寶一科技股份有限公司一一五年股東常會議事錄

召開方式：實體股東會

時間：中華民國一一五年六月二十四日(星期三)上午九時三十分

地點：台南市新營區新工路二十八號(經濟部新營產業園區服務中心會議室)

出席股數：出席股東及股東代理人出席股數共計 41,687,778 股(含以電子方式行使表決權者 14,444,241 股)，佔本公司已發行股份總數 68,573,500 股之 60.79%。

出席董事：董事長極致投資股份有限公司(代表人：曾國浩) 、胡董事淑賢、蘇獨立董事慶陽(審計委員召集人暨薪酬委員召集人)、黃獨立董事敏恭(審計委員暨薪酬委員)、盧獨立董事文祥(審計委員暨薪酬委員) 、李獨立董事定安(審計委員暨薪酬委員)

列　　席：勤業眾信聯合會計師事務所-廖鴻儒會計師、集思法律事務所-胡仁達律師

主席：曾國浩　董事長　　紀錄：洪淑玲 經理

壹、宣佈開會(出席股數已逾法定數額，主席依法宣佈開會)

貳、主席致詞 (略)

參、報告事項

一、一一四年度員工酬勞及董事酬勞分配情形報告，請參閱議事手冊。

二、一一四年度營業報告書，請參閱附件一。

三、一一四年度審計委員會查核報告書，請參閱附件二。

四、「寶一科技股份有限公司永續發展實務守則」部分條文修訂案，請參閱議事手冊。

肆、承認事項

【第一案】　　(董事會提)

案由：一一四年度營業報告書及財務報表案。

說明：一、本公司一一四年度財務報表(資產負債表、綜合損益表、權益變動表、現金流量表)，業經勤業眾信聯合會計師事務所王騰葦及廖鴻儒會計師查核完竣，連同營業報告書送請審計委員會審查竣事，出具查核報告書在案。

二、營業報告書及上述財務報表暨會計師查核報告，請參閱附件一、附件三及附件四。

三、謹提請承認。

決議：本議案表決時出席股東表決權數(含電子投票)：41,687,778 權，贊成權數超過出席股東表決權數二分之一，經出席股東票決後照案通過。

表決結果		占出席股東表決權數
贊成權數	40,845,913 權 （含電子方式行使表決權 13,604,376 權）	97.98%
反對權數	13,793 權 （含電子方式行使表決權 13,793 權）	0.03%
無效權數	0 權	0%
棄權與未投票權數	828,072 權 （含電子方式行使表決權 826,072 權）	1.99%

【第二案】 （董事會提）

案由：一一四年度盈餘分配案。

說明：一、本公司一一四年度盈餘分配案，業經 115 年 3 月 9 日董事會決議通過。

二、本公司一一四年度盈餘分配表如下：

寶一科技股份有限公司
一一四年度盈餘分配表

單位：新台幣元

期初未分配盈餘	55,090,893
精算損益列入保留盈餘	(462,889)
本期稅後淨利	37,446,494
	92,074,498
減:提列法定盈餘公積（10%）	(3,698,361)
本期可供分配盈餘	88,376,137
本期分配項目	
發放股東紅利-現金(每股 NTD 0.35 元)	(24,000,725)
期末未分配盈餘	64,375,412

董事長：曾國浩　　經理人：曾國浩　　會計主管：林宜禎

三、本公司自一一四年度可分配盈餘中提撥股東紅利新台幣24,000,725元，分派現金股利每股新台幣0.35元。本次現金股利按分配比例計算至元為止，元以下無條件捨去，不足一元之畸零款合計數，以小數點數字由大至小及股東戶號由前至後順序調整，至符合現金股利分配總額為止。

四、本案俟本次股東常會承認後，授權董事長另訂配息基準日等相關發放事宜，嗣後如因本公司股本變動影響流通在外股數，致股東配息率發生變動而需修正時，擬授權董事長全權處理。

五、謹提請承認。

決議：本議案表決時出席股東表決權數(含電子投票)：41,687,778權，贊成權數超過出席股東表決權數二分之一，經出席股東票決後照案通過。

表決結果		占出席股東表決權數
贊成權數	40,845,916權 (含電子方式行使表決權13,604,379權)	97.98%
反對權數	13,790權 (含電子方式行使表決權13,790權)	0.03%
無效權數	0權	0%
棄權與未投票權數	828,072權 (含電子方式行使表決權826,072權)	1.99%

伍、討論事項

(董事會提)

案由：「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。

說明：一、依據金管會民國114年7月24日(金管證發字第1140383333號)函令規定，為配合實務運作需求，並考量資訊揭露之重大性原則，爰放寬實收資本額達新臺幣五百億元之公司與非關係人取得或處分供營業使用之設備或與非關係人取得或處分公債、普通公司債及未涉及股權之一般金融債券之公告申報標準，並且明定公司股票無面額或每股面額非屬新臺幣十元者，有關實收資本額百分之五及實收資本額達新臺幣五百億元之計算方式，修訂「寶一科技股份有限公司取得或處分資產處理程序」第十五條之條文，並經115年1月12日董事會決議通過，修訂前後條文對照表請參閱附件五。

二、謹提請討論。

決議：本議案表決時出席股東表決權數(含電子投票)：41,687,778權，贊成權數超過出席股東表決權數二分之一，經出席股東票決後照案通過。

表決結果		占出席股東表決權數
贊成權數	40,843,430權 (含電子方式行使表決權13,601,893權)	97.98%
反對權數	14,227權	0.03%

	（含電子方式行使表決權 14,227 權）	
無效權數	0 權	0%
棄權與未投票權數	830,121 權 （含電子方式行使表決權 828,121 權）	1.99%

陸、選舉事項

（董事會提）

案由：全面改選董事案。

說明：一、本公司第九屆董事任期原於 115 年 6 月 27 日屆滿，為配合一一五年股東常會，擬全面改選。

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

三、新任董事之任期自民國 115 年 6 月 24 日起至民國 118 年 6 月 23 日止，任期三年。原任董事任期至本次股東常會完成時止。

四、董事候選人名單詳如下：

董事候選人	1	2	3	4
姓名	極致投資(股)公司 代表人：曾國浩	胡淑賢	蔡美麗	嘉悉(股)公司 代表人：林高順
持有股數	6,102,869	380,000	0	2,172,000
學歷	日本東京大學 精密機械工學博士	銘傳大學 管理學博士	國立政治大學 會計研究所碩士	輔仁大學 企業管理學學士
經歷	1.將群專利事務所 專利工程師 2.Fujikura ltd. 研發係長 3.寶一科技(股)公司 董事長特別助理、技術處協理 4.煦康科技系統(股)公司 董事 5.MEB COMERCIAL IMPORTADORA EXPORTADORA LTD.董事長 6.寶一科技(股)公	1.寶一科技(股)公司 董事長特別助理 2.煦康科技系統(股)公司 監察人 3.共通科技(股)公司 副總經理 4.寶一科技(股)公司 副總經理暨永續發展委員（現職） 5.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)（現	1.世新大學 董事 2.交通銀行投資部 科長 3.台北大學兼任講師 4.世新大學兼任講師 5.文化大學兼任講師 6.永儲(股)公司 法人監察人代表人 7.歐華投資開發(股)公司 董事暨總經理(現職) 8.倫飛電腦實業	1.淳安電子(股)公司 董事、監察人 2.文麥(股)公司 董事長暨總經理（現職） 3.Monterey Cayman INC. 董事長（現職） 4.嘉悉(股)公司 董事長（現職） 5.宏高科技(張家港)有限公司 董事長（現職） 6.高緯投資(股)公司 監察人（現職）

	司 總經理暨永續發展委員(召集人)(現職) 7.文麥(股)公司 董事 (現職) 8.極致投資(股)公司董事長(現職) 9.嘉悉(股)公司董事(現職) 10.得寶投資(股)公司董事長(現職)	職) 6.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 (現職)	(股)公司 法人董事代表人 (現職) 9.元翎精密工業(股)公司 法人董事代表人 (現職)	
獨立董事候選人	1	2	3	4
姓名	蘇慶陽	黃敏恭	盧文祥	李定安
持有股數	0	0	0	0
學歷	1.國立政治大學企研所企家班 2.國立成功大學機械系 學士	1.國立政治大學 法學院公共行政研究所法學碩士 2.國立政治大學 法學院政治學系 法學學士	1.臺灣政治大學科技管理博士 2. 美國 Franklin Pierce Law Center 富蘭克林 法學院智慧財產碩士 3.臺灣中興大學(現台北大學)法學碩士 4.臺灣東吳大學法律系比較法學士	國立台灣大學會計學系 學士
經歷	1.金屬工業發展中心常務董事 2.台灣區車輛同業工會常務理事 3.中華汽車工業(股)公司 董事/總經理 4.華擘機械工業(股)公司 董事長 5.順益汽車(股)公司副董事長 6.匯豐汽車(股)公司董事長	1.台北市政府秘書處法制室科員 2.台灣省自來水公司專員、第十一區管理處總務室主任 3.國立中興大學企業管理學系兼任講師 4.台灣省選舉委員會行政室主任 5.台灣省議會秘書處股長、秘書、專門委員、主任秘書、副秘書	1 駐新加坡臺北代表處顧問兼經濟組組長 2 經濟部智慧財產局副局長 3 法務部資訊處簡任專門委員 4 臺灣花蓮、士林、臺北地方檢察署檢察官 5 臺灣士林地方法院民庭法官 6 臺灣板橋地方法院刑庭法官	1.台灣舞弊防治與鑑識協會 董事暨公共關係委員會主委 2.朱莉國際有限公司獨立董事 3.駿吉-KY 獨立董事 4.晟鈦(股)公司 獨立董事、薪酬委員 5.文麥(股)公司 獨立董事 6.建誠聯合會計師事務所 會計師 (現職)

	7. 中華賓士汽車(股)公司 總裁 8. 裕隆汽車製造(股)公司 董事 9. 佳世達科技(股)公司 獨立董事 10. 馬來西亞商陳唱集團資深集團顧問 11. 中國機械工程協會副理事長 12. 中國工程師學會傑出工程師評審委員 13. 彥臣生技藥品(股)公司 董事(現職) 14. 瑞智精密(股)公司獨立董事暨薪酬委員(召集人)、審計委員(召集人)(現職) 15. 博士學投資(股)公司 董事長(現職)	長、秘書長 6. 台灣省諮議會簡任十四職等秘書長 7. 桃園縣副縣長 8. 桃園縣代理縣長 9. 臺灣自來水公司董事長 10. 行政院研究發展考核委員會副主任委員 11. 行政院政務副秘書長 12. 台灣車輛(股)公司董事長 13. 尚茂電子材料(股)公司 董事長 14. 財團法人二十一世紀基金會執行長(現職) 15. 倫飛電腦實業(股)公司 法人董事代表人(現職)	7. 立積電子(股)公司獨立董事&薪酬委員&審計委員(現職) 8. 智慧財產及商業法院特聘調解委員(現職) 9. 廈門大學知識產權研究院兼職教授(現職) 10. 東吳大學法律研究所兼任教授(現職) 11. 盧文祥律師事務所主持律師(現職) 12. 亞果生醫科技(股)公司 獨立董事&審計委員(現職)	7. 台北市政府商業處諮詢會計師(現職) 8. 經濟部投資審議委員會諮詢會計師(現職) 9. 台北市產業發展局諮詢會計師(現職) 10. 中華國際投融資促進會 監事(現職) 11. 蘭亭書閣投資(股)公司 監察人(現職) 12. 蘭亭水舍投資(股)公司 董事長(現職)
連續擔任本公司獨立董事任期達三屆之提名理由	本公司為繼續借助蘇獨立董事產業及管理專才，擬繼續提名。	不適用	不適用	不適用

五、本次改選依本公司「董事選舉辦法」為之，請參閱議事手冊。

六、謹提請　選舉。

選舉結果：

當選名單如下：

職稱	戶名或名稱	當選權數
董事	極致投資股份有限公司 代表人：曾國浩	73,021,691
董事	胡淑賢	63,407,741
董事	蔡美麗	60,807,919
董事	嘉悉股份有限公司 代表人：林高順	55,970,427

獨立董事	蘇慶陽	18,046,076
獨立董事	黃敏恭	17,998,062
獨立董事	盧文祥	17,996,396
獨立董事	李定安	17,883,077

柒、其他事項

（董事會提）

案由：解除新任董事及其代表人競業行為之限制案。

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

二、董事競業限制明細如下：

職稱	姓名	目前兼任其他公司之職務
董事 代表人	曾國浩	1.文麥(股)公司 董事 2.極致投資(股)公司 董事長 3.嘉悉(股)公司 董事 4.得寶投資(股)公司 董事長
董事	胡淑賢	1.駐龍精密機械(股)公司 獨立董事、薪酬委員(召集人)、審計委員(召集人)、永續發展委員(召集人) 2.旭東機械工業(股)公司 獨立董事、薪酬委員、審計委員、永續發展委員
董事	蔡美麗	1.歐華投資開發(股)公司 董事暨總經理 2.倫飛電腦實業(股)公司 法人董事代表人 3.元翎精密工業(股)公司 法人董事代表人
董事 代表人	林高順	1.文麥(股)公司 董事長暨總經理 2.Monterey Cayman INC.董事長 3.嘉悉(股)公司 董事長 4.宏高科技(張家港)有限公司董事長 5.高緯投資(股)公司 監察人
獨立董事	蘇慶陽	1.彥臣生技藥品(股)公司 董事 2.瑞智精密(股)公司 獨立董事、薪酬委員(召集人)、審計委員(召集人) 3.博士學投資(股)公司 董事長
獨立董事	黃敏恭	1.財團法人二十一世紀基金會 執行長 2.倫飛電腦實業(股)公司 法人董事代表人

獨立董事	盧文祥	1.立積電子(股)公司 獨立董事、薪酬委員、審計委員 2.智慧財產及商業法院特聘調解委員 3.廈門大學知識產權研究院兼職教授 4.東吳大學法律研究所兼任教授 5.盧文祥律師事務所主持律師 6.亞果生醫科技(股)公司 獨立董事、審計委員
獨立董事	李定安	1.建誠聯合會計師事務所 會計師 2.台北市政府商業處諮詢會計師 3.經濟部投資審議委員會諮詢會計師 4.台北市產業發展局諮詢會計師 5.中華國際投融資促進會 監事 6.蘭亭書閣投資(股)公司 監察人 7.蘭亭水舍投資(股)公司 董事長

三、謹提請討論。

決議：本議案表決時出席股東表決權數(含電子投票)：41,687,778 權，贊成權數超過出席股東表決權數三分之二，經出席股東票決後照案通過。

表決結果		占出席股東表決權數%
贊成權數	40,703,120 權 （含電子方式行使表決權 13,461,583 權）	97.64%
反對權數	111,671 權 （含電子方式行使表決權 111,671 權）	0.27%
無效權數	0 權	0%
棄權與未投票權數	872,987 權 （含電子方式行使表決權 870,987 權）	2.09%

捌、臨時動議：經主席徵詢全體出席股東無臨時動議提出。

【本次股東常會各項議案均無股東提問】

玖、散會:同日上午九時五十四分，主席宣佈散會。

（本次股東常會記錄僅載明會議進行要旨，會議進行內容及程序，仍以會議影音記錄為準。）

壹、附件

一、 營業報告書

一一四年度營業報告書

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.板金類環件：開發內容包括 Leap 1A/B/C 等發動機零件 4 項持續開發中。

2.加工類環件：開發內容涵蓋各式新舊大小發動機 1 項(SK11)。

●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 。

運用現有開發完成產品技術擴充於其他類似產品/產能，開發 SAB 環形鍛件加工，Leap 1A stage 及 MTU bushing 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

本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。

董事長：曾國浩　　經理人：曾國浩　　會計主管：林宜禎

【附件二】

二、 審計委員會查核報告書

寶一科技股份有限公司
審計委員會查核報告書

董事會造具本公司民國一一四年度營業報告書、財務報告及盈餘分配議案等，其中財務報告業經董事會委任勤業眾信聯合會計師事務所查核完竣，並出具無保留意見查核報告。上述營業報告書、財務報告及盈餘分配議案經本審計委員會查核，認為均符合相關法令規定，爰依證券交易法第14條之4及公司法第219條之規定報告如上。

敬請　鑒核。

此致

寶一科技股份有限公司一一五年股東常會

審計委員會召集人：蘇慶陽

蘇慶陽（Su Ching-yang）

中　華　民　國　一一五　年　三　月　九　日

三、 會計師查核報告書

Deloitte.

勤業眾信

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會計師查核報告

寶一科技股份有限公司　公鑒：

查核意見

寶一科技股份有限公司（寶一公司）民國 114 年及 113 年 12 月 31 日之資產負債表，暨民國 114 年及 113 年 1 月 1 日至 12 月 31 日之綜合損益表、權益變動表、現金流量表，以及財務報告附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達寶一公司民國 114 年及 113 年 12 月 31 日之財務狀況，暨民國 114 年及 113 年 1 月 1 日至 12 月 31 日之財務績效及現金流量。

查核意見之基礎

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

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對寶一公司民國 114 年度財務報表之查核最為重要之事項。該等事項已於查核財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對寶一公司民國 114 年度財務報表之關鍵查核事項敘明如下：

<u>主要外銷客戶收入認列</u>

寶一公司民國 114 年度來自特定客戶之銷貨收入比重高且顯著成長，對

財務報表影響係屬重大，又收入是否真實發生，係審計準則所預設之顯著風險，因此，本會計師將其列為本年度之關鍵查核事項。

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

一、瞭解及評估收入認列內部控制制度之設計及執行有效性。

二、自本年度該主要外銷客戶之收入明細，抽樣核對商品交運相關文件，以確認實一公司業已滿足履約義務且商品控制權確實移轉。

三、執行收款測試，及針對尚未收款之客戶取得詢證函以確認銷貨收入真實性。

管理階層與治理單位對財務報表之責任

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

於編製財務報表時，管理階層之責任亦包括評估實一公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算實一公司或停止營業，或除清算或停業外別無實際可行之其他方案。

實一公司之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核財務報表之責任

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

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

一、辨認並評估財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。

二、對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對實一公司內部控制之有效性表示意見。

三、評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。

四、依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使寶一公司繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒財務報表使用者注意財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎，惟未來事件或情況可能導致寶一公司不再具有繼續經營之能力。

五、評估財務報表（包括相關附註）之整體表達、結構及內容，以及財務報表是否允當表達相關交易及事件。

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

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

本會計師從與治理單位溝通之事項中，決定對寶一公司民國 114 年度財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師　王騰葦　　會計師　廖鴻儒

金融監督管理委員會核准文號
金管證審字第 1100356048 號

金融監督管理委員會核准文號
金管證審字第 0990031652 號

中華民國 115 年 3 月 9 日

四、 財務報表

寶一科技股份有限公司

資產負債表

民國 114 年及 113 年 12 月 31 日

單位：新台幣千元

代碼	資產	114年12月31日 金額	%	113年12月31日 金額	%
	流動資產				
1100	現金及約當現金（附註四及六）	$ 178,598	8	$ 222,419	10
1170	應收帳款淨額（附註四、七及十九）	170,872	8	121,413	6
1200	其他應收款（附註四及七）	9,261	-	7,978	-
1220	本期所得稅資產（附註二一）	-	-	89	-
130X	存貨（附註四、五、八及二七）	730,812	34	714,076	34
1410	預付款項（附註九）	3,525	-	5,236	-
1479	其他流動資產（附註十三）	18,834	1	22,685	1
11XX	流動資產總計	1,111,902	51	1,093,896	51
	非流動資產				
1600	不動產、廠房及設備（附註四、十、二六及二七）	1,019,144	47	958,274	45
1755	使用權資產（附註四及十一）	1,806	-	2,591	-
1780	無形資產（附註四及十二）	6,073	-	7,951	1
1840	遞延所得稅資產（附註四及二一）	18,865	1	21,355	1
1990	其他非流動資產（附註四、十三及二六）	11,578	1	48,148	2
15XX	非流動資產總計	1,057,466	49	1,038,319	49
1XXX	資產總計	$ 2,169,368	100	$ 2,132,215	100
代碼	負債及權益				
	流動負債				
2100	短期借款（附註十四及二六）	$ 230,000	11	$ 100,000	5
2150	應付票據（附註十五）	21	-	37	-
2170	應付帳款（附註十五）	81,516	4	127,056	6
2200	其他應付款（附註十六）	91,326	4	99,386	5
2280	租賃負債－流動（附註四及十一）	1,070	-	1,187	-
2322	一年內到期長期借款（附註十四及二六）	97,483	4	118,414	5
2399	其他流動負債（附註十六及十九）	22,153	1	5,444	-
21XX	流動負債總計	523,569	24	451,524	21
	非流動負債				
2541	長期借款（附註十四及二六）	739,472	34	760,448	36
2570	遞延所得稅負債（附註四及二一）	698	-	1,304	-
2580	租賃負債－非流動（附註四及十一）	757	-	1,419	-
2640	淨確定福利負債（附註四及十七）	3,921	-	5,551	-
25XX	非流動負債總計	744,848	34	768,722	36
2XXX	負債總計	1,268,417	58	1,220,246	57
	歸屬於本公司業主之權益（附註十八）				
3110	普通股股本	685,735	32	685,735	32
3200	資本公積	53,264	2	53,264	2
	保留盈餘				
3310	法定盈餘公積	69,877	3	59,651	3
3350	未分配盈餘	92,075	5	113,319	6
3300	保留盈餘總計	161,952	8	172,970	9
3XXX	權益總計	900,951	42	911,969	43
	負債與權益總計	$ 2,169,368	100	$ 2,132,215	100

後附之附註係本財務報告之一部分。

董事長：曾國浩　　經理人：曾國浩　　會計主管：林宜禎

【附件四-2】

寶一科技股份有限公司

綜合損益表

民國 114 年及 113 年 1 月 1 日至 12 月 31 日

單位：新台幣千元，

惟每股盈餘為新台幣元

代碼		114年度 金額	114年度 %	113年度 金額	113年度 %
4110	銷貨收入（附註四及十九）	$ 961,015	100	$ 824,132	100
5000	營業成本（附註八及二十）	783,023	81	638,880	78
5900	營業毛利	177,992	19	185,252	22
	營業費用（附註四、七及二十）				
6100	推銷費用	22,970	2	23,479	3
6200	管理費用	37,162	4	39,491	4
6300	研究發展費用	53,569	6	52,736	6
6450	預期信用減損損失	927	-	40	-
6000	營業費用合計	114,628	12	115,746	13
6500	其他收益及費損(附註二十)	-	-	3,000	-
6900	營業淨利	63,364	7	72,506	9
	營業外收入及支出（附註四及二十）				
7100	利息收入	1,466	-	8,016	1
7010	其他收入	120	-	120	-
7020	其他利益及損失	(792)	-	32,631	3
7050	財務成本	(21,290)	(2)	(10,746)	(1)
7000	營業外收入及支出合計	(20,496)	(2)	30,021	3
7900	稅前淨利	42,868	5	102,527	12

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（承前頁）

代碼		114年度 金額	114年度 %	113年度 金額	113年度 %
7950	所得稅費用（附註四及二一）	$ 5,422	1	$ 439	-
8200	本年度淨利	37,446	4	102,088	12
	其他綜合損益				
8310	不重分類至損益之項目：				
8311	確定福利計畫之再衡量數（附註十七）	(463)	-	172	-
8300	本年度其他綜合損益（稅後淨額）	(463)	-	172	-
8500	本年度綜合損益總額	$ 36,983	4	$ 102,260	12
	每股盈餘（附註二二）				
9750	基本	$ 0.55		$ 1.49	
9850	稀釋	0.55		1.48	

後附之附註係本財務報告之一部分。

董事長：曾國浩　經理人：曾國浩　會計主管：林宜禎

寶一科技股份有限公司

權益變動表

民國 114 年及 113 年 1 月 1 日至 12 月 31 日

單位：新台幣千元

代碼		普通股股本	資本公積	保留盈餘 法定盈餘公積	保留盈餘 未分配盈餘	權益總計
A1	113 年 1 月 1 日餘額	$ 685,735	$ 53,264	$ 56,137	$ 35,145	$ 830,281
	112 年度盈餘分配(附註十八)					
B1	提列法定盈餘公積	-	-	3,514	(3,514)	-
B5	本公司普通股股東現金股利	-	-	-	(20,572)	(20,572)
D1	113 年度淨利	-	-	-	102,088	102,088
D3	113 年度稅後其他綜合損益	-	-	-	172	172
D5	113 年度綜合損益總額	-	-	-	102,260	102,260
Z1	113 年 12 月 31 日餘額	685,735	53,264	59,651	113,319	911,969
	113 年度盈餘分配(附註十八)					
B1	提列法定盈餘公積	-	-	10,226	(10,226)	-
B5	本公司普通股股東現金股利	-	-	-	(48,001)	(48,001)
D1	114 年度淨利	-	-	-	37,446	37,446
D3	114 年度稅後其他綜合損益	-	-	-	(463)	(463)
D5	114 年度綜合損益總額	-	-	-	36,983	36,983
Z1	114 年 12 月 31 日餘額	$ 685,735	$ 53,264	$ 69,877	$ 92,075	$ 900,951

後附之附註係本財務報告之一部分。

董事長：曾國浩　　經理人：曾國浩　　會計主管：林宜禎

寶一科技股份有限公司

現金流量表

民國 114 年及 113 年 1 月 1 日至 12 月 31 日

單位：新台幣千元

代碼		114 年度	113 年度
	營業活動之現金流量		
A10000	本年度稅前淨利	$ 42,868	$ 102,527
A20010	收益費損項目：		
A20100	折舊費用	82,566	66,369
A20200	攤銷費用	5,972	5,674
A20300	預期信用減損損失	927	40
A20900	財務成本	21,290	10,746
A21200	利息收入	(1,466)	(8,016)
A22500	處分不動產、廠房及設備利益	-	(3,000)
A29900	租賃修改利益	(4)	-
A23700	存貨跌價損失	17,759	35,175
A24100	外幣兌換利益（損失）	(2,080)	1,974
A30000	營業資產及負債之淨變動數		
A31150	應收帳款	(48,190)	13,155
A31180	其他應收款	(1,409)	(1,236)
A31200	存　　貨	(34,495)	(204,119)
A31230	預付款項	167	2,674
A31240	其他流動資產	3,851	(1,274)
A32130	應付票據	(16)	(65)
A32150	應付帳款	(45,567)	43,192
A32180	其他應付款	(19,049)	25,126
A32230	其他流動負債	16,739	4,568
A32240	淨確定福利負債	(2,093)	(407)
A33000	營運產生之現金	37,770	93,103
A33100	收取之利息	1,592	8,227
A33300	支付之利息	(21,242)	(10,525)
A33500	支付所得稅	(3,449)	(10,132)
AAAA	營業活動之淨現金流入	14,671	80,673
	投資活動之現金流量		
B02700	購置不動產、廠房及設備	(92,963)	(555,996)
B02800	處分不動產、廠房及設備價款	-	3,000

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代　碼		114 年度	113 年度
B03700	存出保證金增加	($ 327)	($ 971)
B03800	存出保證金減少	217	777
B04500	購置無形資產	(2,232)	(2,306)
B06700	其他非流動資產減少（增加）	(1,790)	1,062
BBBB	投資活動之淨現金流出	(97,095)	(554,434)
	籌資活動之現金流量		
C00100	短期借款增加	820,000	750,835
C00200	短期借款減少	(690,000)	(759,277)
C01600	舉借長期借款	525,730	763,860
C01700	償還長期借款	(567,637)	(285,709)
C03100	存入保證金減少	(30)	(30)
C04020	租賃負債本金償還	(1,459)	(1,391)
C04500	發放現金股利	(48,001)	(20,572)
CCCC	籌資活動之淨現金流入	38,603	447,716
EEEE	本年度現金及約當現金減少數	(43,821)	(26,045)
E00100	年初現金及約當現金餘額	222,419	248,464
E00200	年底現金及約當現金餘額	$ 178,598	$ 222,419

後附之附註係本財務報告之一部分。

董事長：曾國浩　　經理人：曾國浩　　會計主管：林宜禎

五、 寶一科技股份有限公司取得或處分資產處理程序修訂前後條文對照表

條次	內容		
	修訂後	修訂前	修訂理由
第十五條	資訊公開揭露程序 一、應公告申報項目及公告申報標準 (一)向關係人取得或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上。但買賣國內公債、附買回、賣回條件之債券、申購或買回證券投資信託事業發行之貨幣市場基金，不在此限。 (二)進行合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，應於董事會決議通過之即日起算二日內，將第十四條第二項(七)款1.及2.之資訊，依規定格式以網際網路資訊系統申報金融監督管理委員會備查。 (三)從事衍生性商品交易損失達所定處理程序規定之全部或個別契約損失上限金額。 (四)取得或處分之資產種類屬供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一： 1.當本公司實收資本額尚未達新台幣一百億元，且	資訊公開揭露程序 一、應公告申報項目及公告申報標準 (一)向關係人取得或處分不動產或其使用權資產，或與關係人為取得或處分不動產或其使用權資產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新台幣三億元以上。但買賣國內公債、附買回、賣回條件之債券、申購或買回證券投資信託事業發行之貨幣市場基金，不在此限。 (二)進行合併、分割、收購或股份受讓之上市或股票在證券商營業處所買賣之公司，應於董事會決議通過之即日起算二日內，將第十四條第二項(七)款1.及2.之資訊，依規定格式以網際網路資訊系統申報金融監督管理委員會備查。 (三)從事衍生性商品交易損失達所定處理程序規定之全部或個別契約損失上限金額。 (四)取得或處分之資產種類屬供營業使用之設備或其使用權資產，且其交易對象非為關係人，交易金額並達下列規定之一： 1.當本公司實收資本額尚未達新台幣一百億元，且	1. 取得或處分供營業使用之設備屬公司正常營運所需之行為，並考量資訊揭露之重大性原則，爰放寬實收資本額達新臺幣五百億元之公司與非關係人取得或處分供營業使用之設備之公告申報標準。(修正本條文第一項第四款之條文內容)。 2. 公司為善用其營運資金，會透過投資固定收益商品進行資金調度以提升現金收益率之需求，基於資訊揭露之重大性考量，並衡酌商品風險屬性，爰放寬實收資本額達新臺幣五百億元之公司與非關係人取得或處分公債、普通公司債及未涉及股權之一般金融債券之公告申報標準。(增訂本條文第一項第七款之條文內容)。 3. 原第一項第七款移列第八款，並酌作文字修正。 4. 為明確公司應公告申報之計算標準，爰增訂第三項，明定公司有關總資產金額之計算方式。(增訂本條文第三項之條文內容)。 5. 配合本條文第一項新增有關實收資本額達新臺幣五百億元之公開發行公司應公告申報標準，爰增訂第四項條文，明定公司股票無面額或每股面額非屬新臺幣十元者，有關實收資本額百分之五及實收資本額達新臺幣五百億元之計算方式。(增訂本條文第四項之條文內容)。 6. 因增訂第三項及第四項條文，原第三項及第四項

條次	內容		
	修訂後	修訂前	修訂理由
	交易金額達新臺幣五億元以上時。 2. 當本公司實收資本額為新台幣一百億元以上，未達五百億元，且交易金額達新臺幣十億元以上時。 3. 當本公司實收資本額達新臺幣五百億元以上，且交易金額達公司實收資本額百分之五以上時。 (五)經營營建業務之本公司取得或處分供營建使用之不動產或其使用權資產且其交易對象非為關係人，交易金額已達新臺幣五億元以上時；其中實收資本額達新台幣一百億元以上，處分自行興建完工建案之不動產，且交易對象非為關係人者，交易金額為達新台幣十億元以上。 (六)以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且交易對象非為關係人，公司預計投入之交易金額已達新臺幣五億元以上時。 (七)本公司實收資本額達新臺幣五百億元以上時，於證券交易所或證券商營業處所買賣之公債、普通公司債及未涉及股權之一般金融債券(不含次順位債券)，非屬第(八)款但書各目情形，且其交易對象非為關係人，交易金額達公司實收資本額百分之五以上。 (八)除前七款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收	交易金額達新臺幣五億元以上時。 2. 當本公司實收資本額為新台幣一百億元以上，且交易金額達新臺幣十億元以上時。 (五)經營營建業務之本公司取得或處分供營建使用之不動產或其使用權資產且其交易對象非為關係人，交易金額已達新臺幣五億元以上時；其中實收資本額達新台幣一百億元以上，處分自行興建完工建案之不動產，且交易對象非為關係人者，交易金額為達新台幣十億元以上。 (六)以自地委建、租地委建、合建分屋、合建分成、合建分售方式取得不動產，且交易對象非為關係人，公司預計投入之交易金額已達新臺幣五億元以上時。 (七)除前六款以外之資產交易、金融機構處分債權或從事大陸地區投資，其交易金額達公司實收資本額百分之二十或新臺幣三億元以上者。但下列情形不在此限： 1. 買賣國內公債或信用評等不低於我國主權評等等級之外國公債。 2. 以投資為專業者，於海內外證券交易所或證券商營業處所所為之有價證券買賣，或於國內初級市場認購外國公債或募集發行之普通公司債及未涉及股權之一	移列第五項及第六項予以項號順序修正。

條次	內容		
	修訂後	修訂前	修訂理由
	資本額百分之二十或新臺幣三億元以上者。但下列情形不在此限： 1. 買賣國內公債或信用評等不低於我國主權評等等級之外國公債。 2. 以投資為專業者，於海內外證券交易所或證券商營業處所所為之有價證券買賣，或於國內初級市場認購外國公債或募集發行之普通公司債及未涉及股權之一般金融債券(不含次順位債券)，或申購或買回證券投資信託基金或期貨信託基金，或申購或賣回指數投資證券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。 3. 買賣附買回、賣回條件之債券、申購或買回證券投資信託事業發行之貨幣市場基金。 二、前項(一)至(八)款交易金額依下列方式計算之，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本程序規定公告之部分免再計入。 (一)每筆交易金額。 (二)一年內累積與同一相對人取得或處分同一性質標的交易之金額。 (三)一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產或其使用權資產之金額。 (四)一年內累積取得或處分(取得、處分分	般金融債券(不含次順位債券)，或申購或買回證券投資信託基金或期貨信託基金，或申購或賣回指數投資證券，或證券商因承銷業務需要、擔任興櫃公司輔導推薦證券商依財團法人中華民國證券櫃檯買賣中心規定認購之有價證券。 3. 買賣附買回、賣回條件之債券、申購或買回證券投資信託事業發行之貨幣市場基金。 二、前項(一)至(七)款交易金額依下列方式計算之，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本程序規定公告之部分免再計入。 (一)每筆交易金額。 (二)一年內累積與同一相對人取得或處分同一性質標的交易之金額。 (三)一年內累積取得或處分(取得、處分分別累積)同一開發計畫不動產或其使用權資產之金額。 (四)一年內累積取得或處分(取得、處分分別累積)同一有價證券之金額。 三、辦理公告及申報之時限 本公司取得或處分資產，具有本條第一項應公告項目且交易金額達本條應公告申報標準者，應於事實發生之即日起算二日內辦理公告申報。 四、公告申報程序 (一)本公司應將相關資訊於金融監督管理委員會指定網站辦理公告申報。 (二)本公司應按月將本公司及其非屬國內	

條次	內容		
	修訂後	修訂前	修訂理由
	別累積)同一有價證券之金額。 三、本準則有關總資產百分之十之規定，以證券發行人財務報告編製準則規定之最近期個體或個別財務報告中之總資產金額計算。 四、當公司股票無面額或每股面額非屬新臺幣十元發行時： (一)本準則有關實收資本額百分之二十之交易金額規定，以歸屬於母公司業主之權益百分之十計算之。 (二)本準則有關實收資本額百分之五之交易金額規定，以歸屬於母公司業主之權益百分之二點五計算之。 (三)本準則有關實收資本額達新臺幣一百億元之交易金額規定，以歸屬於母公司業主之權益新臺幣二百億元計算之。 (四)本準則有關實收資本額達新臺幣五百億元之交易金額規定，以歸屬於母公司業主之權益新臺幣一千億元計算之。 五、辦理公告及申報之時限 本公司取得或處分資產，具有本條第一項應公告項目且交易金額達本條應公告申報標準者，應於事實發生之即日起算二日內辦理公告申報。 六、公告申報程序 (一)本公司應將相關資訊於金融監督管理委員會指定網站辦理公告申報。 (二)本公司應按月將本公司及其非屬國內公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入金融監督管理委員會指定之資訊申報網站。 (三)本公司依規定應公告項目如於公告時有錯誤或缺漏而應	公開發行公司之子公司截至上月底止從事衍生性商品交易之情形依規定格式，於每月十日前輸入金融監督管理委員會指定之資訊申報網站。 (三)本公司依規定應公告項目如於公告時有錯誤或缺漏而應予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。 (四)本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於公司，除其他法律另有規定者外，至少保存五年。 (五)本公司依前條規定公告申報之交易後，有下列情形之一者，應於事實發生之即日起算二日內將相關資訊於金融監督管理委員會指定網站辦理公告申報： 1. 原交易簽訂之相關契約有變更、終止或解除情事。 2. 合併、分割、收購或股份受讓未依契約預定日程完成。 3. 原公告申報內容有變更。	

條次	內容		
	修訂後	修訂前	修訂理由
	予補正時，應於知悉之即日起算二日內將全部項目重行公告申報。 (四)本公司取得或處分資產，應將相關契約、議事錄、備查簿、估價報告、會計師、律師或證券承銷商之意見書備置於公司，除其他法律另有規定者外，至少保存五年。 (五)本公司依前條規定公告申報之交易後，有下列情形之一者，應於事實發生之即日起算二日內將相關資訊於金融監督管理委員會指定網站辦理公告申報： 1.原交易簽訂之相關契約有變更、終止或解除情事。 2.合併、分割、收購或股份受讓未依契約預定日程完成。 3.原公告申報內容有變更。		
第十九條	一、本作業程序如有未盡事宜，悉依相關法令辦理。 二、本作業程序訂定於八十八年六月三十日，第一次修訂於九十二年六月三十日，第二次修訂於九十八年六月二十六日，第三次修訂於一百年六月二十四日，第四次修訂於一0一年六月二十二日，第五次修訂於一0三年六月二十四日，第六次修訂於一0六年 六月二十 六日，第七次修訂於一0八年六月二十五 日，第八次修	一、本作業程序如有未盡事宜，悉依相關法令辦理。 二、本作業程序訂定於八十八年六月三十日，第一次修訂於九十二年六月三十日，第二次修訂於九十八年六月二十六日，第三次修訂於一百年六月二十四日，第四次修訂於一0一年六月二十二日，第五次修訂於一0三年六月二十四日，第六次修訂於一0六年 六 月二十 六日，第七次修訂於一0八年六	增列修訂日期及次數。

條次	內容		
	修訂後	修訂前	修訂理由
	訂於一０九年六月二十二日，第九次修訂於一一一年六月二十七日，第十次修訂於一一五年六月二十四日。	月二十五 日，第八次修訂於一０九年六月二十二日，第九次修訂於一一一年六月二十七日。	

AeroWin Technology Corporation

Meeting Minutes of 2026 Annual Shareholders′ Meeting

(Translated from Chinese Version)

Meeting Type: Physical Shareholders' Meeting

Time：9:30 AM, Wednesday, 24 June 2026

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

(Xinying Industrial Park Service Center Conference Room)

The Number of Shares of Attendance：

The total number of shares represented by attending shareholders and proxies amounted to 41,687,778 shares (including 14,444,241 shares voted electronically), accounting for 60.79% of the Company's issued shares of 68,573,500 shares.

Directors Present:
Chairman of Keytech Investment Inc.(Representative Kuo-Hao Tseng), Director Susan Hu, Independent Director Cy Su(Convener of Remuneration Committee and Audit Committee), Independent Director Minkon Huang(Member of Remuneration Committee and Audit Committee), Independent Director Wen-Hsiang Lu (Member of Remuneration Committee and Audit Committee), Independent Director Ding-An Lee (Member of Remuneration Committee and Audit Committee)

Others Present:
Hung-Ju Liao, CPA of Deloitte & Touche,
Jen-Ta Hu, Barrister of JISI Law Office

Chairman: Kuo-Hao Tseng, Chairman of the Board of Directors

Recorder: Juli Hung, Manager

I. Meeting Commencement Announcement (The aggregate shareholding of the shareholders present constituted a quorum. The Chairman called the meeting to order.)

II. Chairman's Address:Omitted

III. Report Items

(1)Report on the distribution of compensation for employees and remuneration directors of 2025. (Please refer to Meeting Handbook.)
(2)Business Report of 2025. (Please refer to Attachment I.)
(3)Audit Committee Review Report of 2025. (Please refer to Attachment II.)
(4)Amendment to "Aero Win Technology Corporation Sustainable Development Best Practice Principles" (Please refer to Meeting Handbook.)

IV. Acknowledgements

Proposal 1 Proposed by the Board of Directors

Proposal:Adoption of the 2025 Business Report and Financial Statements

Explanation:

1. Aero Win's 2025 Financial Statements (including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows) had been audited by Mr. Teng-Wei Wang and Mr. Hung-Ju Liao, the CPAs of Deloitte & Touche. 2025 Business Report and Independent Audit Report had been submitted to the Audit Committee for review and approval. The review report has been issued and is on record.
2. Business Report of 2025, Independent Audit Report , and aforementioned Financial Statements are attached hereto as Attachements I, III and IV.
3. Please proceed with the acknowledgement.

Resolution:

Shares represented at the time of voting (including electronic voting): 41,687,778. The number of votes in favor exceeded one-half of the voting rights of shareholders present. The proposal was passed by the votes of attending shareholders as proposed.

Voting Results		Percentage of the Total Represented Shares Present
Votes in favor	40,845,913 (Including 13,604,376 shares voted electronically)	97. 98%
Votes against	13,793 (Including 13,793 shares voted electronically)	0. 03%
Votes invalid	0	0%
Votes abstained	828,072 (Including 826,072 shares voted electronically)	1. 99%

Proposal 2

Proposed by
the Board of Directors

Proposal:Adoption of the Proposal for Distribution of 2025 Profits

Explanation:

1.The Company's Earnings Distribution Statement for 2025 was proposed and passed by a resolution of the Board of Directors on March 9, 2026.

2. Please refer to the Earnings Distribution Statement as follows:

AeroWin Technology Corporation

Earnings Distribution Statement

Year 2025

In NTD

Item	Amount
Unappropriated retained earnings at the beginning of year	NT$ 55,090,893
Actuarial gains and losses included in retained earnings	(462,889)
Add: net profit after tax	**37,446,494**
Less: 10% Legal Reserve	(3,698,361)
Distributable earnings in 2025	88,376,137
Distributable items:	
Dividend to shareholders-Cash (NT$0.35 per share)	(24,000,725)
Unappropriated retained earnings	NT$ 64,375,412

Chairman: President: Chief Accountant:

3. The Company allocated dividend to shareholders of NT$24,000,725 from distributable earnings, and distributed cash dividends of NT$0.35 per share. The cash dividend is calculated according to the distribution ratio and rounded down to a dollar. The total amount of the fractional share less than NT$1 are aggregated and adjusted in descending order of decimal numbers and in sequence of the shareholders account number until the total cash dividend distribution amount is met.

4. After approval by the shareholder's meeting, the Board authorizes the Chairman to set a separate ex-dividend date and payable date. Subsequently, in the event that changes in the company's capital affect the outstanding shares, leading to variations in the dividend distribution rate for shareholders, the Chairman is empowered to make necessary adjustments.

5. Please proceed with the acknowledgement..

Resolution:

Shares represented at the time of voting (including electronic voting): 41,687,778. The number of votes in favor exceeded one-half of the voting rights of shareholders present. The proposal was passed by the

votes of attending shareholders as proposed.

Voting Results		Percentage of the Total Represented Shares Present
Votes in favor	40,845,916 (Including 13,604,379 shares voted electronically)	97.98%
Votes against	13,790 (Including 13,790 shares voted electronically)	0.03%
Votes invalid	0	0%
Votes abstained	828,072 (Including 826,072 shares voted electronically)	1.99%

Ⅴ. Discussion

Proposed by
the Board of Directors

Proposal:Amendment to “Aero Win Technology Corporation Rules of Procedures for Acquisition or Disposal of Assets”

Explanation：

1.According to the order of the Financial Supervisory Commission on November 24, 2025 (Financial Supervisory Certificate No. 1140383333). To meet practical operational needs and considering the principle of materiality in information disclosure, the reporting standards for companies with paid-in capital of NT$50 billion to disclose the acquisition or disposal of equipment for business use with unrelated parties, or the acquisition or disposal of government bonds, ordinary corporate bonds, and general financial bonds not involving equity, are relaxed. Furthermore, the calculation methods for 5% of paid-in capital and NT$50 billion are clarified for companies whose shares have no par value or whose par value per share is not NT$10.. Some provisions of the " Aero Win Technology Corporation Rules of Procedures for Acquisition or Disposal of Assets " were amended and passed by the Board of Directors on January 12, 2026.Please refer to Attachment 5 for the comparison table of the provisions before and after the amendments.

2.Please proceed with the discussion

Resolution:

Shares represented at the time of voting (including electronic voting): 41,687,778. The number of votes in favor exceeded one-half of the voting rights of shareholders present. The proposal was passed by the votes of attending shareholders as proposed.

Voting Results		Percentage of the Total Represented Shares Present
Votes in favor	40,843,430 (Including 13,601,893 shares voted electronically)	97.98%

Votes against	14,227 (Including 14,227 shares voted electronically)	0.03%
Votes invalid	0	0%
Votes abstained	830,121 (Including 828,121 shares voted electronically)	1.99%

VI. Election

Proposed by
the Board of Directors

Proposal: Re-election of Directors
Explanation：

1. The Company's 9th term Directors shall have their tenure of office expired on June 27, 2026. With a view to holding the shareholders' regular meeting in 2026, a re-election is proposed.
2. As expressly provided for in Article 16 of the Company's Articles of Incorporation and in accordance with the Company's Audit Committee, in the present election, Directors in 8 seats (including 4 Independent Directors) shall be elected in the candidates nomination system.
3. The new Directors shall hold a three-year tenure of office starting from June 24, 2026, until June 23, 2029. The term of office of the original director will end when the ordinary shareholders meeting is completed.
4. The list of candidates for Directors is as follows:

Candidates	1	2	3	4
Name	Keytech Investment Inc. Representative Kuo Hao Tseng	Susan Hu	Mei Li Tsai	RichMind Corp. Representative K.S.Lin
Shareholding	6,102,869	380,000	0	2,172,000
Education	Ph.D. in Precision Mechanical Engineering, University of Tokyo, Japan	Doctor of Philosophy in Management in Business Administration, Ming Chuan University	Master of Accounting, National CUHENGCHI University	Bachelor of Business Administration, Fu Jen Catholic University

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

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

	Engineering, National Cheng Kung University	Chengchi University	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	
Experience	1. Managing Director of Metal Industries Research & Development Centre 2. Executive director of TAIWAN TRANSPORTAION VEHICLE MANUFACTURERS ASSOCIATION 3. Director and President of CHINA MOTOR CORPORATION 4. Chairman of CHINA ENGINE CORPORATION 5. Vice Chairman of SHUNG YE MOTOR CO., LTD. 6. Chairman of FORTUNE MOTORS CO., LTD. 7. President of Capital Motors, Inc. 8. Director of YULON MOTOR CO., LTD. 9. Independent director of Qisda Corporation 10. Senior Group Consultant of Tan Chong International Limited 11. Vice President of Chinese Society of Mechanical Engineers 12. Member Outstanding Engineer Review Committee of Chinese Institute of Engineers 13. Director of NatureWise Biotech & Medicals	1. Section Assistant in Legal room of Taipei City Government Secretariat 2. Executive Officer of Taiwan Provincial Water Supply Company, Director of the General Affairs Office of the Eleventh District Management Office, Taiwan Provincial Water Corporation 3. Adjunct Lecturer, Department of Business Administration, National Chung Hsing University 4. Chief of the Administrative Office of Taiwan Provincial Election Commission 5. Chief, Secretary, Senior Executive Officer, Chief Secretary, Deputy Secretary-General, Secretary-General of Taiwan Provincial Council 6. Secretary-General of Taiwan Provincial Advisory Council (Senior Rank Grade 14) 7. Deputy Mayor of Taoyuan County 8. Acting Mayor of Taoyuan County 9. Chairman of Taiwan Water Corporation 10. Vice Chairman of the Research, Development	1. Senior Advisor & Director of Economic Division, Taipei Representative Office in Singapore 2. Deputy Director General, Intellectual Property Office, Ministry of Economic Affairs (MOEA) 3. Senior Specialist, Computer & Information Department, Ministry of Justice 4. Prosecutor, Taiwan Hualien, Shihlin, Taipei District Prosecutor's Office 5. Civil Judge, Taiwan Shihlin District Court 6. Criminal Judge, Taiwan Banchiau District Court 7. Independent director and Member of Remuneration Committee and Audit Committee of RichWave Ltd. (current position) 8. Mediator in the Intellectual Property and Commercial Court, Taiwan (current position) 9. Adjunct Professor, Intellectual Property Research Institute of	1. Public Relations Committee Chairperson and Director of Association of Certified Fraud Examiners, Taiwan Chapter 2. Independent Director of JULIE'S INTERNATIONAL LIMITED 3. Independent Director of Inmax Holding Co., Ltd. 4. Independent Director and Remuneration Committee of CHEER TIME ENTERPRISE CO., LTD. 5. Independent Director of MONTEREY INTERNATIONAL CORP. 6. Chien Chen United CPAs office Partner (current position) 7. Consulting Accountant, Commercial Office, Taipei City Government (current position) 8. Consulting Accountant, Investment Review Committee, Ministry of Economic Affairs (current position) 9. Consulting Accountant, Taipei Industrial Development Bureau (current position) 10. Supervisor of China

	Corporation (current position) 14. Independent director and Convener of Remuneration Committee and Convener of Audit Committee of RECHI PRECISION CO., LTD. (current position) 15. Chairman of Dr. Study Investment Co., Ltd. (current position)	and Evaluation Committee, the Executive Yuan, Republic of China (Taiwan) 11. Deputy Secretary-General, the Executive Yuan Deputy Secretary, the Executive Yuan, Republic of China (Taiwan) 12. Chairman of Taiwan Rolling Stock Co, LTD. 13. Chairman of ShineMore Technology Materials Corporation., Ltd. 14. CEO of 21ST Century Foundation (current position) 15. Director presentative of TWINHEAD INTERNATIONAL CORP. (current position)	Xiamen (current position) 10. Adjunct Professor, Soochow University, School of Law (Taiwan) (current position) 11. Chair Attorney at Lu's Attoerys- at-Law (current position) 12 Independent director and Audit Committee of ACRO Biomedical Co., Ltd. (current position)	International Investment and Financing Promotion Association (current position) 11. Supervisor of Lanting Shuge Investment Co., Ltd. (current position) 12. Chairman of Lan Ting Shui She Investment Co., Ltd. (current position)
Reasons for nominating an independent director who has served three consecutive terms as an independent director of the Company	The Company intends to continue nominating Mr. Cy Su in order to continue leveraging his industry and management expertise as an independent director.	Not applicable	Not applicable	Not applicable

5. This election is in accordance with the "Rules Governing the Elections of Directors," as shown in Meeting Handbook.
6. Please proceed with the election.

Outcome of the Election:
List of Directors elected at the 2026 annual shareholders' meeting

Title	Name	Elected Number of Votes
Director	Keytech Investment Inc. Representative Kuo Hao Tseng	73,021,691
Director	Susan Hu	63,407,741
Director	Mei Li Tsai	60,807,919
Director	RichMind Corp.	55,970,427

	Representative K.S.Lin	
Independent Director	Cy Su	18, 046, 076
Independent Director	Minkon Huang	17, 998, 062
Independent Director	Wen Hsiang Lu	17, 996, 396
Independent Director	Ding An Lee	17, 883, 077

VII. Other Matters

Proposed by
the Board of Directors

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

Explanation:

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

Position	Name	Other positions held
Representative of Director	Kuo Hao Tseng	1. Director of MONTEREY INTERNATIONAL CORP. 2. Chairman of Keytech Investment Inc. 3. Director of RichMind Corp. 4. Chairman of Tepao Investment Co., Ltd.
Director	Susan Hu	1. Independent Director & Convener of Remuneration Committee & Convener of Audit Committee & Convener of Sustainability Committee, Drewloong Precision, Inc. 2. Independent Director & Member of Remuneration Committee & member of Audit Committee & Member of of Sustainability Committee, Shuz Tung Machinery Industrial Co., Ltd.
Director	Mei Li Tsai	1. Board director and President of EUROC Investment Co., Ltd. 2. Director presentative of Twinhead International Corp. 3. Director presentative of MOSA Instrial Corp.
Representative of Director	K.S.Lin	1. Chairman and President of MONTEREY INTERNATIONAL CORP. 2. Chairman of Monterey Cayman INC. 3. Chairman of RichMind Corp.

		4. Chairman of MONTEREY (ZHANGJIAGANG) CO., LTD 5. Supervisor of Great way Co.LTD.
Independent Director	Cy Su	1. Director of NatureWise Biotech & Medicals Corporation 2. Independent director and Convener of Remuneration Committee and Convener of Audit Committee of RECHI PRECISION CO., LTD. 3. Chairman of Dr. Study Investment Co., Ltd.
Independent Director	Minkon Huang	1.CEO of 21ST Century Foundation 2. Director presentative of TWINHEAD INTERNATIONAL CORP.
Independent Director	Wen Hsiang Lu	1. Independent director and Member of Remuneration Committee and Audit Committee of RichWave Ltd. 2. Mediator in the Intellectual 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. Independent director and Audit Committee of ACRO Biomedical Co., Ltd.
Independent Director	Ding An Lee	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. Supervisor of Lanting Shuge Investment Co., Ltd. 7. Chairman of Lan Ting Shui She Investment Co., Ltd.

3. Please proceed with the discussion

Resolution:

Shares represented at the time of voting (including electronic voting): 41,687,778. The number of votes in favor exceeded two-thirds of the voting rights of shareholders present .It was resolved that the above proposal be approved as proposed.

Voting Results		Percentage of the Total Represented Shares Present
Votes in favor of the proposal	40,703,120 (Including 13,461,583 shares which attended through electronic voting)	97.64%
Votes against the proposal	111,671 (Including 111,671 shares which attended through electronic voting)	0.27%
Invalid votes	0	0%

Abstained votes	872,987 (Including 870,987 shares which attended through electronic voting)	2.09%

VIII. Extempore Motions:
After the Chairman consulted all shareholders presented, no extempore motions were raised.

(There were no shareholders' questions on the proposals of this general shareholders' meeting.)

IX. Meeting Adjournment:
At 9:54 am on the same day, the Chairman declared the adjournment of the meeting.

(The minutes of this shareholders' meeting only outline the agenda and the proceedings. The content and procedures of the meeting are based on the audiovisual recording of the meeting.)

ATTACHMENTS

【ATTACHMENT 1】

Ⅰ. Business Report

I.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%

II. 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. Audit Committee's Review Report

Aero Win Technology Corporation
Audit Committee Review Report

The Board of Directors has prepared and submitted to us the Company's 2025 Business Report, Financial Statements, and proposal for distribution of 2025 earnings. Financial Statements were audited by Deloitte & Touche and they issued an audited report accordingly. We, as the Audit Committee of the Company, have reviewed the Business Report, Financial Statements, and proposal for distribution of 2025 earnings and do not find any discrepancies. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Aero Win Technology Corporation
Chairman of the Audit Committee:

蘇慶陽 Su Ching Yang

蘇慶陽 (Su Ching-yang)

March 9, 2026

Ⅲ. Independent Auditors' Review Report

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Aero Win Technology Corporation

Opinion

We have audited the accompanying financial statements of Aero Win Technology Corporation (the "Company"), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including material accounting policy information (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter of the Company's financial statements for the year ended December 31, 2025 is stated as follows:

Revenue Recognition from the Main Export Customers

For the year ended December 31, 2025, the sales revenue from the Company's certain customers accounted for a significant proportion of total revenue and increased significantly, which has a significant impact on the financial statements. Moreover, the authenticity of the revenue is presumed to be a significant risk in the auditing standards; therefore, we identified revenue recognition from the main export customers as a key audit matter.

Refer to Note 4 to the financial report for the information on the revenue recognition policy. The main audit procedures performed in respect of the above-mentioned key audit matter are as follows:

1. We obtained an understanding of and evaluated the effectiveness of the design and implementation of the internal controls related to the revenue recognition.

2. We selected samples from the sales details of the main export customers for this period, checked the shipping documents and confirmed that the Company's performance obligation has been satisfied and the control of the goods had indeed been transferred.

3. We performed cash receipt testing and obtained confirmation letters from customers with outstanding receivables to verify the authenticity of sales revenue.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are

appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Teng-Wei Wang and Hung-Ju Liao.

Deloitte & Touche
Taipei, Taiwan
Republic of China
March 9, 2026

Notice to Readers

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

Ⅳ. Financial Statements

【ATTACHMENT 4-1】

Aero Win Technology Corporation

BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 178,598	8	$ 222,419	10
Accounts receivable, net (Notes 4, 7 and 19)	170,872	8	121,413	6
Other receivables (Notes 4 and 7)	9,261	-	7,978	-
Current tax assets (Note 21)	-	-	89	-
Inventories (Notes 4, 5, 8 and 27)	730,812	34	714,076	34
Prepayments (Note 9)	3,525	-	5,236	-
Other current assets (Note 13)	18,834	1	22,685	1
Total current assets	1,111,902	51	1,093,896	51
NON-CURRENT ASSETS				
Property, plant and equipment (Notes 4, 10, 26 and 27)	1,019,144	47	958,274	45
Right-of-use assets (Notes 4 and 11)	1,806	-	2,591	-
Intangible assets (Notes 4 and 12)	6,073	-	7,951	1
Deferred tax assets (Notes 4 and 21)	18,865	1	21,355	1
Other non-current assets (Notes 4, 13 and 26)	11,578	1	48,148	2
Total non-current assets	1,057,466	49	1,038,319	49
TOTAL	$ 2,169,368	100	$ 2,132,215	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 14 and 26)	$ 230,000	11	$ 100,000	5
Notes payable (Note 15)	21	-	37	-
Accounts payable (Note 15)	81,516	4	127,056	6
Other payables (Note 16)	91,326	4	99,386	5
Lease liabilities - current (Notes 4 and 11)	1,070	-	1,187	-
Current portion of long-term borrowings (Notes 14 and 26)	97,483	4	118,414	5
Other current liabilities (Notes 16 and 19)	22,153	1	5,444	-
Total current liabilities	523,569	24	451,524	21
NON-CURRENT LIABILITIES				
Long-term borrowings (Notes 14 and 26)	739,472	34	760,448	36
Deferred tax liabilities (Notes 4 and 21)	698	-	1,304	-
Lease liabilities - non-current (Notes 4 and 11)	757	-	1,419	-
Net defined benefit liabilities - non-current (Notes 4 and 17)	3,921	-	5,551	-
Total non-current liabilities	744,848	34	768,722	36
Total liabilities	1,268,417	58	1,220,246	57
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 18)				
Ordinary shares capital	685,735	32	685,735	32
Capital surplus	53,264	2	53,264	3
Retained earnings				
Legal reserve	69,877	3	59,651	3
Unappropriated earnings	92,075	5	113,319	5
Total retained earnings	161,952	8	172,970	8
Total equity attributable to owners of the Company	900,951	42	911,969	43
TOTAL	$ 2,169,368	100	$ 2,132,215	100

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

Aero Win Technology Corporation

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4 and 19)	$ 961,015	100	$ 824,132	100
OPERATING COSTS (Notes 8 and 20)	783,023	81	638,880	77
GROSS PROFIT	177,992	19	185,252	23
OPERATING EXPENSES (Notes 4, 7 and 20)				
Selling and marketing expenses	22,970	2	23,479	3
General and administrative expenses	37,162	4	39,491	5
Research and development expenses	53,569	6	52,736	6
Expected credit loss	927	-	40	-
Total operating expenses	114,628	12	115,746	14
OTHER INCOME AND EXPENSES (Note 20)	-	-	3,000	-
PROFIT FROM OPERATIONS	63,364	7	72,506	9
NON-OPERATING INCOME AND EXPENSES (Notes 4 and 20)				
Interest income	1,466	-	8,016	1
Other income	120	-	120	-
Other gains and losses	(792)	-	32,631	4
Finance costs	(21,290)	(2)	(10,746)	(2)
Total non-operating income and expenses	(20,496)	(2)	30,021	3
PROFIT BEFORE INCOME TAX FOR THE YEAR	42,868	5	102,527	12
INCOME TAX EXPENSE (Notes 4 and 21)	5,422	1	439	-
NET PROFIT FOR THE YEAR	37,446	4	102,088	12
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Note 17)	(463)	-	172	-
Other comprehensive income (loss) for the year, net of income tax	(463)	-	172	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 36,983	4	$ 102,260	12
EARNINGS PER SHARE (Note 22)				
Basic	$ 0.55		$ 1.49	
Diluted	0.55		1.48	

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

Aero Win Technology Corporation

STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Ordinary Share Capital	Capital Surplus	Retained Earnings		Total Equity
			Legal Reserve	Unappropriated Earnings	
BALANCE ON JANUARY 1, 2024	$ 685,735	$ 53,264	$ 56,137	$ 35,145	$ 830,281
Appropriation of 2023 earnings (Note 18)					
Legal reserve	-	-	3,514	(3,514)	-
Cash dividends distributed to the shareholder held ordinary shares	-	-	-	(20,572)	(20,572)
Net profit for the year ended December 31, 2024	-	-	-	102,088	102,088
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	172	172
Total comprehensive income for the year ended December 31, 2024	-	-	-	102,260	102,260
BALANCE ON DECEMBER 31, 2024	685,735	53,264	59,651	113,319	911,969
Appropriation of 2024 earnings (Note 18)					
Legal reserve	-	-	10,226	(10,226)	-
Cash dividends distributed to the shareholder held ordinary shares	-	-	-	(48,001)	(48,001)
Net profit for the year ended December 31, 2025	-	-	-	37,446	37,446
Other comprehensive loss for the year ended December 31, 2025, net of income tax	-	-	-	(463)	(463)
Total comprehensive income for the year ended December 31, 2025	-	-	-	36,983	36,983
BALANCE ON DECEMBER 31, 2025	$ 685,735	$ 53,264	$ 69,877	$ 92,075	$ 900,951

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

【ATTACHMENT 4-4】

Aero Win Technology Corporation

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 42,868	$ 102,527
Adjustments for:		
Depreciation expense	82,566	66,369
Amortization expense	5,972	5,674
Expected credit loss	927	40
Finance costs	21,290	10,746
Interest income	(1,466)	(8,016)
Gain on disposal of property, plant and equipment	-	(3,000)
Profit on lease modification	(4)	-
Write-downs of inventories	17,759	35,175
Net (gain) loss on foreign currency exchange	(2,080)	1,974
Changes in operating assets and liabilities		
Accounts receivable	(48,190)	13,155
Other receivables	(1,409)	(1,236)
Inventories	(34,495)	(204,119)
Prepayments	167	2,674
Other current assets	3,851	(1,274)
Notes payable	(16)	(65)
Accounts payable	(45,567)	43,192
Other payables	(19,049)	25,126
Other current liabilities	16,739	4,568
Net defined benefit liabilities	(2,093)	(407)
Cash generated from operations	37,770	93,103
Interest received	1,592	8,227
Interest paid	(21,242)	(10,525)
Income tax paid	(3,449)	(10,132)
Net cash generated from operating activities	14,671	80,673
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment	(92,963)	(555,996)
Proceeds from disposal of property, plant and equipment	-	3,000
Increase in refundable deposits	(327)	(971)
Decrease in refundable deposits	217	777
Payment for intangible assets	(2,232)	(2,306)
(Increase) decrease in other non-current assets	(1,790)	1,062
Net cash used in investing activities	(97,095)	(554,434)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	820,000	750,835
Repayments of short-term borrowings	(690,000)	(759,277)
Proceeds from long-term borrowings	525,730	763,860
Repayments of long-term borrowings	(567,637)	(285,709)
Refund of guarantee deposits received	(30)	(30)
Repayment of the principal portion of lease liabilities	(1,459)	(1,391)

(Continued)

Aero Win Technology Corporation

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Dividends paid to owners of the Company	(48,001)	(20,572)
Net cash generated from financing activities	38,603	447,716
NET DECREASE IN CASH AND CASH EQUIVALENTS	(43,821)	(26,045)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	222,419	248,464
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 178,598	$ 222,419

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

V. Aero Win Technology Corporation Rules of Procedures for Acquisition or Disposal of Assets Contents Before and After Amendment in Comparison

Article Number	Content		
	Contents after Amendment	Contents before Amendment	Explanation
Article 15	Information disclosure procedure 1.Items required to be publicly announced and reporting standards (1) Acquisition or disposal of real estate or its right-of-use assets from or with related parties, or acquisition or disposal of assets other than real estate or its right-of-use assets with related parties where the transaction amount reaches 20% of the company's paid-in capital, 10% of total assets, or NT$300 million or more. However, this does not apply to the trading of domestic government bonds, bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by securities investment trust enterprises. (2) Companies listed or traded on securities firm premises that engage in mergers, divisions, acquisitions, or share transfers shall, within two days from the date of the board resolution, submit the information under Article 14, Paragraph 2, Item (7), (7-1). And (7-2)., in the prescribed format via the internet information system to the Financial Supervisory Commission for recordation. (3) Losses from derivatives transactions reaching the maximum loss amount for all or individual contracts as specified in the established handling procedures. (4) The type of assets acquired or	Information disclosure procedure 1. Items required to be publicly announced and reporting standards (1) Acquisition or disposal of real estate or its right-of-use assets from or with related parties, or acquisition or disposal of assets other than real estate or its right-of-use assets with related parties where the transaction amount reaches 20% of the company's paid-in capital, 10% of total assets, or NT$300 million or more. However, this does not apply to the trading of domestic government bonds, bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by securities investment trust enterprises. (2) Companies listed or traded on securities firm premises that engage in mergers, divisions, acquisitions, or share transfers shall, within two days from the date of the board resolution, submit the information under Article 14, Paragraph 2, Item (7), (7-1). And (7-2)., in the prescribed format via the internet information system to the Financial Supervisory Commission for recordation. (3) Losses from derivatives transactions reaching the maximum loss amount for all or individual contracts as specified in the established handling procedures. (4) The type of assets acquired or	1. To acquire or dispose of equipment for operational use is an act necessary for the company's normal operations. In consideration of the principle of materiality in information disclosure, the announcement and reporting thresholds for companies with paid-in capital reaching NT$50 billion when acquiring or disposing of operating equipment from non-related parties are therefore relaxed. (Amendment to the content of Paragraph 1, Subparagraph 4 of this Article). 2. In order to make effective use of operating funds, companies may invest in fixed-income products to manage funds and improve cash yield. Based on considerations of materiality in information disclosure and taking into account the risk attributes of such products, the announcement and reporting thresholds are therefore relaxed for companies with paid-in capital reaching NT$50 billion when acquiring or disposing of government bonds, ordinary corporate bonds, and general financial bonds not involving equity from non-related parties. (Addition of Subparagraph 7 to Paragraph 1 of this Article). 3. The original Subparagraph

Article Number	Content		
	Contents after Amendment	Contents before Amendment	Explanation
	disposed of is equipment used for operational purposes or right-of-use assets, and the counterparty to the transaction is not a related party, and the transaction amount meets one of the following conditions: (4-1). When the company's paid-in capital has not yet reached NT$10 billion, and the transaction amount reaches NT$500 million or more. (4-2). When the Company's paid-in capital is NT$10 billion or more but less than NT$50 billion, and the transaction amount reaches NT$1 billion or more. (4-3). When the Company's paid-in capital reaches NT$50 billion or more, and the transaction amount reaches 5% of the Company's paid-in capital. (5) When a company engaged in construction business acquires or disposes of real estate used for construction or its right-of-use assets, and the counterparty to the transaction is not a related party, and the transaction amount has reached NT$500 million or more; provided that if the company's paid-in capital reaches NT$10 billion or more, and it disposes of real estate from self-developed and completed construction projects, and the counterparty is not a related party, the transaction amount reaches NT$1 billion or more. (6) When acquiring real estate through methods such as self-owned land commissioned construction, leased land commissioned construction, joint construction with shared housing, joint construction with profit sharing, or joint construction and sale, and the counterparty is not a related party,	disposed of is equipment used for operational purposes or right-of-use assets, and the counterparty to the transaction is not a related party, and the transaction amount meets one of the following conditions: (4-1). When the company's paid-in capital has not yet reached NT$10 billion, and the transaction amount reaches NT$500 million or more. (4-2). When the company's paid-in capital is NT$10 billion or more, and the transaction amount reaches NT$1 billion or more. (5) When a company engaged in construction business acquires or disposes of real estate used for construction or its right-of-use assets, and the counterparty to the transaction is not a related party, and the transaction amount has reached NT$500 million or more; provided that if the company's paid-in capital reaches NT$10 billion or more, and it disposes of real estate from self-developed and completed construction projects, and the counterparty is not a related party, the transaction amount reaches NT$1 billion or more. (6) When acquiring real estate through methods such as self-owned land commissioned construction, leased land commissioned construction, joint construction with shared housing, joint construction with profit sharing, or joint construction and sale, and the counterparty is not a related party, and the company's expected investment transaction amount has reached NT$500 million or more. (7) Asset transactions other than the preceding six items, disposal of claims by financial institutions, or	7 of Paragraph 1 is renumbered as Subparagraph 8, with minor textual revisions. 4. To clarify the calculation standards for matters that companies must announce and report, Paragraph 3 is added to specify the method for calculating a company's total assets. (Addition of Paragraph 3 of this Article). 5. In line with the addition to Paragraph 1 regarding the announcement and reporting thresholds for publicly issued companies with paid-in capital reaching NT$50 billion, Paragraph 4 is added to specify the calculation method for paid-in capital equivalent to 5% of paid-in capital and for companies whose shares have no par value or a par value other than NT$10. (Addition of Paragraph 4 of this Article). 6. Due to the addition of Paragraphs 3 and 4, the original Paragraphs 3 and 4 are renumbered as Paragraphs 5 and 6, with adjustments to the paragraph numbering sequence.

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	and the company's expected investment transaction amount has reached NT$500 million or more. (7) When the company's paid-in capital reaches NT$50 billion or more, public government bonds, corporate bonds traded on a securities exchange or over-the-counter market, and general financial debentures that do not involve equity rights (excluding subordinated bonds), and that do not fall under any of the proviso conditions listed in item (8), and where the counterparty is not a related party, and the transaction amount reaches 5% or more of the company's paid-in capital. (8) Asset transactions other than the preceding 7 items, disposal of claims by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the company's paid-in capital or NT$300 million or more. However, the following circumstances are not subject to this restriction: (8-1). Buying and selling domestic government bonds or foreign government bonds with a credit rating not lower than Taiwan's sovereign credit rating. (8-2). For entities whose primary business is investment, trading of securities conducted on domestic or foreign stock exchanges or over-the-counter venues, or subscription in the primary market for foreign government bonds or publicly offered corporate bonds, and general financial bonds without equity characteristics (excluding subordinated bonds), or subscription or redemption of securities investment trust funds, or	investments in Mainland China, where the transaction amount reaches 20% of the company's paid-in capital or NT$300 million or more. However, the following circumstances are not subject to this restriction: (7-1). Buying and selling domestic government bonds or foreign government bonds with a credit rating not lower than Taiwan's sovereign credit rating. (7-2). For entities whose primary business is investment, trading of securities conducted on domestic or foreign stock exchanges or over-the-counter venues, or subscription in the primary market for foreign government bonds or publicly offered corporate bonds, and general financial bonds without equity characteristics (excluding subordinated bonds), or subscription or redemption of securities investment trust funds, or subscription or sale of exchange-traded securities or futures trust funds, or securities purchased by securities firms as required for underwriting business or by recommending securities firms for emerging stock companies in accordance with the regulations of the Taipei Exchange (TPEx). (7-3). Buying and selling bonds under repurchase or reverse repurchase agreements, or subscribing or redeeming money market funds issued by securities investment trust enterprises. 2. The transaction amounts in items (1) to (7) of the preceding paragraph shall be calculated in accordance with the following methods, and the term "within one year" refers to a period calculated retroactively from	

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	subscription or sale of exchange-traded securities or futures trust funds, or securities purchased by securities firms as required for underwriting business or by recommending securities firms for emerging stock companies in accordance with the regulations of the Taipei Exchange (TPEx). (8-3). Buying and selling bonds under repurchase or reverse repurchase agreements, or subscribing or redeeming money market funds issued by securities investment trust enterprises. 2. The transaction amounts in items (1) to (8) of the preceding paragraph shall be calculated in accordance with the following methods, and the term "within one year" refers to a period calculated retroactively from the date on which the current transaction actually occurs; portions that have already been announced in accordance with these procedures are exempt from being included again. (1) The amount of each individual transaction. (2) Within one year, the cumulative amount of transactions involving the acquisition or disposal of assets of the same nature with the same counterparty. (3) Within one year, the cumulative amount of acquisitions or disposals (with acquisitions and disposals calculated separately) of real estate or its right-of-use assets under the same development project. (4) Within one year, the cumulative amount of acquisitions or disposals (with acquisitions and disposals calculated separately) of the same securities. 3.The provisions of these Guidelines regarding total assets of ten percent	the date on which the current transaction actually occurs; portions that have already been announced in accordance with these procedures are exempt from being included again. (1) The amount of each individual transaction. (2) Within one year, the cumulative amount of transactions involving the acquisition or disposal of assets of the same nature with the same counterparty. (3) Within one year, the cumulative amount of acquisitions or disposals (with acquisitions and disposals calculated separately) of real estate or its right-of-use assets under the same development project. (4) Within one year, the cumulative amount of acquisitions or disposals (with acquisitions and disposals calculated separately) of the same securities. 3. Plazo para la publicación y la presentación de informes Cuando esta sociedad adquiera o enajene activos, y se trate de partidas que deban ser publicadas conforme al apartado primero del presente artículo, y cuyo importe de la transacción alcance el estándar de declaración y publicación aquí establecido, deberá realizar la publicación y presentación del informe dentro de los dos días contados a partir del día siguiente a la ocurrencia del hecho. 4. Procedimiento de publicación y presentación de informes (1) Esta sociedad deberá publicar y presentar la información correspondiente en el sitio web designado por la Comisión de Supervisión Financiera. (2) Esta sociedad deberá, con	

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	shall be calculated based on the total asset amount in the most recent parent-company-only or individual financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. 4. When a company' s shares have no par value or the par value per share is not NT$10: (1)The provisions of these Guidelines regarding transaction amounts of 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent company. (2)The provisions of these Guidelines regarding transaction amounts of 5% of paid-in capital shall be calculated as 2.5% of equity attributable to owners of the parent company. (3)The provisions of these Guidelines regarding transaction amounts reaching NT$10 billion of paid-in capital shall be calculated as NT$20 billion of equity attributable to owners of the parent company. (4)The provisions of these Guidelines regarding transaction amounts reaching NT$50 billion of paid-in capital shall be calculated as NT$100 billion of equity attributable to owners of the parent company. 5. Plazo para la publicación y la presentación de informes Cuando esta sociedad adquiera o enajene activos, y se trate de partidas que deban ser publicadas conforme al apartado primero del presente artículo, y cuyo importe de la transacción alcance el estándar de declaración y publicación aquí establecido, deberá realizar la publicación y presentación del informe dentro de los dos días contados a partir del día siguiente a la ocurrencia del hecho. 6. Procedimiento de publicación y presentación de informes (1) Esta sociedad deberá publicar y	periodicidad mensual, presentar en el formato establecido la situación de las operaciones con instrumentos derivados realizadas por la propia sociedad y sus subsidiarias que no sean compañías cotizadas en el mercado nacional, con datos acumulados hasta el final del mes anterior, ingresando dicha información en el sitio web de presentación de información designado por la Comisión de Supervisión Financiera antes del día diez de cada mes. (3) Si los elementos que deban ser publicados por esta sociedad conforme a la normativa contienen errores u omisiones en el momento de la publicación y deban ser corregidos, deberán ser nuevamente publicados y declarados en su totalidad dentro de los dos días contados a partir del día siguiente a su conocimiento. (4) Cuando esta sociedad adquiera o enajene activos, deberá mantener en la empresa los contratos correspondientes, actas, libros de registro, informes de valoración y dictámenes de contadores públicos, abogados o entidades colocadoras de valores. Salvo que otras leyes dispongan lo contrario, dichos documentos deberán conservarse por un mínimo de cinco años. (5) Tras las transacciones anunciadas y declaradas por la empresa de conformidad con lo dispuesto en el artículo anterior, si ocurre cualquiera de las siguientes circunstancias, deberá, dentro de los dos días contados a partir de la fecha en que ocurra el hecho, presentar la información correspondiente para su anuncio y declaración en el sitio web	

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	presentar la información correspondiente en el sitio web designado por la Comisión de Supervisión Financiera. (2) Esta sociedad deberá, con periodicidad mensual, presentar en el formato establecido la situación de las operaciones con instrumentos derivados realizadas por la propia sociedad y sus subsidiarias que no sean compañías cotizadas en el mercado nacional, con datos acumulados hasta el final del mes anterior, ingresando dicha información en el sitio web de presentación de información designado por la Comisión de Supervisión Financiera antes del día diez de cada mes. (3) Si los elementos que deban ser publicados por esta sociedad conforme a la normativa contienen errores u omisiones en el momento de la publicación y deban ser corregidos, deberán ser nuevamente publicados y declarados en su totalidad dentro de los dos días contados a partir del día siguiente a su conocimiento. (4) Cuando esta sociedad adquiera o enajene activos, deberá mantener en la empresa los contratos correspondientes, actas, libros de registro, informes de valoración y dictámenes de contadores públicos, abogados o entidades colocadoras de valores. Salvo que otras leyes dispongan lo contrario, dichos documentos deberán conservarse por un mínimo de cinco años. (5) Tras las transacciones anunciadas y declaradas por la empresa de conformidad con lo dispuesto en el artículo anterior, si ocurre cualquiera de las siguientes circunstancias, deberá, dentro de los	designado por la Comisión de Supervisión y Administración Financiera: (5-1). Modificación, terminación o rescisión de los contratos relacionados originalmente firmados en la transacción. (5-2). La fusión, escisión, adquisición o transferencia de acciones no se completa de acuerdo con el calendario previsto en el contrato. (5-3). Modificación del contenido originalmente anunciado y declarado.	

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	dos días contados a partir de la fecha en que ocurra el hecho, presentar la información correspondiente para su anuncio y declaración en el sitio web designado por la Comisión de Supervisión y Administración Financiera: (5-1). Modificación, terminación o rescisión de los contratos relacionados originalmente firmados en la transacción. (5-2). La fusión, escisión, adquisición o transferencia de acciones no se completa de acuerdo con el calendario previsto en el contrato. (5-3). Modificación del contenido originalmente anunciado y declarado.		
Article 19	Supplementary Provisions 1. Any matters not fully covered in these operating procedures shall be handled in accordance with relevant laws and regulations. 2. These operating procedures were established on June 30, 1999; first revision on June 30, 2002; second revision on June 26, 2009; third revision on June 24, 2011; fourth revision on June 22, 2012; fifth revision on June 24, 2014; sixth revision on June 26, 2017; seventh revision on June 25, 2019; eighth revision on June 22, 2020; ninth revision on June 27, 2022;Tenth revision on June 24, 2026.	Supplementary Provisions 1. Any matters not fully covered in these operating procedures shall be handled in accordance with relevant laws and regulations. 2. These operating procedures were established on June 30, 1999; first revision on June 30, 2002; second revision on June 26, 2009; third revision on June 24, 2011; fourth revision on June 22, 2012; fifth revision on June 24, 2014; sixth revision on June 26, 2017; seventh revision on June 25, 2019; eighth revision on June 22, 2020; ninth revision on June 27, 2022.	Addition of amendment date and sequence.