidation of corporate governance. Attendances of directors were posted on the MOPS and major resolutions of the board meetings were disclosed on AWTC website.

B. Pursuant to Article 14-4 of Securities and Exchange Act, AWTC Corporate Charter adopts the establishment of an audit committee that is composed of entire number of independent directors. In addition, pursuant to the

"Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter," AWTC adopts establishment of a remuneration committee, which by resolution of the board is composed of entire number of independent directors.

C. To enhance the Company's information security management, AWTC has established the Information & Communication Security Committee. and regularly reported to the board of directors, to form a comprehensive information security mechanism.

D. Pursuant to "Regulations Governing Procedure for Board of Directors Meetings of Public Companies," the Company's board of directors meetings has reviewed report items including the minutes of the last meeting and actions arising, reporting on important financial and business matters, reporting on internal audit activities, and other important matters to be reported. The board of directors has assessed and supervised the existing or potential risks of the company's operations, urge the company to comply with laws and regulations and internal control systems, and follow-up the implementation of the board of directors' resolutions.

E. To consolidate implementation of internal control, the matters that require authorization of the Board were submitted accordingly for resolution and implementation. Matters specified in Articles of Incorporation and Articles 14-3 and 14-5 of Securities and Exchange Act, which are subject to the consent of audit committee (quasi-audit committee) or resolution of the Board were so executed and implemented. The annual and semi-annual financial reports were so executed per Article 14-5 of the Securities and Exchange Act and Article 8 of Regulations Governing the Exercise of Powers by Audit Committee of Public Companies.

F. Pursuant to the corporate governance evaluation indicators announced by Taiwan Securities Exchange each year, AWTC has been working on self-evaluations and improvements on dimensions including " Protecting Shareholders Rights and Interests and Treating Shareholders Equitably," "Enhancing Board Composition and Operation", "Increasing Information Transparency", "Putting Corporate Social Responsibility into Practice", and "Continuing Education/Training of Directors". For the function and performance evaluation of the Board, please refer to this Chapter, Paragraph 4.3 "Corporate Governance Execution."

2) From fiscal year 2025 to May 15, 2026, the board of directors held 9 meetings The attendances of independent directors are shown in the following table:

	Name /Date	Cy Su	Minkon Huang	Wen Hsiang Lu	Ding An Lee	Remarks
1	2025/01/07	in person	in person	in person	in person	
2	2025/02/21	in person	in person	in person	in person	
3	2025/05/09	in person	in person	in person	in person	
4	2025/06/16	in person	in person	in person	in person	
5	2025/08/11	in person	in person	in person	in person	
6	2025/11/07	in person	in person	in person	in person	
7	2026/01/12	in person	in person	Attend by proxy	in person	

8	2026/03/09	Attend by proxy	in person	in person	in person	
9	2026/05/11	in person	in person	in person	in person	

3) Performance evaluation of the Board of Directors

Pursuant to Article 37 of "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," AWTC established the Corporation's "Regulation of Self-Evaluation of the Board of Directors." Self-assessments on Board operations (functional committees) and Board members are conducted via surveys on an annual basis. The information of self-evaluation of the Board of Directors is also disclosed on MOPS and AWTC website. The results of self-evaluation of the board of directors of 2025 have been submitted to the board meeting on January 12,2026, and reported to the Remuneration Committee on record. Assessment results on the performance of board of directors on 2025 are as follows:

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
Annually	2025.01.01~ 2025.12.31	The scope covers the evaluation of the Board, individual members of the Board and functional committees.	Internal questionnaires are used for carrying out internal self-evaluation of the Board and members of the Board.	1. The self-evaluation of the Board includes the following aspects： (1) Participation in the operation of the Company; (2) Improvement of quality of the Board of Directors' decision making; (3) Composition and structure of the Board of Directors; (4) Election and continuing education of the directors; and (5) Internal control. 2. The self-evaluation of the members of the Board includes the following aspects： (1) Alignment of the goals and missions of the Company; (2) Awareness of the duties of a director; (3) Participation in the operation of the Company; (4) Management of internal relationships and communication; (5) The director's professionalism and continuing education; and (6) Internal control. 3. The self-evaluation of the functional committees includes the following

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
				aspects： (1) Participation in the operation of the Company; (2) Awareness of the duties of the functional committee; (3) Improvement of quality of decisions made by the functional committee; (4) Makeup of the functional committee and election of its members; and (5) Internal control.

(2.)Operation of the Audit Committee or the participation of supervisors in the operation of the Board of Directors

1) Operation of the Audit Committee：

A total of 8 Audit committee meetings (A) were held in 2025/1/1~2026/5/15. The attendances of independent directors are shown in the following table：

Title	Name	Attendance in Person (B)	By Proxy	Attendance rate (%) (B/A)	Remarks
Convener	Cy Su	7	1	87.5%	
Member	Minkon Huang	8	0	100%	
Member	Wen Hsiang Lu	7	1	87.5%	
Member	Ding An Lee	8	0	100%	

1. In order to strengthen corporate governance, the Company established the Audit Committee in 2020. During the re-election of directors at the regular meeting of shareholders in 2023, the number of independent director seats will be increased to 4. Currently, the company's audit committee consists of 4 independent directors, and independent director Mr. Cy Su is elected as the convener. For professional qualifications and experience of members please see pages 14-17 of this Annual Report〝Disclosure of Professional Qualifications of Directors and Independence of Independent Directors〞。

2. The major motion reviewed by the Audit Committee from Jan. 1, 2025 to Mar. 31, 2026
   i. Review financial reports, business reports, and surplus distribution proposals
   ii. Review the effectiveness of the internal control system
   iii. Review the formulation and amendment of the company's basic rules and regulations
   iv. Review the company's annual operating plan
   v. Review the internal audit work plan
   vi. Consider the company's issuance of the first domestic guaranteed convertible corporate bonds
   vii. Review the assessment report on the independence and competency of the appointed accountant
   viii. Review the internal audit report
   IX. Review the handling of other major matters

Other matters to be recorded：

1. If any of the following circumstances occur, the dates of meetings, Terms, contents of motion, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified:
   (1) Matters referred to in Article 14-5 of the Securities and Exchange Act from Jan. 1, 2025 to Mar. 31, 2026：please see Note 1 for detail.
   (2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all

directors：None.

2. If there are independent directors' avoidance of motions in conflict of interest, the dependent directors' names, contents of motion, causes for avoidance and voting shall be specified：none.
3. Communication status between independent directors and internal audit supervisors and certified public accountants (should include significant matters, methods, results, etc. of the communication carried out on the Company's financial and business status):
   (1) After submitting the audit report and follow-up report for approval, the audit supervisor of the Company will deliver the audit report and follow-up report to each independent director before the end of the next month when the audit item is completed, and report it at the Audit Committee meeting. Both parties communicate smoothly. The Company's audit supervisor also maintains a smooth communication channel with the certified public accountants, and has sent one copy each of the audit plan for the next year, the implementation status of the annual audit plan for the previous year, as well as the improvement status of the annual internal control deficiencies and abnormalities to the certified public accountants for the record and reference in accordance with the regulations of the competent authority after completing the filing operations. Please see Note 2 for detail.

   (2) The Company invites its independent auditors to attend the Audit Committee meeting to report and communicate with independent directors on the quarterly and annual financial statement review or audit results, key audit matters, amendments to IFRSs or the impact of the release of other laws on the Company. Please see Note 3 for detail.

Note 1：From January 2025 to March 2026, the Audit Committee approved the following matters related to Article 14-5 of the Securities and Exchange Act:

Date/Term of the Audit Committee	Content of motion	Independent director's opinions or objections	Resolution of the Audit Committee	AWTC's response to the opinion of the Audit Committee
January 7, 2025 The 9th session of the 2st term of the Audit Committee	Business Plan for 2025	None.	Submit to the Board for approval	Approved by the Board
February 21, 2025 The 10th session of the 2st term of the Audit Committee	1. The 2024 Business Report and Financial Statements 2. The proposal of the assessment the independence of an attesting CPA of 2025 3. Declaration of Internal Control for 2024 4. Earnings Distribution for 2024	None.	Submit to the Board for approval	Approved by the Board
August 11, 2025 The 12th session of the 2st term of the Audit Committee	The company's financial statements for the second quarter of 2025.	None.	Submit to the Board for approval	Approved by the Board
November 7, 2025 The 13th session of the 2st term of the Audit Committee	1.Internal Audit Plan for 2026 2.Amendment to "Aero Win Technology Corporation Rules of Payroll internal control cycle"	None.	Submit to the Board for approval	Approved by the Board
January 12, 2026 The 14th session of the 2st term of the Audit Committee	1.The implementation status of the 2026 operating plan budget and the 2025 machine purchase budget. 2.Amendment to "Aero Win	None.	Submit to the Board for approval	Approved by the Board

Date/Term of the Audit Committee	Content of motion	Independent director's opinions or objections	Resolution of the Audit Committee	AWTC's response to the opinion of the Audit Committee
	Technology Corporation Rules of Procedures for Acquisition or Disposal of Assets" 3.Amendment to "Aero Win Technology Corporation Rules of Sustainable Development Best Practice Principles"			
Mach 9, 2026 The 15th session of the 2st term of the Audit Committee	1.The 2025 Business Report and Financial Statements 2.The proposal of the assessment the independence of an attesting CPA of 2026 3.Declaration of Internal Control for 2025 4. Earnings Distribution for 2025 5.The company issued the first guaranteed conversion corporate bond	None.	Submit to the Board for approval	Approved by the Board
May 11, 2026 The 16th session of the 2st term of the Audit Committee	Proposal of release the prohibition on new Directors and their representatives from participation in competitive business	None.	Submit to the Board for approval	Approved by the Board

Note 2：Communication between independent directors and internal auditor from Jan. 1, 2025 to Mar. 31, 2026:

Date Method	attendees	Motion	Communications and action result	Result of handling opinions of independent directors
February 21, 2025 Audit Committee	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee Audit: JY.Lai	1.Report: (1)Communication before the 9th session of the 2th term of the Audit Committe (2)Q4 2024 Internal Audit Report 2.Motion: (1)Declaration of Internal control for 2024	1.Consented to the contentsof the report and motions; reported to the BOD by audit office. 2.Internal auditor reported the implementation with good communication with the independent directors.	Approved by the Board
May 9, 2025 Audit Committee	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee Audit: JY.Lai	1.Report: (1)Communication before the 10th session of the 2th term of the Audit Committe (2)Q1 2025 Internal Audit Report	1.Independent directors acknowledged motions. 2.Internal auditor reported the implementation with good communication with the independent directors.	Independent directors have no suggestions.
August 11, 2025 Audit Committee	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee Audit: JY.Lai	Report: (1)Communication before the 11th session of the 2th term of the Audit Committe (2) Q2 2025 Internal Audit Report	1.Independent directors acknowledged motions. 2.Internal auditor reported the implementation with good communication with the independent directors.	Independent directors have no suggestions.
November 07, 2025 Audit Committee	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee Audit: JY.Lai	1.Report: (1) Communication before the 12th session of the 2th term of the Audit Committe (2)Q3 2025 Internal Audit Report ◦ 2.Motion: (1)Internal Audit Plan for 2026 (2)Amendments to certain provisions of the "Payroll Work Cycle of AWTC."	1.Consented to the contents of the report and motions; reported to the BOD by audit office. 2.Internal auditor reported the implementation with good communication with the independent directors.	Approved by the Board
January 12, 2026 Audit Committee Meeting	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee Audit: JY.Lai	1.Report: (1)Communication before the 13th session of the 2th term of the Audit Committe 2.Motion: (1)Amendments to certain provisions of the "Procedures for the Acquisition or Disposal of Assets by AWTC." (2) Amendments to certain provisions of the "Code of Conduct for Sustainable Development by AWTC."	1.Consented to the contents of the report and motions; reported to the BOD by audit office. 2.Internal auditor reported the implementation with good communication with the independent directors.	Approved by the Board
March 09, 2026 Audit Committee Meeting	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee Audit: JY.Lai	1.Report: (1) Communication before the 14th session of the 2th term of the Audit Committe (2)Q4 2025 Internal Audit Report ◦ 2.Motion: (1)Declaration of Internal control for 2025	1.Consented to the contents of the report and motions; reported to the BOD by audit office. 2.Internal auditor reported the implementation with good communication with the independent directors.	Approved by the Board

Note 3：Communication between independent directors and CPA

(1) The communication between the company's independent directors and accountants is mainly through the audit committee, the board of directors, or other communication meetings, etc. Certified accountants are invited to attend and provide relevant information. The communication between the two parties is in good condition.
(2) At the meeting, certified accountants will submit financial report inspection or review results, annual inspection plans, and internal control inspections, and fully communicate on whether there are major adjusting entries or whether legal revisions affect the accounting conditions.
(3) Regularly evaluate the independence and competence of the accountant every year, and obtain
(4) the statement of independence issued by the accountant for the board of directors to review.
(5) For other communication matters required by relevant laws and regulations, accountants will cooperate to provide necessary information and explanations.

Communication between independent directors and CPA from Jan. 1, 2025 to Mar. 31,2026

Date Method	attendees	Motion	Communications and action result	Result of handling opinions of independent directors
February 21, 2025 Attend the Audit Committee via video conference	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee CPA: Teng-Wei Wang and Chen HaifengSenior Manager	1.2024 Annual Financial Report 2. 2025 Audit Quality Indicators (AQIs) information for certified accountants.	1.The accountant reports the 2024 financial report review conclusion and key review matters; and explains the 2025 certified accountant audit quality indicators (AQIs) information. 2.The communication between the accountants and the independent directors is good, and the case has been reviewed and approved to be submitted to the board of directors for resolution.	Answered questions from independent directors and independent directors had no amendments.
May 9, 2025 Attend the Audit Committee via video conference	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee CPA: Teng-Wei Wang and Chen HaifengSenior Manager	2025 Q1 Financial Report	The accountant submitted the 2025 Q1 financial report audit conclusion	Answered questions from independent directors and independent directors had no amendments
August 11, 2025 Attend the Audit Committee via video conference	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee CPA: Teng-Wei Wang and Chen HaifengSenior Manager	2025 Q2 Financial Report	The accountant submitted the 2025 Q2 financial report audit conclusion	Answered questions from independent directors and independent directors had no amendments
November 07, 2025 Attend the Audit Committee via video conference	Independent Director: Cy Su ◦ Minkon Huang，Wen Hsiang Lu，Ding An Lee CPA: Teng-Wei Wang and Chen HaifengSenior Manager	2025 Q3 Financial Report	The accountant submitted the 2025 Q3 financial report audit conclusion	Answered questions from independent directors and independent directors had no amendments

March 09, 2026 Attend the Audit Committee via video conference	ndependent Director: Cy Su ◦Minkon Huang，Wen Hsiang Lu，Ding An Lee CPA: Teng-Wei Wang and Chen HaifengSenior Manager	1.2025 Annual Financial Report 2. 2026 Audit Quality Indicators (AQIs) information for certified accountants.	1.The accountant reports the 2025 financial report review conclusion and key review matters; and explains the 2026 certified accountant audit quality indicators (AQIs) information. 2.The communication between the accountants and the independent directors is good, and the case has been reviewed and approved to be submitted to the board of directors for resolution.	Answered questions from independent directors and independent directors had no amendments

2) Participation of supervisors in the operation of the Board of Directors：not applicable

(3.) Corporate Governance Implementation Status and Deviations from "the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"

Evaluation Item	Implementation Status (Note 1)			Deviations from "Corporate Governance Best- Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Abstract	
I. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies?	V		The Company's 6th Term of Board of Directors has adopted the resolution at its 11th meeting on May 4, 2016 to formulate the "Corporate Governance Best-Practice Principles" in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies", and has uploaded the information to MOPS and the official website of the Company. The Company has strengthened and perfected the internal control system as well as enhanced information transparency in response to the Corporate Governance Code of Practice so as to protect the rights and interests of shareholders and stakeholders.	No Significant Variation
II. Shareholding structure & shareholders' rights (I) Does the company establish an internal operating procedure to deal with shareholders' suggestions, doubts, disputes and litigations, and implement based on the procedure?	V		(I)The company convenes the General Meeting of Shareholders in accordance with the provisions of the Company Law and related laws and regulations, and formulates comprehensive rules of procedure to accept shareholders' suggestions. In addition, the Company has established a spokesperson and deputy spokesperson system and stock affairs units to deal with shareholders' suggestions, doubts and disputes, etc.	No Significant Variation
(II) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?	V		(II) According to the share registration provided by the stock affairs agency, the company possess the list of its major shareholders as well as the ultimate owners of those shares. Changes in the equity held by directors, supervisors, managers, and principal shareholders who hold 10% or more of the company's shares. are filed on a regular basis.	No Significant Variation
(III) Does the company establish and execute the risk management and firewall system within its conglomerate structure?	V		(III)The company currently has no affiliates or reinvested subsidiaries, but has formulated the"Regulations Governing AWTC's Management and Supervision of its Subsidiaries" in order to implement the risk control mechanism for subsidiaries in the future.	No Significant Variation
(IV) Does the company establish internal rules against insiders trading with undisclosed information?	V		(IV)The company has established the "Administrative Measures for Preventing Insider Trading", "Code of Ethical Conduct for Directors, Supervisors and Managers" and "Internal Material Information Handling Procedures", which explicitly prohibit company insiders from using undisclosed information in making securities transactions. The rules of relevant laws and regulations are strengthened through education.	No Significant Variation

Evaluation Item	Implementation Status (Note 1)			Deviations from "Corporate Governance Best- Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Abstract	
III. Composition and Responsibilities of the Board of Directors (I) Does the board of directors formulate a diversity policy, specific management objectives and implement them?	V		(I) In accordance with Article 20 of the "Corporate Governance Code of Practice" passed by the Board of Directors on May 4, 2016, the company formulated and implemented a diversity policy for the members of the Board of Directors, and has uploaded the information to MOPS and the official website of the Company. The nomination and selection of members of the board of directors of the company is in compliance with the provisions of the company's Articles of Incorporation. In addition to evaluating the qualifications of each candidate's academic experience, and taking into account the opinions of stakeholders, directors are elected in accordance to "Rules Governing the Election of Directors" and "Corporate Governance Best Practice Principles" to ensure the diversity and independence of directors. 1. Among the members of the 9th session of the board of directors of the company, 3 are female members. Besides, those who are good at leadership, operational judgment, management, crisis management, industry knowledge and global market perspective include Chairman Kuo-Hao Tseng, Director Susan Hu, Director Mei Li Tsai, Independent directors Cy Su and Director K.S.Lin. Independent directors Cy Su and Mingong Huang have contributed to public welfare while independent directors Mingong Huang and director Susan Hu are good at legal affairs. Independent director Wayne Chang, director Susan Hu, and director Mei Li Tsai directors have expertise in financial management and analysis. To conclude, the company's board shows diversity. 2.Basic qualifications and values: gender, age, nationality and culture (1). The current board of directors of the company is composed of 8 directors, including 2 non-executive directors,(25%) 4 independent directors(50%) and 2 executive directors (general manager Kuo-Hao Tseng and deputy general manager Susan Hu)(25%). The members possess experience and professionalism in business management and finance, etc. (2). Tenure and seniority of independent directors: Less than 3 years:2. 3 to 9 years:1. More than 9 years: 1. (3). Directors' age: 41-60 years old (2 persons), 61-70 years old (1 persons), 71-80 years old (5 persons). (4). The company pays attention to gender equality in the composition of directors, and increases the number of female directors .The goal is to reach more than one-third (ie 33%), and currently male board members account for62% (5 people), women accounted for 38% (3	No Significant Variation

Evaluation Item	Implementation Status (Note 1)			Deviations from "Corporate Governance Best- Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Abstract	
			people) . The target has been achieved. (5). The members of the board of directors of the company are all nationals of the Republic of China, but because they often participate in international activities (such as: participation in exhibitions, educational exchanges, etc.), knowledge of diverse cultures is evident. 3. Please refer to Appendix 1 for the professional background and abilities of the board members.	
(II)In addition to establishing a salary and remuneration committee and an audit committee in accordance with the law,does the company voluntarily establish other functional committees?		V	(II) The company established a remuneration committee on August 19, 2013 and an audit committee on July 4, 2020 in accordance with the law.And the Sustainable Development Committee will be established on June 16, 2025. In the future, other functional committees will be established in accordance with corporate governance guidelines.	Assessment ofthe necessity for additional Functional committees with reference to the Business operation status and scale in the future.
(III) Does the company establish a performance evaluation method for the board of directors and its evaluation approach, conduct performance evaluations annually and regularly, submit the results of the performance evaluations to the board of directors, and use them as a reference for individual director remuneration and nomination for re-election?	V		(III)The company's remuneration committee formulates and regularly reviews the policies, systems, standards and structure of performance evaluation and remuneration of directors and managers, and submits the recommendations to the board of directors for discussion. And on August 5, 2019, the "Aero Win Technology Incorporation Board Performance Evaluation Measures" was formulated. Beginning 2020, the board of directors has conducted self- or peer evaluations every year, and the performance evaluation results have been completed before the end of the first quarter of the following year and reported to the Board of Directors. The Corporate Governance Supervisor is responsible for the 2025 annual evaluation, and the results were reported to the 16th meeting of the 9th session of the board of directors on January 12, 2026. The performance evaluation results are all excellent. (Refer to Attached Table 6)	No Significant Variation
(IV) Does the company regularly evaluate the independence of CPAs?	V		(IV) The audit committee of the company evaluates the independence and suitability of its certified accountants every year. In addition to requiring certified accountants to provide an independence statement and "Audit Quality Indicators (AQIs)", it also evaluates according to the standards in Appendix 3 and 13 AQI indicators . It is confirmed that the accountant has no other financial interests or business relationship with the company except for the fees of visa and financial and tax cases, and the accountant's family	No Significant Variation

Evaluation Item	Implementation Status (Note 1)			Deviations from "Corporate Governance Best- Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Abstract	
			members do not violate the independence requirements. With reference to the AQI index information, it is confirmed that the accountant and the firm are checking the quality and training The data are better than the average level of the industry, and the audit innovation tools are continuously introduced to improve the audit efficiency and quality. In the last year, the evaluation results of Wang Tengwei and Liao Hongru of Qinye Zhongxin United Accounting Firm met the standard (independence and aptitude). After being reviewed and approved by the Audit Committee on March 9, 2026, it was reported to 2026 On March 9, the resolution of the board of directors was passed. Please refer to Attachment 3 and 4 for the assessment criteria for the independence of accountants and the statement letter issued by the accounting firm.	
IV. Does the company appoint a suitable number of competent personnel and a supervisor responsible for corporate governance matters (including but not limited to providing information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of the board of directors and the shareholders' meetings, and producing minutes of board meetings and shareholders' meetings)?	V		On May 8, 2023, in order to comply with the FSC corporate governance policy, the company's board of directors decided to appoint Manager Juli Hung as a full-time Governance Senior Executive, in charge of providing information required for performance of duties by the directors and supervisors, assisting in the directors' and supervisors' compliance of law, handling matters relating to board meetings and shareholders meetings according to laws, handling corporate amendment registration, and strengthening the functionality of the board of directors. The Company strives to enhance information transparency, strengthen the functionality of the board of directors, and protect the rights and interests of shareholders and stakeholders. The establishment of corporate governance managers and business execution Refer to Attached Table 7.	No Significant Variation

Evaluation Item	Implementation Status (Note 1)			Deviations from "Corporate Governance Best- Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Abstract	
V. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?	V		The company attaches great importance to stakeholders' concerns and communication channels. The communications with interested parties in 2025 have been reported to the Board of Directors on January 12, 2026. (Please refer to Attachment 4.) AWTC has good communication channels for shareholders, employees, customers, suppliers, the government and the media. In addition, the "Investor Relations Section" and "Stakeholder Section" is set up at AWTC website. The Company has appointed dedicated personnel to respond to the major CSR issues that stakeholders are concerned with. Please refer to the company website for issues of concern and communication methods of stakeholders: http://www.aerowin.com/Content_Layout.php?Id=p6-1	No Significant Variation
VI. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	V		The company appointed a professional stock affairs agency - Taishin General Securities Stock Affairs Agency Department to handle its stock affairs, and formulated the "Stock Affairs Operation Management Measures" to regulate relevant matters.	No Significant Variation
VII. Information Disclosure (I) Does the company have a corporate website to disclose both financial standings and the status of corporate governance? (II) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)? (III) Does the company announces and register the annual financial report within two months after the end of the fiscal year, and announces and register the first, second and third quarter financial reports and the operating situation of each month in advance of the prescribed period?	V V V		(I) The Company has disclosed the financial and business information, corporate governance information, and other information on our webpage http://www.aerowin.com/index.php, which is linked to MOPS. In addition, the"Investors" section is set up. (II)The company has a designated person responsible for the collection and release of various company information. Besides, the company has a spokesperson system, with Susan Hu, the assistant general manager, as the company's spokesperson, and YIZHEN LIN, the manager, as the acting spokesperson. The audio-visual information related to the investor conference is announced in the "Investors" section of www.aerowin.com. (III) AWTC has followed Securities and Exchange Act and related regulations to publicly announce and register the annual financial report before the end of February. It also announces and registers the first, second and third quarters financial report within 45 days after the end of each quarter; and announces and registers the operation status of preceding month within the first 10 days of each month.	No Significant Variation
VIII. Is there any other important information to facilitate a better understanding of the company's corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations,	V		(I) For the company's protection of employee rights and interests and care for employees, please refer to Pages 139~140 of this annual report. (II)The relationship between the company and investors: the company holds an annual shareholders' meeting in accordance with relevant laws and	No Significant Variation

Evaluation Item	Implementation Status (Note 1)			Deviations from "Corporate Governance Best- Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Abstract	
rights of stakeholders, directors' and supervisors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?			regulations. Shareholders are also given sufficient opportunities to ask questions or make proposals. It also has spokespersons and acting spokespersons according to law to deal with matters between the company and investors. In addition, AWTC also handles announcement and registrati of information that should be disclosed in accordance with the relevant regulations promulgated by the competent authority to provide real-time information that might affect investor' decision-making. (III)The company has a stable and good relationship with its major traders. Please refer to the description of Page 141 in this annual report. (IV) Continuing further education status of directors: Please refer to Attachment 2. (V) Implementation of risk management policies and risk measurement standards: The company does not engage in high-risk, high-leverage investments. Please refer to the explanation on Page149 in the annual report. (VI) Insurance for directors, supervisors and managers: On August 1, 2025, the Company insured liability insurance policies with Fubon Property & Casualty. The insurance period is from August 1, 2025 to August 1, 2026.	

IX. Please explain the improvements which have been made in accordance with the results of the Corporate Governance Evaluation System released by the Corporate Governance Center, Taiwan Stock Exchange, and provide the priority enhancement measures. (Leave blank if the Company is not included in the evaluation)
In January, 2017, AWTC completed the "Corporate Governance Evaluation" in accordance with the system established by TWSE. The results were announced on April 30, 2026, and AWTC was listed in the group 51% to 65%. Improvements will be made in accordance with the regulations of the Corporate Governance Evaluation System.

1.1	Does the company report on the remuneration received by directors at the shareholders' regular meeting, including the remuneration policy, the content and amount of individual remuneration?	To be evaluated.
1.5	Has the company formulated specific measures to enhance corporate value, submitted them to the board of directors, and disclosed relevant information on the "Corporate Value Enhancement Plan Zone" of the Public Information Observation Station?	To be evaluated.
1.6	Did the company hold the AGM before the end of May?	Maintain the status quo.
2.3	Is it true that the company's chairman and its general manager or other equivalent officer (chief executive officer) are neither the same person nor spouses or first-degree relatives?	To be evaluated.
2.14	Does the company have a nomination committee with no fewer than three members, more than half of whom are independent directors, and is convened and chaired by an independent director? Does the company disclose its composition, responsibilities, and operation?	To be evaluated.
2.23	Has the company's board of directors performance evaluation method been approved by the board of directors, stipulates that external evaluations should be carried out at least once every three years, and that the evaluation has been carried out in the year being evaluated or in the past two years, and that the implementation status and evaluation results have been disclosed	To be evaluated.

Evaluation Item		Implementation Status (Note 1)			Deviations from "Corporate Governance Best- Practice Principles for TWSE/GTSM Listed Companies" and Reasons
		Yes	No	Abstract	
	on the company's website or annual report?				
2.27	Has the company formulated an intellectual property management plan linked to its operational objectives, disclosed its implementation status on the company website or in its annual reports, and reported to the board of directors at least once a year? [If the company has implemented the Taiwan Intellectual Property Management System (TIPS), ISO 56005, or a similar intellectual property management system standard, and obtained third-party verification, an additional point will be awarded.]				To be evaluated.
3.20	Did the company hold at least two investor conferences (either independently or by invitation) and disclose complete video and audio links for both conferences, with at least three months between the first and last investor conferences of the year being evaluated? [An additional point will be awarded if the company holds at least one investor conference per quarter or a conference addressing the quarterly operating situation.]				To be evaluated.
4.5	Has the company's sustainability report been verified by a third party?				To be evaluated.
4.7	Does the company upload the English version of its sustainability report to the public information observatory and company website?				To be evaluated.
4.12	Did the company set management policies for reduction of greenhouse gas (GHG) emissions, water use, or other waste/pollutants, including reduction targets, promotion measures and achievement status? [If the company assesses the potential risk and opportunities climate change has on the company and adopts measures to adapt, one additional point will be added to the total score.]				To be evaluated.
4.17	Does the company website, annual report, or sustainability report disclose its supplier management policies, requiring suppliers to comply with relevant regulations on environmental protection, occupational safety and health, or labor rights, and explain the implementation status?				To be evaluated.
4.19	Does the company invest in energy-saving or green energy-related environmental sustainability machinery and equipment, or invest in Taiwan's green energy industry (such as renewable energy power plants), or issue or invest in sustainable development bonds? Please disclose its investment situation and specific benefits.				To be evaluated.
4.22	Does the company invest resources to support domestic cultural development and disclose the support methods and results on the company's website, annual report or sustainability report?				To be evaluated.
4.23	Does the company disclose its policy on linking senior executive compensation with ESG-related performance evaluations?				To be evaluated.
4.29	Has the company implemented internal carbon pricing to estimate the impact of climate change on the company's financial and business operations?				To be evaluated.
4.31	Does the company conduct employee satisfaction surveys regularly and disclose their implementation and improvement plans?				To be evaluated.
4.32	Does the company have a personal data protection policy, and disclose its contents and implementation status?				To be evaluated.

Note: Whether the indicator is satisfied or not, a detailed explanation should be stated in the abstract.

Table 1: The implementation status of the board diversity policy is as follows:

NAME	basic component									Professional competence					
	Nationality	Gender	Part-time employees of the company	age			Independent directors' tenure			Ability to conduct management administration	Ability to lead	Knowledge of the industry	Ability to perform accounting and financial analysis	Legal	Public welfare / Environmental protection
				45~60	61~70	71~80	Less than 3 years	3~9 years	Over 9 years						
Chairman Kuo Hao Tseng	ROC	Male	V	V						V	V	V			
Director Susan Hu	ROC	Female	V		V					V	V		V	V	
Director Mei Li Tsai	ROC	Female				V				V			V		
Director K.S.Lin	ROC	Male				V				V					
Independent Director Cy Su	ROC	Male				V			V	V		V			V
Independent Director Minkon Huang	ROC	Male				V		V		V				V	
Independent Director Wen Hsiang Lu	ROC	Male				V	V							V	
Independent Director Ding An Lee	ROC	Female		V			V						V		

●Table 2: Continuing Education/Training of Directors in 2025

Name	Date	Hosted by	Course Title	Education hours
Kuo-Hao Tseng	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3H
	2025/09/26	SECURITIES & FUTURES INSTITUTE	2025 Annual Internal Traffic Prevention Promotion Conference	3H
Susan Hu	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3H
	2025/07/25	SECURITIES & FUTURES INSTITUTE	2025 Insider Equity Trading Compliance Information Session	3H
Mei Li Tsai	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3H
	2025/07/09	Taiwan Stock Exchange	2025 Cathay Pacific Sustainable Finance and Climate Change Summit	3H
K.S.Lin	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3H
	2025/11/20	SECURITIES & FUTURES INSTITUTE	Outlook for Global and Taiwan Economic Trends in 2026	3H
Cy Su	2025/05/08	Taiwan Corporate Governance Association	Legal Risk Analysis – Insider Trading and Labor Dispute Prevention	3H
	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3H
Minkon Huang	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3H
	2025/07/09	Taiwan Stock Exchange	2025 Cathay Pacific Sustainable Finance	6H

			and Climate Change Summit	
Wen Hsiang Lu	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3H
	2025/07/31	Taiwan Stock Exchange	2025 Taiwan Capital Market Development Summit	3H
	2025/10/03	SECURITIES & FUTURES INSTITUTE	2025 Internal Traffic Prevention Promotion Conference	3H
Ding An Lee	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3H
	2025/02/18-2025/2/20	SGS Taiwan Ltd.	ISO14064-1:2018 Greenhouse Gas Inventory Standard Lead Verifier Training Course	24H

●Table 3: External Auditor Independence Evaluation Standards：(On March 9, 2026, it was deliberated by the 15th meeting of the 2th session of the Audit Committee and approved by the 17th meeting of the 9th session of the Board of Directors)

1.2026 evaluation of the independence of CPAs

2.Appraisal of an accounting firm：Deloitte & Touche Firm

3. Names of CPAs assessed：Teng-Wei Wang and Liao Hongru

4.The content of the evaluation complies to the No. 10 Bulletin of the Code of Professional Ethics for Accountants.

Evaluation items	Evaluation result	Has the CPA passed the Company's independent evaluation criteria?
1. Whether the CPA has a direct or significant indirect financial interest relationship with the Company.	No	Yes
2. Whether the CPA or their audit team members have served as directors, supervisors, or managers at the Company or held a position with a significant influence on the Company's audit case currently or within the last two years.	No	Yes
3. Whether the CPA has served as a broker for the shares or other securities issued by the Company.	No	Yes
4. Whether the CPA engages in any financing or guarantee for the Company or its directors.	No	Yes
5.Whether the CPA has a joint investment or benefit-sharing relationship with the company.	No	Yes
6. Whether the CPA has a close business relationship and potential employment relationship with the Company.	No	Yes
7. Whether the CPA is a relative of any director or manager of the Company or a person with a significant influence on the audit work.	No	Yes
8.Has the accountant collected any expenses related to the audit business of the company ?	No	Yes

●Table 4: Statement by Deloitte & Touché Accounting Firm

Recipient: AERO WIN TECHNOLOGY INCORPORATION

Subject:

Deloitte & Touché ("D&T" or "we" or "us" or "our") is engaged to audit the financial statements for the year then ended December 31, 2026 of AERO WIN TECHNOLOGY INCORPORATION (the "Company" or "you" or "your" or "its"). We hereby affirm that we are independent accountants with respect to the Company, within the Bulletin of Norm of Professional Ethics for Certified Public Accountant of the Republic of China, No.10 "Integrity, Objectivity and Independence". All the members of our audit team have declared to comply with the following norms and no violation of independence.

Declaration:

1. All the members of our audit team and their spouse or dependents do not：

(1) Hold a direct or indirect material financial interest with the Company;

(2) Have a business relationship with the Company or its Director, supervisor and manager that may cause an effect on independence.

2. During the period of our audit engagement, all the members of our audit team and their spouse or dependents do not serve as the Company's Director, supervisor, manager or is in a key position having a direct and significant influence over the audit work.
3. All the members of our audit team do not have close family members, such as spouse, lineal, immediate affinity and sibling, who are the Director, supervisor, manager of the Company.
4. All the members of our audit team do not accept material hospitality or gifts (the value does not exceed the normal social matters standard) from the Company or its Director, supervisor, manager, major shareholders.
5. All the members of our audit team have performed required self-examination procedures for independence and conflict of interest, and no violated or unsolved conditions haven been identified.

Teng-wei Wang

Hong-ru Liao

Deloitte & Touché

Tainan, Taiwan, ROC

January 19, 2026

●Table 5: Communication with stakeholders in 2025 ：Reported to the board on 2026.01.12

Stakeholders	Concerns	Communication Channels and Responses	communication frequency	Communication description
Government	• Compliance with laws • Corporate Governance • Risk Management • Communication with competent authority	Contact：susan@aerowin.com Susan Hu Assistant General Manager • Corporate Governance Assessment • Policy advocacy and regulation briefing • Cooperate with competent authorities in supervision and inspection • Official correspondence, email or telephone communication, personal visit A contact window was set up to maintain good interaction with the competent authority.	• Annually • Nonscheduled • Nonscheduled • Nonscheduled	• Announce the company's operational results and relevant information as required by laws and regulations. • Follow policy to promote and gradually improve corporate governance.
• Shareholders or Investors	• Corporate Governance • Sustainable development strategy • Risk Management • Operational financial performance • Shareholder engagement	• Contact：juli@aerowin.com • Juli Hung Manager • MOPS • http://www.aerowin.com/ • Investor conference and shareholders meeting • Annual report • Financial report • E-MAIL	• Nonscheduled • Nonscheduled • Annually • Annually • Quarterly • Nonscheduled	• Held a shareholder meeting (2025/06/16) and an investor conference (2025/04/25) to effectively disclose the company's financial status and future prospects. • Important information and operations are disclosed on MOPS and the company's website.
• Customers	• Product quality/ research and development • Customer Service Management • Customer satisfaction survey • Customer privacy • Compliance with laws	• Contact：jasonlin@aerowin.com • Jason Lin Vice President • Project review meeting • Customer satisfaction survey • Communicate promptly with the customer's representative in the company	• Nonscheduled • Nonscheduled • Nonscheduled • Nonscheduled	• Cooperate with client evaluation procedures and carry out auditing business accordingly. • Visit customers to enhance mutual understanding. • Improve service quality through satisfaction surveys. • Accomplished the delivery target of the first piece of project for each major international customer.
• Employees	• Corporate Governance • Operational financial performance • Career development and on-the-job training • Labour Relations • Employee rights and welfare • Appraisal systems • Occupational safety and health	• Contact：hr@aerowin.com • Shen: HR Commissioner • Employee Welfare Committee • Labor-management meeting • Labor Safety and Health Conference • Internal grievance channel • Staff suggestion box • Bulletin board	• Quarterly • Quarterly • Quarterly • Irregular • Irregular • Irregular	• Convene labor-management meetings to implement the harmonious communication between labor and management. • Provide a remuneration and welfare system, and share success of operations with staff. • Great training courses and working environment. • Annual free health check for employees

• Suppliers	• Supplier Management • Sustainable development strategy • Integrity • Information security and transparency • Occupational safety and health	• Contact：susan@aerowin.com • Susan Hu Assistant General Manager • Supplier auditing • Telephone and E-mail • Supplier visits • On-the-job Training	• Annually • Irregular • Irregular • Annually	• The company attaches great importance to the protection of the environment and society. AWTC regularly evaluates the qualifications of the manufacturers according to the supplier management operating procedures. A preferential treatment and clean guarantee agreement is granted to qualified and honest suppliers to create a win-win partnership, and pursue the results of sustainable business operations. The company's administrative efficiency, service and overall integrity are highly praised by all the suppliers interviewed.
• Social groups and community residents	• Community participation and social welfare • Air pollution control • Management of hazardous substances • Waste management and recycling • Water management	• Contact：Mr.Chen：m0028@aerowin.com • Ms. Shen：po@aerowin.com • Enhance local job opportunities • Participate in and give back to community • charity activities	• Nonscheduled • Nonscheduled	•Care for local residents and foster good neighborly relations, thereby increasing local employment opportunities and promoting local prosperity, and maintaining good relationships with community residents. •AWTC is located between Xinying District and Yanshui District in Tainan City. In order to increase local employment opportunities, we prioritize hiring local residents. In 2025, local employees (from Xinying and Yanshui areas) accounted for approximately 68% of our workforce. To meet the needs of business development, we have invested NT$400 million to purchase land/factory buildings at No. 10, Xinzhen Road, Xinying Industrial Park. The factory buildings are expected to be gradually rebuilt and completed starting in 2026, which will promote local employment (estimated to create 50 new jobs) and drive the commercial activities and prosperity of the entire surrounding area, thereby reducing the phenomenon of population outflow. • Assisted Xinhua Vocational High School in organizing the "113-2 National Education Administration Subsidized Student Off-Campus Workplace Visit" program. • Assisted the North Tainan Family Support Center with NT$40,000 for the "2025 Family Support Thanksgiving Event - Year-End Creative Market".

●Table 6: Performance evaluation of the board of directors and functional committees

In order to implement corporate governance, enhance the functions of the company's board of directors, and establish performance targets to boost the operational efficiency of the board of directors, according to the “Code of Practice for Corporate Governance of Listed OTC companies”, the company's " Aero Win Technology Corporation Rules of Self-Evaluation or Peer Evaluation of the Board of Directors " was revised on November 9, 2020. The resolution was passed by the board of directors to regulate the performance evaluation of the internal board of directors and functional committees once a year.

1. Evaluation period: 2025 (from January 1 to December 31), the evaluation results should be completed before the end of the first quarter of the next year.
2. Evaluation scope and method: The scope is the performance evaluation of the overall board of directors, individual director members, and functional committees to which they belong. The company's self-assessment of performance is carried out in the form of internal questionnaires. The performance evaluation unit collects information related to the activities of the board of directors and functional committees, distributes the "Board of Directors Performance Evaluation Self-Evaluation Questionnaire", "Director Member Performance Evaluation Self-Evaluation Questionnaire", " Audit committee performance evaluation self-evaluation questionnaire", "Salary and remuneration committee performance evaluation self-evaluation questionnaire" and other related self-evaluation questionnaires to be filled in. The questionnaires are collected and recorded according to the evaluation index scoring standards, and the evaluation results are submitted to the board of directors.
3. The 2025 assessment results are as follows:

1. Board of Directors

1.1 Overall assessment：

The Corporate Governance Supervisor carries out evaluation according to the evaluation form, and the evaluation score is 96.00 points:

Evaluation Index	**Number of questions**	**Scoring (full score: 5 points)**
1.Participation in corporate operations.	12	4.83
2.Enhancement of board decision-making quality.	12	4.83
3.Board composition and structure.	7	4.71
4. Continuing further education of directors	7	4.71
5.Internal control.	7	4.86
Total/Average Score	45	4.80

1.2 Individual member self-evaluation：

According to the results of the self-assessment questionnaire of each director, the evaluation score is 98.26 points:

Evaluation Index	Number of questions	Scoring (full score: 5 points)
1.Understanding of corporate goals and tasks.	3	4.96
2.Recognition of director responsibilities.	3	5.00
3.Participation in corporate operations	8	4.89
4.Internal relations and communication.	3	4.92
5. Director knowledge and continuing training.	3	4.88
6.Internal control.	3	4.88
Total/Average Score	23	4.91

2. The Audit Committee

Overall assessment：

The Corporate Governance Supervisor carries out evaluation according to the evaluation form, and the evaluation score is 97.14 points:

Evaluation Index	Number of questions	Scoring (full score: 5 points)
1.Participation in corporate operations.	4	5.00
2.Knowledge of Audit Committee responsibilities	5	5.00
3.Improving the quality of audit committee decision-making	7	4.86
4.Audit Committee composition and structure	2	4.50
5.Internal control.	3	4.67
Total/Average Score	21	4.86

3. The Remuniration Committee

Overall assessment：
The Corporate Governance Supervisor carries out evaluation according to the evaluation form, and the evaluation score is 96.19 points:

Evaluation Index	Number of questions	Scoring (full score: 5 points)
1.Participation in corporate operations.	4	5.00
2.Knowledge of Audit Committee responsibilities	5	4.80
3.Improving the quality of audit committee decision-making	7	4.86
4.Audit Committee composition and structure	2	4.67
5.Internal control.	3	4.50
Total/Average Score	21	4.81

The evaluation scores of the board of directors and functional committees in 2025 are all above 95 points, which is enough to show that the overall operation of the board of directors and functional committees of the company is perfect and meets the requirements of corporate governance. In accordance with the " Aero Win Technology Corporation Rules of Self-Evaluation or Peer Evaluation of the Board of Directors", the evaluation results are reported to the Board of Directors.

●Table 7: The establishment of corporate governance managers and business execution

In order to implement corporate governance, strengthen the functions of the board of directors and safeguard the rights and interests of shareholders, the company's board of directors approved the establishment of a corporate governance manager on May 8, 2023 and appointed manager Juli Hung to serve as the manager. He will be responsible for the company's corporate governance affairs from 2023 onwards. Manager Juli Hung has more than ten years of experience as a manager of internal audit-related matters in publicly listed companies, and meets the qualifications of a corporate governance manager in Article 23 of the matters that should be followed in the establishment and exercise of powers of directors of listed companies.

The main duties of the company's corporate governance manager include handling matters related to meetings of the board of directors and shareholders' meetings in accordance with the law, preparing minutes of the board of directors and shareholders' meetings, assisting directors in their appointment and continuing education, providing directors with information needed to perform business and assisting directors in complying with laws, etc., annually The execution situation of internal corporate governance business is as follows:

1. Assist directors to perform their duties, provide necessary information and continue their education:
   (1) Regarding corporate governance-related laws and regulations and important regulations in the company's business field, provide board members with information when they take office, and provide updated information such as the latest revised laws and regulations from time to time.
   (2) Provide directors with appropriate and timely company information to facilitate smooth communication among board members and between directors and management departments.
   (3) Assist directors in arranging annual training and courses based on the company’s industry characteristics and directors’ needs.

2. Assist the board of directors and shareholders’ meetings with procedures and resolutions on legal compliance matters:

   (1) Ensure that the company’s shareholders’ meetings and board of directors meetings comply with relevant laws and corporate governance codes, and handle and complete the 2025-year regular shareholders’ meeting and board of directors’meetings in accordance with the law.
   (2) Assist directors to exercise their powers in compliance with the Company Law, Securities and Exchange Law and other relevant laws and regulations when executing business or making board resolutions, and to avoid board resolutions involving personal interests.
   (3) Responsible for reviewing the release of major information regarding important resolutions of the shareholders’meeting and the board of directors, ensuring the legality and accuracy of the content of major information to ensure the fairness of investor transaction information.
   (4) Assist directors to implement the governance practices of listed companies and stop trading in their stocks during the closed period of 30 days before the announcement of annual financial reports and 15 days before the announcement of quarterly financial reports.

3. Handle the pre-registration of shareholders’ meeting dates in accordance with the law, prepare meeting notices, proceedings manuals, minutes and handling announcements within the legal period.
   Propose amendments to the company's articles of association and procedures for acquiring or disposing of assets in response to the evolving laws and regulations.

4. Report to the board of directors within the year the results of the company's board of directors' performance evaluation, the contents of directors' and managers' liability insurance, and the results of the review of the independent directors' qualifications for compliance with relevant laws and regulations during their term of office, etc.

●Further study status in 2025

Further study date		organizer	Course Title	hours	Total hours per year
start	Finish				
2025/05/23	2025/05/23	Securities and Futures Market Development Foundation	2025 Insider Trading Prevention Promotion Conference	3 hours	12 hours
2025/06/16	2025/06/16	China Corporate Governance Association	Corporate Governance and Securities Regulations	3 hours	
2025/07/09	2025/07/09	Vision Magazine, Cathay Financial Holdings	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6 hours	

(4.)If the company has established a remuneration committee or nomination committee, it shall disclose its composition, responsibilities, and operational status.

1)Professional Qualifications and Independence Analysis of Committee Members

The Company's Board of Directors adopted a resolution on August 7, 2023 and November 6,2023 to appoint independent directors Mr.Cy Su, Mr. Minkon Huang, Mr. Wen Hsiang Lu and Ms.Ding An Lee as the members of the 5th Remuneration Committee. And at the preparatory meeting of the remuneration committee on August 7, 2023, Mr.Cy Su was elected as the convener of the Remuneration Committee.

March,31 2026

Criteria / Title / Name		Professional qualification and work experience	**Independence**	Number of Other Public Companies in which the Individual is Concurrently Serving as a Committee Member
Convener and Independent Director	Cy Su	Please refer to page 14-17 of this Annual Report - Disclosure of information on professional qualifications of directors and independence of independent directors.	Please refer to page 14-17 of this Annual Report - Disclosure of information on professional qualifications of directors and independence of independent directors.	1
Independent Director	Minkon Huang			0
Independent Director	Wen Hsiang Lu			2
Independent Director	Ding An Lee			0

2) Operations of Remuneration Committee

a. The Remuneration Committee of the Company consists of 4 members.

b. The tenure of the current Committee starts from August 7, 2023 to June 27, 2026. The Remuneration Committee convened a total of 5 meetings for the year 2025. The qualifications and attendance status of the members are as follows：

Title	Name	Attendance in person	By proxy	Attendance Rate (%)	Remarks
Convener (the 5st term)	Cy Su	5	0	100%	
Member	Minkon Huang	5	0	100%	
Member	Wen Hsiang Lu	4	1	80%	

Member	Ding An Lee	5	0	100%	

Other important notices

1. If the Board of Directors declines to adopt or modifies a recommendation of the Remuneration Committee, it should specify the date of the meeting, Term, content of the motion, resolution by the board of directors, and the Company's response to the Remuneration Committee's opinion: None
2. Resolutions of the Remuneration Committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, Term, content of the motion, all members' opinions and the response to members' opinion should be specified: None
3. The Committee exercise the care of a good administrator to faithfully perform the following duties and present its recommendations to the board of directors for discussion.
   - ●Periodically reviewing this Charter and making recommendations for amendments.
   - ●Establishing and periodically reviewing the performance assessment standards, annual and long-term performance goals, and the policies, systems, standards, and structure for the compensation of the directors and managerial officers of this Corporation
   - ●Periodically assessing the degree to which performance goals for the directors and managerial officers of this Corporation have been achieved, setting the types and amounts of their individual compensation

Notes:

(1) If any remuneration committee member left the committee before the end of the fiscal year, specify the date that they left the committee in the Remarks column. Their in-person attendance rate (%) should be calculated based on the number of remuneration committee meetings held and the number they attended in person during the period they were on the committee.

(2) If any by-election for remuneration committee members was held before the end of the fiscal year, the names of the new and old committee members should be filled in the table, with a note stating whether the member left office, was newly serving, or was serving consecutive terms, and the date of the by-election. The in-person attendance rate (%) should be calculated based on the number of remuneration committee meetings held and the number attended in person during the period of each such person's actual time on the committee.

3) Important resolutions of the Remuneration Committee from Jan. 1, 2025 to May. 15, 2026 were as follows:

Date /Session	Motions	Resolution	Action Status
The 6th Remuneration Committee of the Fifth Session 2025/01/07	1. Review the 2024 year-end bonus distribution case of the company's managers. 2.Review the company's 2025-year employee remuneration and Director's remuneration distribution ratio.	All members of the committee agreed to pass.	The submission to the board of directors shall be approved by all the directors present.
The 7th Remuneration Committee of the Fifth Session 2025/05/09	Review of the Company's 2024 Directors' Remuneration Payment Case	All members of the committee agreed to pass.	The submission to the board of directors shall be approved by all the directors present.
The 8th Remuneration Committee of the Fifth Session 2025/06/16	Review the 2024 employee remuneration distribution plan for the company's managers.	All members of the committee agreed to pass.	The submission to the board of directors shall be approved by all the directors present.
The 9th Remuneration Committee of the Fifth Session 2025/11/07	Review the salary adjustment proposals for the company's managers and manufacturing plant assistants.	All members of the committee agreed to pass.	The submission to the board of directors shall be approved by all the directors present.

The 10th Remuneration Committee of the Fifth Session 2026/01/12	1. Review the proposed distribution ratio of directors' remuneration and employee remuneration for the Company in 2026. 2. Review the proposed upper limit for employee remuneration under the Company's "Employee Remuneration Tier Standards".	All members of the committee agreed to pass.	The submission to the board of directors shall be approved by all the directors present.
The 11th Remuneration Committee of the Fifth Session 2026/05/11	1. Review of the Company's 2025 Directors' Remuneration Payment Case. 2. Review the 2024 employee remuneration distribution plan for the company's managers.	All members of the committee agreed to pass.	The submission to the board of directors shall be approved by all the directors present.

4) Information on the members of the Nomination Committee and its operating status: Not applicable

(5.)Sustainable Development Status and Deviations from “the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies”

Item	Implementation Status (Note 1)			Deviations from “Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies” and Reasons
	Y	N	Abstract	
I. Does the company establish a governance structure to promote sustainable development, and set up a dedicated (or non-dedicated) unit to promote sustainable development, relevant affairs of which are handled by senior managerial officer under the Board’s authorization and supervision? (Listed OTC companies should fill in the implementation status, not compliance or explanation.)	V		1.On May 4, 2016, the company's board of directors approved the "Corporate Social Responsibility Code of Practice" (The board of directors approved the change to the " Sustainable Development Best Practice Principles" on May 9, 2022), which has been announced on MOPS and the company's website in accordance with the law. 2. Following the vision and mission of the company's ESG policy, with the board of directors as the highest decision-making unit on issues related to sustainable development, a functional committee "Sustainability Committee" was established on June 16, 2025. The chairman serves as the chairman, and together with the company's senior executives with professional expertise in the field, they review the company's core operating capabilities and formulate medium- and long-term sustainable development plans. ●Please refer to Appendix 1 for the members and operations of the company’s sustainable development committee in 2025. 3. The company’s management office currently serves as the sustainable development team, and will report the 2025 implementation status to the board of directors on January 12, 2026. 4. The board of directors evaluates the feasibility and review the progress of the implementation strategies submitted by the company, and prompts the company to adjust or modify them when necessary.	No Significant Variation

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from “Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies” and Reasons</th></tr>
<tr><th>Y</th><th>N</th><th>Abstract</th></tr>
<tr><td>II. Does the company conduct risk assessment of environmental, social and corporate governance issues for its operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2) (Listed OTC companies should fill in the implementation status, not compliance or explanation.)</td><td>V</td><td></td><td>1. This disclosure covers the company’s sustainable development performance at its major locations from January 2025 to December 2025. The risk assessment boundary is based on our company (Taiwan).
2. Based on the assessed risks, formulate relevant risk management policies or strategies as follows:
<table>
<tr><th>risk assessment project</th><th>illustrate</th></tr>
<tr><td>Environmental impact and management</td><td>1. The company effectively reduces pollution emissions and the impact on the environment by implementing process safety management and institutionalized management cycles.
2. Based on the "Sustainable Development Roadmap for Listed Companies", we plan to conduct an inventory of greenhouse gas emissions and review the impact on the company's operations. We will continue to implement carbon reduction measures based on the results of the carbon inventory to effectively reduce scope 1 emission risks and the risks caused by electricity use. Scope 2 indirect emissions of greenhouse gases.</td></tr>
</table></td><td>No Significant Variation</td></tr>
</table>

Item	Implementation Status (Note 1)				Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract		
			Occupational safety	1. The company continues to carry out workplace health promotion to provide a healthy working environment for workplace employees. It has been reviewed and approved by the National Health Service of the Ministry of Health and Welfare and has obtained the Healthy Workplace Certification-Health Promotion Label. In the future, we will continue to and more accurately understand employee health-related information and needs. Implement corporate social responsibility. 2. Regular fire drills and industrial safety education and training are held to cultivate employees' emergency response and self-safety management capabilities.	
			Product Safety	1. The company has obtained international quality management system (ISO9001), aerospace quality management system (AS9100) and Nadcap and other aerospace certifications, all of which are handled in accordance with relevant laws and	

Item	Implementation Status (Note 1)				Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract		
				regulations, and the implementation results are reviewed at any time to continuously improve. , at the same time, in order to ensure the quality of customer service, we provide a customer representative office in the factory for meetings, discussions and communication at any time, and regularly proactively visit and contact customers to strengthen the cooperative relationship with customers. 2. In order to transfer commodity liability risks, reduce property losses and improve product safety, the company has purchased product liability insurance worth USD250 million.	
			Social economy and legal compliance	1. By establishing a corporate governance organization and implementing internal control mechanisms, we ensure that all personnel and operations of the company comply with relevant laws and regulations. 2. Participate in information sessions organized by government agencies.	

Item	Implementation Status (Note 1)				Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract		
			Strengthen the functions of directors	1. Plan relevant further education topics for directors and provide directors with the latest regulations, system developments and policies every year. 2. Insure directors' liability insurance to protect directors from lawsuits or claims.	
			Communication with stakeholders	1.In order to avoid misunderstandings and litigation risks caused by stakeholders having different positions than the Company, the Company analyzes important issues of concern to important stakeholders every year. 2.Establish various communication channels, communicate actively, and reduce confrontation and misunderstandings. An investor contact mailbox is set up and the spokesperson handles it and is responsible for responding.	
III. Environment Issues (I) Does the Company establish an appropriate environmental management system in accordance with its industrial characteristics?	V		AWTC has formulated environmental safety and health management methods in accordance with environmental laws and regulations set by the Ministry of Environment (Air Pollution Control Act, Water Pollution Control Act, Waste Disposal Act, and Toxic and Concern Chemical Substances Management Act,		No Significant Variation

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			etc.). In terms of pollution control, we have added pollution control facilities to avoid environmental pollution when abnormal conditions occur during operation; in terms of energy and resource conservation, we have installed power-saving devices to save energy; in terms of waste management, we have carried out related waste reduction activities to reduce the use of paper and slides, and reduce the generation of waste such as waste barrels and cutting fluids. The Company has obtained aerospace certifications such as the International Quality Management System (ISO9001), the Aerospace Quality Management System (AS9100) and Nadcap. In accordance with the "Sustainable Development Roadmap for Listed Companies", the Company plans to review greenhouse gas emissions and examine the impacts faced by the Company's operations. Subsequently, based on the results of the carbon inventory, the Company will continue to implement carbon reduction measures, review the effectiveness of the implementation at any time, and make continuous improvements.	
(II) Does the Company make effort to enhance the efficient use of resources and use regenerated materials to mitigate the impact on the environment?	V		1. The company actively promotes various energy reduction measures, selects high-energy and energy-saving design equipment to reduce the energy consumption generated by the enterprise and products, and expands the use of renewable energy (introducing solar green electricity) to optimize energy efficiency.	No Significant Variation

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from “Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies” and Reasons</th></tr>
<tr><th>Y</th><th>N</th><th>Abstract</th></tr>
<tr><td></td><td></td><td></td><td>2.The iron filings and scraps generated during the production process are stored in a centralized manner according to the classification of material, and sold to professional material dealers for smelting after recycling. We are committed to enhancing the efficient use of resources and using regenerated materials to mitigate the impact on the environment
3. The company has established factory management regulations, with the goal of effectively achieving environmental safety management, energy saving and reducing carbon footprint, in accordance with the regulations.</td><td></td></tr>
<tr><td>(III) Does the Company assess the potential current and future risks and opportunities from climate change for the Company, and has the Company taken measures to address climate related issues?</td><td>V</td><td></td><td>1.The company has the board of directors as the highest decision-making unit on climate issues. It has established a sustainable development committee chaired by the chairman. It reviews the company's climate change strategies and goals, manages climate change risks and opportunities, reviews implementation status, discusses future plans, and reports to the board of directors every year.
The Company considers the potential risks and opportunities that climate change poses to the business now and in the future, and takes relevant response measures (please refer to (3)-1 Climate-related Information of Listed Companies).
2.The company’s assessment of the current and future potential risks and opportunities that climate change poses to the company and the relevant response measures it has taken are as follows:
<table>
<tr><th>potential risks</th><th>Chance</th><th>Countermeasures</th></tr>
<tr><td>Problems caused by drought and</td><td>Find ways to improve water efficiency</td><td>1. Set up a water recycling system to recycle</td></tr>
</table></td><td>No Significant Variation</td></tr>
</table>

Item	Implementation Status (Note 1)					Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract			
			water shortage: 1. Late delivery 2. Product quality		production wastewater for secondary use. 2. Dedicate personnel to record and control water consumption to prevent waste caused by improper use or pipeline problems. 3. Make timely adjustments to production schedules during periods of water shortage to reduce water demand. 4. Sign long-term contracts with qualified manufacturers, strictly control the quality of water supply, and strengthen quality inspection of surface treatment products.	
			Problems caused by flooding caused by typhoons and heavy rains: 1. Raw materials and products soaked in water affect the quality 2. The shipping packaging is damaged 3. Employee attendance	1. Factory protection planning 2. Optimize product packaging 3. Appropriate adjustments to employee attendance	1. Dredge ditches in the factory area and strengthen drainage measures. 2. Air-tight door and window planning and enhanced maintenance. 3. Waterproof and optimized packaging method to avoid transportation damage. 4. Make appropriate adjustments to employee attendance, taking safety considerations first.	

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			Rising temperatures lead to rising water and electricity consumption 1.Promote water and electricity conservation 2.Use renewable energy 1. Install solar panels on the roof of the factory to increase the rate of independent electricity consumption. 2. Replace the entire factory with LED light tubes. 3. Regularly conduct internal publicity activities to remind employees to turn off lights and sort garbage. In addition to encouraging the reuse of resources in the daily office environment, such as the use of electronic invoices, the introduction of an electronic exchange mechanism for government documents, and the use of double-sided paper. 4. Regularly inspect and maintain air conditioning equipment.	
(IV) Has the Company compiled statistics on greenhouse gas emissions, water consumption, and total volume of waste materials for the past two years, and has the Company formulated policies for greenhouse gas reduction, water use reduction, and other waste management?	V		1. Greenhouse Gases Inventory and Verification To achieve net zero emissions by 2050, our company followed the ISO 14064-1 Greenhouse gases to begin greenhouse gases inventory training since May 24, 2023, and implement the greenhouse gases inventory to continuously move towards sustainable operations and fulfill corporate responsibility since January 1, 2024. Our company use a standardized and intelligent greenhouse gas inventory cloud platform to collect greenhouse gas emissions data and	No Significant Variation

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			supporting information since January 1, 2024. In June 2025, we will complete the first (2024) greenhouse gas inventory and obtain third-party verification, and continue to move towards sustainable operations to fulfill our corporate responsibilities. 2. Greenhouse Gas Emissions Management and Improvement Team Aero Win aims for net zero emissions by 2050 as a long-term goal, with the General Manager's Office as the leading unit, and the Administration Division assisting in promoting sustainable development improvement activities, including conducting greenhouse gas inventories, establishing self-use renewable energy, and promoting activities to save energy, conserve water resources, and reduce waste. Other departments execute process and equipment improvements. 3. Measures to Reduce Greenhouse Gas Emissions Most customers and Raw material suppliers are overseas, the upstream and downstream transportation mileage in Scope 3 are mainly by sea and air. Therefore, our company has implemented various carbon emission reduction measures in Scope 1, Scope 2, and Scope 4 to save electricity resources, develop renewable energy, and reduce direct greenhouse gas emissions and waste: (1)The all plants are replaced with LED lights, reducing greenhouse gas emissions by 107.5 Tons CO2e per year. (2)Regularly conduct internal promotional activities to remind employees to	

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			turn off lights and computers, and to sort waste. Encourage the reuse of resources in the office environment, such as using electronic invoices, implementing the government's electronic document exchange mechanism, and using double-sided printing for paper. (3)Regularly check and maintain air conditioning and air compression equipment. (4)The installation of solar panels on the factory roof increases the proportion of self-generated electricity. The rooftop solar panels at AWTC Plant No. 4, with a capacity of 202 KW, completed in December 2025 and will reduce greenhouse gas emissions by 120 metric tons of CO2e per year. (5)Update official vehicles. Since December 2023, gradually replace official vehicles with hybrid models, expected to reduce greenhouse gas emissions by 1.9 Tons CO2e per year. (6)Replace outdated air compression equipment and introduce high energy efficiency models. Six outdated air compressors have been replaced, and four Level 1 energy-efficient permanent magnet variable frequency air compressors have been installed. This is expected to reduce greenhouse gas emissions by 60 metric tons of CO2e per year. (7)Continuously replace old pumps and motors, introduce models with energy efficiency of IE3 or above, and optimize the pipeline system.	

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from “Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies” and Reasons</th></tr>
<tr><th>Y</th><th>N</th><th>Abstract</th></tr>
<tr><td></td><td></td><td></td><td>(8)Factory shading reduces power consumption of air conditioning systems.
(9)Continue process improvements to reduce resource waste.
4. The company implements energy-saving and carbon-saving measures and sets reduction targets and strategies to reduce the impact of operations on the environment, improve energy performance and optimize use efficiency, effectively reducing the company's energy costs for production and manufacturing.
●Please see Appendix 2 for the annual greenhouse gas emissions, water consumption and total weight of waste from all our plants.</td><td></td></tr>
<tr><td>V. Social Issues
(I) Does the Company establish related management policy and procedure in accordance with applicable legal rules and international conventions on human rights?</td><td>V</td><td></td><td>The company recognizes and voluntarily abides by internationally recognized human rights standards such as the "United Nations Universal Declaration of Human Rights", "United Nations Global Covenant", "United Nations Guiding Principles on Business and Human Rights", and "United Nations International Labor Organization", and protects it through "Baoyi Technology Co., Ltd. "Human Rights Management Policy" respects the protections stipulated in the human rights convention and is published on the company's website.
The company's human rights management policies and specific plans are summarized as follows:
<table>
<tr><th>Human Rights Management Policy</th><th>Specific plan</th></tr>
<tr><td>Provide a safe and healthy working</td><td>please refer to Attached Table 3</td></tr>
</table></td><td>No Significant Variation</td></tr>
</table>

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from “Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies” and Reasons</th></tr>
<tr><th>Y</th><th>N</th><th>Abstract</th></tr>
<tr><td></td><td></td><td></td><td><table>
<tr><td>environment</td><td></td></tr>
<tr><td>Help employees maintain physical and mental health and work-life balance</td><td>In addition to the one-hour lunch break, there are fixed 15-minute rest periods in the morning and afternoon each day.</td></tr>
<tr><td>Prohibit forced labor and comply with local government labor laws</td><td>Implement a vacation system and encourage colleagues to pay attention to work-life balance.</td></tr>
</table>
In addition, training related to human rights protection will also be implemented for colleagues in 2025, with a total of 280 people (3 hours). In the future, we will continue to pay attention to human rights protection issues and promote relevant education and training to increase awareness of human rights protection and reduce the possibility of related risks.</td><td></td></tr>
<tr><td>(II) Does the Company establish and implement reasonable employee benefit measures (including compensation, leave, and other benefits), and are operational performance and results appropriately reflected in employee compensation?</td><td>V</td><td></td><td>The employee remuneration policy is based on personal ability, contribution to the company, performance, competitiveness and consideration of the company's future business risk. Article 21 of the company's Articles of Incorporation stipulates that if the company makes profits in the year, 5% to 10% should be allocated as employee remuneration (of which The amount of profit not less than 2% is distributed to grassroots employees labor)., and the board of directors will decide to distribute it in stock or cash. The eligible recipients of employee remuneration may include employees at the subsidiaries of the</td><td>No Significant Variation</td></tr>
</table>

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			Company who meet certain conditions. The company has established "work rules", "manager remuneration policy ", and "labor-management meeting implementation rules". In addition to promoting corporate ethics, employee performance and reward/punishment systems, labor-management meetings are also held regularly to report production plans and business overview, and discuss issues such as working conditions and benefits. The results of the resolutions are announced to employees afterwards. To have a competitive edge, AWTC include evaluation indicators such as talent, system, forward-looking strategy, etc. in response to corporate social responsibility and people-oriented sustainable development.	
(III) Does the Company provide a safe and health work environment for the employees, and provide education on labor safety and health regularly?	V		● Management policy: The company adheres to the business philosophy of comprehensive safety, health and environmental protection management to share the profits with employees, customers and the society. In addition to providing and continuously improving the safety and health of working environment for employees, AWTC also regards the prevention of occupational injuries and diseases and fulfilling corporate social responsibility as a part of the company's management. In accordance with laws and regulations, we regularly conduct various health checks for employees, and regularly implement industrial safety education and publicity for employees; because we attach importance to the health and hygiene of employees' diet, we set up employee restaurants in the company. The quality of meals is regularly reviewed	No Significant Variation

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			and meal suppliers are checked randomly to strictly control the food hygiene and health of employees. Moreover, AWTC provides a good and safe working environment and mechanical equipment in accordance with laws and regulations with a view to "zero work-related injuries" since our top priority is ensuring the safety and health of employees. Continuous review and improvement are required to enhance the effectiveness of environmental safety and health management. ● Management effectiveness: Review of the company's 2025 occupational safety performance indicates that no lost-time occupational injury incidents (excluding traffic accidents) occurred, meeting the company's annual target. In addition, the employee/workforce fatality rate, severe occupational injury rate, and injury frequency rate were all zero. The company continues to strengthen employees' safety and health culture awareness through education and training to ensure the safety and well-being of colleagues during work. ● Following the government's health care guidelines, AWTC starts smoking cessation classes and invites health personnel to the company to give publicity courses, promote a smoke-free workplace, and abide by rules of tobacco hazard prevention and control. ● AWTC provides lectures on weight loss, smoking cessation, betel nut cessation, stress relief and healthy diet. Besides, AWTC regularly conduct activities concerning prevention of overwork, maternal health	

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			protection, respiratory protection, and it hires doctors and nurses to regularly visit the factory to provide health consultation and care for employees. ● The company plans a training program for the staff every year, so that colleagues can perform their duties, and at the same time learn the skills necessary for promotion. ● In 2023, it was awarded the Excellent Workplace Certification by the National Health Service of the Ministry of Health and Welfare [Health Promotion Workplace Label and Certificate] and the Small and Medium Enterprise Group [Healthy Silver Age Award]. ● In 2023, he participated in the "Good Practice Case Competition on Human Hazard Prevention" of the Occupational Safety and Health Administration of the Ministry of Labor, and won the "Excellent Work" in the small and medium-sized enterprise group and was awarded the "Good Practice Case Competition on Human Hazard Prevention". ● In January 2024, it won the honor of being awarded the [7th Potential Backbone Enterprise] Award by the Ministry of Economic Affairs. ● The protection measures for the working environment and personal safety of employees are shown in Attachment 3	
(IV) Does the Company establish the training program for the effective planning of career development for the employees?	V		1. In order to continuously provide employees with the cultivation and development of their personal abilities, Baoyi Technology actively creates a work environment that encourages growth, formulates "Employee Education	No Significant Variation

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			and Training Management Measures" and "Education and Training Operating Procedures" to establish the company's education and training planning, implementation, evaluation and review operations to implement training work and serve as the execution criteria. 2. The company provides a variety of learning resources, including practical apprenticeship and physical and online courses, and launches live courses that are close to the work and life needs of employees. These learning resources allow employees to choose the content and methods that best suit their personal needs and meet the client's knowledge and experience requirements for product inspection and release authorized representatives, thereby improving work performance and self-worth. The Company is fully aware that "talent" is one of the key strategies to enhance competitiveness, and therefore actively promotes the sharing of personal knowledge and experience to quickly pass on wisdom and create value within the company. This not only helps to expand the effective transfer of knowledge within the company, but also enhances employees' abilities and self-worth in the workplace. 3. In terms of new employee training, the management office will conduct training for new employees in January, April, July and October every year. The training content should include technical education, on-the-job training, education and training on quality manuals, quality procedures and occupational safety and health.	

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
(V) Does the Company comply with laws, regulations, and international standards when managing customer health and safety, customer privacy, and marketing and labeling of products and services and relevant issues? Does the Company establish a policy and complaint procedure to protect consumer rights?	V		1. Complaint Procedure Complaint Channel: The company has established "customer complaint procedures" and "service procedures", and has set up a service system for customer satisfaction surveys. When receiving a customer complaint, the designated unit will contact the customer immediately within the day, and provide the cause of the abnormality of the product and the follow-up result within the period specified by the customer ●Customer contact email: jasonlin@aerowin.com ●Integrity reporting mailbox: susan@aerowin.com 2. Our products are manufactured according to the blueprints provided by customers and strictly follow the aerospace quality standards to provide high-quality products and sales services. 3. In order to comprehensively evaluate customer satisfaction, the company conducted a questionnaire survey to evaluate seven aspects, including product quality (20%), product delivery time (20%), customer complaint handling progress (15%), technical capabilities (15%), corrective measures improvement results (10%), staff service attitude (10%) and price competitiveness (10%). In the 2025 survey, a total of five client/vendor questionnaires were collected, with an overall average satisfaction score of 92.6, indicating strong approval of the company's products and services.	No Significant Variation
(VI) Does the Company establish a supplier management policy that requires suppliers to	V		1. The company attaches great importance to the protection of the environment and society, and regularly evaluates the qualifications of suppliers in	No Significant Variation

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from “Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies” and Reasons</th></tr>
<tr><th>Y</th><th>N</th><th>Abstract</th></tr>
<tr><td>comply with regulations on environmental protection, occupational safety and health, and labor rights issues? Has the Company established an implementation method for such issues?</td><td></td><td></td><td>accordance with the supplier management operating procedures to select qualified and honest manufacturers.
2. There are 12 process suppliers in China. In 2025, process audits of 9 suppliers have been completed, accounting for about 75%. During the supplier evaluation process, if any non-compliance is found, the company will issue a corrective action sheet, requiring the supplier to complete improvements within a time limit according to the specifications, and the case can only be closed after the improvement results are confirmed.
<table><tr><th colspan="2">Supplier evaluation should include the following:</th></tr><tr><td>Engineering and manufacturing capabilities</td><td>Manufacturing contract products and managing design and process change capabilities</td></tr><tr><td>Quality control capability</td><td>Ability to meet quality requirements and deliver conforming products. Based on ISO/AS9100/NADCAP certification or customer approved source.</td></tr><tr><td>Procurement, Planning and Capabilities</td><td>The ability to meet current and future needs taking into account all resources and supply chain management</td></tr><tr><td>Business, Law and the Environment</td><td>Ability to meet commercial, regulatory and customer requirements.</td></tr></table>3.The company has signed Most-favored Clauses and Incorruptibility Clause with its suppliers, and does not accept gift money or kickbacks. If there is any violation, AWTC will sever the relationship and seek compensation, in order to achieve the most reasonable quotation, the best quality and the best</td><td></td></tr>
</table>

Item	Implementation Status (Note 1)			Deviations from "Corporate Social Responsibility Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			service. This is to ensure corporate social responsibility is fulfilled.	
V. Does the company refer to international standards/guidelines in the preparation of its reports, such as Sustainability Report, which disclose non-financial information? Has the Company obtained a third-party verification or assurance opinion on previously-disclosed reports?	V		1. The 2024 sustainability report was approved by the Board of Directors on August 11, 2025, and the sustainability report file was made available via a link on the company website. It was submitted to the Taiwan Stock Exchange's designated Internet Information Reporting System on August 12, 2025. The 2025 sustainability report is expected to be released in August 2026. 2. According to current legal regulations, the company's ESG sustainability report does not require the assurance or assurance of a third-party verification unit. In the future, timely adjustments will be made taking into account international trends and market changes.	No Significant Variation
VI. If the company has its own sustainable development best practice principles formulated in accordance with the "Corporate Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies", please describe the differences between its operations and the said principles: No Significant Variation				
VII. Other important information to facilitate better understanding of the company's implementation of sustainable development: (I) Environmental work: AWTC switches to energy-saving LED lamps, regularly checks and maintains air-conditioning equipment, and builds waste water recycling systems and water storage equipment to reduce the greenhouse effect and carbon dioxide emissions, achieving the goal of energy-saving and reducing carbon footprint. (II) Social welfare: The company upholds the heart of giving back to the society and donated NT$500,000 to the Tainan City Government for the earthquake relief on February 6, 2016. And in 2025, we will donate to the North Tainan Family Support Center, and the Xinhua High School to organize activities and participate in local community development. (III) Human rights protection: The company cares about disadvantaged groups, employs people with disabilities, and implements the concept of "enterprises provide and protect job opportunities for disadvantaged groups" advocated by the government. (IV) Safe and hygienic environment: AWTC provides employees with a comfortable and safe working environment, regularly arranges safety and health education and training for employees, sets up employee canteens and annual health checks to safeguard the health of employees.				

Attachment 1

Members and operations of the Sustainability Committee in 2025

● Sustainable Development Committee

In order to implement the company's corporate social responsibility and achieve the concept of sustainable development, the company has formulated the "Sustainable Development Code of Practice" and established the "Sustainable Development Committee" on June 16, 2025. The board of directors appointed the first committee members of the Sustainable Development Committee. According to the laws of the Republic of China and the "Sustainable Development Committee Organization Charter" of the company, the members of the Sustainable Development Committee shall be appointed by the board of directors, and the number of members shall not be less than three, and at least one director shall participate in the supervision. Currently, the company's Sustainable Development Committee is composed of two directors and one senior executive of the company. The Sustainable Development Committee shall hold a meeting at least once a year and may hold meetings at any time as needed.

The Sustainability Committee shall report to the Board of Directors on the results of sustainability implementation and future work plans.
The 2026 work plan includes:
(1) Identifying sustainability issues requiring attention and formulating corresponding action plans.
(2) Objectives, policies, action plans, and capital expenditures related to sustainability issues.
(3) Monitoring the implementation of sustainability matters and evaluating the implementation status.

The company's board of directors regularly hears reports from the management team (including ESG reports). Management must propose company strategies to the board, which must assess the likelihood of these strategies succeeding, regularly review their progress, and urge the management team to make adjustments when necessary.

● Sustainability Committee Member

job title	Name	Major Experience		ESG expertise and capabilities
Convener	Kuo Hao Tseng Chairman	Current position	President of AWTC , Director of MONTEREY INTERNATIONAL CORP. , Chairman of Keytech Investment Inc. , Director of RichMind Corp. Chairman of Tepao Investment Co., Ltd	Serving as a director and chairman of several companies, and possessing professional capabilities such as business management and industry knowledge, he will enable the company to become a sustainable enterprise.
		Experience	Special Assistant to the Chairman and Vice President, Technical Division of AWTC , Director of Seraph Scientific System Co., Ltd. , Chairman of MEB COMERCIAL IMPORTADORA EXPORTADORA LTD	
		Education	Ph.D. in Precision Mechanical Engineering, University of Tokyo, Japan	
Member	Susan Hu Director	Current position	Executive Vice President of AWTC , Independent Director & Convener of Remuneration Committee & Convener of Audit Committee & Convener of Sustainability Committee, Drewloong Precision, Inc. ,Independent Director & Member of Remuneration Committee &	She serves as an independent director of several listed companies and a member of several functional committees such as the Sustainable Development Committee. He has professional capabilities in

			member of Audit Committee & Member of of Sustainability Committee, Shuz Tung Machinery Industrial Co., Ltd.	business management and financial control, understands the importance of corporate sustainable development, and has the professional ability to promote and supervise.
		Experience	Special Assistant to the Chairman of AWTC , Supervisor of Seraph Scientific System Co., Ltd ,Executive Vice President of Combridge Co., Ltd.	
		Education	Doctor of Philosophy in Management in Business Administration, Ming Chuan University	
Member	Zhong Yiquan Senior Manager	Current position	Senior Manager of Lean Promotion Room ,AWTC	Promote the company's process improvement measures and have practical experience in energy saving and carbon reduction.
		Experience	Manufacturing Plant Assistant Manager , General Manager's Office Specialist , Quality System Engineer ,Technical Director of AWTC	
		Education	Master of Aerospace Engineering, National Cheng Kung University Bachelor of Aerospace Engineering, National Cheng Kung University	

●Attendance of Sustainability Committee Members

The Sustainable Development Committee has held a total of 3 meetings from 2025 to the present,and the attendance of the committee members is as follows:

job title	Name	Actual attendance	Number of delegated attendances	Actual attendance (%)	Remark
Convener	Kuo Hao Tseng Chairman	2	0	100%	
Member	Susan Hu Director	2	0	100%	
Member	Zhong Yiquan Senior Manager	2	0	100%	

●Important decisions of the Sustainability Committee from 2025 to date

Sustainable Development Committee	Motion content	Resolution result
The first Sustainable Development Committee 2025.07.17	Review of the company's 2024 sustainability report	The Board of Directors agreed to submit the resolution to the Board of Directors on August 11, 2025, which was subsequently passed by the Board of Directors on the same day.
The First Second Sustainable Development Committee 2025.12.31	1. Report on the Company's Implementation of Sustainable Development Plans for 2025. 2. Report on the Company's Performance in Fulfilling Corporate Integrity Management Expectations for 2025. 3. Report on the Company's Communication with Stakeholders for 2025. 4. Report on the Company's Greenhouse Gas Inventory and Verification for the Fourth Quarter of 2025.	Agreed to submit the board report on January 12, 2026.
The First Third Sustainable Development Committee 2026.05.13	1. Deliberation on the Company’s 2025 material stakeholder identification case. 2. Deliberation on the Company’s 2025 ESG report material topic identification case.	Agreed to submit the board report on August 10, 2026.

Attachment 2

Annual Greenhouse Gas Emissions, Water Consumption and Total Waste Weight

category / Years	2021	2022	2023	2024	2025
Water	1.971 co2e	2.086 co2e	2.391 cO2e	4.5337 CO2e	4.3969 CO2e
Electricity	908.361 co2e	3,073.278 co2e	3,405.464 cO2e	3,794.7871 CO2e	8,005.8800 CO2e
Gasoline	2.550 co2e	3.188 co2e	4.231 cO2e	6.0730 CO2e	3.5629 CO2e
Diesel fuel	3.614 co2e	5.164 co2e	5.199 cO2e	5.1434 CO2e	4.9057 CO2e
General Waste	22.104 ton	41.680 ton	47.06 tons	60.13 Tons	61.66 Tons
Hazardous Business Waste	8.626 ton	16.344 ton	20.434 tons	32.09 Tons	35.17 Tons
Reuse Business Waste	3.78 ton	8.4 ton	32.76 tons	23.66 Tons	35.49 Tons

Attachment 3

Protection measures for employees' working environment and personal safety：

Item	Content
Access Control Measures	The company has a strict access control monitoring system, and has signed a contract with a security company to maintain the security of the office and factory area 24 hours a day throughout the year.
Fire safety measures	In accordance with the provisions of the fire protection law, a complete fire protection system is set up, and regular inspection reports and fire training for employees are carried out in accordance with the law.
Maintenance and inspection measures for various equipment	1. According to the building public safety inspection visa and declaration regulations, an external professional company is entrusted to conduct public safety inspection every year. 2. nd health code of practice, formulate an automatic occupational safety and health inspection plan. At present, the company outsources the inspection and maintenance of elevators every month; the maintenance of water dispensers every three months; the maintenance and inspection of high and low voltage electrical equipment, air conditioners, fire-fighting appliances and other equipment every year; regular maintenance of official vehicles according to the number of kilometers .
Disaster Preparedness and Response	1. The company has established "Emergency Action Procedures", "Procedure of Business and Management Planning ", "Safety and Health Work Rules" and other disaster prevention, rescue precautions and accident notification procedures, which clearly regulate the company's personnel at all levels in advance. And the responsibility and task content in response to major events such as natural disasters, major injuries and other major emergencies after the event. 2. In order to maintain the safety and health of employees and promote the safety and health business, the company has 3 Class A labor safety and health business supervisors, 2safety and health administrators, various operation supervisors, fire prevention managers and emergency personnel, and they regularly return to training.(Based on the internal and external training management and statistics of various occupational safety and health education and training, combined with the number of training hours required for various occupational safety certificates: 2024 external training participated in the public department promotion meeting: 3 hazardous operations supervisors, 5 hazardous machinery personnel, 7 forklift operators, and 4 occupational safety and health personnel.) 3. Regularly or irregularly publicize safety and health precautions and safety operation standards for employees to follow. 3-1. 2025 internal training statistics: New employee orientation training, total 21 participants; workplace anti-bullying prevention training, 201 participants; traffic safety promotion training, 229 participants; in-service occupational safety and health training, 230 participants. 3-2. 2025 external training statistics: In FY114 (2025) fixed-type crane initial training, 3 participants passed and obtained certification, with a 100% pass rate. 3-3. 2025 health seminars: Metabolic syndrome high-risk personnel, 19 individuals; human factors hazard (NMQ) abnormal scores, 17 individuals.
Employee physical and mental health measures	1. Health examinations: The company provides annual routine health checkups for employees at a frequency and eligibility criteria that exceed legal requirements. For abnormalities identified in the 2025 health examination results, nursing staff conduct health interviews with employees and plan appropriate health promotion activities to effectively reduce the proportion of abnormal findings. For employees engaged in high-risk work that may affect health—such as ionizing radiation work, noise exposure work, and dust-related work—special occupational health examinations are arranged to prevent occupational diseases.

	2. Workplace hygiene: The workplace enforces a comprehensive smoking ban, organizes health lectures, and conducts regular office environment cleaning. 3. Occupational physician services and nursing staff: The company employs a certified occupational medicine specialist for on-site services and contracts qualified full-time nursing staff to provide medical consultations, emergency first aid, and psychological counseling services. (In 2025, nursing staff conducted 72 on-site health interview sessions, covering 107 employees classified as medium-to-high health risk; physicians conducted 6 health interview sessions, covering 18 employees.) 4. Healthy weight management: Weight-loss competitions were organized, with 83 participants and a total weight reduction of 96.5 kg. In collaboration with eco-friendly restaurant certification and the use of locally sourced ingredients for carbon reduction initiatives, a “traffic light diet” health program was implemented. In line with the Ministry of Environment’s plastic reduction policy, a “Baoyi Water Refill Station” was established to encourage employees to bring reusable cups, drink more water, and reduce consumption of sugary beverages and single-use plastic products. The installation of the refill station app also allows users to earn green points from the Ministry of Environment. 5. Health promotion activities: During two 15-minute breaks each day (morning and afternoon), soft music is played. Stretching exercises are promoted, especially for middle-aged and older employees, allowing them to stretch along with the music during breaks. The Ministry of Health and Welfare’s mood thermometer questionnaire is used to monitor employees’ psychological well-being in real time. Educational materials from the Ministry’s mental health promotion website are used to implement the company’s S.M.I.L.E. program. 6. Outdoor club activities: The hiking club organized an overseas trekking trip to the Tateyama Kurobe Alpine Route in Japan, as well as a hiking activity at Lintzu Mountain. The camping club organized a camping trip in Wujie. The aerial photography club held one drone operation experience and relaxation course. 7. Provision of personal protective equipment necessary for employees, such as safety shoes, protective goggles, respiratory protective equipment, earplugs/earmuffs, and cut-resistant gloves, to ensure employee safety and health. 8. In accordance with the Occupational Safety and Health Act, workplace environmental measurements are conducted every six months. 9. Sexual harassment prevention: Establishment of complaint procedures and disciplinary measures. 10. One ergonomic hazard engineering improvement project was completed in the workplace. 11. Integration of departmental resources to implement the Employee Assistance Program (EAP), providing employees with comprehensive support services.
Insurance and Medical Consolation	Insure labor insurance (including occupational accident insurance) and health insurance in accordance with the law, and add group insurance (including accident insurance, occupational accident medical insurance) and other protection mechanisms for employees.

(5-1) Climate-related Information of Listed and OTC Companies

Disclose relevant information on the company's governance status, strategies, risk management, indicators and goals of climate-related risks and opportunities in accordance with the Climate-related Financial Disclosure (TCFD) framework

Based on the "Sustainable Development Code of Practice", the Company actively promotes sustainable environmental policies and conducts risk and opportunity assessments on climate change. Based on the assessment results, a carbon reduction strategy plan is formulated to reduce energy consumption, lower carbon emissions, move towards the sustainable development of a low-carbon economy, and implement the company's sustainable development goals. The Company refers to the “Climate-related Financial Disclosure” (TCFD) framework to disclose the risks that may be faced in the future and its response strategies.

<table>
<tr><td>Governance unit</td><td>The Board of Directors is the highest decision-making body for risk management in the company. It is responsible for approving risk management policies and major risk management systems, and for overseeing the implementation of risk management measures to ensure the effectiveness of risk control.

The General Manager's Office is the leading unit for risk management, with the Management Office also responsible for promoting sustainable development. This includes greenhouse gas inventory, the establishment of independent renewable energy sources, and the implementation of various energy-saving, water-saving, and waste-reduction measures. Each unit is responsible for optimizing processes and improving equipment, and the Management Office also regularly reviews climate change-related issues, plans response strategies and programs, continuously strengthens risk protection, reviews implementation effectiveness, and reports to the Board of Directors when necessary.</td></tr>
<tr><td>Risk category</td><td>The major short-, medium-, and long-term climate risk issues for 2025 are as follows:
<table>
<tr><th colspan="2">Transition risk</th></tr>
<tr><td>Policies and Regulations</td><td>• Short-term risks: government carbon tax/carbon fee, rising electricity prices, and rising raw material costs.
• Medium-term risk: Carbon tax imposed abroad.
• Long-term risk: Strengthening emissions reporting obligations.</td></tr>
<tr><td>Technology</td><td>Medium-term risk: Energy transition</td></tr>
</table></td></tr>
</table>

<table>
<tr><td></td><td>
<table>
<tr><td>risk</td><td></td></tr>
<tr><td>Reputation risk</td><td>Short-term risk: Low-carbon technology transition</td></tr>
<tr><td colspan="2">Physical risk</td></tr>
<tr><td>Immediacy</td><td>The severity and frequency of extreme weather events are increasing.</td></tr>
<tr><td>Long term</td><td>• Potential losses due to disruptions in domestic and international supply chains caused by natural disasters or extreme weather events, resulting in operational interruptionsL
• Rising temperatures leading to increased water and electricity consumption</td></tr>
</table>
</td></tr>
<tr><td>Opportunity categories</td><td>Resource usage efficiency
• Improve energy efficiency (short-term)
• Develop or expand low-carbon products and services (short-term)
• Innovate and develop or expand low-carbon products and services for customers to increase revenue (medium to long term)</td></tr>
<tr><td>Strategy and financial impact</td><td>Short-, medium-, and long-term response measures:
<table>
<tr><td colspan="2">Risk response strategies</td></tr>
<tr><td>Short term</td><td>(1) Evaluate and implement the company's internal carbon pricing mechanism, establish a solar photovoltaic system, and continuously optimize energy management.
(2) Sign annual procurement contracts, plan ahead for raw material delivery dates, and implement procurement policies to stabilize prices.
(3) Replace outdated air compressor equipment and introduce high-energy-efficiency models.
(4) Conduct voluntary greenhouse gas inventory checks according to the GHG protocol.</td></tr>
<tr><td>Medium term</td><td>(1) Continuously identify regulatory changes and assess the implementation of internal carbon pricing mechanisms, and strive for relevant energy-saving subsidies and guidance.
(2) Actively invest in the use and development of renewable energy.</td></tr>
</table>
</td></tr>
</table>

Long	(1) Develop low-carbon products and services, and make good use of public sector incentive programs. (2) Review the audit results annually and formulate corresponding strategies.				
Opportunity response strategy					
Short term	Add energy-efficient machines and equipment to improve energy efficiency. (Example: Replace old equipment with new equipment).				
Medium and long term	Innovate and develop or expand low-carbon products and services for customers to increase revenue (e.g., expand green energy products and services).				
Financial impact					
		operating costs	operating expenses	capital expenditure	operating income
Risk	Government levies carbon tax/carbon fee	▲		▲	
	Electricity bills rise	▲	▲		
	Rising raw material costs	▲	▲		
	Carbon taxes are levied in foreign countries	▲		▲	
	Strengthen emissions reporting obligations	▲			
	Low-carbon technology transformation		▲		
	The severity and frequency of extreme weather events are increasing		▲		

Chance	Improve energy efficiency	▼	▼		
	Develop or expand low-carbon products and services			▲	▲
	Innovate and develop or expand low-carbon products and services for customers to increase revenue	▼			▲

▲Rise /▼Decline

Rsk management	Given the significant nature of climate risks, management assigns the management office to assess these risks, formulate response strategies and measures, and implement these measures in daily operations after management confirmation, integrating them into the risk management process. 1. Risk management is regularly assessed in conjunction with environmental regulations. 2. Relevant regulations and technologies are identified, and their impact on the company's overall risk is considered.
Metrics and Goals	● In response to the challenges and opportunities presented by the "climate emergency," Pou Yi Technology is committed to leading its clients towards a low-carbon, green economic transformation to mitigate the impact of climate change. To implement and promote sustainable development, Pou Yi actively promotes related initiatives, formulates green management strategies and goals, and launches numerous projects to implement green management and performance evaluation. Through external verification, we continuously review and improve performance results to ensure that we fulfill our responsibility to protect the Earth's environment while achieving low-carbon goals. ● Our company's long-term goal is to achieve net-zero emissions by 2050. This goal is led by the General Manager's Office, with the Management Department responsible for driving various sustainability improvement initiatives. These initiatives include conducting greenhouse gas inventory checks, establishing self-sustaining renewable energy facilities, and promoting energy conservation, water conservation, and waste reduction. Each department is dedicated to implementing process improvements and equipment upgrades, comprehensively advancing the company's efforts and goals in sustainability.

	● Since most of our customers and raw material suppliers are located overseas, the upstream and downstream transportation distances in Category 3 are mainly by sea and air. Therefore, our company is implementing various carbon emission reduction measures in Categories 1, 2, and 4 to save electricity resources, develop renewable energy, and reduce direct greenhouse gas emissions and waste.
Carbon Pricing Basics	Our company's emissions sources are not subject to government registration and inspection, and our annual greenhouse gas emissions do not reach 25,000 metric tons of CO2e. Therefore, we are not among the first batch of companies subject to carbon fees.
Greenhouse Gas Inventory Program	2024 → Completed ISO 14064 voluntary greenhouse gas inventory (scope: Taiwan) and verified by a third party. 2025 → Conducted GHG protocol greenhouse gas verification and projected a 2% reduction in carbon emissions. 2030 → Reduced carbon emissions by 50%. 2050 → Net zero emissions.
External guarantee or assurance	Third-party verification of the first greenhouse gas inventory was completed in June 2026.

(6.)Fulfillment of Ethical Corporate Management and Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies":

Evaluation Item	Implementation Status			Deviations from "Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
I. Establishment of ethical corporate management policies and programs (I) Does the company formulate ethical corporate management policy that is approved by the board of directors, and declare its policies and procedures in its guidelines and external documents, as well as the commitment from its board and top executives to implement the policies?	V		(I) The company has always been upholding integrity in all business activities, and stipulated the "Procedures for Ethical Management and Guidelines for Conduct" (established on November 5, 2021), the "Ethical Corporate Management Best Practice Principles" (established on May 13, 2011, and revised for the third time on November 9, 2010) and "Ethical Code of Conduct for Directors and Managers" (established on May 13, 2011, and third revision on Nov. 9, 2020). Besides, employees sign the letter of commitment for employment when they report for duty (signing rate: 100%), while directors and senior executives sign a statement of compliance with the Code of Integrity (signing rate: 100%). In addition, it's strongly recommended that directors, supervisors, management and every employee should commit to the implementation of this policy.	No Significant Variation

Evaluation Item	Implementation Status			Deviations from "Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
(II) Does the company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scope of business? Does the company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies?	V		(II) The company conducts annual risk assessment and analysis of each business activity, and activities with higher risk of unethical conduct within the scope of business are inspected in accordance with the internal control and audit system. The inspections cover the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies	
(III) Does the company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the company	V		(III) On May 4, 2016, the board of directors of the company passed "Treatment for Reported Illegal and Unethical Cases", which clearly stipulates violations of the "Ethical Corporate Management Best Practice Principles", " Ethical Code of Conduct for Directors and Managers" and the "Procedures for Ethical Management and Guidelines for Conduct." The designated units,	

Evaluation Item	Implementation Status			Deviations from "Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
enforce the programs above effectively and perform regular reviews and amendments?			reporting channels and handling procedures, etc. are also disclosed on the company website and bulletin boards so as to ensure the implementation of the policy. The company have effective accounting and internal control systems in place to implement ethical corporate management. Every donation and sponsorship must be signed and approved by supervisors in compliance with the relevant laws and internal operating procedures. The company has signed Most-favored Clauses and Incorruptibility Clause with its suppliers, and does not accept gift money or kickbacks. If there is any violation, we will sever contact and seek compensation, in order to obtain the most reasonable quotation, the best quality and the best service. "Workplace rules" are formulated and employees sign letter of commitment for employment to prevent integrity violation.	
II. Fulfill operations integrity policy (I) Does the company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	V		(I) The company has signed Most-favored Clauses and Incorruptibility Clause with its suppliers, and does not accept gift money or kickbacks. If there is any violation, we will sever contact and seek compensation, in order to obtain the most reasonable quotation, the best quality and the best service.	No Significant Variation

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed Companies” and Reasons</th></tr>
<tr><th>Y</th><th>N</th><th>Abstract</th></tr>
<tr><td>(II) Does the company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors which reports the ethical corporate management policy and programs against unethical conduct regularly to the Board of Directors while overseeing such operations?</td><td>V</td><td></td><td>(II) The part-time unit of the company that promotes the company's ethical corporate management is the Management Office, which is responsible for formulating and revising the“Ethical Corporate Management Best Practice Principles” and " Procedures for Ethical Management and Guidelines for Conduct. " It supervises the execution of each unit of the company to ensure implementation, and regularly reports to the board of directors every year. The latest date to report related matters to Board of Directors was January 12, 2026.
The implementation status of integrity management in the past 2025 years is as follows:
<table><tr><td>Supplier Commitment</td><td>Establish a supplier manual and sign the "Most Favorable Treatment and Integrity Guarantee Agreement" and "Confidentiality Agreement".</td></tr><tr><td>Education Training</td><td>●A total of 344 people (106 hours) completed integrity and legal compliance education.
●A total of 274 people (176 hours) completed safety and health education.</td></tr><tr><td>Promise</td><td>Employee registration is a service commitment letter</td></tr></table></td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed Companies” and Reasons</th></tr>
<tr><th>Y</th><th>N</th><th>Abstract</th></tr>
<tr><td>(III) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?</td><td>V</td><td></td><td>
<table>
<tr><td></td><td>(100%). Directors and senior executives signed the Declaration of Compliance with the Code of Business Integrity(100%).</td></tr>
<tr><td>Propaganda</td><td>●Legal Compliance Announcement: On June 16, 2025, the company’s legal counsel, Lawyer Hu, came to the company to provide legal compliance education and testing to colleagues on preventing insider trading.
●Promote integrity and confidentiality responsibilities through announcements and emails, and establish a reporting system，Report appeal email：susan@aerowin.com。</td></tr>
</table>
(III)Policies to prevent conflicts of interest are stipulated in the company's the “Ethical Corporate Management Best Practice Principles” and "Ethical Code of Conduct for Directors and Managers.” The directors also uphold the high degree of discipline. If there is a risk of harming the interests of the company, directors who have an interest (for themselves or the legal person they represent) in the resolutions listed in the board of directors shall not participate in the discussion</td><td></td></tr>
</table>

Evaluation Item	Implementation Status			Deviations from "Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
			and voting, and shall excuse themselves. Nor shall such directors exercise voting rights as proxy on behalf of another director. In addition, the company establishes "Workplace Rules," which clearly stipulates that all employees of the company shall not use their powers to benefit others or themselves. This is meant to prevent employees from sacrificing the rights and interests of the company in pursuit of personal interests. Internally, the internal website has a "misconduct reporting" mechanism and employee mailboxes. Externally, complaints can be filed in the "Stakeholders Section" of the company's website.	
(IV) Does the company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit the systems accordingly to prevent unethical conduct, or hire outside accountants to perform the audits?	V		(IV) The company has effective accounting and internal control systems in place to implement ethical corporate management. The audit unit regularly inspects the relevant compliance matters of each unit of the company while CPAs review the implementation of the company's internal control system every year. When special circumstances arise, special inspections will be arranged separately.	

Evaluation Item	Implementation Status			Deviations from "Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
(V) Does the company regularly hold internal and external educational trainings on operational integrity?	V		(V) The company has established the "Ethical Corporate Management Best Practice Principle", which embeds the belief of integrity into the corporate culture, and publicizes it in supervisory meetings and regular employee training programs, so that supervisors and employees can fully understand the company's concept of integrity management and relevant regulations so as to achieve the effectiveness of promotion.	
III. Operation of the integrity channel (I) Does the company establish both a reward/punishment system and an integrity hotline? Can the accused be reached by an appropriate person for follow-up?	V		(I) On May 4, 2016, AWTC board of directors passed the "Treatment for Reported Illegal and Unethical Cases", and announced the relevant regulations on the company's website. A "Corporate Governance Section" was also set up on the company's website to provide more convenient reporting channels. Whistleblowers can report cases via letters or electronically. The designated unit to handle the reports are (1) Spokesman: Accept reports from stakeholders such as shareholders and investors. (2) Accounting /Audit chief: Accepting the reports from clients, employees, suppliers, and contractors. Anyone in violation of integrity will be punished according to the regulations. In 2025 years, there has not been any investigation case that violated integrity regulations.	No Significant Variation

Evaluation Item	Implementation Status			Deviations from "Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed Companies" and Reasons
	Y	N	Abstract	
(II) Does the company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?	V		(II) AWTC formulates reporting systems and disciplines and appeal system in "Procedures of Ethical Management and Guidelines of Conduct" and "Treatment for Reported Illegal and Unethical Cases",.	
(III) Does the company provide proper whistleblower protection?	V		(III) According to the company's "Ethical Corporate Management Best Practice Principles" and "Treatment for Reported Illegal and Unethical Cases", the company ensures confidentiality and protection for whistleblowers or those involved in the investigation.	
IV. Strengthening information disclosure (I) Does the company disclose its ethical corporate Management policies and the results of its implementation on the company's website and MOPS?	V		The company has disclosed the "Ethical Corporate Management Best Practice Principles" and "Procedures of Ethical Management and Guidelines of Conduct" on MOPS. In addition, "Corporate Governance Section" on the company website reveals the relevant regulations and implementation of integrity management.	No Significant Variation
V. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies, please describe any discrepancy between the policies and their implementation: None				
VI. Other important information to facilitate a better understanding of the company's ethical corporate management policies (e.g., review and amend its policies):				

Evaluation Item	Implementation Status			Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/GTSM listed Companies” and Reasons
	Y	N	Abstract	
i. The company complies with the Company Law, Securities Exchange Law, Commercial Accounting Law, Listing Regulations and other relevant laws and regulations as the basis for implementing honest management. ii. The company's "Board of Directors' Rules of Procedure" stipulates the director's interest avoidance system. If the board of directors' proposal has an interest relationship with itself or the legal person it represents, so that it is harmful to the company's interests, it may state its opinions and answer questions, and discuss and vote. shall be withdrawn, shall not participate in discussions and votes, and shall not exercise voting rights on behalf of other directors. iii. The company formulated the "Code of Ethical Conduct for Directors and Managers" and the "Management Measures for Preventing Insider Trading", which clearly stipulate that the company's directors, managers and employees should take care and loyalty as good managers, and be honest Conduct business on the principle of credit, and sign a confidentiality agreement. Directors, managers and employees who are aware of the important internal information of the company shall not disclose the important internal information they have learned to others. Directors, managers, and employees of the company are not allowed to inquire or collect undisclosed material internal information of the company that is not related to their personal duties from those who know the company's internal material information. Material information should not be disclosed to others.				

(7.) Other important information to enhance the understanding of the Company's corporate governance implementation:

AWTC has installed the "Corporate Governance Section" at http://www.aerowin.com/index.php.com for disclosure of material information.

(8.) Disclosures required for the implementation of the Internal Control System

1) Internal Control System Statement: Please refer to Market Observation Post System (MOPS)➔ Single Company➔ Corporate Governance ➔ Company Rules/Internal Control➔ Internal Control System Statement Disclosure https://mops.twse.com.tw/mops/#/web/t06sg20

2) If a certified public accountant (CPA) is engaged to conduct a special audit of the internal control system, its audit report shall be disclosed：Not applicable

(9.) Major resolutions of the general meetings of shareholders and the board in the previous period to the date this report was printed:

1) Major Resolutions of the 2025Shareholders' Meeting：

Date	Important resolutions and their implementation
2025.06.16	1.Acknowledged the business report and financial statements of 2024. Implementation status: the resolution was passed. 2. Acknowledged the proposal for distribution of 2024 profits. Implementation status: The resolution was passed, and July 18, 2025 was set as the ex-dividend base date, August 8, 2025 was set as the payment date, and the full payment was completed on the same day, with a cash dividend of RMB 0.7 per share. 3. Approved the revision of some articles of the " Aero Win Technology Corporation Rules of The Articles of Incorporation.".

2.) Major Resolutions of Board of Directors' Meetings from Jan. 1, 2025 to May 15, 2026：

Date	Session	Motions
2025.01.07	The 10th session of the 9th term of the	1. Approved the 2025 operating plan budget and the 2024 machine purchase budget execution status proposal. 2. Approved the 2024 year-end bonus distribution proposal for the company's managers.

Date	Session	Motions
	Board	3. Approved the company's 2025 directors' and employees' remuneration distribution ratio proposal. 4. Approved the financing quota confirmation and authorization proposal between the company and its financial institutions.
2025.02.21	The 11th session of the 9th term of the Board	1. Approved the company's 2024 annual business report and financial statements. 2. Approved the 2025 certified public accountant's independence and suitability assessment. 3. Approved the 2024 internal control system statement. 4. Approved the 2024 employee remuneration and director remuneration distribution. 5. Approved the 2024 profit distribution. 6. Approved the amendment of some articles of the " Aero Win Technology Corporation Rules of The Articles of Incorporation ". 7. Approved the financing quota approval of the company and its financial institutions. 8. Approved the convening of the 2025 shareholders' meeting.
2025.05.09	The 12th session of the 9th term of the Board	1. Approved the company's financial statements for the first quarter of 2025. 2. Approved the company’s 2024 directors’ remuneration payment plan. 3. Approved the definition of the scope of the company's "grassroots employees". 4. Pass the financing line authorization case between the company and its counterparty financial institutions.
2025.06.16	The 13th session of the 9th term of the Board	1. Approved the 2024 employee remuneration distribution plan for the company’s managers. 2. Approved the establishment of the "Sustainable Development Committee" of the company and the formulation of the "Organizational Rules of the Sustainable Development Committee of Baoyi Technology Co., Ltd.". 3. Approved the appointment of members of the first Sustainable Development Committee.
2025.08.11	The 14th session of the 9th	1. Approved the company's financial statements for the second quarter of 2025. 2. Approved the company’s 2024 sustainability report.

Date	Session	Motions
	term of the Board	3. Through the ratification of financing lines between the company and its counterparty financial institutions.
2025.11.07	The 15th session of the 9th term of the Board	1. Through the company's manager, the manufacturing factory will assist in the salary adjustment case. 2. Approved the company's financial statements for the third quarter of 2025. 3. Adopt the 2026 annual audit plan. 4. Passed the amendment to some provisions of the " Aero Win Technology Corporation Rules of Payroll internal control cycle ". 5. Through the ratification of financing lines between the company and its counterparty financial institutions.
2026.01.12	The 16th session of the 9th term of the Board	1. Approved the company's 2026 directors' remuneration and employee remuneration distribution ratio proposal. 2. Adopt the company's "employee compensation payment grade standard" for managers and add a cap on employee compensation for managers. 3. Adopt the 2026 annual operating plan budget and the 2025 annual machine purchase budget implementation status report. 4. Passed the amendments to some provisions of " Aero Win Technology Corporation Rules of Procedures for Acquisition or Disposal of Assets ". 5. Adopted the amendments to some provisions of the " Aero Win Technology Corporation Rules of Sustainable Development Best Practice Principles ". 6. Through the ratification of financing lines between the company and its counterparty financial institutions.
2026.03.09	The 17th session of the 9th term of the Board	1. Approved the company's 2025 business report and financial statements. 2. Pass the 2026 visa accountant's independence and competency assessment case. 3. Adopt the 2025 internal control system statement. 4. Approved the 2025 employee remuneration and director remuneration distribution plan. 5. Adopt the 2025 surplus distribution plan. 6. Approved the scope definition proposal for the company's

Date	Session	Motions
		"grassroots employees" in 2026. 7. The company issued the first domestic guaranteed conversion corporate bonds case. 8. Apply for a new convertible bond guarantee limit from Sino-Fung Bank. 9. Through the ratification of financing lines between the company and its counterparty financial institutions. 10. Approved the change of the company's stock agency from October 1, 2026. 11. Passed the comprehensive re-election of directors. 12. Approved the lifting of restrictions on non-competition behavior of new directors and their representatives. 13. Approved matters related to convening the 2026 regular shareholders' meeting.
2026.05.11	The 18th session of the 9th term of the Board	1. Approval of the Company's financial statements for the first quarter of fiscal year 2026. 2. Approval of the distribution of directors' remuneration for fiscal year 2025. 3. Approval of the distribution of employee compensation for managers for fiscal year 2025. 4. Approval of the nomination of director candidates. 5. Approval of the nomination and qualification review of independent director candidates. 6. Approval of lifting the non-compete restrictions on newly appointed directors and their representatives. 7. Approval of the budget for additional purchases of machinery and equipment and related matters.

(10.) Major Issues of Record or Written Statements Made by Any Director or Supervisor Dissenting to Important Resolutions Passed by the Board of Directors: None.

3 Information on CPA Fees

(1) Certified Public Accountant (CPA) Fee Information

Unit：NT$ thousand

Name of CPA Firm	Name of CPA	CPA Audit Period	Audit Fee	Non-audit fee					Remarks
Deloitte & Touche	Teng-Wei Wang, Hung-Ju Liao	2025	1,600	System Design	Business registration	HR	Other (Note 2)	Total	
							70	1,670	

Note : In case the Company has made replacements to the accountant or CPA firm, the audit periods shall be listed separately and the reason for such replacement shall be specified in the Remarks column, with information of audit or non-audit professional charges paid disclosed in order.

Note : Non-audit professional charges shall be listed separately by service items; in case the "Other" under the non-audit professional charges amounts to 25% or more to the total professional charge for non-audit matters, the service contents shall be listed in the Remarks column.

(2) When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons: Not applicable.

(3) When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the amount, percentage and reason shall be disclosed: Not applicable.

4.Former CPAs

(1) About Former CPA

ChangeDate	1Q24		
Reason and Description	The mechanism for internal rotation of the organization at the accounting firm.		
Termination or refusal of appointment by the appointor or accountant	Counterparty / Situations	Certified Public Accountant / CPA	Appointed Person
	Proactive Termination	N/A	N/A
	Ceased to accept (continue) appointments	N/A	N/A
Comments and reasons for checking reports other than non-reservations issued within the last two years	None		
Do you have disagreement with the issuer	having		Accounting Principles or Practice
			Disclosure of Financial Reports
			Check scope or step
			Others
	None	V	
	Explanation		
Other disclosures (those who should be disclosed in Article 10, paragraph 6, Paragraph 1, 4 to 7 of these guidelines)	None		

(2)About Succession CPA

Accounting Firm	Deloitte & Touche
Name of CPA	Hung-Ju Liao
Date of Appointment	1Q24
Consultation on accounting practices or accounting principles for specific transactions and possible issuance of financial reporting before appointment and results	None
Written opinion of succession accountant on matters of different opinions from former accountants	None

(3) The reply of former CPAs on Article 10.6.1 and Article 10.6.2.3 of the Standards: None.

5. Whether the Company's chairman, presidents, and managers in charge of its financial and accounting operations have held any positions in Company's independent auditing firm or its affiliates business in the most recent year：None.

6. Net Change in Shareholding and Shares Pledged by Directors, Supervisors, Managers and Shareholders with 10% Shareholdings or More:

a. Transfer and pledge of shares owned by directors, supervisors, managers, and major shareholders

Title	Name	2025		Year-to-date as at April. 26,2026	
		Increased (decreased) in shares held	Increased (decreased) in shares pledged	Increased (decreased) in shares held	Increased (decreased) in shares pledged
Chairman	Keytech Investment Inc.	0	0	53,000	0
Chairman Representative:	Kuo-Hao Tseng	0	0	0	0
Director	Susan Hu	(30,000)	0	0	0
Director	Mei Li Tsai	0	0	0	0
Director	RichMind Corp	0	0	0	0
Director Representative:	K.S.Lin	0	0	0	0
President	Kuo-Hao Tseng	0	0	0	0
Senior Vice President	Susan Hu	(30,000)	0	0	0
Vice Presiden	Jack Hung	0	0	0	0
Vice Presiden	Anthony Su	0	0	not applicable	not applicable
Vice Presiden	Murphy Mo	0	0	0	0
Deputy Vice President	Jason LIN	0	0	0	0
Major shareholder	Kuo-Hao Tseng	0	0	0	0
Independent Directo	Cy Su	0	0	0	0
Independent Directo	Minkon Huang	0	0	0	0
Independent Directo	Wen Hsiang Lu	0	0	0	0
Independent Directo	Ding An Lee	0	0	0	0
Corporate Governance Supervisor	Juli Hung	0	0	0	0
Director, Finance	YIZHEN LIN	0	0	0	0
Director, Accounting	YIZHEN LIN	0	0	0	0

Note 1: Any shareholder holding more than 10 percent of the Company's total share capital shall be noted as a major shareholder, and such shareholders shall be listed individually.

b. Information on Transfers of Shareholding where the counterparty is a related party: None.

c. Information on Pledges of Shareholding where the counterparty is a related party: None.

7. Relationships Among the Company's Top 10 Shareholders:

As of April. 26, 2026 / Unit: shares; %

Name	Current Shareholding		Spouse & Minor Shareholding		Shareholdings under the title of a third party		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remark
	Shares	%	Shares	%	Shares	%	Title(or Name)	Relation	
Kuo Hao Tseng	6,643,285	9.69%	235,000	0.34%	1,240,000	1.81%	Keytech Investment Inc / Tepao Investment Limited	Chairman the same	Kuo Hao Tseng
Keytech Investment Inc Representative: Kuo Hao Tseng	6,102,869	8.90%	0	0.00%	0	0.00%	Kuo Hao Tseng / Tepao Investment Limited	Chairman the same	Kuo Hao Tseng
RichMind Corp. Representative: K.S.Lin	2,172,000	3.17%	0	0.00%	0	0.00%			
Keyao Co., Ltd. Representative: Lin Yuyan	1,844,000	2.69%	0	0.00%	0	0.00%	Yide Co., Ltd. / Yisheng Co., Ltd.	Chairman the same	Lin Yuyan
Yide Co., Ltd. Representative: Lin Yuyan	1,797,000	2.62%	0	0.00%	0	0.00%	Keyao Co., Ltd. / Yisheng Co., Ltd.	Chairman the same	Lin Yuyan
Yisheng Co., Ltd. Representative: Lin Yuyan	1,732,000	2.53%	0	0.00%	0	0.00%	Keyao Co., Ltd. / Yide Co., Ltd.	Chairman the same	Lin Yuyan
Tepao Investment Limited Representative: Kuo Hao Tseng	1,240,000	1.81%	0	0.00%	0	0.00%	Kuo Hao Tseng /Keytech Investment Inc	Chairman the same	Kuo Hao Tseng

Name	Current Shareholding		Spouse & Minor Shareholding		Shareholdings under the title of a third party		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remark
	Shares	%	Shares	%	Shares	%	Title(or Name)	Relation	
Citibank Custody Barclays Capital SBL/PB Investment Account	721,000	1.05%	0	0.00%	0	0.00%			
NEWELASTOMER CO., LTD Representative: Zhuquan Huang	450,000	0.66%	0	0.00%	0	0.00%			
Xu Bozheng	449,000	0.65%	0	0.00%	0	0.00%			

Note 1: All of the top 10 shareholders should be listed, and the names of corporate/juristic person shareholders and their representatives should be listed separately.

Note 2: The shareholding ratio (%) is calculated as the total numbers of shares respectively held by the shareholder, their spouse and minor children, or through nominees.

Note 3: Disclose the relationships among the above-listed shareholders, including corporate/juristic person shareholders and natural person shareholders, in accordance with the provisions of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

8. Total Ownership of Shares in Investee Enterprises: Not applicable.

Ⅲ. Information on Capital Raising Activities

1 Capital and Shares

(1) Type of Stock

April. 26, 2026 / Unit: shares

Type of Stock	Authorized Capital					Remarks
	Outstanding shares			Unissued Shares	Total	
	Listed	Unlisted	Total			
Registered Common Stock	685,735,000	-	685,735,000	314,265,000	1,000,000,000	

(2) Sources of Capital

Unit：thousand NT$ /thousand shares

Month / Year	Issued price	Authorized Capital		Paid-in capital		Remarks		
		Shares	Amount (NT$)	Shares	Amount (NT$)	Sources of Capital	Capital paid in by assets other than cash	Other
02/2000	10	30,000	300,000	28,000	280,000	Cash capital increase 80,500	-	Jan. 07, 2000 Approved by the Securities and Futures Administration Commission of the Ministry of Finance (89) Tai Cai Zheng (1) No. 110342
10/2000	10	30,000	300,000	30,000	300,000	Cash capital increase 20,000	-	July 10, 2000 Approved by the Securities and Futures Administration Commission of the Ministry of Finance (89) Tai Cai Zheng (1) No. 59071
02/2001	10	50,000	500,000	35,000	350,000	Cash capital increase 50,000	-	Nov. 17, 2000 Approved by the Securities and Futures Administration Commission of the Ministry of Finance (89) Tai Cai Zheng (1) No. 94043
.03/2002	10	50,000	500,000	38,500	385,000	Cash capital increase 35,000	-	Jan. 11, 2002 Approved by the Securities and Futures Administration Commission of the Ministry of Finance (90) Tai Cai Zheng (1) No. 178454
05/2003	10	50,000	500,000	47,500	475,000	Cash capital increase 90,000	-	Jan., 2003 Approved by the Ministry of Finance Securities and Futures Management Committee Tai Cai Zheng Yi Zi No. 09100169373

Month / Year	Issued price	Authorized Capital		Paid-in capital		Remarks		
		Shares	Amount (NT$)	Shares	Amount (NT$)	Sources of Capital	Capital paid in by assets other than cash	Other
03/2006	10	50,000	500,000	28,500	285,000	Reduce capital 190,000	-	Jan. 17, 2006 Approved by the Financial Supervision and Administration Commission of the Executive Yuan with the letter No. 0950101009
03/2006	10	50,000	500,000	42,500	425,000	Cash capital increase 140,000	-	Jan. 17, 2006 Approved by the Financial Supervision and Administration Commission of the Executive Yuan with the letter No. 0950101009
07/2007	13	50,000	500,000	50,000	500,000	Cash capital increase 75,000	-	July 19, 2007 Approved by the Financial Supervision and Administration Commission of the Executive Yuan with the letter No. 0960036398
10/2007		70,000	700,000	50,000	500,000	Modification of rated capital	-	Oct. 18, 2007 Approved by the Ministry of Economic Affairs with Letter No. 09601250100
10/2009		70,000	700,000	54,500	545,000	Capitalization of retained earnings 45,000	-	Oct. 12, 2009 Approved by the Ministry of Economic Affairs with Letter No. 09801235070
09/2010		70,000	700,000	56,135	561,350	Capitalization of retained earnings 16,350	-	Aug. 18, 2010 Approved by the Financial Supervision and Administration Commission of the Executive Yuan with the letter No. 0990043479
12/2010	15	70,000	700,000	60,635	606,350	Cash capital increase 45,000	-	Sep. 15, 2010 Approved by the Financial Supervision and Administration Commission of the Executive Yuan, Jinguanzhengfazi No. 0990050559
04/2012	10.17	70,000	700,000	60,649	606,490	Capitalization of employee stock option warrants 140	-	April 23, 2012 Approved by the Ministry of Economic Affairs with Letter No. 10101067840

Month / Year	Issued price	Authorized Capital		Paid-in capital		Remarks		
		Shares	Amount (NT$)	Shares	Amount (NT$)	Sources of Capital	Capital paid in by assets other than cash	Other
01/2013	10.17	70,000	700,000	60,785	607,849	Capitalization of employee stock option warrants 1,359	-	Jan. 22, 2013 Approved by the Ministry of Economic Affairs with Letter No. 10201016120
01/2014	10.17	70,000	700,000	61,850	618,499	Capitalization of employee stock option warrants 10,650	-	Jan.14, 2014 Approved by the Ministry of Economic Affairs with Letter No. 10301007850
01/2015	10.17	70,000	700,000	62,179	621,789	Capitalization of employee stock option warrants 3,290	-	Jan. 16, 2015 Approved by the Ministry of Economic Affairs with Letter No. 10401010100
02/2015	15.5	100,000	1,000,000	68,187	681,869	Cash capital increase 60,080	-	Feb. 04, 2015 Approved by the Ministry of Economic Affairs with Letter No. 10401021180
12/2015	10.17	100,000	1,000,000	68,213	682,130	Capitalization of employee stock option warrants 261	-	Dec. 25, 2015 Ministry of Economic Affairs approved the letter No. 10401277030
03/2016	14.62	100,000	1,000,000	68,374	683,735	Capitalization of employee stock option warrants 1,605	-	March 21, 2016 Approved by the Ministry of Economic Affairs with Letter No. 10501051150
03/2017	14.29	100,000	1,000,000	68,461	684,605	Capitalization of employee stock option warrants 870	-	March 15, 2017 Approved by the Ministry of Economic Affairs with the letter No. 10601031550
03/2018	13.81	100,000	1,000,000	68,544	685,438	Capitalization of employee stock option warrants 833	-	March 08, 2018 Approved by the Ministry of Economic Affairs with Letter No. 10701024870
04/2019	13.59	100,000	1,000,000	68,547	685,468	Capitalization of employee stock option warrants 30	-	April 01, 2019 Approved by the Ministry of Economic Affairs with the letter No. 10801028790

Month / Year	Issued price	Authorized Capital		Paid-in capital		Remarks		
		Shares	Amount (NT$)	Shares	Amount (NT$)	Sources of Capital	Capital paid in by assets other than cash	Other
03/2020	13.28	100,000	1,000,000	68,574	685,735	Capitalization of employee stock option warrants 267.5	-	March 30, 2020 Approved by the Ministry of Economic Affairs with Letter No. 10901041770

(3) Information Relating to the Shelf Registration System：None.

(4) List of Major Shareholders

April. 26, 2026

Shareholders \ Shares	Total Shares Owned	Ownership (%)
Kuo Hao Tseng	6,643,285	9.69%
Keytech Investment Inc	6,102,869	8.90%
RichMind Corp.Representative	2,172,000	3.17%
Keyao Co., Ltd.	1,844,000	2.69%
Yide Co., Ltd.	1,797,000	2.62%
Yisheng Co., Ltd.	1,732,000	2.53%
Tepao Investment Limited Representative	1,240,000	1.81%
Citibank Custody Barclays Capital SBL/PB Investment Account	721,000	1.05%
NEWELASTOMER CO., LTD	450,000	0.66%
Xu Bozheng	449,000	0.65%

(5) Dividend Policy and Implementation Status

A.Dividend Policy

Articles	content
Article 21	If the Company makes profits for the current year, the allocation of 5% to 10 % should be resolved as employee remuneration (of which The amount of profit not less than 2% is distributed to grassroots employees labor)..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 decided by special resolution of the board of directors and 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 When the distribution of dividends to shareholders is made by issuing new shares, it shall be distributed after the resolution of the shareholders' meeting; when it is distributed in cash, the board of directors is authorized to make a resolution with more than two-thirds of the directors present and a majority of the directors present, and report to the shareholders' meeting. If the company has no profit to distribute in the year, or based on the company's financial business and operating factors, when the company has no accumulated losses, the portion of the statutory surplus reserve exceeding 25% of the paid-in capital and the capital reserve in accordance with the provisions of the Company Law shall be distributed in cash dividends in proportion to the shareholders. The board of directors may make a special resolution in accordance with Article 241 of the Company Law and Article 240 of the Company Law shall apply mutatis mutandis, and report to the shareholders' meeting. 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.

B. Proposed Distribution of Dividend

On March 9, 2026, the Board of Directors proposed the distribution of cash dividend as follows:

(a). It is planned to distribute cash dividends to shareholders of NT$0.35 per share, totaling NT$24,000,725.

(b). Cash distribution of employee remuneration of NT$3,853,292 (including NT$1,926,646 of junior employees)..

(c). Directors' remuneration was distributed in cash at NT$1,444,984.

(6) Effect Upon Business Performance and EPS Resulting of Stock Dividend Distribution Proposed at the Shareholders' Meeting: Not Applicable.

(7) Employee Dividends and Remuneration to Directors：

A. Percentages or ranges of remuneration of employees and directors under the Articles of Incorporation:

If the Company makes profits for the current year, the allocation of 5% to 10 % should be resolved as employee remuneration (of which The amount of profit not less than 2% is distributed to grassroots employees labor)..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 decided by special resolution of the board of directors and 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.

B.The Basis for estimating the amount of employee dividends and remuneration to directors and supervisors, for calculating the number of shares to be distributed as employee remuneration, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated amount, for the current period.

(a). Basis for estimating the amount of employee dividends and remuneration to directors current year estimates are made at a certain percentage in the range specified in the Articles of Incorporation and approved by the board of directors.

(b). Basis for calculating the number of shares to be distributed as employee remuneration. The calculation is based on the closing price on the preceding business day according to the board of directors.

(c). Should there be any significant changes to the amounts after the financial statements are approved and made public, the differences are recognized as a change in accounting estimate and will be adjusted in the following year.

C. Remuneration approved by the board of directors

On Mach 9, 2026, the company's board of directors proposed to distribute employee dividends and remuneration to directors as follows：

(a).Proposed bonus information

employee cash remuneration	3,853,292
employee share dividend	0
remuneration to the directors	1,444,984

(b). Proposed employee profit-sharing compensation：

Amount of profit-sharing compensation	0
The amount of profit-sharing compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income for the current period.	0
The amount of profit-sharing compensation distributed in stocks, and the size of that amount as a percentage of the sum of total employee profit-sharing compensation.	0

(c). Calculated earnings per share after considering the proposed distribution of employee bonuses and directors' remuneration: 0.55

D. The actual distribution of employee, director, and supervisor profit-sharing compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee, director, or supervisor profit-sharing compensation, additionally the discrepancy, cause, and how it is treated.

The actual distribution of the company's 2025 remuneration to employees and directors is as follows, and there is no difference from the amount recognized in the account.

Item	employee cash remuneration	employee share dividends	remuneration to the directors
Amount Proposed by the Board of Directors	3,853,292	0	1,444,984
Actual distribution amount	3,853,292	0	1,444,984
difference number	0	0	0

(8) Buyback of Common Stock: None.

2. Corporate Bonds: None.

3. Preferred Shares: None.

4. Handling of overseas depository receipts: None.

5. Handling of employee stock option certificate: None.

6. New Restricted Employee Shares : None

7. Status of New Share Issuance in Connection with Mergers and Acquisitions: None.

8. Capital Utilization Plan and Its Implementation: Not applicable.

IV. Operational Highlights

1. Business Content

(1) Scope of Business

1) Major content of business operations in the Company

(1) CA03010 Heat treatment
(2) CA04010 Surface treatments
(3) CB01010 Mechanical equipment manufacturing
(4) CC01010 Manufacture of power generation, transmission and distribution machinery
(5) CD01060 Aircraft and parts manufacturing
(6) F106010 Wholesale of hardware
(7) F113010 Wholesale of machineryl
(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.

2) Current goods and services

(2-1) Aircraft engine parts and components manufacturing - machining and sheet metal forming.

(2-2) Manufacturing and regeneration of Ground Gas Turbine components for power generation.

3) New product development

Aircraft engine components	1. Inner Ring - LEAP engine parts 2. Inner Liner – PW1200G/1700G engine parts 3. Outer Liner – PW1200G/1700G engine parts 4. Bulkhead - PW1200G/1700G engine parts 5. Hood – PW1200G/1700G engine parts 6. Vacuum chamber/blade

(2) Industry overview

1) Overview of aviation industry

The aerospace industry encompasses the manufacture of a wide range of aircraft and spacecraft products (including aircrafts, passenger and military aeroplanes, and air sports) and is characterized as technology intensive, capital intensive and high value-added. Thus, many governments fully support its sustainable development. The production and manufacturing process is quite complex, which requires close cooperation between various industries. With the long-term support of the government for domestic industries, companies in this field have a high level technology for aviation manufacturing and maintenance, quality management and delivery, and has become an important partner of major international aviation manufacturers. They maintain supply chain stability, elevate the technology of related industries, increase

market competitiveness, and create derivative benefits.

According to the latest statistics released by the International Air Transport Association (IATA), the global air passenger market has continued to recover after the pandemic and maintains stable growth. In 2024, global air passenger demand, measured by Revenue Passenger Kilometers (RPK), increased by 10.4% compared with 2023, exceeding the pre-pandemic level of 2019 by approximately 3.8%. This indicates that the global aviation market has fully recovered and entered a new growth stage.

In 2024, the global average passenger load factor reached 83.5%, setting a new historical high. This reflects that airlines were able to improve operational efficiency through route adjustments and capacity management despite challenges such as aircraft delivery delays, supply chain issues, and rising operating costs.

Entering 2025, global passenger demand continues to grow, although the growth rate has gradually returned to normal pre-pandemic levels. Global passenger demand increased by about 5%, and international routes grew faster than domestic markets, indicating continued recovery in cross-border travel.

Looking ahead to 2026, IATA forecasts that global air passenger numbers will exceed 5.2 billion, and overall aviation demand will continue to grow steadily. The global average passenger load factor is expected to remain at around 83%–84%. Future growth in the aviation market will mainly come from emerging markets in Asia, the recovery of international travel, and the expansion of airline networks.

Overall, the global aviation industry has recovered from the pandemic and is gradually moving toward stable development. However, the industry still faces challenges such as supply chain bottlenecks, fuel price volatility, and the development of aviation decarbonization and sustainable fuels.

Regional Performance

- Asia-Pacific airlines: demand increased by 10.9%, capacity increased by 10.2%, load factor 84.4%.
- European airlines: demand increased by 6.0%, capacity increased by 5.9%, load factor 84.1%.
- Middle East airlines: demand increased by 6.7%, capacity increased by 5.8%, load factor 81.6%.
- North American airlines: demand increased by 2.1%, capacity increased by 2.4%, load factor 83.9%.
- Latin American airlines: demand increased by 8.6%, capacity increased by 10.2%, load factor 83.6%.
- African airlines: demand increased by 7.8%, capacity increased by 6.5%, load factor 74.9%.

In domestic markets, China and India showed significant growth, with demand increasing by about 5% and 7–8% respectively, mainly driven by low-cost airlines.

Environmental Challenges

The aviation industry has set a goal to achieve Net Zero carbon emissions by 2050. However, several challenges remain, especially the supply of Sustainable Aviation Fuel (SAF).

Currently, SAF production is still very limited. In 2024, SAF accounted for less than 1% of global aviation fuel consumption, and its production cost is much higher than traditional jet fuel, limiting large-scale adoption.

In addition, governments are gradually introducing aviation carbon policies such as carbon emission trading systems and environmental taxes, which may increase airline operating costs. Some airlines believe governments should focus more on supporting SAF development and technological innovation to accelerate aviation decarbonization.

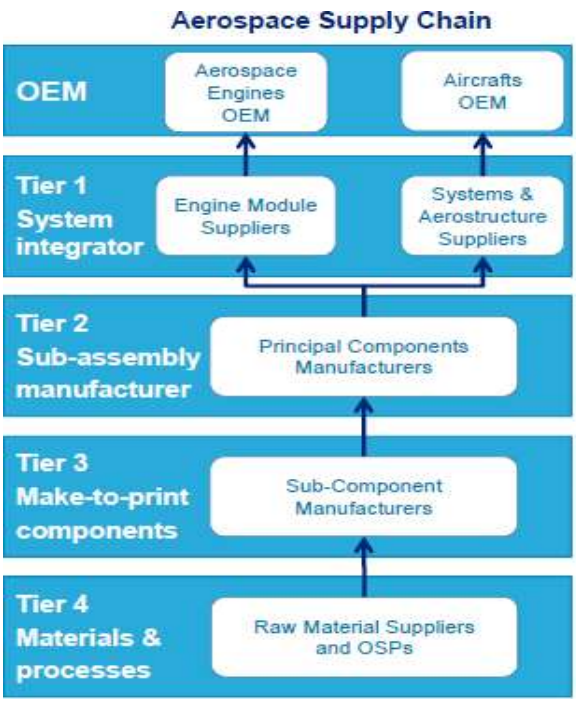
In the future, the sustainable development of the aviation industry will mainly depend on three areas:

1. Expanding SAF production
2. Developing more fuel-efficient aircraft
3. Improving airline operational efficiency

As global travel demand continues to increase, balancing aviation market growth and environmental impact reduction will become an important challenge for the industry.

2) The Association of the Upper-, Middle- and Lower-Stream of Industries

In general, the international aerospace and aircrafts and engines supply chains adopt international vertical division of labor, and can be classified into 4 tiers: components/materials supplier (Tier 4), parts supplier (Tier 3), subsystems supplier (Tier 2), (cabin-mounted equipment, module segment critical components) and main structure supplier (Tier 1); and the top layer is the OEM of aircraft structure integration and aero engines which is shown in the chart below.



In the area of aircraft manufacturing, Boeing, Airbus, and Bombardier are the manufacturers of the whole aircraft. GE, Rolls-Royce, Snecma, Pratt & Whitney and their subsidiaries are the major aero engine manufacturers who are capable of providing engine and aircraft assembly to meet the requirements of Boeing, Airbus and Bombardier. The Company features aircraft components and belongs in Tier 3.

3) Aero engine manufacturing

The increase in global air transport, the rise of regional airlines, and the replacement of old models with high fuel consumption with new aircraft with more environmental efficiency driven by the rise in oil prices all contribute to the increasing global demand for new aircraft. In turn, it will increase the demand for aero engine manufacturers and related components. Due to the long development and production time, the aerospace industry has strict requirements on technology and quality. Once recognized as a qualified supply chain manufacturer, a company is rewarded with long-term orders of 6 to 10 years. With the growth of air transportation and engine manufacturing, it will bring long-term benefits to manufacturers in the lower tier.

The suppliers of major international aviation manufacturers also face the pressure of price reduction from major customers. Therefore they follow the above model to find partners overseas in order to reduce costs and divide risks. Thanks to the rise of emerging markets such as Mainland China and India, as well as the increase of international business and tourists, the air passenger transport market in the Asia Pacific region has seen growth. In

addition, the Asia Pacific region has the advantage of low manufacturing costs. Major European and American manufacturers have begun to move their orders for parts and components to the Asia Pacific region, making the Asia Pacific region gradually become an important sales market for the aviation industry as well as a hub for aviation parts and components production. This trend will result in the expansion of the operating scale of aviation parts manufacturers in Taiwan.

3. Overview of Technology and R&D:

1) Research and development (R&D) expenses in recent years and up to the date of the issuance of the annual report

Year	2025	As of March 31, 2026
Total R & D Expenses (NT$ thousands)	53,569	13,032

2) Successfully developed technology or products in the past three years

2-1. Cooling insert: tubular devices made of sheet metal with numerous small holes in them. Putting it into the blade can guide the airflow to the desired cooling part and prolong its life. 1 products for CFM56, Silver Crest , and PW1000G engines.

2-2. Sheet metal ring parts: A product that is shaped by bending and welding a flat plate into a circle. It can be used to weld the stator, and the related process can also be applied to the arc products around the engine. The latest product uses 5-axis laser to develop large-scale products. 0 products for CFM56, Silver Crest , and V2500 engines.

2-3. Machine ring parts: After machining to the finished size with a lathe, holes or grooves are set on it with a milling machine or a punching machine. 0 products for various engines.

2-4. Flanges: products that connect machined parts, sheet metal parts and honeycomb air seals and other components by means of welding and heat treatment. 6 products for Silver Crest engines.

2-5. Tubes: Bending and welding sheet metal into tubes to give them a shape, and then welding flanges at both ends. 0 products for CFM56 and Trent XWB engines.

2-6. Sheet metal: Sheet metal workpieces without or with only a small amount of welding required. 0 products for various engines.

2-7. Complex workpieces: products that cover a large number of forming and welding processes. 5 products for CFM56, Trent XWB, PW1500G, and PW1700G engines.

2-8. Aluminum alloy machine: 0 vacuum pump parts

(4). Business Development Plans in the Long and Short Run

The company has been engaged in the aerospace industry for more than 20 years. With the accumulation of experience, it has mastered the following core technologies:

1) Forming, welding and machining of superalloys and titanium alloys
2) Heat treatment and surface treatment of superalloys
3) Quality assurance system and identification capability for aerospace level products

The short-term business development plan will be to focus on the continuous expansion and development of high-temperature segment advanced manufacturing processes and high-profit components in aero engines, and the continuous expansion of production capacity. The medium and long-term business development plan will be to gradually expand the market for Co Design aero engine components. Since 2009, the Company has received orders for parts of French Safran Transmission System XWB A350 engine, and received orders for parts of Belgian Safran Aero Booster SilverCrest engine in 2011. It has also received orders for parts of French Safran Aircraft Engines and Belgian Safran Aero Booster LEAP engine since 2013, and also received orders for parts of American Pratt&Whitney and Japanese KHI PW1000 series engines since 2015. We will make further significant adjustments in our engineering capacity and production capacity to have a solid foundation for developing such products

2. Market and production and sales overview

(1) Market analysis

	Forging Precision machining	Turbine nozzle Cooling blade	Various machining and thin plate components	Sheet metal spare parts
Main products	CC Liners Stator Rings Flanges	Bushing (Baffle) Cooling Inserts	Front / Rear Flange Oil Collector/Oil Cover Inlet Casing、Shroud Combustor	Brackets Toles Seal Sheet Metal Rings
Sales area	USA, Europe, Japan	Europe, Japan, USA	Europe, Japan	Europe, Japan
Market share	Customized products, so market share analysis is meaningless.	Above 70% on average	AWTC is the only supplier for most of our current products. Some components are used in XWB and PW1000 engines.	Some components are used in new SilverCrest/LEAP engines.
Growth	Growth is limited by investment in equipment.	The demand for cooling blades for ground engines is high.	High growth	High growth
Competitive niche	Producing similar products to expand the production scale and reduce costs.	Aero Win developed its own manufacturing process and its quality is superior to that of its competitors.	Aero Win has the ability to integrate multiple processes such as machining, sheet forming and welding	The labor cost is lower than that in Europe and the United States
Favorable Factors for development	We have accumulated years of production experience from our customers, which is quite helpful to reduce production costs.	Few international companies can provide such products	Only a few companies in the world can provide such products in a timely manner with low manufacturing costs	Such products are in huge demand and cannot be produced automatically because they are processed by senior technicians. Other suppliers are all in Europe and the United States, with high production costs

	Forging Precision machining	Turbine nozzle Cooling blade	Various machining and thin plate components	Sheet metal spare parts
Unfavorable factors for development	The processing equipment is expensive, and the process is highly replaceable. Due to the heavy weight of the products, the transportation cost is high, reducing the cost competitiveness	This product is a key part of aero engine, and some companies have listed it as external control product	Due to the special process involving high-level technology, high-level technology and quality control engineers are required	Technicians are not readily available in the job market and need to be trained for a long time
Countermeasures	Prudently evaluate the scale and timing of production expansion	Contend for items for ground engine (uncontrolled)	Hire technicians with relevant work experience	AWTC trains our own employees.

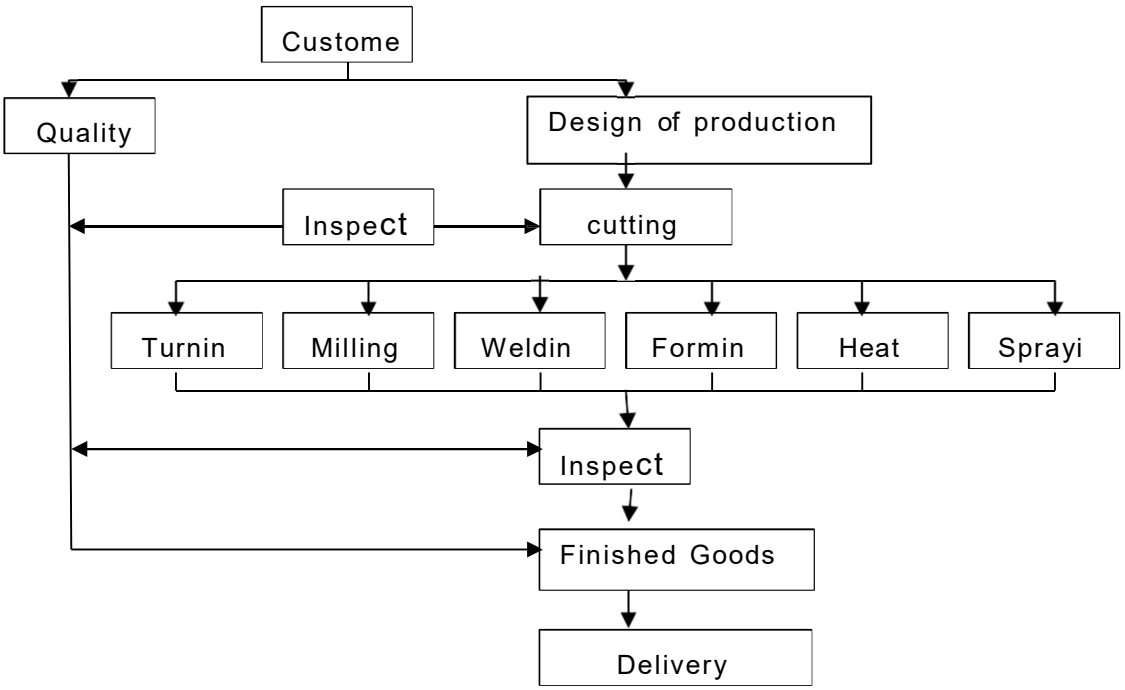
(2) Purpose and production process of main products

① Purpose of main products

Product Items		Main purpose
1.Aircraft engine components		Generate the propulsion required for aircraft flight
components	1.Oil Collector	Provide air sealing function of different pressure sections of turbine engines
	2.Rear Flange Front Flange	High and low air chamber isolation
	3.Cover Oil Inlet	Engine spindle end support lubrication
	4.Bearing support	Second section bearing pedestal of engine spindle
	5.Upper shroud	Engine gearbox oil pipe protection
	6.Lower shroud	Engine gearbox oil pipe protection
	7Casing SAGB Lower	Engine gearbox protective cover
	8.Transfer tube	Drive line parts
	9. Combustion Chamber	It can withstand high temperature combustion and generate power after being mixed with high-pressure gas
Cooling Insert products	10.Bushing	It is used inside high-temperature blades to introduce cooling gas to maintain the life of turbine blades
Ring products	11.C.C.Liner	The engine combustion chamber can withstand high temperature combustion and generate thrust after mixing and exploding with high-pressure gas
	12.Stator Ring	The engine compresses the stator, which can guide the high-pressure gas in the positive direction to improve the engine efficiency
	13.Inner Ring	The inner ring of the compression blade is used to assemble the fixed compression section
	14.Outer Shroud	Outer ring of compressor blade is used for assembling fixed compression section
Other products	1.Bracket	Support and stabilize various pipelines and lines of the engine
	2.Toboggan	Air flow guiding parts
	3.Toles	Air flow path drag reduction device
2.Gas turbine components for power generation		Power generation
Other products	1.Combustion Chamber	It can withstand high- temperature combustion and generate power after mixing with high-pressure gas

Product Items		Main purpose
	2.Transmission guide	Introduce high-pressure gas into each combustion cylinder to produce uniform combustion
	3.Cooling Insert	Introduce high pressure gas into the turbine stationary blade to reduce the temperature of the stationary blade, so as to maintain the life of the turbine blade

② Production process of main products



(3) Supply Status of Main Materials

The raw materials of our main products must be certified by aerospace industries. At present, most of them rely on imports. Recently, we have established good cooperative relations with foreign mill and purchase materials directly from them . Therefore, the cost of raw materials can be reduced and the quality is high and stable.

Product Group	Major Raw Materials	Source of Supply	Supply Situation
Super Alloy	Sheet Metal	Foreign suppliers	Most of the suppliers are assigned and certified by customers. The quality is stable.
Super Alloy	Forging	Foreign suppliers	The suppliers are assigned and certified by customers. The quality is stable.
Super Alloy	Casting	Foreign suppliers	The suppliers are assigned and certified by customers. The quality is stable.
Super Alloy	Bar	Domestic and Foreign suppliers	Both domestic and foreign suppliers are certified by customers, and the quality is stable.
Super Alloy	Swirler	Foreign suppliers	The suppliers are assigned and certified by customers. The quality is stable.

(4) The Names of the Customers Each Accounted for More than 10% of the Purchase (Sales) and the Amount and Proportion of Purchase (Sales) in any of the Last 2 Years, and the Reasons for the Changes.

1) The List of Customers Each Accounted for More than 10% of the Purchase in the Last 2 Years

Unit: NT$ thousands

Item	2024				2025				As of the previous quarter of 2026(Note 2)			
	Company Name	Amount	% of Total Net Revenue	Relation with AWTC	Company Name	Amount	% of Total Net Revenue	Relation with AWTC	Company Name	Amount	% of Total Net Revenue	Relation with AWTC
1	F	100,091	24	None	F	167,099	25	None	H	29,927	32	None
2	H	97,708	23	None	H	137,790	30	None	F	28,734	31	None
3	A	43,785	10	None	A	25,187	5	None	A	4,638	5	None
4	OTHERS	178,989	43	None	OTHERS	220,488	40	None	OTHERS	30,425	32	None
	Net purchases	417,573	100	Net purchases	Net purchases	550,564	100		Net purchases	93,724	100	
Explanation of increase/decrease: In preparation for industry recovery and delivery forecasts, the purchase quantity increased.												

Note 1: List all suppliers accounting for 10 percent or more of the Company's total procurement amount in the 2 most recent fiscal years and the amounts bought from each and the percentage of total procurement accounted for by each. If the company is prohibited by contract from revealing the name of a supplier, or a trading counterparty is an individual person who is not a related party, it may use a code in place of the actual name

Note 2: If, up to the date of publication of the annual report for a TWSE or TPEx listed or Emerging Stock company, there is any financial data audited and attested or reviewed by a CPA for the most recent period, it shall also be disclosed.

2) The List of Customers Each Accounted for More than 10% of the Sales in the Last 2 Years:

Unit: NT$ thousands

Item	2024				2025				As of the previous quarter of 2026(Note 2)			
	Company Name	Amount	% of Total Net Revenue	Relation with AWTC	Company Name	Amount	% of Total Net Revenue	Relation with AWTC	Company Name	Amount	% of Total Net Revenue	Relation with AWTC
1	a	286,624	35	None	a	293,326	31	None	a	98,599	42	None
2	c	218,725	27	None	c	353,341	37	None	c	32,131	14	None
3	b	74,896	9	None	b	57,005	6	None	b	15,356	6	None
4	d	107,251	13	None	d	123,889	13	None	d	35,172	15	None
5	OTHERS	136,636	16	None	OTHERS	133,454	13	None	OTHERS	53,170	23	None
	Net Sales	824,132	100		Net Sales	961,015	100		Net Sales	234,428	100	
Explanation of increase/decrease: The company's main sales customers have not changed significantly in the past two years. The overall revenue in 2025 has grown significantly due to the increase in order demand.												

3.Information of employees in last two years

Note: Information for the current year as of the printing date of the annual report

Year		2024	2025	As of March 31,2026
Number of Employees	Technical staff	28	27	26
	Operator	161	158	151
	Administration staff	48	48	47
	Total	237	233	224
Average Age		39.41	40.33	40.84
Average years of service		9.76	10.59	11.05
Education	Ph.D.	0.9%	0.9%	0.9%
	Master	6.3%	6.4%	6.3%
	Junior college	52.3%	52.8%	54.0%
	High School	39.2%	38.6%	37.5%
	Below High School	1.3%	1.3%	1.3%

4. Disbursements for environmental protection

1) Environmental Protection Expenditures According to regulations, the company has to apply and receive permits for the establishment of anti-pollution facilities and pollution effluent, pay pollution prevention fees, or designate environmental personnel. The status of the measures mentioned above is as follows:

The Company is a manufacturer of commercial airliner engine parts and important airframe structural parts. Most of these parts are made of metal materials such as superalloy plates and forging materials. The Company obtains raw materials through procurement and customer supply. The main process focuses on the production of parts and inspection. The iron filings and scraps generated during the production process are classified according to the type of material, and are stored in a centralized manner and sold to professional material dealers for recycling and smelting; the cutting and lubricating oil products after machines are replaced are outsourced to professional and qualified processing manufacturers for recycling and processing. Special inspection facilities also set up proper protection and control measures in accordance with relevant laws and regulations. General waste includes cardboard boxes, foam, plastic bags, and general waste generated by employees. These materials are classified and recycled according to regulations.

In addition, the Company produces about 90 CMD of waste water per day due to the production and living process. After pre-treatment by waste water treatment equipment to meet the release water standard stipulated by the Xinying Industrial Zone, it will be included in the sewage sewer of the industrial zone uniformly. The pipe is discharged to the sewage plant in the industrial area for final treatment. After the pre-treatment of the company's waste water treatment equipment, the inorganic sludge produced shall apply for the waste disposal code D-0902 and be approved by the Environmental Protection Bureau. Clearance operators properly clear and transport.

AWTC adopts energy-saving design when building or renovating factories and offices, and gradually replaces traditional energy -consuming mercury vapor in factories and traditional T8 lamps in offices with low-wattage LED lamps, and continues to improve energy efficiency in our production. Besides, the Company advocates the policy of turning off power and switches whenever possible. This not only saves costs, but also reduces the greenhouse effect and carbon dioxide emissions.

2) The Company's investment on the major anti-pollution facilities, the use purpose of such facilities and the possible effects to be produced:

March 31, 2025

Unit:NT$thousand

Name of equipment	Quantity	Date acquired	Cost	Unreduced balance	Purpose and potential benefits
Central dust collection equipment in NC grinding area	1	2007-08-29	223	-	Reduce dust pollution in the air inside plants
Bag type dust collection and filtration equipment in sand blowing room	1	2008-01-09	380	-	Reduce dust pollution in the air inside plants
30HP dust collection equipment	1	2013-11-25	662	-	Reduce dust pollution in the air inside plants
5HP dust collection equipment	1	2019-04-30	232	-	Reduce dust pollution in the air inside plants

3) Describing the process undertaken by the Company on environmental pollution improvement for the most recent 2 fiscal years and up to the prospectus publication date. If there had been

any pollution dispute, its handling process shall also be described: None.

4) Disbursements for environmental protection: any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated and the content of the dispositions) and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None.
5) Explaining the current condition of pollution and the impact of its improvement to the profits, competitive position and capital expenditures of the Company, as well as the projected major environment-related capital expenses to be made for the coming 2 fiscal years:
The Company currently has no case of significant environmental violation, but due to severe water shortages in recent years, in order to effectively utilize limited water resources, it is estimated that the environmental protection expenditure in the next two years will be focused on the construction of waste water recycling systems, water storage towers, and routine maintenance of pollution prevention facilities and related pollution prevention and control expenses.

OSH INDICATORS REPORT

In accordance with Occupational Safety and Health Act, AWTC has an OSH management system in place to provide a safe and healthy working environment. environmental risks and safety hazards are reduced accordingly. Besides, consultation and participation in OSH activities are encouraged.
Employees are asked to fill in the checklist of an electronic human-factor identification system, and 6 types of highly-repetitive human risk jobs are identified as a result. With the help of the health checkup questionnaires and sick leave recorders, employees who have to take a sick leave due to their sore muscles are given special care and attention. They are also scheduled for an interview with occupational health specialists. The overall satisfaction rate for the checklist is 100%.
AWTC provides regular health checks that are above the standard regulated in the law. 84 OSH activities are organized this year with 99% of the staff participating. 224 employees have health checks, 50.8% of whom have negative test results. They are scheduled for a follow-up.
In accordance with Occupational Safety and Health Act, AWTC set up an Occupational Safety and Health Committee with 13 members. The Committee consists of OSH personnel, heads of relevant divisions and labor representatives. The number of labor representatives is 5, and the ratio is more than one third of the quorum. The Company holds 4 OSH meetings on a regular basis every year to review OSH training, health management, and occupational diseases prevention. Measures for improvement are proposed, proposals concerning OSH matters are also discussed. Meeting minutes are made public afterwards.
In accordance with the law, every employee is required to familiarize themselves with OSH regulations and the Company's OSH system. OSH training are provided regularly to promote OSH awareness and culture. 230 people participated in the training with an average training time of 3 hours.
Major health issues that employees face include excessive BMI, lack of exercise, irregular meals, and snacking on food from convenience stores. After OSH sessions, 3H indicators and BMI index both show a downward trend.
Contractors are our important partners. To ensure contractors' safety, each plant informs them of possible hazards, monitors their safety and have various mechanism in place to enhance their OSH management. AWTC establishes a qualification review system for contractors. Contractors will fill in the qualification review form. After relevant units go over the form, they will classify and establish a "Contractor Qualification List". Those who are listed as qualified contractors will be given priority by the procurement department and invited for bids. This system will help the procurement unit to have a good grasp on the source of contractors in advance, and at the same time improve the practical needs of construction quality and occupational safety standards for contracted operations.
OSH management system has been implemented in accordance with CNS 45001.
Through project inspection and review, systematic classification of disasters, risk assessment, safe operation standard procedures, and scientific methods, AWTC achieves its goal of reducing disasters.
40% of all accidents this year (including contractor accidents) are high-risk jobs for grassroots technicians. Main reasons for injuries are cut injuries (30%) and traffic accidents (20%).
Medical staff, safety and health personnel, and personnel from various departments will jointly handle OSH matters. Contractors are required to implement health checks for their employees, and control construction personnel under their jurisdiction to prevent them from engaging in operations unsuitable for them. In the past 3 years, no death results from occupational diseases and no case of occupational diseases or work-related diseases diagnosed by occupational medicine specialists is reported.

5. Labor Relations

A. The company's various employee welfare measures, advanced education, training, and retirement systems and their implementation, as well as the agreement between labor and management and various employee rights and interests protection measures:

1. Employee benefit measures

(1) Regular Working Hour:

Comply with Labor Standards Act, working 8 hours/day, weekends off.

(2) Flexible Leave Program:

a. Comply with Labor Standards Gender Equality in Employment Act, annual leave, sick leave, marital leave, maternity leave, Pregnancy Checkup Accompaniment and Paternity Leaves, compassionate leave, menstruation leave, family care leave and prenatal checkup leave.

b. Optional leaves for a minimum of 30 minutes.

c. Employees who encounter childcare, serious injuries, illnesses, or major accidents may apply for unpaid leave and their right to reinstatement will be protected to balance personal and family care needs.

d. For the number of days that employees have not taken special leave due to the end of the year or the termination of the contract, the unpaid wages will be paid on a daily basis to protect employees rights and interests.

(3) Retirement system:

a. In accordance with the labor retirement reserve fund allocation system, the company allocates the old system retirement reserve fund based on the salaries of employees who are eligible for the old system of labor retirement on a monthly basis and stores it in the Bank of Taiwan. The company also reviews the balance of the special account at the end of each year. If the balance is insufficient to pay employees who achieve statutory retirement in the following year, the allocation will be completed before the end of the year to ensure the rights and interests of employees under the old system of labor retirement. The difference in recognition of the old system retirement fund for 2026 has been allocated to NT$2,100,000.

b. for new policy adapter, we contribute 6% pension fund out of full salary to individual account in Bureau of Labor Insurance while employees are also able to ersonally contribute up to 6% pension fund.

c. When an employee meets the retirement conditions, they may negotiate to postpone the retirement age.

(4) Multiple welfare items:

a. Staff dorm, canteen reimbursement, library, nursery room, holiday bonus, birthday bonus, profit sharing bonus, year-end bonus, annual health check-up, vehicle parking space, staff travel subsidy, marital subsidy, death subsidy, maternity benefits, hospitalization condolence money, discounts at authorized stores, and other legitimate bonuses.

b. Group insurance (accidental death, injury and hospitalization) included. Travel accident insurance included for business trip participants.

(5) Education and training at the right place:

a. We highly value educational training program. For newly recruited talents, pre-job professional training is fundamentally developed. For our current employees, we target our training base on individual needs and long-term necessities in hope to uplift overall organization efficiency and meet our clients' satisfaction.

b. We establish well-rounded training plan base on each division annual feedback to effectively equip our employees.

2. Agreements between employers and employees, and various employee rights protection measures

Whether in operation or management, the company fully complies with relevant labor laws and regulations such as the Labor Standards Act. Employees are guaranteed labor insurance, health insurance and a full 6% labor pension on the first day of employment, equal pay for equal work for men and women, prohibiting the employment of underage child labor, Comply with the minimum wage limit, set up a labor retirement reserve supervision committee, a labor-management meeting, employee opinion boxes to maintain good labor-management relations. and strictly abide by relevant laws and regulations.

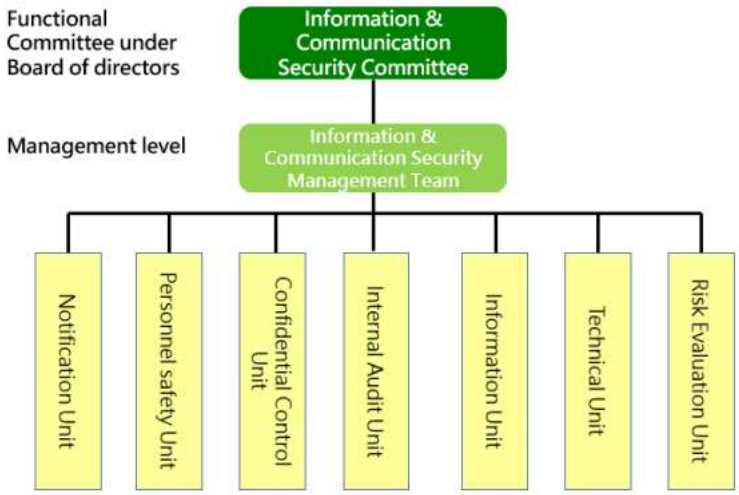
B. Losses suffered due to labor disputes in the most recent year and up to the date of publication of the annual Report:

6. Information-Communication Security Management

(1). Information security risk management strategy and architecture

(1-1)Information Security Risk Management Framework

- .On December 22, 2021, the Company established the "Information Security Committee" and formulated an information security policy. The Company implements relevant preventive operations in accordance with the information security control measures of the information security policy and holds regular meetings every year to review the Company's information security policy and its implementation results.
- On December 24, 2025, the Information Security Committee held a meeting to review the implementation of information security projects for the year, including the feasibility assessment of ISO 27001 implementation, prevention of email fraud and erroneous remittance risks, assessment of confidential files in the asset management system, the increased risk of theft due to unencrypted image files, and the assessment of EDR & MDR implementation to prevent hacker attacks. No incidents endangering information security occurred during the year, and the report was submitted to the Board of Directors on January 12, 2026.



(1-2) Cybersecurity Policy

Current information security management resources:

•Computerized Information System Cycle_Fourth Edition (Approved by the Board of Directors 1030811)

•Information security management standards

•Computer resource usage operating procedures (SOP-901)

•Information Systems Disaster Recovery Plan

•System development and program modification control

•Security control of files and equipment
•Purchase, use and maintenance control of hardware and system software
•Control of information security inspection2. Management objectives
・ Information Security Policy

(1-3) Specific management plan

(1-3-1)Information security implementation status

- Firewall: Control external to internal and internal to external network restrictions (such as remote connection teamview, FTP, VPN, shared computers prohibited from accessing the Internet, etc.)
- Antivirus software: protect personal computers from poisoning and ransomware viruses
- Backup system (offsite backup)
- Wired network segmentation structure, wireless network is separated from the company network
- FileServer directory permission settings
- Information computer room safety protection measures
- Conduct backup and restore drills and ERP authority checks every year

(1-3-2)The impact of information security risks on the company’s financial business and countermeasures

As the Internet becomes increasingly developed, malicious attacks on the Internet continue to occur. It is common for large companies to be hacked, especially ransomware viruses. Once a company is invaded, it will cause huge losses and impact on the company's finances and all departments. In order to ensure the effective operation of the company's operations and ERP and other important information operations, the company has set up firewall information equipment, installed anti-virus software on each employee's computer, and regularly backed up operational data to prevent information security accidents. In addition, the company promotes information security information to employees from time to time to reduce the risk of accidentally encountering relevant information security phishing traps and strengthen information security awareness. The company also pays attention to information security news at any time and promptly checks whether the software used is appropriate and safe.

(1-3-3) Network attack methods are changing rapidly, and information systems cannot completely avoid paralyzing network attacks from any third party. Network attacks use email, phishing, brute force, etc. to implant malicious programs into the company's internal network to cause damage. or data theft. Destructive attacks such as ransomware viruses may interrupt the company's production and operations, and data-stealing attacks may cause the leakage of important operational data or personal data of employees and customers. The company actively

plans and deploys information security measures. Continuously improve the information security environment and reduce information security risks. In terms of management, relevant policies and systems, organizational responsibilities, human safety, document control, asset management, communication and operation management, access control, physical environment, system development and maintenance, continuous operation management, security incident management, regulatory compliance, etc. are formulated. Management specifications; technically deploy network firewalls, intrusion detection systems, email security systems, operating system automatic detection and updates, virus protection systems and vulnerability scanning systems, etc. Internal and external professional auditors and organizations conduct audits of the company's information security management system every six months. Information security operations, risk control and incident improvements are reviewed every year and reported to the Information Security Committee to control and reduce information security risks. In the most recent year and as of the publication date of the annual report, the Company has not discovered any major cyberattacks or information security incidents, which have or may have a significant adverse impact on the Company's business and operations.

(1-4) Specific management plans and resources invested in information security management

- Dedicated Personnel:
  On November 6, 2023, the Board of Directors resolved to appoint one Chief Information Security Officer and one Information Security Personnel to be responsible for the company's information security planning, technology implementation, and related auditing matters in order to maintain and continuously strengthen information security (the Chief Information Security Officer obtained the CMMC Professional Certification in June 2024).
- Certification:
  Planning for ISO27001 information security certification.
- Customer Satisfaction:
  No major cybersecurity incidents or complaints of lost or compromised customer data.
- Set up firewalls to control external to internal and internal to external network restrictions.
- The network is divided into segments to reduce the risk of poisoning.
- Install anti-virus software to protect your personal computer from viruses.
- The system is updated regularly.
- Establish a system backup mechanism and implement off-site backup.
- Directory permission settings, grant different access permissions according to functions.
- Personal computer access control, computer equipment is kept by dedicated personnel, and account numbers and passwords are set.
- Information computer room security protection measures.
- Perform backup and restore drills annually.
- Perform system permission audits annually.

■ Information security information is promoted from time to time every year.

(1-5) Losses incurred due to material cybersecurity events during the last year and as of the date of the publication of this annual report, and disclosure of estimated amount that may occur at present or in the future and countermeasures; for those that can't be reasonably estimated, please describe the facts that can't be reasonably estimated: None.

7. Important Contracts

Contractual Type	Customer	Contract Starting and ending date	Major Contents	Restrictions
Sales contract	Snecma	2013/1/23~end of CFM life	About 300000 CFM56 engine parts and components in total	N/A
Sales contract	Safran Aircraft Engines	2021/1/1-2026/12/31	About 14,000 LEAP engine components	N/A
Sales contract	Safran Aero Boosters	2012/11/21~2030/12/31	About 4000 CF34 engine components in total	N/A
Sales contract	Safran Aero Boosters	2020/12/31~2030/12/31	CFM, LEAP, GENX Engine Parts Manufacturing Extension Case	N/A
Sales contract	Safran Aero Boosters	2020/12/31~2030/12/31	Passport20 Engine Parts Manufacturing Case	N/A
Sales contract	Safran Transmission Systems	2021/1/28~2026/12/31	Trent XWB/CFM56 Parts Manufacturing Extension Case	N/A
Sales contract	MTU	2018/01/01~2027/12/31	PW2000, PW4000 and about 10000 V2500 engine supports in total	N/A
Sales contract	Pratt&Whitney	2021/1/1~2030/12/31	NGPF NEO Parts Manufacturing Extension Case	N/A
Sales contract	AIDC	2025/01/01~2029/12/31	About 5000 pieces o intake casings ,tubes, and heat treatment processes	N/A
Long-Term Loan Contracts	Hua Nan Commercial Bank, Ltd.	2024/1/26~2044/12/27	Secured Loan、Unsecured Loan	N/A
Long-Term Loan Contracts	E.SUN Commercial Bank, Ltd.	2024/2/27~2028/4/28	Unsecured Loan	N/A
Long-Term Loan Contracts	Chang Hwa Commercial Bank, Ltd.	2021/6/1~2032/10/28	Secured Loan、Unsecured Loan	N/A
Long-Term Loan Contracts	Mega International Commercial Bank, Ltd.	2024/6/25~2029/6/25	Unsecured Loan	N/A
Long-Term Loan Contracts	CTBC BANK Co.,Ltd.	2024/8/28~2027/8/28	Secured Loan	N/A

V. Review of Financial Conditions, Financial Performance, and Risk Management

5.1 Analysis of Financial Status

Reasons and effect of changes on the company's financial condition and related impact:

Unit: NT$ thousands

Year / Item	2024	2025	Difference	
			Amount	%
Current Assets	1,093,896	1,111,902	18,006	2%
Fixed Assets	958,274	1,019,144	60,870	6%
Intangible Assets	7,951	6,073	-1,878	-24%
Other Assets	72,094	32,249	-39,845	-55%
Total Assets	2,132,215	2,169,368	37,153	2%
Current Liabilities	451,524	523,569	72,045	16%
Long-term Liabilities	760,448	739,472	-20,976	-3%
Other Liabilities	8,274	5,376	-2,898	-35%
Total Liabilities	1,220,246	1,268,417	48,171	4%
Capital	685,735	685,735	0	0%
Capital reserve	53,264	53,264	0	0%
Retained Earnings	172,970	161,952	-11,018	-6%
Total Stockholders' Equity	911,969	900,951	-11,018	-1%
The decrease in intangible assets was due to amortization of expenses. The decrease in other assets is due to the fact that several pieces of equipment have already arrived at the factory, and the prepayment for the equipment has been transferred to fixed assets. The decrease in other liabilities was due to payments made on behalf of customers.				

5.2 Financial Performance

1. Analysis of Financial Performance Reasons of changes on the company's operating income, operating net profit and pre-tax net profit

Unit: NT$ thousands

Item \ Year	2024	2025	Difference	
			Amount	%
Operating Revenue	824,132	961,015	136,883	17%
Operating Costs	638,880	783,023	144,143	23%
Gross Profit	185,252	177,992	-7,260	-4%
Operating Expenses	115,746	114,628	-1,118	-1%
Net Operating Loss	72,506	63,364	-9,142	-13%
Non-operating Income and Expenses	30,021	-20,496	-50,517	-168%
Profit (Loss) Before Income Tax	102,527	42,868	-59,659	-58%
Income Tax benefit	439	5422	4983	1,135%
Net Profit (Loss) for the Year	102,088	37,446	-64,642	-63%
Analysis of changes: The increase in operating costs was attributable to the rise in net operating revenue. The decrease in non-operating income and expenses was due to the recognition of exchange losses and an increase in interest expenses caused by exchange rate fluctuations. The decrease in pre-tax net profit was due to the recognition of exchange losses caused by exchange rate fluctuations and an increase in non-operating expenses resulting from increased interest expenses. The increase in income tax expense is due to deferred income tax arising from temporary differences in the previous year carried forward to this year. The decrease in profit this period was due to the recognition of exchange losses caused by exchange rate fluctuations.				

2. Basis of expected sales quantity

The Company's sales volume is affected by the market demand, customer operation profile, and the Company's capacity scale. As the quality of our products is highly recognized by our customers, the current order volume continues to increase, and it is expected that our sales volume will continue to grow in the future

3. Possible impact on the company's future financial business and response plan:

The main reasons for significant changes in operating income, net operating profit, and pre tax net income in the most recent two years have not had a significant impact on the company's future financial operations

5.3 Cash Flow

5.3.1 Cash Flow Analysis for the Current Year

Item \ Year	2024	2025	Leverage of Cash Surplus (Deficit)
Net cash generated/used by operating activities	80,673	14,671	-81.81%
Net cash generated/used for investing activities	(554,434)	(97,095)	-82.49%
Net cash generated/used in financing activities	447,716	38,603	-91.38%
Analysis of changes: The decrease in net cash inflows from operating activities was attributable to the decline in net income for the period. The decrease in net cash outflows from investing activities was attributable to the plant purchase made in the prior year. The decrease in net cash inflows from financing activities was due to a reduction in the repayment of long-term borrowings.			

5.3.2 Remedy for Cash Deficit: Not applicable.

Cash Balance Beginning of Year (A)	Estimated Net Cash Flow from Operating Activities (B)	Estimated Cash Outflow (Inflow) (C)	Cash Surplus (Deficit) (A)+(B)-(C)	Leverage of Cash Surplus (Deficit)	
				Investment Plans	Financing Plans
178,598	112,615	56,032	235,181	Not applicable.	Not applicable.

5.3.3 Cash Flow Analysis for the Coming Year:

5.4 Major Capital Expenditure Items: None

5.5 Investment Policy in the Last Year, Main Causes for Profits or Losses, Improvement Plans and Investment Plans for the Coming Year: None

5.6. Risk Analysis and Assessment

1 .Impact of interest rates and exchange rate fluctuations, and inflation on Aero Win Technology Corporation's profit and loss, as well as future response measures:

1) The company's interest rate risk mainly comes from the liabilities incurred to support operating activities. In response to interest rate changes, the company's policy is to try to turn high-interest rate liabilities into lower-rate liabilities to reduce the company's interest expenses.

2) The company's products are mainly exported, and the raw materials and machinery are also imported from abroad. Therefore, income from export in foreign currency is used to repay foreign currency liabilities, in order to control the exchange gains and losses caused by exchange rate changes within a reasonable range. AWTC tries to eliminate the impact of exchange rate changes on the company's profit and loss.

3) No significant inflation has occurred in recent years. Hence, there has not been any significant impact on AWTC's profit or loss due to inflation.

2. Policies, main reasons for the profits or losses generated thereby, and future response measures to be undertaken on high risk, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives trading:

The company does not engage in the above-mentioned business, but to regulate the company's internal processing procedures, AWTC has established relevant operating procedures such as "procedures for handling assets or disposition", "procedures for endorsement guarantees", "procedures for lending funds to others" and other related procedures in accordance with the relevant laws and regulations of the Securities and Futures Bureau.

3. Future Research & Development Projects and Corresponding Budget

Unit: NT$ thousands

Research Projects	Progress	Expected Research Expenditure	Expected Completion Schedule	Major Risk Factors
TRV NG process improvement	DVI CompleteDVI	0	2025/Q3	
TRV NG 2 step process improvement	Set-up project	1,000	2026/Q4	Die design
BP3/BP4 process improvement	DVI Complete	0	2026/Q1	
PWA insert (30G4868) design change development	FAIR approval	3,000	2026/Q2	
SAB Ring- stage 1 development	In-test run (development delay)	1,000	2026/Q2	1.die design 2.Ti-alloy rebond after forming mold design
SAB Ring-Stage 4 development	Pending After stage 1 complete	4,000	2027/Q2	1.die design 2.Ti-alloy rebond after forming
Development of Combustion Components for the Chinese Academy of Sciences	Complete 5 parts maintaining	0	2026/Q2	Customer part quality
KHI Block D Combustor development	FAIR part complete in-review	10,000	2026/Q2	1.master verify 2.EDM program edit
Servo punching application	Cooperation with university	1,500	2026/Q3	1.die design. 2.equipment
SAB Rise development *2	In-develop	3,000	2026/Q4	1.forging schedule 2.customer design change
SAB outer ring development *3	In - tryout	5,000	2025/Q3	1. new FPI line setting schedule 2. die outsource schedule
Leap 1A stage *5 development	start from 2026/Q2	10,000	2027/Q4	1.die design 2.material rebond after forming

4.Impact of major domestic and foreign policy and law changes on the Company's financial operations and response measures:

The Company has not had any significant impact on the Company's financial operations due to major domestic and foreign policy and law changes in the recent year. The Company maintains a high degree of attention and proper responsiveness to political and economic developments and changes in laws at home and abroad, and consults and assesses with legal experts, accountants or other professional financial accounting units. It is based on important domestic and foreign policy and legal changes, which will not have a significant impact on the Company's financial operations

5.The impact of technological and industrial changes on the company's financial operations and response measures:

In addition to its own cutting-edge manufacturing technology, the company obtains industrial information and grasps the latest market information through the assistance of the Aerospace Industry Union and the Aerospace Group. With the help of establishing the relationship with customers at ordinary times, we can grasp the business opportunities immediately and create better performance for the future

The company has established an "Information Security Committee" and formulated information security policies to ensure the confidentiality and integrity of the company's data, information, equipment, personnel, networks and other important information assets. Important information systems or equipment have been established Establish appropriate backup or monitoring mechanisms and conduct regular drills to maintain their availability.

6.The impact of corporate image change on corporate crisis management and response measures:

The company has always adhered to the concept of decent operation, provided customers with the best service at the quality delivery time and cost, and maintained a product separation and mutual cooperation relationship with peers. The company has always had a good image in the industry. There is no corporate crisis management that has a significant impact on the company due to corporate image change

7. The expected benefits and possible risks and countermeasures for mergers and acquisitions: None

8. The expected benefits and possible risks to expand the plants and the countermeasures: Not applicable because there is no plan for expansion at the moment.

9. Risks of purchase and sales concentration and the countermeasures:

(1) The company has not had any supply chain interruptions or shortage in the last three years and the year of application. The aero engine components produced by the company are of high-quality and highly stable. Besides, the company cooperates with the manufacturers of required raw materials according to customer requirements. In the last three years, except for Howmet Aerospace Components (Suzhou) Co., Ltd, which takes up a high proportion of AWTC purchase amount, all the other suppliers take up less than 20%. Since Howmet Aerospace Components (Suzhou) Co., Ltd is the designated supplier of materials for our main sales customers, and the customers will also predict the demand to the raw material suppliers, there will be no shortage or interruption in terms of raw material supply. From 2023 to 2025, the Company's purchase amount from Howmet Aerospace Components (Suzhou) Co., Ltd accounted for 23%、23.97% and 30.35%of the total purchase amount, and from Aerospatiale Hemmingford inc accounted for 27.39%、21.45% and 25.03% of the total purchase amount respectively. Moreover, the Company has established a long-term partnership with its main suppliers. The delivery system in the last two years has been stable, and there is no shortage, interruption or delay of supplies that affects our production. In addition, sources of supply is stable.

(2) The Company primarily engages in the design, manufacturing, processing, and sales of aircraft engine components. From 2023 to 2025 (Year 112 to 114 of the ROC calendar), sales to our largest customer, Safran Aircraft Engines and Kawasaki Heavy Industries, accounted for 37.87%、37.43%、30.52% of annual operating revenue, respectively. Due to the Company's proven production processes and delivery quality, we have become one of Safran Aircraft Engines' key long-term suppliers. Procurement orders have been consistent, and the range of supplied products has increased year by year, driving a corresponding growth in sales. However, due to limited production capacity and resources, the Company's sales have become relatively concentrated with this single customer.

The main risk arising from this sales concentration is that any order cancellation or sudden reduction by this key customer may significantly impact the Company's revenue and profitability. To mitigate such potential risks, the Company has adopted the following strategies:

A. Maintaining Stable Relationships to Enhance Customer Trust

Given the emphasis on safety, the aerospace industry imposes extremely high standards on product quality, manufacturing processes, and yield rates. All components must undergo rigorous testing and certification before being approved by major international manufacturers. Furthermore, suppliers must first be recognized as having development potential before manufacturers are willing to provide detailed specifications—such as quality, reliability, and product lifespan—for development and testing. This strict certification system creates a high barrier to entry. Additionally, product development cycles often span 2 to 3 years and require long-term reliability testing. Once a supplier is qualified, it often secures long-term contracts lasting 6 to 10 years, making it difficult for competitors to replace them in the short term.

The Company has maintained a long-standing relationship with its major customer, earning their trust through high-quality products and strong technical capabilities. The customer's procurement volume and the range of products ordered have increased annually. Both parties have developed a solid working relationship and continue to collaborate on new engine component projects. This stable partnership reduces the risk of order cancellations or sudden reductions. The Company remains committed to strengthening this relationship, continuously improving R&D and specialized manufacturing capabilities to meet customer needs and become a highly trusted strategic partner.

B. Proactively Developing New Customers to Diversify Order Sources

The Company's products have passed the stringent certification processes of major international aircraft engine manufacturers. In recent years, sales volume and revenue from these customers have remained at a stable level, demonstrating recognition of the Company's product quality and manufacturing capabilities. The Company continues to enhance quality control to deliver high-quality products and actively collaborates with international manufacturers on new product development. These collaborations help raise the Company's technical standards.

At present, the Company has ongoing development projects with major engine manufacturers. Given the large operational scale of these companies, long-term cooperation not only helps maintain high capacity utilization and ensure stable revenue but also facilitates recognition and additional orders from other international engine manufacturers. As the Company's products continue to be approved and enter mass production, the reliance on any single customer is expected to decrease, effectively reducing the risk of sales concentration.

Conclusion:

In summary, while maintaining stable business relationships with existing customers, the Company is actively developing new customers. As the benefits of a diversified customer base gradually materialize, revenue and profitability are expected to improve, further mitigating the risks associated with sales concentration.

10. Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, Supervisors, or Shareholders with Shareholdings of over 10%

The structure of our principal shareholders is solid. A strong professional management team is in place to maximize both shareholders and the Company's best interest. Accordingly, we believe that the risk of changing in management rights that would cause damage to the Company is mitigated. In addition, our risk management department is responsible to monitor any related risks and report to the Board. Our policy is to maintain a steady ownership and management structure. As of the date of this Annual Report, such risks were not identified by the Company.

11. Effects of, Risks Relating to and Response to the Changes in Management Rights

Publication of the annual report:

The structure of our principal shareholders is solid. A strong professional management team is in place to maximize both shareholders and the Company's best interest. Accordingly, we believe that the risk of changing in management rights that would cause damage to the Company is mitigated. In addition, our risk management department is responsible to monitor any related risks and report to the Board. Our policy is to maintain a steady ownership and management structure. As of the date of this Annual Report, such risks were not identified by the Company.

12. Litigation or Non-litigation Matters

(1) Major ongoing lawsuits, non-lawsuits or administrative lawsuit: None.

(2) Major ongoing lawsuits, non-lawsuits or administrative lawsuits caused by directors, supervisors or shareholders with over 10% shareholdings: None.

VI. Special Disclosure

1. Summary of Affiliated companies:
   For related information, please visit the Public Information Observation Station (https://mopsov.twse.com.tw/mops/web/t57sb01_q10) and check the related company's three documents.
2. Private Placement Securities in the Most Recent Fiscal Year up to the Publication Date of This Annual Report: None
3. Shares in the Company Held or Disposed of by Subsidiaries in the Most Recent Year up to the Publication Date of This Annual Report: Not applicable.
4. Other Matters that Require Additional Description: None.

VII.Any of the Situations Listed in Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act which Might Materially Affect Shareholders' Equity or Price of the Company's Securities in the Most Recent Year up to the Date of Publication of the Annual Report: None.

AERO WIN TECHNOLOGY CORPORATION

chairman Kuo-Hao Tseng