寶一科技股份有限公司

AERO WIN TECHNOLOGY CORPORATION
2025 SUSTAINABILITY REPORT

Reporting period: January 1-December 31, 2025

Contents

About This Report

Aero Win Technology Corporation (hereinafter referred to as "Aero Win Technology," "Aero Win," or "the Company") is publishing its Sustainability Report for the first time in accordance with the Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. Guided by the principles of transparency and integrity, this report discloses the Company's sustainability initiatives and performance across the three dimensions of environmental, social, and governance (ESG). It is intended to help stakeholders understand Aero Win Technology's determination to continuously strengthen sustainable operations and fulfill its social responsibilities within its field of expertise.

Report Scope

This Sustainability Report covers the reporting period from January 1, 2025, to December 31, 2025. The scope of the disclosed data, the reporting frequency, and the reporting period are consistent with those of the financial statements. To ensure the materiality of the disclosed information and the completeness of actual management needs, certain data also references events occurring before and after 2025. The information presented in this report covers the Company's operations in Taiwan. In addition to following the GRI materiality disclosure principles, the Company has prepared this report using rigorous standards. Through continuous improvement, it reviews the data collection process and reporting scope to enhance the quality of disclosed information year by year. Furthermore, there were no restatements of information in the Company's 2025 Sustainability Report.

Item	Company Details
Report Scope	Taiwan Operations of Aero Win Technology Co., Ltd.: Xinying Main Plant (Plants 1–3) and Xinying Second Plant (Plant 4)

Reporting Framework

The structure of this report is based on the Universal Standards 2021 issued by the Global Reporting Initiative (GRI). It also responds to the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, the Task Force on Climate-related Financial Disclosures (TCFD) framework, and the Sustainability Accounting Standards Board (SASB) standards. These references help ensure that disclosures are complete, consistent, and credible and meet the needs of both business operations and stakeholders.

Although Aero Win Technology's report published in 2026 has not been subject to third-party assurance, the Company has established internal review procedures to ensure the accuracy of all financial, environmental, and social information and data. Each department supplies the relevant information and data; the Sustainable Development Task Force consolidates and edits them; supervisors review and revise the content; and the final draft follows the approval process for review by the General Manager and Chairman before being reported to the Sustainable Development Committee and the Board of Directors. The report currently has no external assurance, and external verification will be planned in the future.

In response to Article 5 of the Taiwan Stock Exchange's Regulations Governing the Preparation and Filing of Sustainability Reports, the Company is required to establish procedures for report preparation and assurance and incorporate them into its internal control system. The report presents specific practices and performance data covering economic, governance, social, and environmental matters. Financial information, stated in New Taiwan dollars, has been audited and certified by Deloitte & Touche. Internationally recognized indicators are used for quality, environmental management, and related performance. Some data are drawn from information publicly released on government agency websites and are presented using customary numerical descriptions. Any estimates are identified in the relevant sections.

Publication Schedule

Aero Win Technology Corporation will publish its Sustainability Report annually and continue to improve the completeness of its sustainability disclosures.

- Planned publication: August 2026
- Previous publication: August 2025 (first issue)
- Next planned publication: August 2027

Contact Information

Questions and suggestions regarding this report are welcome.

Contact: Corporate Governance, Aero Win Technology Corporation

Address: No. 1, Ln. 13, Xingong Rd., Xinying Dist., Tainan City, Taiwan

Telephone: +886-6-653-5001 ext. 122

Email: juli@aerowin.com

Sustainability website: http://www.aerowin.com/Content_Layout.php?Id=p8-8

Sustainable Development Section

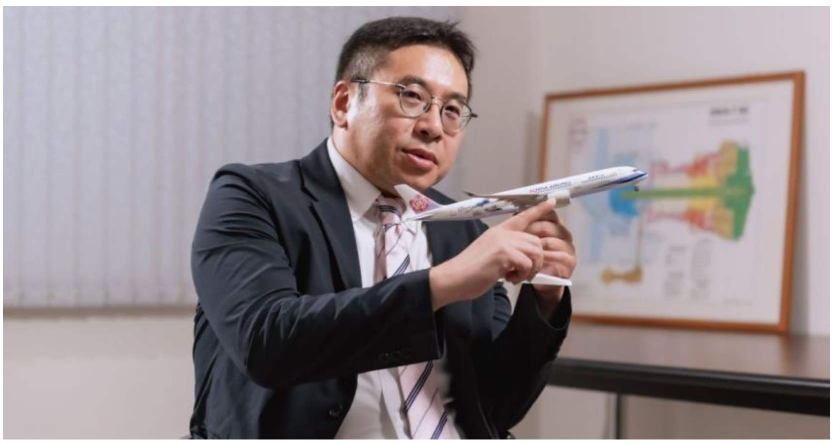
Message from the Chairman

Looking back, 2025 was a year of turbulence and uncertainty in the global economy. Deteriorating relations among countries created geopolitical risks, rising energy prices, heightened inflationary pressure, and supply-chain restructuring, making it an exceptionally difficult year for many business operators. These challenges also prompted the Company to re-examine and adjust its response measures and strengthen its capacity for sustainable operations, thereby ensuring stable production and fulfillment of customer delivery commitments.

With the full implementation of the European Union's Corporate Sustainability Reporting Directive (CSRD), the increasing maturity of carbon-pricing mechanisms in the Asia-Pacific region, and unprecedented investor expectations for transparency in ESG information, we face serious challenges arising from climate change. We recognize the close connection between corporate responsibility and sustainable operations. Accordingly, we actively respond to external requirements, continually improve sustainability performance, and embed environmental protection, social responsibility, and governance transparency in corporate strategy and daily operations.

To achieve the goal of net-zero emissions by 2050, Aerowin Technology completed its first greenhouse gas inventory report on June 12, 2025, and passed third-party verification on July 24. The inventory and verification will continue to be planned and completed annually. As global energy prices continue to rise, countries are pursuing energy transition and renewable-energy policies. In 2025, the Company completed a 202 kW rooftop solar photovoltaic installation at Plant 4 to increase the proportion of self-generated electricity. We also installed additional shading for factory buildings, replaced aging air-compressor equipment, and introduced high-energy-efficiency models to reduce energy losses and move proactively toward net-zero emissions.

Looking ahead, Aerowin Technology will continue investing resources to advance sustainable corporate development through sound governance, an environmentally friendly approach, and social inclusion. We will focus on key issues and strengthen risk management and response strategies, with the aim of creating positive impacts and enabling all stakeholders to share in the benefits of the Company's operations.



Chairman

Kuo-Hao Tseng

曾國浩

2025 Highlights and Performance

E | Environment	S | Social	G | Governance
- Replaced packaged air-conditioning units and the chiller in the inspection area; estimated annual electricity savings: **117,971 kWh**. - No violations of environmental protection laws or regulations and no significant fines. - Conducted greenhouse gas inventory and verification ahead of schedule.	- Turnover rate decreased by **0.28%** from the previous year. - No human-rights violations or discrimination incidents. - No occupational accidents or occupational diseases. - Employed **42** people from disadvantaged groups. - Contributed **NT$43,000** to public-welfare initiatives.	- The Board included **three female directors**. - No privacy violations and no leakage, theft, or loss of customer information. - Directors completed **74 hours** of continuing education.

Awards and Recognition

January 2023 | Healthy Workplace Accreditation - Health Promotion Mark

Awarded by the Health Promotion Administration, Ministry of Health and Welfare.

October 2023 | Honorable Mention - Good Practice Competition for Ergonomic Hazard Prevention

Presented through the competition organized by the Occupational Safety and Health Administration, Ministry of Labor.

November 2023 | Corporate Healthy Aging Award

Received in the Outstanding Healthy Workplace and Outstanding Promotion Personnel program organized by the Health Promotion Administration, Ministry of Health and Welfare.

March 2025 | National Workplace Safety and Health Week

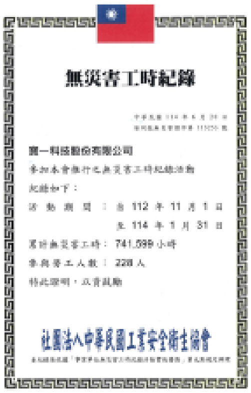
The Company actively participated in the Ministry of Labor's National Workplace Safety and Health Week. The activities supported a strong workplace safety and health culture, a friendly working environment, dignified work, a healthy and energetic corporate image, and continuous improvement in occupational safety and health management.

全國職場安全健康週系列活動實施計畫
參與證明

Certificate

寶一科技股份有限公司

勞動部職業安全衛生署



無災害工時紀錄

寶一科技股份有限公司
參加本會推行之無災害工時紀錄活動
紀錄如下：
活動期間：自 112 年 11 月 1 日
至 114 年 1 月 31 日
累計無災害工時：741,599 小時
參與勞工人數：228 人
特此證明，以資鼓勵

社團法人中華民國工業安全衛生協會

June 2025 | Record of Accident-Free Working Hours

The Company joined the occupational safety initiative administered by the Industrial Safety and Health Association under commission from the Ministry of Labor. Through the management cycle of safety and health planning, implementation, inspection, and improvement, the program strengthened self-management, raised awareness among employers and employees, promoted comprehensive safety and health management, and supported the goal of zero workplace accidents. As of January 2025, cumulative accident-free working hours reached **741,599 hours**.

114年健康職場促進
自主評核合格證明

寶一科技股份有限公司

July 2025 | Certificate of Qualified Self-Assessment for Healthy Workplace Promotion

Awarded by the Health Promotion Administration, Ministry of Health and Welfare.

September 2025 | Outstanding Occupational Safety and Health Promotion Personnel

The Director of the Company's Occupational Safety and Health Office received the 2025 Outstanding Personnel Award from the Tainan City Government.

勞動部職業安全衛生署
獎　狀

寶一科技股份有限公司
榮獲本署114年度「企業永續報告公開職業健康與安全指標主動評比」績優企業，特頒此狀，以資鼓勵。

署長 林毓堂

中華民國114年10月28日

October 2025 | Top 10% Enterprise

Recognized among the top 10% of enterprises in the 2025 Proactive Evaluation of Occupational Health and Safety Performance Disclosure in Corporate Sustainability Reports, organized by the Occupational Safety and Health Administration, Ministry of Labor.

November 2025 | National Outstanding Workplace - Group Health Protection Award (Bronze)

Awarded by the Health Promotion Administration, Ministry of Health and Welfare.

December 2025 | Merit Award - Outstanding Practical Case Competition

The Company participated in the Tainan City Government Labor Affairs Bureau's 2025 Outstanding Practical Case Competition for On-Site Workplace Environmental Health Diagnostic Services. Its ergonomic-hazard improvement case, based on manual flow-inspection work in the flow room, received the Merit Award.

Chapter 1 Advancing Sustainable Development

1.1 Company Profile

Founded in 1974, Aerowin Technology has been deeply engaged in the aerospace industry for more than fifty years. The Company began by manufacturing superalloy sheet-metal components. In recent years, it has actively expanded its operations by purchasing land and factory buildings in the Xinying Industrial Park, restructuring its management team, expanding production capacity and equipment, and strengthening technology research and development.

With outstanding expertise in superalloy and titanium-alloy forming, welding, machining, heat treatment, and surface treatment, Aerowin Technology has obtained component qualifications and long-term orders from world-class aerospace engine manufacturers. It has become one of the few private suppliers in Taiwan with comprehensive manufacturing capabilities and extensive experience in commercial aircraft engine components.

Basic Company Information	
Company name	寶一科技股份有限公司
English name	Aero Win Technology Corporation
Date of establishment	October 5, 1974
Market	Listed Company
Stock listing date	January 27, 2015
Stock code	8222
Industry category	Electrical machinery
Main business activities	Manufacturing, repair and sales of all types of aircraft and their parts; sales of aerospace alloy materials and hardware; manufacturing and sales of power generation, power transmission, power distribution machinery and their parts.
Chairman	曾國浩 Kuo-Hao Tseng
Number of employees	233 people (as of statistics at the end of December 2025)
Company Headquarters	No. 1, Lane 13, Xingong Road, Xinying Industrial Park, Xinying District, Tainan City, Taiwan
Other Business Locations	No. 18, Xingong Road, Sinying Industrial Park, Sinying District, Tainan City, Taiwan
Paid-in capital amount (thousand NTD)	685,735

December 2015 Phase 4 Plant Commissioned

Shareholding Structure

The table below shows the Company's shareholder structure, number of shares held, and ownership percentage. Data as of April 26, 2026.

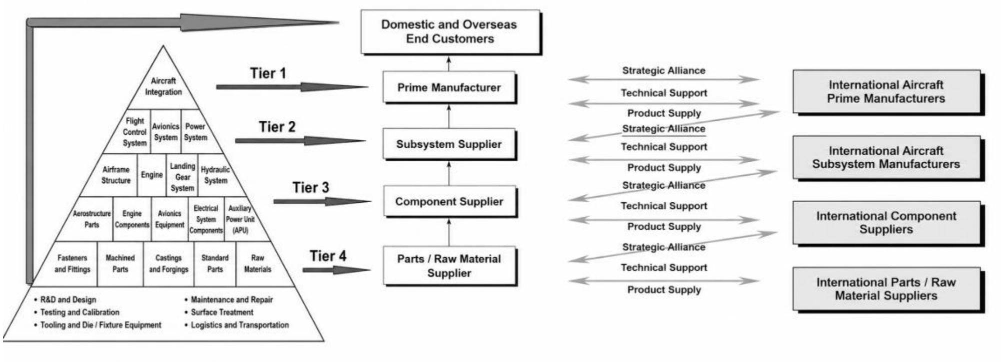
Shareholder Structure Table		
		Deadline: April 26, 2026
Shareholders	Number of shares held	Shareholding ratio
Financial institutions	394,854	0.58%
Other corporations	15,854,072	23.12%
Foreign institutions and foreign individuals	1,515,751	2.21%
Individuals	50,808,823	74.09%

Market and Production/Sales Overview

The aviation industry is characterized by being technology-intensive, capital-intensive, high value-added, and broadly interconnected with other industries. These characteristics have led governments around the world to fully support its sustainable development. Its scope covers the aviation industry, military aviation industry, aviation services industry, and aviation sports and leisure industry. The production and manufacturing processes are highly complex and require close coordination among various industries. With long-term government support for domestic industries, local companies have developed high-level aviation manufacturing and maintenance technologies, quality management capabilities, and delivery performance. They have become important partners of major international aviation manufacturers and have established a stable position in the global aviation supply chain market. This will drive technological advancement in related industries, enhance market competitiveness, and create additional derived benefits.

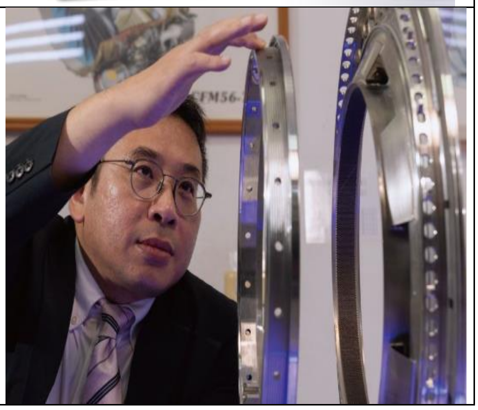
The international aircraft and engine manufacturing supply chain is generally divided into four tiers, namely: component/raw material suppliers (Tier 4), parts suppliers (Tier 3), sub-system suppliers (Tier 2) (suppliers of airborne equipment, module-section special critical components), and major structural component suppliers (Tier 1), as well as aircraft and engine original equipment manufacturers. The international vertical division of labor system in the aviation industry value chain is shown in the figure below:

The interrelationships among the upstream, midstream, and downstream sectors of an industry



In terms of aircraft manufacturing, Boeing and Airbus are the aircraft original equipment manufacturers (OEMs) responsible for full aircraft integration. The major aircraft engine manufacturers are primarily the four major groups: GE Aviation, Rolls-Royce, Safran Aircraft Engines, and Pratt & Whitney, along with their controlled subsidiaries. These companies possess the capability to assemble complete aircraft engines and directly interface with aircraft OEMs. The Company’ s main products are engine components, positioning it as a midstream component supplier within the industry.

Product or service items	Sales Region	Customer Type	Sales Volume	Sales Volume Unit
Aerospace Components (Machined sheet metal and other special process procedures)	Taiwan	Aerospace and Defense category	11,921	EA
	Asia	Aerospace and Defense category	15,435	EA
	Europe	Aerospace and Defense category	50,037	EA
	North America	Aerospace and Defense category	172,713	EA
Others (Note*)	Taiwan	Aerospace and Defense category	2	EA
	Europe	Aerospace and Defense category	1	EA
Note: Others include the difference in sea and air freight costs				



Association Participation

Aero Win Technology adheres to the philosophy of technological leadership and mutual growth with the industry. Through industry associations and government agencies, the Company actively participates in the formulation of aerospace industry-related policies, regulatory standards, and market strategies, enabling Aero Win Technology to stay abreast of international aerospace quality standards and technological innovations. This strengthens its product manufacturing and R&D capabilities, ensuring the Company’ s competitive advantages and integration with the global market.

Overview of Associations and Organizations	
Industry associations, other member associations, and national or international advocacy organizations	Membership qualification (position held)
Taiwan Aerospace Industry Association	Member/Director

1.2 Sustainable Practices

Sustainable Development Organization

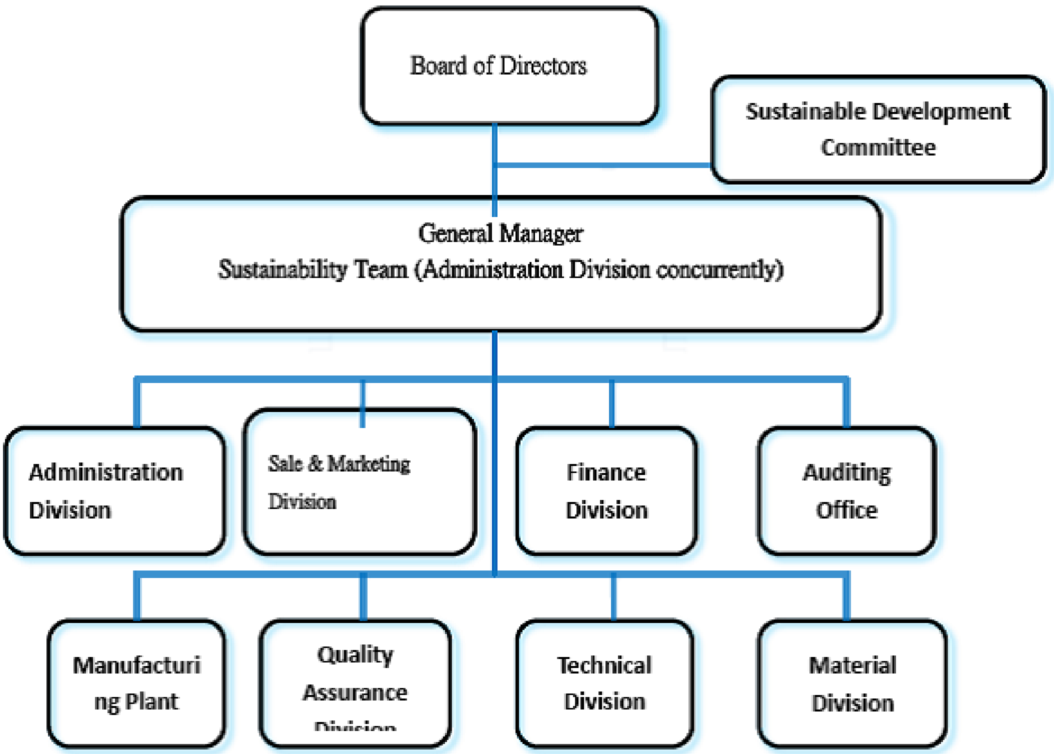
Following the vision and mission of the Company’ s ESG policy, with the Board of Directors serving as the highest decision-making and guiding body for sustainability-related matters, the Company has established the “Sustainable Development Best Practice Principles” and formed the functional committee “Sustainable Development Committee” on June 16, 2025. Chaired by the Chairman, the committee works together with the Company’ s senior executives with expertise in relevant fields to review the Company’ s core operational capabilities and formulate medium- and long-term sustainable development plans.

The Administration Department concurrently serves as the Sustainable Development Promotion Team. The General Manager is the leading unit responsible for proposing and implementing sustainable development policies, systems, relevant management guidelines, and specific action plans. The Board of Directors evaluates the feasibility of the implementation strategies submitted by the Company, reviews the progress of these strategies, and, when necessary, requires the Company to adjust or revise them.

Among them, the Sustainability Development Team is responsible for monitoring and analyzing global sustainability trends, managing sustainability policy goals and specific initiatives. The organization is responsible for coordinating the formulation of strategies and objectives for the Company’ s overall corporate social responsibility and sustainable development direction, compiling, reviewing, and issuing sustainability reports, regularly reviewing performance and progress toward goal achievement, and guiding various departments in resolving corporate ethics-related issues and implementing process improvements.

Report to the Board of Directors on an annual basis regarding the implementation status for the respective year, including policy objectives, key sustainability initiatives, and performance results, and submit them to the Board of Directors for review and approval. Through stakeholder engagement, the Company aims to identify material issues of concern, respond to the United Nations Sustainable Development Goals (SDGs), and disclose the achievements of sustainability goals and sustainability innovation projects.

Sustainable Development Organization



Operation status of the dedicated sustainable development unit

The Company has established the "Sustainable Development Best Practice Principles" and established the functional committee, the "Sustainable Development Committee," on June 16, 2025. The Administration Department serves as a part-time unit responsible for promoting sustainable development, and is responsible for proposing and implementing sustainable development policies, systems, related management guidelines, and specific action plans. It also reports the implementation status for the current year to the Board of Directors on a regular annual basis. The Board of Directors evaluates the feasibility of the execution strategies submitted by the Company, reviews the progress of such strategies, and, when necessary, urges the Company to adjust or revise them.

In 2025, the Board of Directors reviewed a total of 40 proposals, of which 26 involved policy, economic, environmental, and social issues. Regarding the economic, environmental, and social issues arising from operational activities, the Board of Directors has authorized senior management to handle such matters and report the handling status to the Board when necessary. For resolutions made by the Board of Directors, a resolution follow-up report is submitted to the Board once every quarter; if any matters cannot be closed, the Company will continue to track and report them to the Board on a quarterly basis. Major proposals of the Company are communicated with directors in advance by telephone or in person, and site visits by directors are arranged when necessary. The management departments provide detailed explanations, enabling sufficient communication among directors and ensuring that they have a thorough understanding of the contents of the proposals. The table below presents reports on major ESG-related events discussed at Board of Directors meetings.

Nature/Characteristics	Number of major incidents	Overview of communication proposals
Environmental Aspect	4	1. The Company's Greenhouse Gas Inventory and Verification Report for the fourth quarter of 2024. 2. The Company's Greenhouse Gas Inventory and Verification Report for the first quarter of 2025. 3. The Company's Greenhouse Gas Inventory and Verification Report for the second quarter of 2025. 4. The Company's Greenhouse Gas Inventory and Verification Report for the third quarter of 2025.
Economic Aspect	5	1. Approval of the Company's 2024 Annual Business Report and Financial Statements. 2. Assessment of the independence and suitability of the certifying accountants for 2025. 3. Approval of the Company's financial statements for the first quarter of 2025. 4. Approval of the Company's financial statements for the second quarter of 2025. 5. Approval of the Company's financial statements for the third quarter of 2025.
Social Aspect	6	1. Approved the 2024 year-end bonus distribution plan for the Company's managers. 2. Approved the 2025 allocation ratio for directors' remuneration and employee compensation of the Company. 3. Approved the 2024 employee compensation allocation plan for the Company's managers. 4. Approved the compensation adjustment plan for the Company's managers. 5. Approved the allocation of 2024 employee compensation and directors' remuneration. 6. Approved the Company's 2024 Sustainability Report.

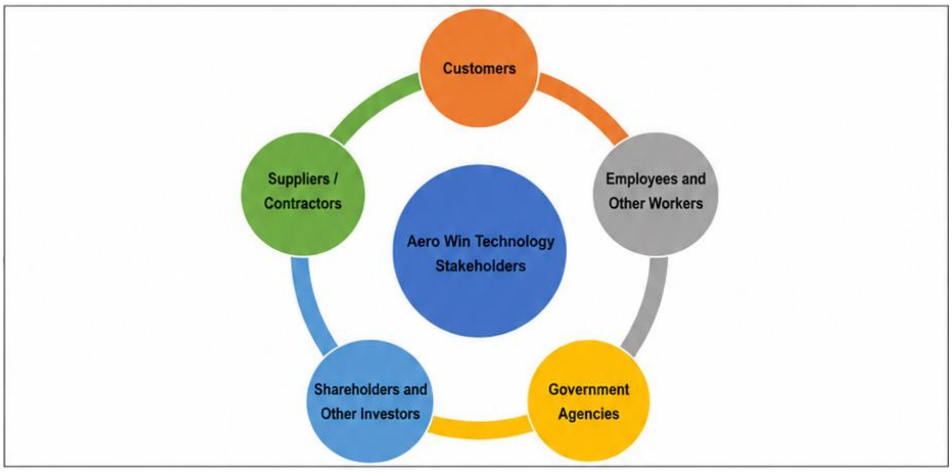
Management/ Governance Aspect	11	1. Report on the implementation status and results of the 2024 performance evaluation of the Board of Directors and functional committees. 2. 2024 Enterprise Operational Risk Management Report. 3. 2024 Report on the Implementation of Corporate Integrity Management. 4. 2024 Report on Communication with Stakeholders. 5. 2024 Report on the Promotion of Bao Yi's Sustainable Development. 6. Approval of the 2024 Internal Control System Statement. 7. Approval of the amendments to certain provisions of the "Articles of Incorporation of Bao Yi Technology Co., Ltd." 8. Approval of matters related to convening the 2025 Annual General Shareholders' Meeting. 9. Approval of the distribution of directors' remuneration for the 2024 fiscal year. 10. Approval of the establishment of the "Sustainable Development Committee" and the formulation of the "Organizational Rules of the Sustainable Development Committee of Aweo Win Technology Corporation." 11. Approval of the appointment of the first-term members of the Sustainable Development Committee.

1.3 Stakeholder Communication

Based on the five principles established under the AA1000 Stakeholder Engagement Standard (AA1000 SES)— "Dependence, Responsibility, Influence, Diverse Perspectives, and Tensions" —the Company uses these principles as the core basis for identifying stakeholders. To ensure the completeness and comprehensiveness of the identification process, the Company also refers to the spirit of the GRI Sustainability Reporting Standards to preliminarily identify potential stakeholders, including shareholders and other investors, government authorities, financial institutions, employees and other workers, customers, business partners, suppliers, industry associations, and other organizations.

Upon review of the actual negative impacts, potential negative impacts, actual positive impacts, and potential positive impacts between the Company and various types of stakeholders in 2025, there were no significant changes compared with the previous year.

As approved by the resolution of the Company's First Sustainability Development Committee at its third meeting, the five major categories of material stakeholders of the Company for 2025 remain consistent with those of 2024, namely "Customers," "Employees and Other Workers," "Government Authorities," "Shareholders and Other Investors," and "Suppliers/Contractors."


Customers
Employees and Other Workers
Government Agencies
Shareholders and Other Investors
Suppliers / Contractors
Aero Win Technology Stakeholders

In addition to maintaining diverse interactions with stakeholders through daily business activities, Aero Win Technology has also established formal communication mechanisms. If any stakeholder has suggestions or inquiries, they may not only use the primary communication channels but may also complete the relevant forms on the Company’ s official website, after which dedicated personnel will respond and follow up.

<table>
<tr><td colspan="2">Shareholders and Other Investors</td><td>Contact person</td><td colspan="2">➢ Contact person: Juli Hung Manager juli@aerowin.com</td></tr>
<tr><td>The significance to AWTC</td><td colspan="4">Shareholders/investors are holders of Aero Win Technology’ s stock, and we must be accountable to them.</td></tr>
<tr><td colspan="2">Issues of concern</td><td colspan="2">Communication channels</td><td>Communication frequency</td></tr>
<tr><td colspan="2">➢ Corporate Governance
➢ Sustainable Development Strategy
➢ Risk Management
➢ Operational and Financial Performance
➢ Shareholder Engagement</td><td colspan="2">➢ Taiwan Stock Exchange "Market Observation Post System"
➢ Aero Win Technology Company Website
➢ Investor Conferences and Shareholders' Meetings
➢ Company Annual Reports
➢ Financial Reports
➢ e-mail</td><td>➢ Irregularly
➢ Irregularly
➢ Once a year
➢ Once a year
➢ Once every quarter
➢ Irregularly</td></tr>
<tr><td colspan="5">2025 Communication Effectiveness</td></tr>
<tr><td colspan="5">➢ Convened a shareholders’ meeting (2025/06/16) and an investor conference (2025/04/25) to effectively disclose the Company’ s financial status and future outlook.
➢ Published material information and operational status on the Market Observation Post System and the Company’ s official website.</td></tr>
</table>

<table>
<tr><td colspan="2">Customers</td><td>Contact person</td><td>➢ Contact person: Jason Lin Vice President jasonlin@aerowin.com</td></tr>
<tr><td>The</td><td colspan="3">Customer trust in our products and services is the key to business development.</td></tr>
</table>

significance to AWTC		
Issues of concern	**Communication channels**	**Communication frequency**
➢ Product Quality / Technology Development ➢ Customer Service Management ➢ Customer Satisfaction Survey ➢ Customer Privacy ➢ Regulatory Compliance	➢ e-mail ➢ Customer visits ➢ Project review meetings ➢ Customer satisfaction surveys ➢ Real-time communication with customer representatives stationed at the Company ➢ Participation in exhibitions	➢ Real-time ➢ Irregularly ➢ Irregularly ➢ Irregularly ➢ Irregularly ➢ Irregularly
2025 Communication Effectiveness		
➢ Support customer evaluation procedures and conduct related audit activities. ➢ Enhance mutual understanding through customer visits. ➢ Conduct regular monthly customer satisfaction surveys for key customers, and also perform annual satisfaction surveys for the top ten customers. Improvement plans and recommendations are proposed for items that do not meet the targets. The customer satisfaction score in 2025 was 92.6 points. ➢ Achieve first article delivery targets for projects from major international customers.		

Government Authorities	**Contact person**	➢ Contact person:Susan Hu Senior Vice President susan@aerowin.com
The significance to AWTC	All products and services we launch, as well as related marketing activities, are subject to review and supervision by the competent authorities. We also fully implement labor laws and regulations to safeguard the rights and interests of both employers and employees.	
Issues of concern	**Communication channels**	**Communication frequency**
➢ Regulatory Compliance ➢ Corporate Governance ➢ Risk Management ➢ Communication with Regulatory Authorities	➢ e-mail ➢ Official documents ➢ Meetings ➢ Telephone calls ➢ In-person visits ➢ Corporate governance evaluation ➢ Cooperation with regulatory authorities' supervision and inspections ➢ Establishing a designated contact point to maintain good interaction	➢ Irregularly ➢ Irregularly ➢ Irregularly ➢ Real-time ➢ Irregularly ➢ Once a year ➢ Irregularly ➢ Irregularly

<table>
<tr><td></td><td>with regulatory authorities</td><td></td></tr>
<tr><td colspan="3">2025 Communication Effectiveness</td></tr>
<tr><td colspan="3">➢ Incorporate official correspondence received from regulatory authorities and regulatory amendments into the Company’ s relevant management policies and regulations. If any non-compliance is identified, immediately implement corrective and preventive measures.
➢ Participate in promotional activities and seminars organized by government authorities.
➢ Submit various required reports and information within the prescribed deadlines.
➢ Announce the Company’ s operating results and relevant information on schedule in accordance with legal requirements. In addition, continuously improve corporate governance in line with policy guidance.
➢ Participate in symposiums, exchange meetings, training courses, and other related activities, such as XBRL financial report filing briefings, listed company business briefings, and IFRS adoption explanatory sessions.
➢ The Company’ s 2025 corporate governance evaluation result was between 51% and 65%</td></tr>
</table>

<table>
<tr><td colspan="2">Employees and Other Workers</td><td>Contact person</td><td>➢ Contact person:Hr Shen Commissione
hr@aerowin.com</td></tr>
<tr><td>The significance to AWTC</td><td colspan="3">Employees are a vital cornerstone of Bofa’ s success. The professional expertise and capabilities of employees are inseparably linked to the Company’ s development; therefore, continuously cultivating employees is also a key element in sustainable business operations.</td></tr>
</table>

Issues of concern	Communication channels	Communication frequency
➢ Corporate Governance ➢ Operational Financial Performance ➢ Career Development and Training ➢ Labor Relations ➢ Employee Rights and Benefits ➢ Employee Performance Evaluation Mechanism ➢ Occupational Safety and Health	➢ e-mail ➢ Phone Service / Website ➢ Employee Welfare Committee ➢ Labor-Management Meeting ➢ Occupational Safety and Health Management Committee ➢ Internal Complaint Channels ➢ Employee Suggestion Box ➢ Bulletin Board ➢ Health Checkups ➢ Employee Education and Training	➢ Real-time ➢ Irregularly ➢ Four times a year ➢ Four times a year ➢ Four times a year ➢ Irregularly ➢ Irregularly ➢ Irregularly ➢ Once a year ➢ Irregularly

<table>
<tr><td>2025 Communication Effectiveness</td></tr>
<tr><td>➢ Regularly hold labor-management communication meetings every three months to ensure the implementation of harmonious labor-management communication.
➢ Regularly hold employee welfare committee meetings every three months.
➢ Regularly convene occupational safety and health committee meetings every three months.</td></tr>
</table>

➢ Hold cross-departmental supervisor communication meetings. ➢ Ensure timely communication with direct supervisors. ➢ Provide comprehensive training courses and improve the working environment. ➢ Provide free annual health examinations for employees; a total of 224 employees participated in 2025. ➢ Conducted a total of 8 employee education and training sessions.

<table>
<tr><td colspan="2">Suppliers/Contractors</td><td>Contact person</td><td>➢ Contact person:Susan Hu Senior Vice President
susan@aerowin.com</td></tr>
<tr><td>The significance to AWTC</td><td colspan="3">A vast product and service chain relies on numerous suppliers (contractors) to provide stable quality and on-time delivery of materials and services to achieve its goals.</td></tr>
<tr><td colspan="2">Issues of concern</td><td>Communication channels</td><td>Communication frequency</td></tr>
<tr><td colspan="2">➢ Supplier Management
➢ Sustainable Development Strategy
➢ Integrity and Honesty
➢ Information Security and Transparency
➢ Occupational Safety and Health</td><td>➢ Phone and e-mail
➢ Online meetings
➢ Supplier audits
➢ Supplier visits
➢ Training and education
➢ Construction coordination / organization meetings</td><td>➢ Real-time
➢ Irregularly
➢ Irregularly
➢ Irregularly
➢ Once a year
➢ Irregularly</td></tr>
<tr><td colspan="4">2025 Communication Effectiveness</td></tr>
<tr><td colspan="4">➢ Conduct supplier education training once a year to enable suppliers to better understand the Company's regulations and policies.
➢ Discuss delivery schedule and quality issues to achieve stable material supply.
➢ Discuss and resolve potential impacts caused by material shortages through proactive prevention and anticipation.
➢ Ensure a safe working environment that complies with occupational safety regulations to protect the health and safety of both parties' workers.
➢ Conducted periodic supplier audits; completed audits for 9 suppliers in 2025, achieving a 75% completion rate.</td></tr>
</table>

1.4 Identification of Material Topic

To ensure that the information disclosed in the Sustainability Report fully addresses the needs of stakeholders, the Company follows the four steps below to systematically identify and determine the material sustainability topics for 2025.

STEP 1 Understand the organizational context and background	Aero Win Technology has compiled **35** sustainability issues that may have a significant impact on the Company's operations, including references to the GRI Topic Standards, SASB Standards, and material issues identified by peer companies.
STEP 2 Identify the actual and potential impacts of sustainability issues	External experts evaluate and score the actual or potential negative impacts and positive impacts of the Company's sustainability issues on the economy, environment, and society (people and human rights). The scores of each topic's actual negative impacts, potential negative impacts, actual positive impacts, and potential positive impacts on the economy, environment, and society (people and human rights) are then aggregated and ranked. Sustainability issues with a total score exceeding 30 points are identified as the Company's material sustainability topics. In addition, to consider industry characteristics and sustainability development trends, relevant topics listed in the SASB Standards are, after evaluation, prioritized for inclusion within the scope of material sustainability topics.
STEP 3 Assess the significance of impacts	The assessment results were thoroughly discussed by external experts and unit managers from various departments of the Company, examining the level of impact and likelihood of the issues. Based on past operational experience, **eight** material sustainability issues of Aero Win were analyzed and confirmed.
STEP 4 Disclosure and reporting	Final materiality sustainability issues analysis results: External experts, based on the nature of the issues and in conjunction with comprehensive assessments conducted with the Company's various departments, consolidated the eight issues into **six** material sustainability issues, which are communicated and addressed to stakeholders through this report.

Material Topic Identification Results

The Company's six Material topic for 2025 continue to follow the identification results from 2024 and were reviewed and approved by the third meeting of the first-term Sustainability Development Committee. The six Material topic are: "Occupational Safety and Health," "Training and Education," "Economic Performance," "Key Material Procurement Practices," "Energy Conservation and Carbon Reduction," and "Customer Privacy and Information Security."

Material Topic Identification Results			
Major topic			
1. Occupational Safety and Health	2. Training and Education	3. Economic Performance	4. Procurement Practices (Supply Chain)

<table>
<tr><td colspan="2">(*Employee Health and Safety)
→"Occupational Safety and Health"</td><td>→"Training and Education"</td><td>→ "Economic Performance"</td><td colspan="2">→ "Key Material Procurement Practices")</td></tr>
<tr><td colspan="2">5. Materials
(*Material Procurement)
→"Key Material Procurement Practices"</td><td>6. Energy
(*Energy Management)
→"Energy Conservation and Carbon Reduction"</td><td>7. Emissions
(*Fuel Economy & Emissions*)
→"Energy Conservation and Carbon Reduction"</td><td colspan="2">8. Customer Privacy and Information Security
(*Data Security)
→"Customer Privacy and Information Security"</td></tr>
<tr><td colspan="6">Other topics</td></tr>
<tr><td>9.Customer Health and Safety
(*Product Safety)</td><td>10.*Product Lifecycle Management</td><td>11.*Design and Services for Remanufacturing</td><td>12.Indigenous Development of National Aircraft/Ships
(Custom Topic)</td><td>13.Product or Technology Development
(Lightweight, Material Reduction, Energy Saving)
(Custom Topic)</td><td>14.Child Labor</td></tr>
<tr><td>15.Forced and Compulsory Labor</td><td>16.Employee Diversity and Equal Opportunity</td><td>17.Non-discrimination</td><td>18.Indirect Economic Impacts</td><td>19.Labor-Management Relations</td><td>20.Labor Relations</td></tr>
<tr><td>21.Supplier Environmental Assessment</td><td>22. Waste
(*Hazardous Waste Management)</td><td>23.Supplier Social Assessment</td><td>24.Market Position</td><td>25.Anti-corruption
(*Business Ethics)</td><td>26.Water and Effluents</td></tr>
<tr><td>27.Local Communities</td><td>28.Anti-competitive Behavior</td><td>29.Taxation</td><td>30.Biodiversity</td><td>31.Freedom of Association and Collective Bargaining</td><td>32.Freedom of Association and Collective Bargaining</td></tr>
<tr><td>33.Indigenous Rights</td><td>34.Public Policy</td><td>35.Marketing and Labeling</td><td></td><td></td><td></td></tr>
<tr><td colspan="6">Note:
"*" indicates industry topics listed in the SASB Standards (industry: Aerospace & Defense).</td></tr>
</table>

Differences from the Previous Year’ s Material Topic

Aero Win Technology Co., Ltd. referred to the GRI Universal Standards (2021) Material topic guidelines as the basis for identifying Material topic for 2025 and decided to continue adopting the six material issues identified in 2024.

New Major Topic Items Added:

No new major topics were identified in 2025.

Items that were major topics in the previous year but are not included as major topics this time:

None.

Material Topic List	Describe the organization's policies or commitments related to Material topic	Describe impacts	Main affected groups (Groups affected by the organization's operational activities)	Corresponding section
Economic performance (GRI 201)	Economic performance is crucial for a company, whether in terms of financial health, enhancing competitiveness, employee motivation, or long-term sustainable development. Good economic performance is the cornerstone of business success. Companies should continuously focus on improving economic performance and combine it with appropriate strategies for resource allocation, which will help achieve stable growth and sustainable development.	Economic aspect - Actual/Positive: Stable economic performance helps attract investment, promote business growth and market prosperity, improve financial performance, and increase the Company’ s operating revenue. Environmental aspect - Actual/Positive: Improved performance can support the development and promotion of environmental protection technologies, reducing negative impacts on the environment. Environmental aspect - Potential/Negative: If enterprises do not prioritize environmental protection in their economic activities, it may lead to air, water, and land pollution, and intensify climate change. People (Human Rights) aspect - Actual/Potential: If economic performance is strong, it can improve the working environment, enhance employee benefits and labor protections. If enterprises strengthen stable operations, it will increase the willingness of shareholders and investors to invest.	● Aero Win (Causing) ● Shareholders and other investors (Directly related) ● Employees and other workers (Directly related) ● Customers (Contributing) ● Suppliers/Contractors (Directly related) ● Government agencies (Contributing)	2.2 Economic performance

Material Topic List	Describe the organization's policies or commitments related to Material topic	Describe impacts	Main affected groups (Groups affected by the organization's operational activities)	Correspond ing section
Key Material Procurement Practices (GRI 204＆GRI 301)	Strengthen supplier management by maintaining close communication with suppliers and adjusting material delivery schedules based on actual conditions to reduce the risk of excess inventory while ensuring on-time material deliveries. This enables products to be delivered as scheduled, improving customer satisfaction. Effective supplier and material quality management also helps ensure the availability of critical materials when they are needed most, preventing shortages while upholding environmental protection and human rights.	Economic Aspect – Actual/Positive: During the pandemic, delivery schedules for existing orders were adjusted in a timely manner. Purchase lead times were also reviewed frequently and shortened as needed to respond to changing conditions. After the pandemic, in response to material lead times, long-term orders have been placed in advance, with delivery schedules adjusted as appropriate based on actual circumstances. Coordinating delivery schedule adjustments with suppliers according to customer demand helps reduce excess inventory, ease cash flow pressure, and prevent production disruptions caused by material shortages. Economic Aspect / Human Rights Aspect – Actual/Negative: During the pandemic, many customers postponed their demand, resulting in excess inventory. After the pandemic, as the aerospace industry recovered, aerospace manufacturers significantly increased their material purchases. However, due to employee turnover during the pandemic, staffing shortages could not be resolved in the short term, leading to longer lead times and frequent delays in on-time deliveries.	• Aero Win (Causing) • Shareholders and other investors (Contributed) • Employees and other workers (Directly related) • Customers (Contributed) • Suppliers/Contractors (Directly related)	3.2 Procurement and supply chain management

Material Topic List	Describe the organization's policies or commitments related to Material topic	Describe impacts	Main affected groups (Groups affected by the organization's operational activities)	Correspond ing section
Energy conservation and carbon reduction (GRI 302＆GRI 305)	The Company upholds corporate social responsibility, actively participates in global actions to mitigate climate change, and is committed to effectively managing related risks. To this end, we continuously improve energy efficiency and promote the implementation of energy management systems to reduce greenhouse gas emissions. Therefore, Aero Win has implemented energy management systems in addition to enhancing energy efficiency in order to effectively manage climate change response initiatives and reduce greenhouse gas emissions, with the goal of becoming a green factory. Through proactive management, we can not only reduce potential costs and risks but also enhance the sustainable competitiveness of our products, demonstrating the Company's commitment and forward-looking approach to environmental protection.	Economic/Environmental Aspect – Actual/Positive: In accordance with government energy-saving policies and the social responsibility of energy conservation and carbon reduction, all lighting fixtures have been fully replaced with LED energy-saving lamps. Air compressors have also been completely replaced with variable-frequency energy-saving equipment, and responsible operating units are required to conduct regular inspections to prevent pipeline leaks. Air-conditioning systems are gradually being replaced with variable-frequency units to achieve energy-saving goals. These measures have reduced emissions, lowered production costs, and enhanced product competitiveness. Economic Aspect – Potential/Negative: If energy management is not properly implemented, relevant units may suffer financial or reputational losses and may even violate applicable laws.	● Aero Win (Causing) ● Shareholders and other investors (Contributed) ● Employees and other workers (Directly related) ● Customers (Contributed) ● Suppliers/Contractors (Facilitating) ● Government Agencies (Facilitating)	4.3Energy conservation and carbon reduction
Occupational Safety and Health (GRI 403)	Aero Win has established a comprehensive occupational safety and health management system, including hazard identification and risk assessment of the work environment, implementation of safety and health education and training, reduction of occupational accident risks, and the development of a strong safety and	人Human Rights Aspect - Actual/Positive: A comprehensive occupational safety and health management system, along with the implementation of safety and health education and training, helps establish a strong safety and health culture. Human Rights Aspect - Potential/Positive:	● Aero Win (Causing) ● Employees and other workers (Directly related) ● Customers (Contributed) ● Government	5.3Health and Safety

Material Topic List	Describe the organization's policies or commitments related to Material topic	Describe impacts	Main affected groups (Groups affected by the organization's operational activities)	Corresponding section
	health culture. Ensuring workers' safety and health while providing a comfortable and favorable working environment is the foundation of the Company's sustainable operation.	Emphasizing corporate responsibility for safety and health enhances workers' protection during work and reduces various hazards. Economic Aspect - Potential/Negative: Failure to properly manage occupational safety and health may result in legal violations, leading to financial losses, work stoppages, or damage to corporate reputation.	Agencies (Facilitating)	
Training and Education (GRI 404)	With the decline and aging of the population, the overall supply of young and middle-aged labor in society has decreased. In addition, the talent magnet effect of the technology industry has caused traditional industries to face a talent gap in which technical expertise and experience cannot be passed on. Therefore, attracting outstanding personnel and stabilizing talent resources have become key factors for enterprises to maintain competitive advantages.	Economic Aspect/Human Rights Aspect – Actual/Positive: The Company cultivates excellent technical and management talents to achieve the integration of "selection, training, evaluation, and utilization." Through education and training, personnel at all levels are able to fully perform their functions within the organizational system, while enhancing their knowledge and capabilities. This further enables mutual coordination, improves work efficiency, enhances the Company's competitiveness and profitability, and lays the foundation for sustainable development. Economic Aspect/Human Rights Aspect – Potential/Negative: If relevant talent development or training is not provided, the enterprise may face a decline in order-	• Aero Win (Causing) • Employees and other workers (Directly related) • Customer (indirect) • Government Agencies (Facilitating)	5.1Talent recruitment and training

Material Topic List	Describe the organization's policies or commitments related to Material topic	Describe impacts	Main affected groups (Groups affected by the organization's operational activities)	Corresponding section
		taking capability, which may subsequently affect its business operations.		
Customer privacy (GRI 418)	In the digital age, comprehensive protection of customer privacy has become an indispensable part of business operations. Whether they are large enterprises or small businesses, all companies must take this issue seriously; otherwise, once a cybersecurity incident or privacy breach occurs, it can cause significant losses to the organization.	Economic Aspect / Human Rights Aspect - Actual / Positive: Continuously improve the information security management system and strengthen protection capabilities to comply with relevant domestic and international regulations and customer requirements. Implement these measures in daily operational activities, strive to mitigate information security risks, and maintain customer trust, corporate reputation, and market competitiveness. Economic Aspect - Potential / Negative: If customer privacy is leaked, the Company may face class-action lawsuits, resulting in significant economic losses.	● Aero Win (Causing) ● Customer (directly related) ● Government Agencies (Facilitating))	3.1 Products and Services

Description of the main affected parties:

1. Caused by: The organization creates impacts as a result of its own activities.
2. Contributed to: The organization’ s activities cause, facilitate, or induce another entity to create impacts.
3. Directly related: The organization neither causes nor contributes to negative impacts; its operations, products, or services are related to negative impacts through its business relationships.

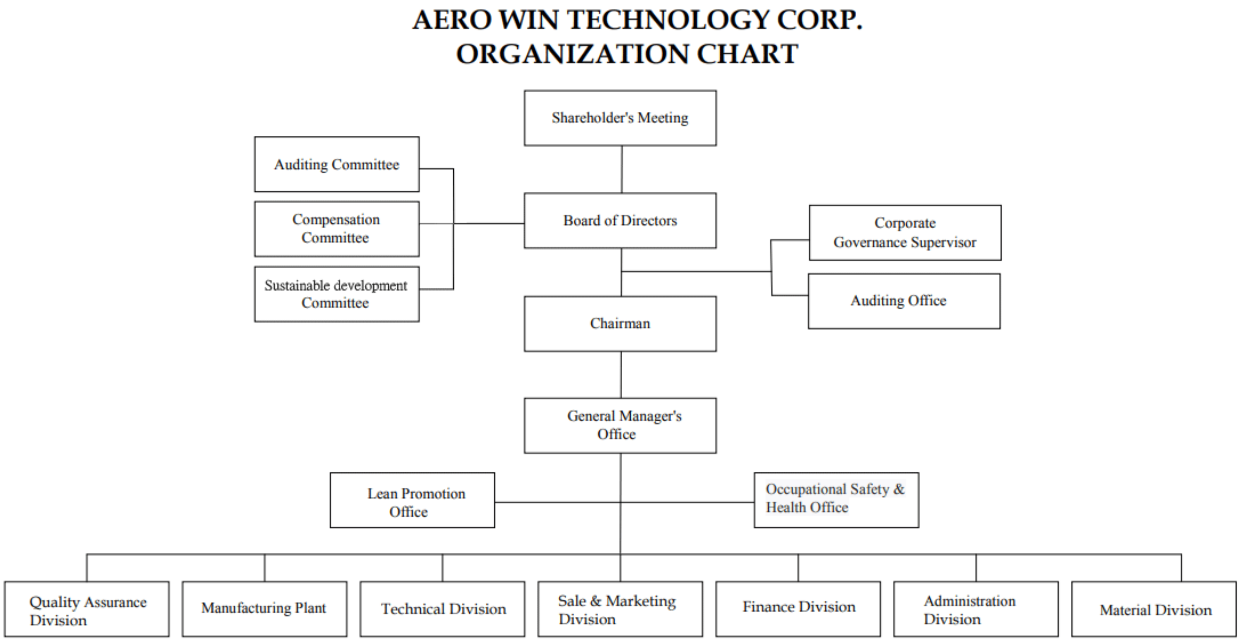
Chapter 2 Corporate Governance

2.1 Board Operations

Board Operations

The Company' s Board of Directors serves as the highest governance body, overseeing the Company' s operations and strategic development direction. To effectively fulfill the Board' s functions and enhance the quality of its decision-making, the Company has established the "Audit Committee," "Remuneration Committee," and "Sustainable Development Committee" under the Board of Directors based on their respective authorities and functions. These committees are responsible for discussing major proposals and significant issues related to economic, environmental, social, and risk matters.

Corporate Governance Structure Chart



Department	Responsibilities
Corporate Governance Officer	1. Handle matters related to the convening of Board of Directors meetings and shareholders' meetings in accordance with applicable laws and regulations. 2. Prepare minutes of Board of Directors meetings and shareholders' meetings. 3. Assist directors with their appointment and continuing education. 4. Provide directors with information necessary for the performance of their duties. 5. Assist directors in complying with laws and regulations. 6. Report to the Board of Directors the results of reviewing whether independent directors meet the qualifications required under relevant laws and regulations at the time of nomination, election, and throughout their tenure.

	7. Handle matters related to changes in directors. 8. Other matters stipulated in the Company' s articles of incorporation or contracts, etc.
Audit Office	Conduct business activities, operational processes, routine audits, and the implementation and improvement of internal control systems, while providing relevant analyses and reports to management.
Lean Promotion Office	1. Continue to promote lean improvement activities. 2. Establish a production intelligence and strategic management platform to enhance overall factory efficiency.
Administration Division	1. General Affairs: Management of plant administrative affairs, office equipment, vehicles, environmental management, security management, asset management, contracts, custody of other agreements and documents, as well as maintenance, servicing, and repair of in-plant mechanical and electrical equipment, water and electricity systems, fire protection systems, and other plant facilities. 2. Human Resources: Personnel management including employee attendance, recruitment, performance evaluation, education and training, payroll calculation, and formulation of human resources policies and regulations. 3. Information Technology: Planning, maintenance, and management of information operations, ERP systems, firewalls, and other network-related systems.
Occupational Safety and Health Office	Responsible for the formulation, planning, promotion, and supervision of occupational safety policies, regulations, systems, and related measures; planning and supervising personnel in conducting inspections, regular checks, focused inspections, hazard communication, and work environment measurements; and providing occupational safety and health management information and recommendations.
Sale & MarKeting Division	Development of new products, new markets, and new customers. Coordinate and consolidate all external quotations, sales order processing, and customer service matters of the Company.
Finance Division	Responsible for cost management and general accounting operations, tax filing tasks, and budget preparation. Responsible for fund allocation, general cashiering operations, custody and registration of securities, investment plan evaluation, etc.
Quality Assurance Division	Establish, implement, and maintain the Company' s quality assurance system, and obtain the quality system certifications required for the Company' s relevant industries. Resolve and identify quality issues, formulate quality policies, and coordinate matters related to process improvement and customer complaint handling. Ensure the outgoing quality of products manufactured by the Company, and conduct inspection operations for in-process products and finished products.
Material Division	Responsible for domestic and overseas procurement affairs, engineering subcontracting operations, procurement payment application procedures, establishment of professional procurement systems, and control of warehousing, material costs, and related expenses. Handles comprehensive operations related to import/export business and administrative affairs.
Technical Division	Responsible for the preparation of the Company's MOT, supervision and R&D of engineering technologies, assisting with business quotations, and controlling the progress of new product development.
Manufacturing Plant	Production and sales coordination, control of labor hour costs, engineering management, and the establishment and maintenance of production plans. Production and engineering matters related to sheet metal fabrication, power plant maintenance, surface coating, and other related operations. Mechanical processing and assisting the engineering department in compiling and revising MOT and

	other related matters.

Director Nomination and Selection

Pursuant to Article 20 of the "Corporate Governance Best Practice Principles" approved by the Company's Board of Directors on May 4, 2016, the Company has formulated and implemented a diversity policy for the composition of the Board of Directors and disclosed such policy on the Company's website and the Market Observation Post System. The nomination and selection of the Company's Board members are conducted in accordance with the provisions of the Company's Articles of Incorporation. In addition to evaluating the academic and professional qualifications of each candidate, the Company also considers the opinions of stakeholders and complies with the Directors Election Regulations and the Corporate Governance Best Practice Principles to ensure the diversity and independence of Board members.

The Company's current Board of Directors consists of eight directors, including two non-executive directors (25%), four independent directors (50%), and two executive directors (25%). The Board members possess extensive experience and expertise in areas including industry operations, finance, and management.

In addition, the Company places great importance on gender equality in the composition of the Board and is committed to increasing the number of female directors to more than one-third (33%). Currently, the Board consists of five male directors (62%) and three female directors (38%), achieving this goal. Although all Board members are nationals of the Republic of China, they frequently participate in international activities (such as exhibitions and educational exchanges), through which they have gained extensive exposure to different cultures and developed perspectives that reflect cultural diversity.

The table below presents the academic and professional experience information of each member of the Board of Directors:

Title	Name	Gender	Age	Date of Initial (Election)	Appointment	Currently holding concurrent positions in the Company and other companies	Industry Experience: Banking / Finance	Industry Experience: Operations Management	Industry Experience: Business Marketing	Industry Experience: Research & Development	Professional Competence: Accounting and Financial Analysis	Professional Competence: Information Technology	Professional Competence: Risk Management
Chairman	Kuo-Hao Tseng	Male	50 years old and above	2011/06/24	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.		✓		✓		✓	

Title	Name	Gender	Age	Date of Initial (Election)	Appointment	Currently holding concurrent positions in the Company and other companies	Industry Experience				Professional Competence		
							Banking / Finance	Operations Management	Business Marketing	Research & Development	Accounting and Financial Analysis	Information Technology	Risk Management
Director	Susan Hu	Female	50 years old and above	2016/ 04/26	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.	✓	✓			✓		✓

Title	Name	Gender	Age	Date of Initial (Election)	Appointment	Currently holding concurrent positions in the Company and other companies	Industry Experience				Professional Competence		
							Banking / Finance	Operations Management	Business Marketing	Research & Development	Accounting and Financial Analysis	Information Technology	Risk Management
Director	K.S.Lin	Male	50 years old and above	2020/ 06/22	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.		✓					
Director	Mei Li Tsai	Female	50 years old and above	2003/ 06/30	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.	✓	✓			✓		

Title	Name	Gender	Age	Date of Initial (Election)	Appointment	Currently holding concurrent positions in the Company and other companies	Industry Experience				Professional Competence		
							Banking / Finance	Operations Management	Business Marketing	Research & Development	Accounting and Financial Analysis	Information Technology	Risk Management
Independent director	Cy, Su	Male	50 years old and above	2014/ 6/24	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		✓	✓			✓	

Title	Name	Gender	Age	Date of Initial (Election)	Appointment	Currently holding concurrent positions in the Company and other companies	Industry Experience				Professional Competence		
							Banking / Finance	Operations Management	Business Marketing	Research & Development	Accounting and Financial Analysis	Information Technology	Risk Management
Independent director	Minkon Huang	Male	50 years old and above	2020/ 6/22	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. 11.Chairman of Taiwan Water Corporation 12. 12.Vice Chairman of the Research, Development and Evaluation Committee, the Executive Yuan, Republic of China(Taiwan) 13. 13. Deputy Secretary-General, the Executive Yuan Deputy Secretary, the Executive Yuan, Republic of China (Taiwan) 14. 14.Chairman of Taiwan Rolling Stock Co, LTD. 15. 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 4. Audit Committee of AWTC		✓					✓

Title	Name	Gender	Age	Date of Initial (Election)	Appointment	Currently holding concurrent positions in the Company and other companies	Industry Experience				Professional Competence		
							Banking / Finance	Operations Management	Business Marketing	Research & Development	Accounting and Financial Analysis	Information Technology	Risk Management
Independent director	Wen Hsiang Lu	Male	50 years old and above	2015/ 1/15	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.						✓	✓

Title	Name	Gender	Age	Date of Initial (Election)	Appointment	Currently holding concurrent positions in the Company and other companies	Industry Experience				Professional Competence		
							Banking / Finance	Operations Management	Business Marketing	Research & Development	Accounting and Financial Analysis	Information Technology	Risk Management
Independent director	Ding An Lee	Female	50 years old and above	2023/ 06/28	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.	✓				✓		✓

Note:
The term of office of the 9th Board of Directors: June 28, 2023 to June 23, 2026.
The term of office of the 10th Board of Directors: June 24, 2026 to June 23, 2029 (the full re-election of directors was completed at the shareholders' regular meeting on June 24, 2026).
There are 8 board members aged 50 or above.

Board of Directors' operations

The Company’ s Board of Directors convenes once every quarter in principle to review matters submitted by the management department for Board consideration. In 2025, the Board convened six times in total (with an average director attendance rate of 97.92%). Depending on the content of the proposals, the management department attends Board meetings to provide briefings and answer questions, allowing sufficient time for communication between the Board of Directors and the management department.

Title	Name	Actual Attendance (or Attendance) Count	Number of Attendance by Proxy	Actual Attendance Rate (%)
Chairman	Kuo-Hao Tseng	6	0	100%
Director	Susan Hu	6	0	100%
Director	K.S.Lin	5	1	83.33%
Director	Mei Li Tsai	6	0	100%
Independent director	Cy, Su	6	0	100%
Independent director	Minkon Huang	6	0	100%
Independent director	Wen Hsiang Lu	6	0	100%
Independent director	Ding An Lee	6	0	100%

Director Independence and Conflict of Interest Management

The Company has established a clear system regarding directors’ avoidance of conflicts of interest. In addition to matters requiring recusal pursuant to relevant laws and regulations, the Company has also specified matters for which directors shall voluntarily recuse themselves. Furthermore, the Company and its subsidiaries have implemented relevant regulations governing transactions with interested parties, giving priority to the Company’ s interests and ensuring the principle of fair transactions to prevent opportunities for pursuing personal gain.

The Company has formulated a policy for preventing conflicts of interest and provides appropriate channels for directors and managers to proactively disclose whether they have any potential conflicts of interest with the Company. At the Company’ s 2023 Annual General Meeting of Shareholders, the number of independent director seats was increased to four. All directors uphold a high degree of self-discipline. When agenda items submitted to the Board of Directors involve interests of themselves or the legal entities they represent, or may potentially harm the Company’ s interests, they recuse themselves and leave the meeting during the discussion of such agenda items, and do not participate in any discussion or voting throughout the process. More than half of the directors do not concurrently serve as employees or managers. During the planning for the re-election of directors, the Company has taken measures to avoid relationships between directors involving spouses or relatives within the second degree of kinship. Directors also adhere to the principle of integrity. When agenda items involve companies with which directors have controlling or subordinate relationships, the directors concerned recuse themselves and leave the meeting during the discussion of such agenda items, without participating in any discussion or voting throughout the process. No instances of mutual support for voting have occurred.

The Company currently has four independent directors, accounting for 50% of the Board of Directors, and there are no spousal or second-degree kinship relationships among Board members. All external directors meet the requirements for independence. In addition, to meet operational development and practical management needs, two directors also serve as managers of the Company. The Company has established the "Rules Governing the Scope of Responsibilities of Independent Directors," which explicitly stipulates that "if independent directors have objections or reservations, such opinions shall be recorded in the meeting minutes of the Board of Directors," "the Company or the Board of Directors shall not obstruct, refuse, or evade the performance of duties by independent directors," and "when independent directors deem it necessary in performing their duties, they may request the Board of Directors to appoint relevant personnel or engage experts for assistance." These measures ensure that independent directors can fully perform their duties and effectively enhance the operation of the Board of Directors and the Company's business performance. The following sets forth the implementation status of directors' recusal from agenda items involving conflicts of interest:

Board Meeting Session/Date	Proposal Content	Reason for Recusal Due to Conflict of Interest	Voting Participation Status
The 9th Session, 10th Meeting 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 9th Session, 12th Meeting 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 9th Session,	Resolution on the distribution of	Payment of	Chairman Kuo-Hao Tseng and

13th Meeting 2025/06/16	employee remuneration for the Company’ s managers in 2024.	individual remuneration	Director Susan Hu recused themselves and did not participate in the discussion and voting.
The 9th Session, 13th Meeting 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.

Board of Directors' continuing education status

In response to the rapid changes and innovation in the industrial environment, the Company’ s directors regularly participate in training courses to enhance corporate governance capabilities, safeguard business operations, strengthen risk management, and promote sustainable corporate development. Each member of the Board of Directors regularly receives more than 6 hours of educational training.

Board of Directors Continuing Education Overview						
Title	**Name**	**Training Date**	**Organizer**	**Course Name**	**Training Hours**	**Total Hours**
Chairman	Kuo-Hao Tseng	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3	6
		2025/09/26	SECURITIES & FUTURES INSTITUTE	2025 Annual Internal Traffic Prevention Promotion Conference	3	
Director	Susan Hu	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3	6
		2025/07/25	SECURITIES & FUTURES INSTITUTE	2025 Insider Equity Trading Compliance Information Session	3	
Director	Mei Li Tsai	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3	6

		2025/07/09	Taiwan Stock Exchange	2025 Cathay Pacific Sustainable Finance and Climate Change Summit	3	
Representative of a corporate director	K.S.Lin	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3	6
		2025/11/20	SECURITIES & FUTURES INSTITUTE	Outlook for Global and Taiwan Economic Trends in 2026	3	
Independent director	Cy, Su	2025/05/08	Taiwan Corporate Governance Association	Legal Risk Analysis – Insider Trading and Labor Dispute Prevention	3	6
		2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3	
Independent director	Minkon Huang	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3	9
		2025/07/09	Taiwan Stock Exchange	2025 Cathay Pacific Sustainable Finance and Climate Change Summit	6	
Independent director	Wen Hsiang Lu	2025/06/16	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulation	3	9
		2025/07/31	Taiwan Stock Exchange	2025 Taiwan Capital Market Development Summit	3	
		2025/10/03	SECURITIES & FUTURES INSTITUTE	2025 Internal Traffic Prevention Promotion Conference	3	
		2025/06/16	Taiwan Corporate	Corporate	2	26

Independent director	Ding An Lee		Governance Association	Governance and Securities Regulation		
		2025/02/18 ~ 2025/02/20	SGS Taiwan Ltd.	ISO14064-1:2018 Greenhouse Gas Inventory Standard Lead Verifier Training Course	24	

Functional Committees

Audit Committee

The Company established an Audit Committee in accordance with the Securities and Exchange Act, which is composed of all independent directors. The Committee operates primarily to supervise the fair presentation of the Company's financial statements, the appointment (dismissal) and independence and performance of the certified public accountants, the effective implementation of the Company's internal control system, the Company's compliance with relevant laws and regulations, and the Company's risk management. Its major responsibilities include reviewing the following matters:

1. Formulation or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. Formulation or amendment of procedures for handling significant financial business activities, including acquisition or disposal of assets, engaging in derivatives transactions, lending of funds to others, endorsement or provision of guarantees for others, pursuant to Article 36-1 of the Securities and Exchange Act.
4. Matters involving conflicts of interest with respect to directors themselves.
5. Major asset or derivatives transactions.
6. Major lending of funds, endorsements, or provision of guarantees.
7. Raising, issuance, or private placement of equity-type securities.
8. Appointment, dismissal, remuneration, and evaluation of the independence and suitability of certified public accountants.
9. Appointment and dismissal of the heads of finance, accounting, or internal audit departments.
10. Annual financial reports and semi-annual financial reports.

11. Operating reports and proposals for distribution of earnings or offsetting of losses.
12. Other major matters prescribed by the Company or competent authorities.

The operation of the Company' s Audit Committee is conducted in accordance with the Company' s "Audit Committee Charter." The Committee shall convene at least once every quarter, and a total of five Audit Committee meetings were held in 2025.

Information on the operation of the Audit Committee held in 2025				
Professional title	Name	Actual attendance times	Entrusted attendance times	Actual attendance rate (%)
Convener	Cy, Su	5	0	100%
Member	Minkon Huang	5	0	100%
Member	Wen Hsiang Lu	5	0	100%
Member	Ding An Lee	5	0	100%
Note: The term of the second Audit Committee is from June 28, 2023 to June 23, 2026. The term of the third Audit Committee is from June 24, 2026 to June 23, 2029.				

Salary and Compensation Committee

The Salary and Remuneration Committee aims to assist the board of directors in implementing and evaluating the Company's overall remuneration and welfare policies, as well as the relationship between directors, supervisors and managers. reward. In accordance with the laws of the Taiwan and the Company's "Organizational Charter of the Remuneration Committee", members of the Salary and Remuneration Committee shall be appointed by the Board of Directors. Appointed, the members shall be four, of whom a majority shall be independent directors. Currently, the Company's remuneration committee consists of four independent directors. The Remuneration Committee holds at least two meetings each year, but may hold additional meetings as necessary. This committee will act faithfully with the care of good stewards. Perform the following functions and powers and submit suggestions to the Board of Directors for discussion.

1. Regularly review the organizational rules of the Salary and Remuneration Committee and propose amendments.

2. Establish and periodically review the performance evaluation criteria, annual performance objectives, and the policies, systems, standards, and structure for the compensation of directors and managerial officers.

3. Regularly evaluate the extent to which the Company's directors and managers have achieved their performance objectives, and, based on the evaluation results obtained in

accordance with the performance evaluation criteria, determine the content and amount of their compensation.

4. If the Company makes a profit during the year, no more than 3% will be appropriated as directors' remuneration. The salary and remuneration committee will make recommendations and be approved by the board of directors.

The Company's remuneration committee operates in accordance with the Company's "Remuneration Committee Organizational Articles" and holds at least two regular meetings every year.

A total of 4 remuneration committee meetings will be held in 2025.

Information on the operation of the Salary and Remuneration Committee held in 2025				
Professional title	Name	Actual attendance times	Entrusted attendance times	Actual attendance rate (%)
Convener	Cy, Su	4	0	100%
Member	Minkon Huang	4	0	100%
Member	Wen Hsiang Lu	4	0	100%
Member	Ding An Lee	4	0	100%
Note: The term of the current (fifth) Salary and Remuneration Committee is from August 7, 2023 to June 24, 2026.				

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 "Code of Practice for Sustainable Development" and On June 16, 2025, a "Sustainable Development Committee" was established and the first members of the Sustainability Development Committee were appointed by the Board of Directors.

In accordance with the laws of the Taiwan and the Company's "Organizational Rules of the Sustainability Development Committee", members of the Sustainability Committee shall be composed of directors. The committee shall appoint at least three members, and at least one director shall participate in supervision. Currently, the Company's sustainable development committee consists of two directors. The matter involved a senior executive of the Company. The Sustainable Development Committee meets at least once a year and may hold meetings at any time as necessary.

The "Sustainability Committee" shall, in accordance with the authorization of the Board of Directors, faithfully perform the following duties and powers with the care of a good manager, and report Board of Directors:

1. Formulate, promote and strengthen the Company's sustainable development policies, annual plans and strategies, etc.

2. Review, track and revise the implementation and effectiveness of sustainable development.

3. Supervise sustainability information disclosure matters and review sustainability reports.

4. Supervise the implementation of the Company's sustainable development code of business or other sustainable development-related work approved by the board of directors.

The Company's sustainable development committee operates in accordance with the Company's "Sustainable Development Committee Organizational Rules" and holds at least one meeting every year One regular meeting, a total of 2 meetings of the Sustainable Development Committee will be held in 2025.

Information on the operation of the Sustainable Development Committee held in 2025				
Professional title	**Name**	**Actual attendance times**	**Entrusted attendance times**	**Actual attendance rate (%)**
Convener	Kuo-Hao Tseng	2	0	100%
Member	Susan Hu	2	0	100%
Member	Zhong Yiquan	2	0	100%
Note: The term of the current (first) Sustainable Development Committee is from June 16, 2025 to June 24, 2026.				

Board of Directors Remuneration System

The Company's policy for remunerating directors is established in accordance with the Company Act and the Company's Articles of Incorporation. If the Company records a profit for the year, the Board of Directors may, by resolution, allocate up to 3% of such profit as directors' remuneration. The Compensation Committee shall submit a recommendation, which shall be implemented upon approval by the Board of Directors.

To ensure that management performance is closely aligned with the Company's strategy while providing a competitive overall compensation package, the Company has established the "Manager Compensation Policy and System." Management compensation consists of salary and bonuses. Salaries are determined with reference to the Company's business strategy and profitability, while also taking into account factors such as the manager's professional expertise, scope of responsibilities, and market competitiveness. Bonuses are determined based on the results of individual performance evaluations, the Company's operating performance, and the reasonableness of their relationship to future risks. However, if significant risk events occur that could adversely affect the Company's reputation, involve deficiencies in internal management, employee misconduct, or other risk-related incidents, bonuses may be reduced or withheld.

Performance evaluation results of the Board of Directors and functional committees

To implement corporate governance and enhance the effectiveness of the Company's Board of Directors, the Company has established performance objectives to strengthen the Board's operational efficiency. In accordance with the *Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies*, the Company revised the *Board of Directors Performance Evaluation Measures of Aero Win Technology Co., Ltd.*. The revised measures were approved by the Board of Directors in 2020 and stipulate that internal performance evaluations of the Board of Directors and its functional committees shall be conducted annually.

In consideration of the Company's circumstances and operational needs, the Company has established performance evaluation criteria for the Board of Directors to ensure the proper exercise of directors' powers and fulfillment of their duties. The evaluation covers, among other aspects, the Board's understanding of the Company's objectives and mission, directors' awareness of their responsibilities, the degree of their participation in the Company's operations, the management of internal relationships and communication, as well as directors' professional competence and continuing education. The Board performance evaluation procedures are described as follows:

- Establish the unit(s), evaluation period, and scope for the annual assessment (e.g., the Board of Directors as a whole, individual board members, functional committees, etc.).
- Determine the evaluation method (e.g., internal board self-assessment, individual director self-assessment or peer assessment, peer evaluation, evaluation by an external professional institution, expert evaluation, etc.).
- Select an appropriate unit to carry out the evaluation.
- Each executing unit collects information related to board activities and distributes the relevant self-assessment questionnaires, such as the "Board Performance Self-Assessment Questionnaire" and the "Director Performance Self-Assessment Questionnaire." After all questionnaires are completed, the corporate governance officer consolidates and collects the data, records the evaluation results based on the scoring criteria for each evaluation indicator, and submits the results to the Board of

Directors.

● Evaluation period: Fiscal Year 2025 (from January 1 to December 31). The evaluation results should be completed before the end of the first quarter of the following year.

The 2025 annual performance evaluation results for the Board of Directors and its functional committees all scored above 95, demonstrating that the overall operation of the Board and its functional committees is sound and meets the requirements of good corporate governance. In accordance with the ** Board of Directors Performance Evaluation Measures of Aero Win Technology Co., Ltd.**, the evaluation results were submitted to the Board of Directors on January 12, 2026. The results of the 2025 evaluation are as follows:

board of directors		
Overall evaluation: The corporate governance unit conducted an evaluation based on the evaluation scale, and the evaluation score was 96.00 points		
Evaluation indicators	Number of questions	Score for each aspect (full score 5 points)
1. Degree of participation in company operations	12	4.83
2. Improve the decision-making quality of the board of directors	12	4.83
3. Board composition and structure	7	4.71
4. Continuing education for directors	7	4.71
5. Internal control	7	4.86
Total/average score	45	4.80

Individual member self-evaluation		
Overall evaluation: Statistics of the self-evaluation questionnaire results of each director, the evaluation score is 98.26 points		
Evaluation indicators	Number of questions	Score for each aspect (full score 5 points)
1. Mastery of company goals and tasks	3	4.96
2. Cognition of directors' responsibilities	3	5.00
3. Level of participation in company operations	8	4.89
4. Internal relationship management and communication	3	4.92

5. Directors' professional and continuing education	3	4.88
6. Internal control	3	4.88
Total/average score	23	4.91

audit committee		
Overall evaluation: The corporate governance unit conducted an evaluation based on the evaluation scale, and the evaluation score was 97.14 points.		
Evaluation indicators	Number of questions	Score for each aspect (full score 5 points)
1. Level of participation in company operations	4	5.00
2. Understanding of the responsibilities of the audit committee	5	5.00
3. Improve the decision-making quality of the audit committee	7	4.86
4. Composition and structure of the audit committee	2	4.50
5. Internal control	3	4.67
Total/average score	21	4.86

Salary and Compensation Committee		
Overall evaluation: The corporate governance unit conducted an evaluation based on the evaluation scale, and the evaluation score was 96.19 points		
Evaluation indicators	Number of questions	Score for each aspect (full score 5 points)
1. Level of participation in company operations	4	5.00
2. Understanding of the responsibilities of the audit committee	5	4.80
3. Improve the decision-making quality of the audit committee	7	4.86
4. Composition and structure of the audit committee	2	4.67
5. Internal control	3	4.50
Total/average score	21	4.81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2.2 Economic performance

Major Theme: Economic Performance	
Importance	Sound and resilient economic performance is the cornerstone of sustainable business operations. Strong financial health not only enhances a company's core competitiveness and optimizes resource allocation, but also provides tangible support for motivating employees and advancing technological innovation. The Company is committed to integrating its core strategy with sustainability principles, pursuing steady growth in revenue and profitability while balancing environmental and social value to achieve long-term shared prosperity for both the Company and its stakeholders.
Impact and Implications	Economic aspect: 👍 : A robust economic performance effectively boosts market and investor confidence, attracts high-quality capital investment, strengthens the Company's financial structure through stable profitability, and drives substantive growth in its core business operations. 👎 : If the Company unfortunately incurs operating losses, it may face tightened resources and reduced R&D momentum, while its corporate reputation could also be adversely affected. In addition, an excessive and indiscriminate pursuit of short-term financial performance may lead to an imbalance in resource allocation, thereby increasing the Company's long-term operational risks. Environmental aspects: 👍 : Adequate financial resources enable the Company to increase R&D and capital investment in areas such as green manufacturing processes, low-carbon technologies, energy-efficient equipment, and waste reduction, thereby proactively minimizing the negative environmental impacts of its operations. 👎 : As economic and production activities expand in capacity, failing to implement corresponding environmental protection, energy conservation, and carbon reduction measures may increase energy consumption and even place additional burdens on the air and water, thereby exacerbating the risks of climate change. People (Human Rights): 👍 : Strong economic performance enables the Company to continuously improve the workplace environment, provide competitive compensation and benefits, strengthen labor protection and talent development, thereby creating a secure and supportive workplace and reducing employee turnover. 👎 : If a company, in its pursuit of maximizing profits, disregards labor rights, sacrifices workplace safety, or neglects to care for and communicate with the local community, it will seriously infringe upon the rights and interests of its stakeholders, undermining its ethical responsibilities and damaging its social reputation. 👍 : Positive / 👎 : Negative
Policy	Adhering to prudent financial and operational principles, we leverage a robust corporate governance framework and rigorous risk management mechanisms to

<table>
<tr><td></td><td colspan="2">pursue steady economic value growth while actively balancing environmental and social benefits, thereby achieving long-term sustainable operations.</td></tr>
<tr><td rowspan="3">Strategy</td><td>Proactive Opportunity Management</td><td>● Continuously invest in new technologies and R&D innovation to precisely meet customer and market needs.
● Actively respond to government industrial policies by participating in industry upgrade and innovation support programs, fostering enterprises' digital growth and sustainable development.</td></tr>
<tr><td>Risk Prevention Management</td><td>● Regularly monitor changes in relevant regulations and participate in seminars held by regulatory authorities and professional organizations to ensure full operational compliance.
● Implement a diversified supplier management strategy and conduct regular supplier risk assessments and evaluations to prevent production disruptions caused by the failure of a single source.</td></tr>
<tr><td>Negative Impact Mitigation Measures</td><td>● Establish a robust financial risk management mechanism to ensure stable operating cash flow in the event of significant financial losses caused by major external shocks, through the use of short-term financing instruments and flexible cost structure management.
● In the face of economic fluctuations, uphold the principle of shared prosperity between the Company and its employees by prioritizing measures such as avoiding layoffs, safeguarding employees' basic benefits, and promoting internal transfers and training, so that the organization can weather challenges together and maintain organizational resilience.</td></tr>
<tr><td rowspan="3">Objectives and Targets</td><td colspan="2">Short-term Objective:
Optimize the operating cost structure and enhance production efficiency to achieve stable and sustainable profit growth.</td></tr>
<tr><td colspan="2">Medium-term Objective:
Sustain growth by investing in advanced technologies and energy-efficient equipment to comprehensively improve manufacturing efficiency and product quality.</td></tr>
<tr><td colspan="2">Long-term Objective:
Establish a leading position in the industry and build global competitiveness.</td></tr>
<tr><td>Management Evaluation Mechanism</td><td colspan="2">The Company's Board of Directors regularly oversees the Company's financial performance and engages independent certified public accountants to conduct financial statement audits.</td></tr>
<tr><td>Performance and Adjustments</td><td colspan="2">Revenue in 2025 increased by NT$136,883 thousand compared with 2024.
Net profit before tax in 2025 decreased by NT$59,659 thousand compared with 2024.</td></tr>
</table>

Note: The short term is less than 3 years, the medium term is 3 to 10 years, and the long term is more than 10 years.

Operating performance

Aero Win Technology Co., Ltd., a leading company in the aerospace components industry, has been actively expanding into international markets and strengthening supply chain collaboration to increase its market share. In 2025, the Company reported annual operating revenue of NT$961,015 thousand and gross profit of NT$177,992 thousand. Compared with 2024, annual operating revenue increased significantly, primarily due to the recovery of the aerospace industry's supply chain.

Aero Win Technology' s operating performance in 2024 and 2025 at a glance			
Project/Year		2024	2025
Operating income (NT$thousand)	"Direct economic value generated"	824,132	961,015
Operating costs (NT$thousand)	"Direct economic value generated"	638,880	783,023
Operating gross profit (NT$ thousand)		185,252	177,992
Operating profit and loss (NT$0.00)		72,506	63,364
Non-operating income and expenses (NT$thousand)		30,021	(20,496)
Net profit before tax (NT$thousand)		102,527	42,868
Net profit after tax for the current period (NT$0.00)		102,088	37,446
Total comprehensive profit and loss for the period (NT$0.00)		102,260	36,983
Earnings per share (NT$)		1.490	0.55
Amount of employee benefits (NT$1,000)		2,820	2,996
Dividends (NT$1,000)		20,572	48,001
Employee salaries (including employee benefits) (NT$thousand)		188,484	178,480
Retained economic value (NT$thousand)		163123	123,142
Payment to investors (NT$thousand) "Economic value of distribution"	"Direct economic value generated"	20,572	48,001
Payment to the government (NT$thousand) "Economic value of distribution"	"Direct economic value generated"	1,504	6,806
Community investment (NT$1,000) "Economic value distributed"	"Direct economic value generated"	53	43

	Note: 1. Payments to investors refer to dividends paid to all shareholders, plus interest paid to lenders (including any form of debt and borrowing). interest) on unpaid dividends payable to shareholders of special shares. 2. Payments to the government refer to all taxes (including business tax, income tax, property tax) and fines. 3. Employee benefits in "Employee Salary (Including Employee Benefits)" include labor and health insurance expenses/pension expenses, etc., which are benefits provided to employees in the form of money. The total amount of profits (excluding education and training, protective equipment costs or other cost items directly related to employee job responsibilities); another "employee "Employee welfare amount" refers to the welfare expenses allocated by the Company to the welfare committee for employees, such as employee travel, health examinations, three-day gift boxes, etc. The total cost of benefits provided to employees in non-monetary form. 4. Community investment refers to donations and donations. 5. Currency: NTD 6. Retained economic value: "Direct economic value generated" - "Economic value distributed".

Government financial subsidies

To promote industrial upgrading and sustainable development, Aerospace Industrial Development Corporation (AIDC) actively participates in government-sponsored industrial subsidy programs and workforce development initiatives. During the reporting period, the Company received a total of NT$9,112,595 in financial subsidies from government agencies. Details of the subsidies are presented in the table below:

List of government subsidies		
Item	**Project Subsidy Unit**	**Subsidy Amount (Yuan)**
Industrial Upgrading and Innovation Platform Mentoring Program	Industrial Development Agency, Ministry of Economic Affairs	9,057,495
Excise tax	National Taxation Bureau of the Southern Area, Ministry of Finance	35,700
Paternity examination and paternity leave wage subsidy	Bureau of Labor Insurance, Ministry of Labor	19,400
Total		9,112,595
Note: Tax exemptions, subsidy plans, and epidemic subsidies are all government financial subsidies.		

Tax management

To effectively manage tax risks, the Company follows its internal control procedures to identify, assess, and manage tax risks arising from regulatory changes and its business operations, ensuring that such risks are appropriately measured, managed, and controlled. The Chief Financial Officer bears ultimate responsibility for tax management. The Board of Directors has delegated the Audit Committee to oversee the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls. The

Audit Committee regularly reviews significant matters, including accounting policies and procedures, the internal control system, legal compliance (including tax compliance), and enterprise risk management. Day-to-day tax administration and management are carried out by the Finance Department, with the assistance of qualified and experienced external tax professionals to fulfill the Company's tax obligations.

compliance with laws	The Company fully complies with international tax standards and the tax laws of the countries in which it operates, and truthfully files tax returns and pays all tax liabilities within the statutory deadlines. The interpretation of tax laws and regulations should take into account both the statutory language and the legislative intent, while adhering to the arm's length principle. Under no circumstances should artificial profit shifting to low-tax jurisdictions be carried out through transaction arrangements lacking commercial substance.
Information transparency	The Company regularly discloses tax-related information to stakeholders through public channels (such as financial reports, annual reports, and sustainability reports published on the Market Observation Post System), in an appropriate and compliant manner, to ensure the transparency and reliability of its tax information.
Honest communication	Establish relationships with the tax authorities in each country where the Company operates based on mutual trust, respect, and honest communication; engage in timely discussions to address and clarify tax matters; and maintain harmonious and positive relationships.

The Company actively engages with stakeholders through multiple channels of communication and actively participates in tax advocacy initiatives to support the implementation of new tax policies, working together to foster a sound and sustainable tax environment.

Financial report	Annual Report

2.3 Integrity management and compliance with laws and regulations

Implement honest management

Aero Win Technology adheres to the highest standards of business ethics to eliminate corruption and all forms of fraudulent conduct. To foster a culture of integrity and ensure sustainable corporate development, the Company has established the **Code of Ethical Corporate Management** and the **Code of Ethical Conduct** in accordance with relevant laws and regulations, both of which have been approved by the Board of Directors.

These codes clearly prohibit dishonest conduct, including bribery, the offering or acceptance of improper benefits, illegal political contributions, inappropriate charitable donations or sponsorships, and other unethical practices. The Company also strictly complies with contracts signed with customers and all other applicable regulations, prohibits unfair competition, and ensures that management, employees, and suppliers conduct business activities in a fair and transparent manner.

To strengthen the management of ethical business practices, the Company has established a dedicated unit under the Board of Directors responsible for formulating integrity management policies, implementing preventive measures, overseeing their execution, and reporting regularly to the Board. In addition, the Company has established a comprehensive whistleblowing system to ensure the effectiveness of its implementation.

Employees are encouraged to report any suspected or actual violations of laws, regulations, integrity, or ethical standards to the Audit Committee, management, the head of internal audit, or other appropriate personnel. The Company also promotes awareness of its integrity policies through multiple channels, including new employee orientation, company bulletin boards, and website announcements, ensuring that all employees fully understand and comply with the Company's ethical standards.

To prevent the occurrence of insider trading, the Company has established the **Insider Trading Prevention Management Policy** and the **Procedures for Handling Material Internal Information**. At least once each year, the Company provides education and awareness training to directors, managers, and employees on the **Insider Trading Prevention Management Policy**, the **Procedures for Handling Material Internal Information**, and the relevant laws and regulations. Newly appointed directors, managers, and employees also receive such training in a timely manner after assuming their positions to ensure compliance.

The implementation status of integrity management in 2025 is as follows:

Supplier	Establish a supplier manual and sign the "Most Favorable Treatment and Integrity

Commitment	Guarantee Agreement" and "Confidentiality Agreement".
Education and training	●A total of 344 people (106 hours) completed integrity and legal compliance education. ●lA total of 274 people (176 hours) completed safety and health education.
Commitment	Employees sign a service commitment letter (signing rate: 100%), and directors and senior managers sign a declaration of compliance with the Code of Integrity (signing rate: 100%).
Propaganda	Promote integrity and confidentiality responsibilities through announcements and emails, and establish a reporting system to report complaints via email susan@aerowin.com 。

No corruption incidents occurred in 2025. If an investigation uncovers any material violations or indicates that the Company may be exposed to significant harm, a report shall be prepared immediately and the Audit Committee shall be notified in writing. The relevant whistleblowing system is as follows:

Reporting System
● Establish and publicize an independent internal whistleblowing email address and hotline, or engage an independent external organization to provide a whistleblowing email address and hotline for use by both internal and external parties. ● Designate dedicated personnel or a responsible unit to receive whistleblower reports. If the reported matter involves a director or senior management, it shall be reported to the Audit Committee. Categories of reportable matters and the corresponding standard operating procedures (SOPs) for investigations shall also be established. ● Establish follow-up measures to be taken after the completion of an investigation, based on the severity of the case. Where necessary, the matter shall be reported to the competent authorities or referred to judicial authorities for investigation. ● Maintain records and preserve documentation related to the receipt of whistleblower reports, the investigation process, investigation results, and the preparation of relevant documents. ● Ensure the confidentiality of the whistleblower's identity and the reported information, and allow anonymous reporting. ● Establish measures to protect whistleblowers from inappropriate retaliation or adverse treatment resulting from their reports. ● Establish reward or incentive measures for whistleblowers.

If any relevant incident occurs, you may report it directly via the designated email address. All reports will be handled directly by the Vice General Manager. Unless otherwise required by law, the Company will keep the whistleblower's identity and the information provided strictly confidential and will take appropriate measures to protect their personal data and privacy. If a report is verified to be substantiated, the Company will impose strict disciplinary action against the unlawful conduct.

Reporting channel	
Accepting Unit	Susan Hu Senior Vice President
Mailing address:	No. 1, Lane 13, Xingong Road, Xinying District, Tainan City 730

Report hotline	(06)653-5001
Email	susan@aerowin.com

Compliance Overview

Regulations related to corporate governance	Regulations related to labor rights
• No violation of company law • No violation of commercial laws • No violation of securities and financial regulations • No corruption incidents	• No violation of gender equality at work law • No forced labor • No use of child labor • No discrimination or human rights violations
Product related regulations Environmental	**Protection related regulations**
• No banned or controversial products • No violation of marketing-related laws and regulations and voluntary codes • There are no cases of huge fines being imposed in violation of laws and regulations due to the provision and use of products and services. • No legal proceedings involving anti-competitive behavior, antitrust and monopoly behavior • No breach of customer privacy • No violation of marketing communications regulations	• No environmental regulations and incidents
Note: 1. According to the provisions of Article 4, Paragraph 1, Paragraph 26 of the "Procedures for Verification and Disclosure of Material Information of Listed Securities Companies of the Taiwan Stock Exchange Corporation": SingleIf the cumulative amount of fines in one incident reaches more than NT$1 million, it is considered a major violation and requires a serious announcement to the public. 2. According to occupational safety laws and regulations, a penalty of more than 30thousand New Taiwan dollars is called a major penalty.	

Violations of laws and regulations

The Company places a high priority on regulatory compliance and handles all regulatory violations with the utmost diligence. During the reporting period, there was one regulatory violation, and all identified on-site deficiencies were corrected within the required timeframe. To further strengthen our occupational health and safety management, the Company plans to implement ISO 45001 as part of its long-term strategic objectives.

Fine incident	
Type of sanction	Occupational Safety and Health Act
Date of violation	May 15, 2025
Issuing document number	Tainan City Government Labor Bureau Nanshi Lao’an Letter No. 1140734511

Violation of laws	The voltage of the hydraulic slope rounding machine in the welding area on the first floor of the second factory was measured to be 108 volts from the machine shell to the ground.
Punishment content	The hydraulic chamfering machine in the electric welding area was partially shut down and a fine of NT$10,000 was imposed.
Response explanation	After repairing the grounding wire of the equipment, a resumption plan was drawn up on June 3, 2025, and an application for resumption was submitted and the resumption of work was approved.

Human rights due diligence

The Company strictly complies with relevant laws and regulations, including the Labor Standards Act and the Act of Gender Equality in Employment. We have established clear policies prohibiting child labor, forced labor, and unlawful discrimination while ensuring equal employment opportunities. To effectively manage human rights risks, we have established employee grievance channels to identify and monitor such risks. We also implement a human rights due diligence process to identify and collect information on relevant human rights issues, assess and prioritize material issues, and carry out preventive and mitigation measures. Through a continuous process of feedback, corrective actions, and ongoing improvement, we are committed to strengthening human rights management throughout our supply chain.

To safeguard gender equality in the workplace, eliminate discrimination, and prevent discriminatory incidents, the Company publishes awareness notices on its internal website and conducts education and training on gender equality and human rights.

To ensure the protection of labor rights and compliance with the Labor Standards Act and the Act of Gender Equality in Employment of the Republic of China (Taiwan), the implementation of measures related to child labor and young workers, forced labor, sexual harassment, labor-management communication, freedom of expression, and other related issues is reviewed on an irregular basis.

A summary of the Company's Human Rights Management Policy and specific initiatives is as follows:

Good labor-management relations	Employee rights and benefits are not only closely related to employees' quality of life, but also directly affect an organization's operations, competitiveness, and long-term development. Aero Win is committed to maintaining positive labor-management relations and proactively providing the best possible benefits. By doing so, the Company strengthens employees' sense of belonging and loyalty, fostering a more stable and sustainable operating environment.

Harmonious labor-management relations	Provide fair and reasonable compensation and working conditions, effectively safeguard labor rights and interests, and foster a friendly and harmonious labor-management relationship. Ensure fairness in employment, compensation and benefits, training, performance evaluation, and promotion opportunities, while providing effective and appropriate grievance mechanisms to prevent and respond to issues that may harm employees' rights and interests.
Create a safe and healthy work environment.	Provide a safe and healthy working environment and implement necessary health and first-aid measures to eliminate potential hazards in the workplace that may affect employees' health and safety, thereby reducing the risk of occupational accidents and injuries.
No discrimination	Eliminating discrimination and ensuring equal employment opportunities: To safeguard equal employment opportunities for employees, the Company does not permit any differential treatment or discrimination of any kind based on an individual's gender (including sexual orientation), race, social class, age, marital status, language, beliefs, religion, political affiliation, place of origin, birthplace, appearance, facial features, or physical or mental disabilities. No incidents of discrimination occurred in 2025.
Ban child labor.	The Company complies with government labor laws and regulations, adheres to the legal minimum employment age requirements, and does not employ child labor. In 2025, there were no incidents of child labor employment.
No forced labor.	The Company complies with government labor laws and regulations, regularly monitors and manages employees' attendance, and does not engage in forced labor. No such incidents occurred in 2025.
Protect Privacy and Prevent Harassment	Prevent sexual harassment, anti-discrimination, anti-harassment, implement working hours management, and ensure humane treatment as well as a healthy and safe working environment. Through official announcements and declarations, employees are made aware of their responsibility to prevent unlawful workplace misconduct while performing their duties. **Privacy Protection** – In the event of unlawful workplace misconduct, the Company provides a dedicated complaint hotline and is committed to protecting employees' privacy throughout the complaint process, thereby fostering a friendly and supportive work environment. **Sexual Harassment Prevention Complaint and Investigation Procedures** The Company has established the **"Sexual Harassment Prevention Complaint and Investigation Procedures"** to ensure that all employees who join Aero Win receive appropriate protection, foster a friendly work environment, eliminate hostility arising from sex or gender in the workplace, and protect employees from the threat of sexual assault and sexual harassment. The Company also regularly organizes or encourages employees to participate in education and training related to the prevention of sexual assault and sexual harassment. Employees who attend with the Company's approval will be granted

	official leave and provided with financial assistance for the related expenses. The Company's channels for receiving sexual harassment complaints are as follows: ■ Hotline Number：06-6535001 #313 ■ Fax Line：06-6535057 ■ Dedicated Email：hr@aerowin.com
Provide an appeals mechanism and channels.	The Company has established multiple communication channels, including an employee grievance hotline, a grievance mailbox, and labor-management meetings, to provide employees with ways to raise concerns and report issues.
Help employees maintain their physical and mental well-being and achieve a healthy work-life balance.	Caring for employees' physical and mental well-being by providing regular free health checkups.

2.4 Risk management

The Company established the **Risk Management Policy and Procedures** on May 7, 2021, which were approved by the Audit Committee and the Board of Directors, and serve as the Company's highest guiding principles for risk management.

The Company's Audit Committee is responsible for establishing and revising the Risk Management Regulations and related policies. The Board of Directors serves as the highest governing body for risk management. On October 1, 2021, the Board authorized the President to act as the Chief Convener of the Risk Management Task Force. Each business unit conducts regular risk identification and risk control activities to enhance the efficiency of command and coordination, self-assessment, and execution within the Company's risk management organization.

The Risk Management Task Force convenes meetings on a regular basis and reports its operational status to the Board of Directors once a year. In 2025, assessments were conducted on 40 risk items, including safety stock levels, customer satisfaction, human resource stability, and employee education and training. No risks exceeding the Company's risk tolerance were identified. The assessment results were reported to the Board of Directors on January 12, 2026.

- Risk Management Framework:

The management of each authority and responsibility unit is as follows：

Board of Directors	As the highest risk management unit of the Company, it complies with laws, promotes and implements the Company's overall risk management in accordance with the overall operating strategy and operating environment.
Audit room	It is an independent department affiliated with the board of directors. It regularly checks the

	implementation of each unit according to the Company's internal control and audit plan, and prepares it based on the audit results. Audit reports are submitted to the board of directors and followed up.
Management	Execute risk management decisions and coordinate cross-departmental risk management interactions and communications.
Management	Managers at all departmental levels are responsible for risk management and are tasked with analyzing and monitoring relevant risks within their respective units to ensure that risk control mechanisms and procedures operate effectively.

- Risk projects and response plans for 2025:

Risk control scope		
Type	**Possible risks**	**Response measures**
financial risk	Changes in interest rates and exchange rates, and inflation conditions	➢ Interest Rate Risk: The Company’s interest rate risk primarily arises from bank borrowings required for its operating activities. In response to changes in interest rate policies adopted by global and domestic central banks, the Company’s finance department closely monitors market interest rate trends, maintains effective communication with its relationship banks, and adjusts the allocation between short-term and long-term borrowings as appropriate. At the same time, the Company adopts strategies to optimize its debt structure and, subject to regulatory compliance and manageable risk, seeks lower-interest financing channels to control interest expenses and mitigate the impact of interest rate fluctuations on the Company’s profitability. ➢ Exchange Rate Fluctuations: The Company’s products are primarily exported, while some raw materials and machinery and equipment used in production are imported from overseas. Foreign-currency revenues are used directly to fund foreign-currency procurement needs, thereby reducing the Company’s overall foreign exchange exposure. In addition, the Finance Department monitors market exchange rate movements in real time and flexibly adjusts the timing of foreign exchange settlements and foreign currency holdings. Through prudent and conservative treasury management, the Company effectively safeguards its profitability and maintains sound financial and operational stability. ➢ Impact of Inflation: In response, the Company has actively managed various production and operating costs through internal management measures such as implementing lean production, optimizing procurement strategies,

		and improving process efficiency. To date, inflation has not had any material adverse impact on the Company’s operations or profitability.
	Purchases or sales are concentrated	(1) In the most recent three fiscal years and the application year, the Company has not experienced any supply interruptions or shortages. The aircraft engine components manufactured by the Company are high-quality and highly reliable products; therefore, in accordance with customer requirements, the Company works with suppliers of the required raw materials. During the most recent three fiscal years, except for the relatively high proportions of purchases from Howmet Aerospace Components (Suzhou) Co., Ltd and Aerospatiale Hemmingford inc, purchases from any single supplier accounted for less than 20%. As Howmet Aerospace Components (Suzhou) Co., Ltd and Aerospatiale Hemmingford inc are designated material suppliers of the Company’s major customers, and the customers also provide the raw material suppliers with advance indications of their demand volumes, shortages or interruptions in the supply of such raw materials are unlikely to occur. During 2023~2025, the Company’s purchases from Howmet Aerospace Components (Suzhou) Co., Ltd accounted for 23%, 23.97%, 30.35% of total purchases, respectively, and purchases from Aerospatiale Hemmingford inc accounted for 27.39%, 21.45%, 25.03% of total purchases, respectively. In addition, the Company has established long-term and sound cooperative relationships with its major suppliers. The delivery performance of the relevant suppliers during the most recent two fiscal years has generally been satisfactory, and there have been no supply shortages, interruptions, or delays that affected production operations. Accordingly, the Company’s sources of supply remain stable. (2) The Company is principally engaged in the design,

		manufacturing, processing and sale of aircraft engine components and parts. In 2023~2025, sales to the Company' s largest customers, Safran Aircraft Engines and Kawasaki Heavy Industries, accounted for 37.87%, 37.43%, and 30.52% of the Company' s annual operating revenue, respectively. As the quality of the Company' s production processes and deliveries has been highly recognized by Safran Aircraft Engines, the Company has become one of its major long-term suppliers. Purchase orders have remained steady, and the range of products supplied has increased year by year, thereby driving growth in sales. However, given the Company' s relatively limited production capacity and resources, sales have consequently become concentrated in a single customer. The risk arising from such sales concentration is that a major customer may cancel orders or withdraw orders on short notice, which could adversely affect the Company' s revenue and profitability. In response to the aforementioned potential risks, the Company has adopted the following measures: A. **Maintain Stable Cooperative Relationships and Enhance Customer Trust** Based on safety considerations, the aerospace industry imposes extremely stringent requirements on product quality, manufacturing processes, and yield rates. All components must undergo rigorous testing and certification before they can be adopted by major international manufacturers. Prior to this, a supplier must also be recognized as having development potential before major international manufacturers are willing to provide the supplier with specifications for the required components, including quality, reliability, and product life, for use in product development and testing. Therefore, the aerospace industry' s stringent certification mechanisms have created high barriers to entry. In addition, product development typically takes two to three years and requires long-term stability testing. Once a company

		becomes a qualified supply chain vendor, it can secure long-term orders lasting 6~10 years or more and is unlikely to be replaced by competitors in the short term. Accordingly, the risk of customers canceling orders or abruptly withdrawing orders is relatively low. The Company has maintained business relationships with its major customers for many years, earning their strong trust in its quality and technology. As a result, the procurement amounts and number of product items purchased by major customers have increased year by year. Both parties have developed a strong cooperative understanding and continue to jointly develop components for new engine models. Their cooperative relationships remain stable. Going forward, the Company will continue to devote efforts to maintaining these cooperative relationships and continuously enhance its R&D technologies and special process capabilities to meet customer needs, thereby becoming a highly trusted strategic partner of its customers and reducing the risk of order cancellations or abrupt order withdrawals. B. **Proactively develop new customers and diversify order sources** All products manufactured by the Company have passed the rigorous certification procedures of major international aircraft engine manufacturers. In recent years, both the sales volume and sales revenue generated from major international manufacturers have remained at a stable level, demonstrating that the quality of the Company’ s products and its manufacturing capabilities are highly recognized. In addition to continuously strengthening quality control to provide high-quality products and services, the Company continues to collaborate with major international manufacturers in developing new products, thereby leveraging such collaborative experience to enhance its technological capabilities. Currently, the Company has development programs underway with all of its major engine manufacturers. Given the substantial scale of operations of major

<table>
<tr><td></td><td></td><td>international manufacturers, long-term cooperation with them not only helps maintain capacity utilization and ensure stable revenue, but also facilitates the Company’s efforts to gain recognition and secure orders from other major international engine manufacturers. In the future, as the Company’s products gain customer acceptance and progressively enter mass production and shipment, the Company’s dependence on any single customer is expected to be effectively reduced, thereby mitigating the risk associated with sales concentration.
In summary, in addition to maintaining stable business relationships with its existing customers, the Company is also actively developing new customers. As the benefits from its expanding customer base gradually materialize in the future, the Company’s revenue and profitability are expected to improve, further reducing the risk associated with sales concentration.</td></tr>
<tr><td rowspan="2">Operational risk</td><td>High-Risk Financial Activities Policy</td><td>The Company has consistently adhered to prudent and conservative financial policies and has not engaged in high-risk or highly leveraged financial derivative activities. To strengthen its internal control system and effectively implement risk management, the Company has established comprehensive internal management policies in accordance with applicable laws and regulations of the competent authorities, including the “Procedures for Acquisition or Disposal of Assets,” “Procedures for Endorsements and Guarantees,” and “Procedures for Lending Funds to Others.” All related operations are conducted in strict compliance with the aforementioned procedures to safeguard the Company’s assets and protect shareholders’ interests.</td></tr>
<tr><td>Future R&D Plans and Estimated R&D Expenditures</td><td><table><tr><th>R&D Plan</th><th>Additional R&D Expenses Required (NT$ thousand)</th></tr><tr><td>TRV NG Phase 2 Quality Improvement</td><td>1,000</td></tr></table></td></tr>
</table>

		PW1000G(30G4868) Design Change	3,000
		SAB Ring-stage 1 Component Development	1,000
		SAB Ring-stage 4 Component Development	4,000
		KHI BLOCK D Combustor Development	10,000
		Robotic Arm Grinding	1,000
		Servo Press Application	1,500
		SAB Rise Ring Component Development	3,000
		SAB Outer ring Machining	5,000
		Leap 1A stage Development	10,000
	Technological changes (including cybersecurity risks) and industry changes	In addition to its own advanced manufacturing technologies, the Company obtains industry information and keeps abreast of the latest market developments with the assistance of the aerospace industry association and aerospace working groups. Coupled with the customer relationships established through ongoing engagement, the Company is able to promptly seize business opportunities and achieve better business performance in the future.	
	The Impact of Corporate Image Changes on Corporate Crisis Management	The Company has consistently adhered to the principle of conducting business with integrity, providing customers with the best possible service in terms of quality, delivery schedules and cost. At the same time, the Company maintains cooperative relationships with industry peers while differentiating its products. The Company has always maintained a positive reputation within the industry, and there have been no corporate crisis management incidents in which changes in corporate image have had a material impact on the Company.	
Compliance Risk	Significant Domestic and International Policy and Legal Changes	The Company maintains a high degree of vigilance regarding developments in domestic and international political and economic conditions, as well as changes in laws affecting its customers, and has appropriate response capabilities in place. The Company also consults with and seeks assessments from lawyers, accountants, and other professionals in	

		finance, accounting, and related fields. Accordingly, significant changes in domestic and international policies and laws are not expected to have a material impact on the Company' s financial condition or business operations.

Chapter 3 Sustainable Supply Chain

3.1 Products and Services

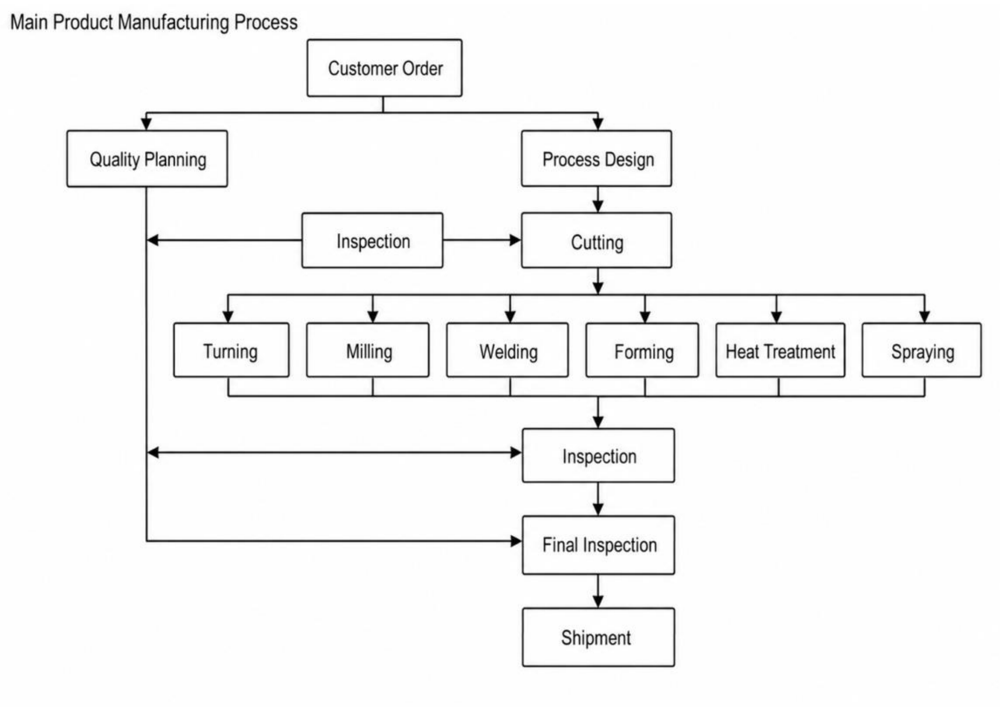
<table>
<tr><th colspan="3">Major Topic: Customer Privacy and Information Security</th></tr>
<tr><td>Importance</td><td colspan="2">In the digital age, comprehensive protection of customer privacy has become an indispensable part of business operations. Whether large enterprises or small businesses, all companies must take this issue seriously; otherwise, once a cybersecurity incident or privacy breach occurs, it can cause enormous losses to the business. Customer privacy is an important aspect of cybersecurity protection, while the implementation of cybersecurity measures is also an effective means of safeguarding customer privacy. Information and communications security and customer privacy are the foundations of business development. Only by ensuring information and communications security and protecting customer privacy can companies build a strong brand image, earn customer trust, and achieve sustainable development.</td></tr>
<tr><td>Impact and Consequences</td><td colspan="2">Economic aspects：
👎： With the advancement of technology, customer privacy has received increasing attention, and robust information security protection serves as a secure bridge between Aero Win and its customers. Any leakage of customer privacy may expose the Company to class-action lawsuits, resulting in significant financial losses.
👍： Establish a secure and reliable information system environment to ensure business continuity and increase the Company's revenue.
Human rights aspect：
👍： A comprehensive information security policy shall be established to ensure the confidentiality of the Company’ s critical information and implement effective data access controls. Anyone who uses the Company’ s information to provide information services or perform related information operations has the responsibility and obligation to protect the Company’ s information assets obtained or used in the course of such activities, in order to prevent unauthorized access, alteration, destruction, or improper disclosure.
👎： If the Company does not have a comprehensive information security policy, customers may be reluctant to place orders, indirectly affecting the Company’ s reputation.
👍 : Positive / 👎 : Negative</td></tr>
<tr><td>Policy</td><td colspan="2">An Information Security Management Team was established in December 2021, and relevant information security policies were formulated.</td></tr>
<tr><td rowspan="2">Strategy</td><td>Proactive Opportunity Management</td><td>Establish an information security management team to ensure the effectiveness of the Company's information security management operations.</td></tr>
<tr><td>Risk Prevention Management</td><td>Establish an information asset inventory, conduct risk management based on information security risk assessments, implement all necessary control measures, and require new</td></tr>
</table>

		employees to participate in information security education and training to enhance their awareness and understanding of information security protection.
	Remedial Measures for Negative Impacts	In the event of an information security incident, emergency response procedures will be initiated immediately in accordance with applicable requirements. If the incident causes harm to the rights and interests of the Company's stakeholders or affects the Company's operations, the material event reporting procedures must be initiated immediately, and material information must be disclosed on the Market Observation Post System within the timeframe prescribed by applicable laws and regulations.
Goals and Objectives	Short-term objectives: The information security objectives are to ensure business continuity and strengthen information system resources. Establish a comprehensive information system backup and redundancy mechanism. Number of major information security incidents=0 Conduct at least one information security drill and information security meeting per year.	
	Mid-term Goal: Strengthen Information System Resilience	
	Long-term goal: Zero cybersecurity incidents.	
Management Evaluation Mechanism	Internal and external information security audits are conducted by the Internal Audit Office and the auditing CPA firm.	
Performance and Adjustments	Major cybersecurity incidents in 2025: 0. Conducted one cybersecurity drill and cybersecurity meeting. Carried out annual cybersecurity initiatives, including an information asset inventory, internal cybersecurity audits, and cybersecurity management reviews. Regularly communicated cybersecurity-related topics to colleagues via email to enhance employees' cybersecurity awareness.	
Note: The short term is less than 3 years, the medium term is 3 to 10 years, and the long term is more than 10 years.		

Products and Services

The Company's Quality Systems Department follows the requirements and specifications of each customer. If there are any special packaging or labeling requirements, they will be identified and incorporated into the general goods shipping and packaging procedures established by the Materials Management Department. For raw materials, the Production Control Department will prepare materials according to the material requisition requirements specified in the work procedure order and submit purchase requisitions based on customer demand plans. The Purchasing Department will procure materials from customer-approved sources and in accordance with the required specifications. Upon receipt at the factory, the Inspection Department, equipped with various testing and inspection equipment, conducts incoming material inspections in accordance with the relevant requirements before the materials are placed into inventory.

All product and service information provided by Bao-1 Technology complies with applicable laws, regulations, and standards. As of 2025, the Company had not incurred any penalties for violations of labeling regulations, fully demonstrating its commitment to regulatory compliance and quality management.



Quality certification

The Company has obtained ISO 9001 International Quality Management System certification, AS9100 Aerospace Quality Management System certification, and Nadcap aerospace accreditation. All related activities are carried out in compliance with applicable laws and regulations, with implementation effectiveness regularly reviewed to ensure continuous improvement. At the same time, to ensure the quality of customer service, we provide office space for customers' on-site representatives to facilitate meetings, discussions, and communication at any time. We also proactively conduct regular customer visits and maintain close contact to strengthen our cooperative relationships with customers.

Statistics on Safety Certifications Obtained for Products or Services		
Product or Service Item Name	Safety Standards Certification	Proportion of Products or Services Evaluated by Customers
Company Shipment-Related Products	ISO 9001 Quality Management System Certification AS 9100 Quality Management System Certification NADCAP Special Process Certification	100%
Note: Percentage = (total amount of products or services provided to customers that have been evaluated/total amount of products or services provided to customers)*100.		

		
ISO 9001 International Quality Management System	AS 9100 Aerospace Quality Management System Certification	Nadcap Aerospace Certification: Non-Traditional Processing
		
Nadcap Aerospace Certification: Heat Treatment	Nadcap Aerospace Certification: Non-Destructive Testing	Nadcap Aerospace Certification: Welding

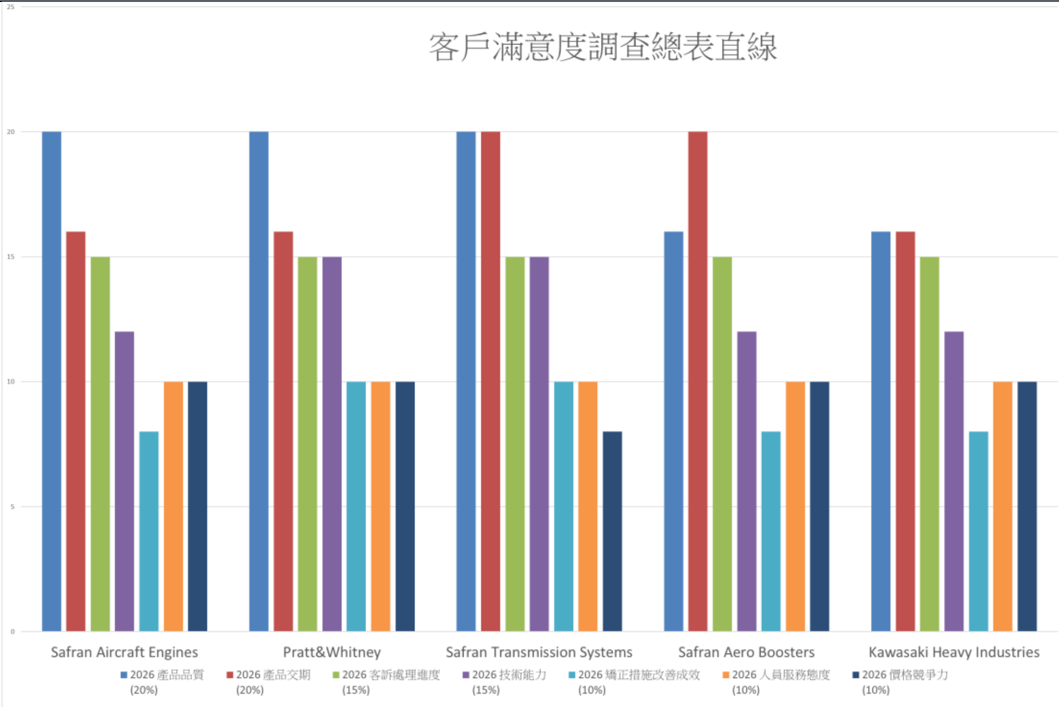
Technology research and development

Leveraging its extensive industry experience, the Company has mastered a range of core technologies in the aerospace sector, including forming, welding, and machining technologies for superalloys and titanium alloys; heat treatment and surface treatment technologies for superalloys; and quality assurance systems and qualification capabilities for aerospace-grade products. In 2025, the Company invested NT$53,569 thousand in research and development, continuing to focus on projects such as the development of engine-related components. Through sustained R&D investment and ongoing process improvements, the Company aims to enhance the quality of its products and services, expand its customer base, and increase its market share.

Customer satisfaction

The Company has established "Customer Complaint Handling Procedures" and "Service Procedures" and implemented a customer satisfaction survey service system. Upon receiving a customer complaint, the sales department immediately contacts the customer on the same day and responds within the timeframe specified by the customer regarding the cause of the product nonconformity and the results of subsequent corrective actions. All of the Company's products are manufactured in accordance with drawings provided by customers and in strict compliance with aerospace-related quality standards to provide high-quality products and sales services.

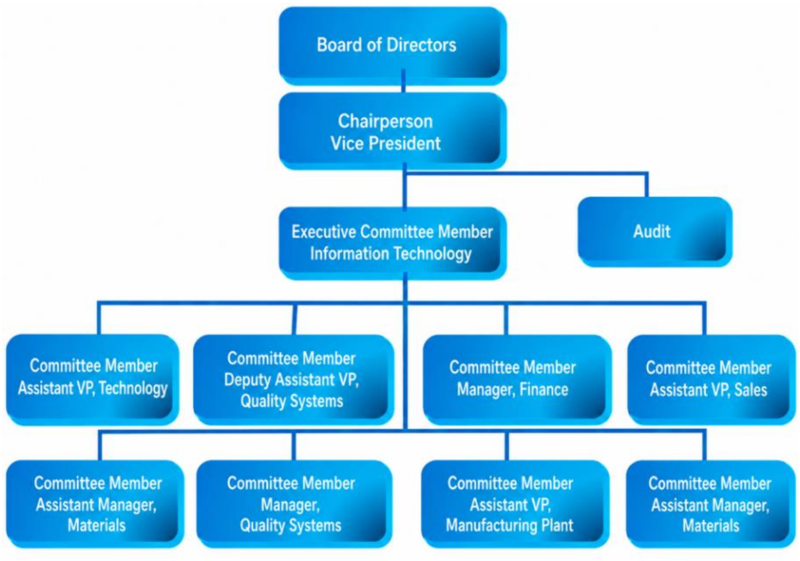
To comprehensively evaluate customer satisfaction, the Company conducts a questionnaire survey covering seven key aspects: product quality (20%), product delivery (20%), customer complaint handling progress (15%), technical capabilities (15%), effectiveness of corrective actions (10%), staff service attitude (10%), and price competitiveness (10%). In 2025, questionnaires were collected from a total of ten customer companies, with an overall satisfaction score of 92.6, demonstrating customers' high level of recognition and satisfaction with the Company's products and services.

2025 Customer Satisfaction Survey


Information security and customer privacy

In 2021, the Company established the "Information Security Committee," with the Deputy General Manager, who serves as the Committee Chair, acting as the convener. Members include information security officers from each business unit (concurrently appointed from the respective departments). The Committee meets once a year (with additional meetings convened as necessary) to review information and communications security management, thereby ensuring the confidentiality, integrity, and availability of the Company's business information, and reports meeting resolutions to the Board of Directors. To ensure sustainable business operations, the implementation of relevant information security controls complies with or exceeds applicable information security laws and regulations, as well as customers' information security requirements and testing standards, thereby ensuring the secure and continuous operation of the Company's business. The information and communications security policy is also disclosed on the Company's official website.

And establish a continuously improving information and communications security management system to ensure the Company's information and communications security and effectively mitigate the risks of information assets being stolen, misused, disclosed, tampered with, or destroyed due to human error, intentional acts, natural disasters, or other causes. In 2025, the Company did not incur any operational losses due to material information and communications security incidents.

Information Security Management Organization


3.2 Procurement and supply chain management

<table>
<tr><th colspan="2">Major Topic: Critical Material Procurement Practices</th></tr>
<tr><td>Importance</td><td>Strengthen supplier management and maintain close communication with suppliers. Adjust material delivery schedules based on actual conditions to reduce the risk of excess inventory and ensure timely material arrivals, enabling products to be delivered on schedule and enhancing customer satisfaction. Effective management of suppliers and material quality can ensure the availability of critical materials when needed, prevent material shortages, and uphold environmental protection and human rights.</td></tr>
<tr><td>Impact and Effects</td><td>Economic aspects：
👍： Following the pandemic, the aerospace industry has continued to see strong order demand. Due to excessive order volumes at upstream raw material suppliers, lead times have continued to increase. As a result, most materials have been ordered in advance to address this situation. However, U.S. tariff issues in 2025, instability in the international environment, and customers transitioning between old and new product versions have caused demand for different aircraft models to fluctuate more significantly than in previous years.
Production planning personnel regularly review customer demand and notify the procurement department to coordinate with suppliers and adjust order delivery schedules in a timely manner. This helps regulate inventory levels, ease cash flow pressure, and prevent material shortages from affecting in-house production requirements.
Economic/Human Rights：
👎： The concern that significant fluctuations in demand may result in an inability to deliver on time, or the risk of increased inventory due to the inability to postpone delivery dates at short notice within the supplier’ s production lead time.
Human rights aspect：
👍： In response to significant fluctuations in demand, the production line has brought in migrant workers to address labor shortages and fully meet customer needs. The Company has demonstrated a high level of reliability to its customers by ensuring on-time product delivery, thereby enhancing its corporate image.
👍：Positive / 👎：Negative</td></tr>
<tr><td>Policy</td><td>Adjust purchasing and delivery schedules based on customer order status, frequently check with suppliers for changes in delivery dates and notify customers in advance, and ask customers for assistance with foreseeable delivery issues.</td></tr>
<tr><td>Strategy</td><td><table>
<tr><td>Proactive Opportunity Management</td><td>Production planning personnel regularly review customer orders and material procurement schedules and adjust delivery dates accordingly. At the same time, they work closely with customers to periodically review production and material status.</td></tr>
<tr><td>Risk Prevention Management</td><td>Procurement personnel regularly inquire with suppliers about delivery schedules and provide the information to</td></tr>
</table></td></tr>
</table>

<table>
<tr><td></td><td></td><td>customers and production planning personnel. Based on customer order requirements, production planning personnel submit requests to procurement personnel for delivery schedule adjustments, and procurement personnel then inquire with suppliers about the feasibility of adjusting the delivery schedule.</td></tr>
<tr><td></td><td>Remedial Measures for Negative Impacts</td><td>When customer demand increases significantly and raw materials cannot be delivered on time, request assistance from the customer, or ask the customer to help cover the additional cost of sea or air freight; when customer demand decreases, request suppliers to cooperate in adjusting the delivery schedule.</td></tr>
<tr><td rowspan="3">Goals and Targets</td><td colspan="2">Short-term goals:
Adjust the material purchasing plan based on customer conditions and frequently check with suppliers regarding changes in delivery schedules. As customer demand becomes more volatile, production planners will review and revise the material purchasing plan during this period. Procurement personnel will also review material status weekly and hold weekly or monthly material meetings with different customers. For suppliers with unstable delivery schedules, frequent communication will be maintained through online meetings, closer email follow-ups, or phone calls. Material lead times will also be updated every 3~6 months to monitor and control suppliers' delivery progress. Strive to achieve the KPI of an on-time delivery rate of ≧90% each month.</td></tr>
<tr><td colspan="2">Mid-term Goal:
Most suppliers that have signed long-term contracts with customers have extremely long lead times. Therefore, in addition to extending the material purchasing plan in line with supplier lead times, we also provide suppliers with forecasted future demand whenever possible so that they are aware of upcoming demand volumes. At the same time, when lead times are insufficient, we inform customers that additional orders need to be placed.
When suppliers report issues with upstream manufacturers' lead times that may affect customer demand, we keep customers informed at all times and closely follow up with production planning personnel to review material purchasing needs quarterly, while procurement personnel track delivery schedules weekly. We also provide demand forecasts to suppliers with longer lead times to continuously achieve the monthly KPI requirement of ≧90%.</td></tr>
<tr><td colspan="2">Long-term goals:
Since all suppliers are required to be certified under the aerospace certification system and must meet customer quality requirements to qualify as approved suppliers, we will work closely with our customers to mitigate risks. In addition to developing a second source of raw materials from existing suppliers, customers will also assist in developing other qualified suppliers to diversify risk. We will continue to achieve the KPI of an on-</td></tr>
</table>

	time delivery rate of ≥ 90% each month.
Management Evaluation Mechanism	In addition to the internal monthly KPI reviews of supplier delivery performance and immediate notifications of any issues that arise, we currently hold regular weekly meetings with customers to discuss supplier delivery status. At the same time, we provide customers with material issue reports on a weekly and monthly basis to keep them informed of potential future risks and to jointly discuss how to prevent and respond to them.
Performance and Adjustments	1. Due to significant fluctuations in customer demand, except in special circumstances where on-time delivery was not possible and customers were notified in advance so they could make early arrangements, under the existing management approach and with customer support, most materials were able to meet customer demand. 2. 2025 KPI achievement rate: 95.08%.
Note: The short term is less than 3 years, the medium term is 3 to 10 years, and the long term is more than 10 years.	

Procurement management

The raw materials required for the Company's principal products must be certified by aerospace engine manufacturers. Currently, the vast majority of these materials are imported. In recent years, the Company has established strong cooperative relationships with overseas original manufacturers and purchases materials directly from them, thereby reducing raw material costs while ensuring a stable supply and consistent quality. In 2025, the Company conducted transactions with a total of 67 suppliers (including contractors).

2025 Baoyi Procurement Statistics Table			
Contract Type	Procurement Region	Number of Suppliers	Percentage of Total Procurement Amount (%)
Labor (Contracting and Services)	Domestic	26	10.39
	International	0	0
Goods (Raw Materials)	Domestic	3	1.765
	International	38	87.845
Total		67	100

Description:
1. Domestic refers to Taiwan; foreign refers to areas outside Taiwan (such as the United States, Vietnam, etc.).
2. The contract type is mainly filled in according to the Company's internal classification, and the preset items (labor services, property, engineering) can be ignored if necessary.

During its operations, Po Yi Technology primarily uses non-renewable raw materials, including nickel-based/superalloy materials, slideway oil, and cutting oil. To continuously implement measures to reduce raw material consumption and uphold the principle of making the best use of resources, we periodically review the Company’ s use of raw materials.

In the future, we will work even harder to achieve our goals of low-carbon development and sustainable resource utilization, ensuring that every resource is used effectively. We are committed to conserving resources, reducing carbon emissions, and promoting a circular economy, contributing to environmental protection and sustainable development.

The consumption of raw materials and non-renewable materials used by the Company is shown in the table below:

Material usage statistics in 2025 and 2024				
Name of raw material	**Unit**	**Renewable or not**	**2025**	**2024**
Nickel-based/superalloy raw materials	tons	non-renewable	189.27	169.27
Slide oil Cutting oi	Liter	non-renewable	11,318	12,943
Emulsifier	Liter	non-renewable	1,448	2,472
Developer	Liter	non-renewable	0	21
Alkaline cleaning solution	Liter	non-renewable	2,600	2,600
Acetone	Liter	non-renewable	2,550	2,400
Alcohol	Liter	non-renewable	1,110	1,600
Brass tube	tons	non-renewable	3.155	2.89
Brazing powder	tons	non-renewable	0.48	0.51
Turning Tools Milling Tools	tons	non-renewable	1.95	2.23
Carton	KG	non-renewable	32,386	41,117
Forgings supplied by customers	tons	non-renewable	138.72	161.04
Note: 1. Material types include: original natural resources, such as ores, iron, wood, and plastic pellets; lubricants used in machines, semi-finished components or parts; packaging materials. 2. Non-renewable refers to resources that cannot be replenished in the short term, such as metals, minerals, and oil; renewable refers to resources that will grow back after being harvested.				

Supplier evaluation management

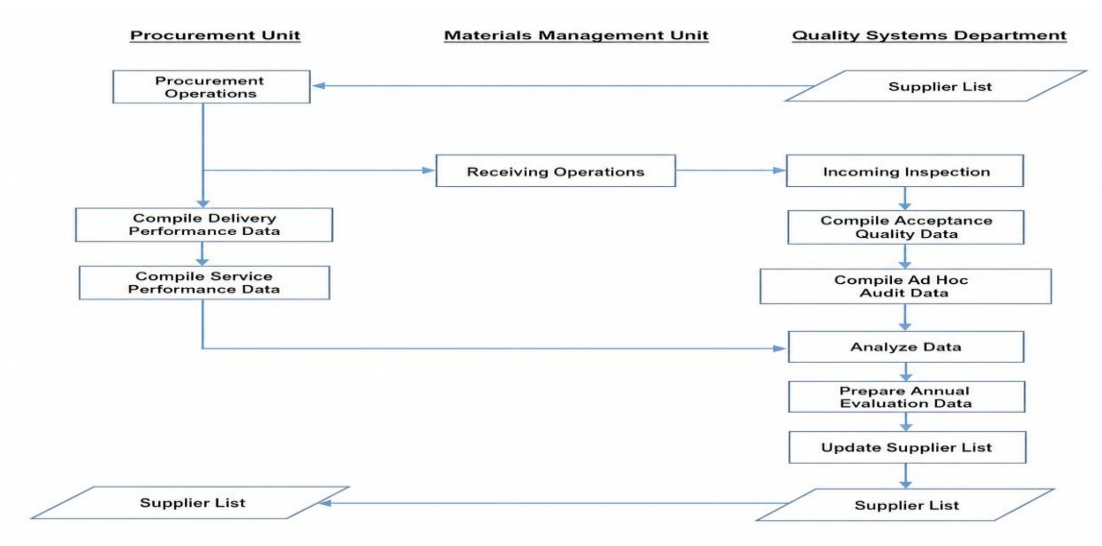
As all suppliers are required to be certified under an aerospace certification system to meet customer quality requirements, the Company manages suppliers' quality system requirements and conducts annual evaluations in accordance with its Supplier Management

Procedure. Currently, social standards are not included as supplier screening criteria under the Supplier Management Procedure. Going forward, such standards will be incorporated into the evaluation criteria based on customer quality requirements.

In 2025, process audits were completed for 9 suppliers, accounting for approximately 75%. During the supplier evaluation process, if any nonconformities are identified, the Company will issue a corrective action request, requiring the supplier to complete the necessary improvements within the specified timeframe in accordance with applicable requirements. The case may only be closed after the effectiveness of the corrective actions has been verified.

If a supplier evaluation results in a Grade D rating (unsatisfactory, below 60 points), the Company shall require the supplier to take immediate corrective action and shall suspend its contracting privileges until the deficiencies have been corrected. The Quality Assurance Department shall, as necessary, notify the relevant departments and conduct a re-evaluation or, depending on the circumstances, remove the supplier from the Approved Supplier List; if the supplier is customer-approved, the matter shall be reported to the customer. If the supplier’ s performance does not improve, the Purchasing Department shall report the matter to the General Manager for a decision and continue to monitor and control the supplier.

Supplier Management Evaluation Flowchart



Supplier evaluation should include the following：	
Engineering and Manufacturing Capabilities	Ability to manufacture contract products and manage design and process changes.

Quality control capability	The ability to meet quality requirements and deliver qualified products. According to ISO/AS9100/NADCAP certification or source approved by customer.
Procurement, Planning and Capacity	The ability to meet current and future needs taking into account all resources as well as supply chain management.
Commercial, Legal and Environmental	Ability to meet commercial, regulatory business and customer requirements

Chapter 4 Green Environment

4.1 Major theme management

Major theme: Energy conservation and carbon reduction	
Materiality	The Company upholds its corporate social responsibility by actively participating in global efforts to mitigate climate change and is committed to effectively managing related risks. To this end, we continuously improve energy efficiency and implement energy management systems to reduce greenhouse gas emissions. Accordingly, AIDC Bao Yi actively manages its climate change response initiatives by enhancing energy efficiency and implementing energy management systems to lower greenhouse gas emissions, with the goal of becoming a green factory. Through proactive management, we can not only reduce potential costs and risks, but also strengthen the sustainable competitiveness of our products, demonstrating the Company’ s commitment to and forward-looking approach toward environmental protection.
Impacts and Effects	Economic： 👍： The adoption of energy-saving technologies can reduce energy consumption and greenhouse gas emissions, lower energy expenses, promote economic transformation, and create green industries and employment opportunities. 👎： In the short term, corporate costs may increase due to regulations such as renewable energy installation requirements and carbon fee-related laws, raising operating costs. Environmental: 👍：Reduce greenhouse gas emissions, support environmental protection policies, enhance corporate image, reduce pollution and resource depletion, and promote ecological sustainability. 👎：Some technological transitions may introduce new pollution risks, while continued global greenhouse gas emissions are still driving climate change and global warming. Human Rights： 👍： Energy conservation and carbon reduction can promote economic transformation and create green industries and employment opportunities. 👍：Positive / 👎：Negative
Policy	The Company upholds an emissions policy centered on “Social Responsibility, Sustainable Development, and Going Global.” We actively conduct baseline greenhouse gas emissions inventories to accurately identify emission hotspots across our facilities, enabling us to develop effective improvement measures and reduce our environmental impact. At the same time, through environmental education and training, we enhance employees’ awareness of energy conservation and carbon reduction, ensuring that emission reduction initiatives are fully implemented and strengthening our corporate sustainability competitiveness through concrete actions.
Strategy	Proactive Opportunity: In response to the global net-zero trend, actively reduce greenhouse gas emissions to mitigate the environmental impacts of climate

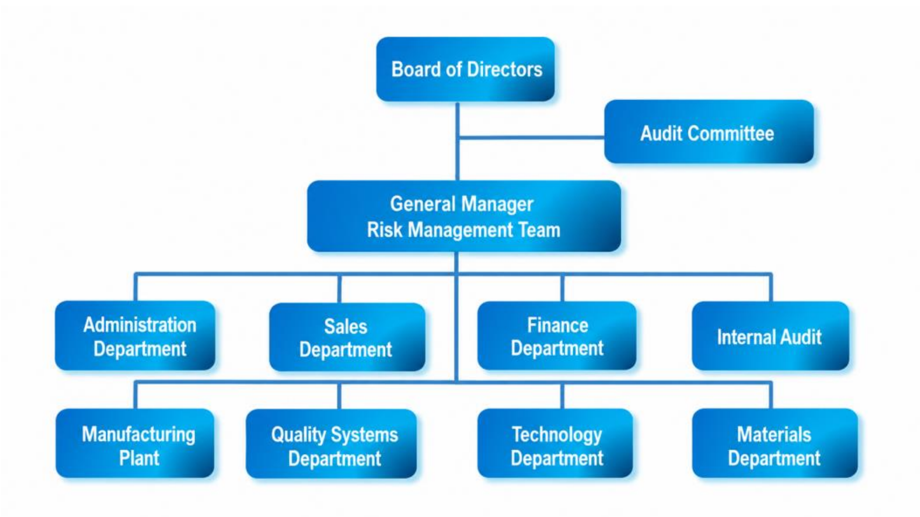
<table>
<tr><td></td><td>
<table>
<tr><td>Management</td><td>change.</td></tr>
<tr><td>Risk Prevention Management</td><td>To ensure the effectiveness of carbon reduction efforts, conduct greenhouse gas inventories to understand the current emissions status and formulate corresponding strategies.</td></tr>
<tr><td>Remedial Measures for Negative Impacts</td><td>• Reduce greenhouse gas emissions year by year through scientific management and inventory results.
• Actively procure green electricity or install solar power generation facilities to promote the use of renewable energy.</td></tr>
</table>
</td></tr>
<tr><td rowspan="3">Goals and Targets</td><td>Short-term goals：
1.Replace the 6 sets of conventional air compressors in the plant with 4 sets of variable-frequency air compressors，with an estimated annual reduction in greenhouse gas emissions of 60 metric tons CO2e/year。
2.Complete the greenhouse gas inventory。
3.Complete third-party verification of the greenhouse gas inventory。
4.Install a 202-kilowatt solar photovoltaic system on the rooftop of Plant No. 4，which was completed in December 2025。It is estimated to reduce greenhouse gas emissions by approximately 120 metric tons CO2e/year.</td></tr>
<tr><td>Medium-term goals:
1.Install energy-saving equipment and a solar photovoltaic system at the new plant site.
2.Replace the plant's chilled-water air-conditioning system with individual variable-frequency split-type air conditioners for each zone, allowing flexible switching of air conditioning units. The estimated annual electricity savings are 500,000 kWh.
3.Replace outdated equipment with high-efficiency motors and pumps.</td></tr>
<tr><td>Long-term goals:
1.Continue to replace old, energy-intensive equipment with new, energy-efficient equipment.
2.Continue to increase the proportion of green electricity.</td></tr>
<tr><td>Management Evaluation Mechanism</td><td>Conduct greenhouse gas inventories and monitor water, electricity, and fuel consumption. Through regular and ad hoc on-site inspections, assess compliance with environmental regulations and implement corrective measures in the event of non-compliance. Review overall carbon reduction performance annually and formulate emission reduction strategies, while continuing to develop green facilities that meet green building certification standards; if emission reduction results fall short of expectations, the Company will also actively procure renewable energy and seek communication and collaboration with relevant organizations.</td></tr>
<tr><td>Performance and Adjustments</td><td>1.Completion of greenhouse gas inventory and third-party verification.
2.In accordance with the Company's short-term energy-saving targets, electricity consumption was reduced by 100,000 kWh in 2023, 300,000 kWh in 2024, and 300,000 kWh in 2025.</td></tr>
<tr><td colspan="2">Note:</td></tr>
</table>

Short-term is less than 3 years, medium-term is 3 to 10 years, and long-term is more than 10 years.

4.2 Climate change management

Climate change affects business operations and product development, and we will continue to monitor and implement various climate action goals by incorporating them into our sustainable development strategy. The Company’ s Board of Directors is the highest authority for risk management. The General Manager serves as the chief convener of the Risk Management Team, while each business unit regularly identifies risk factors and implements risk controls to enhance the efficiency of command and coordination, self-assessment, and execution within the risk management organization. Risk Management Team meetings are held regularly, and its operations are reported to the Board of Directors once a year. This includes reviewing and approving various climate change response strategies, promoting climate action initiatives, and managing related targets. Impact time horizons are defined as short-term: less than 3 years, medium-term: 3~10 years, and long-term: more than 10 years.

Risk Management Organization and Structure



In accordance with the “Sustainable Development Best Practice Principles,” the Company actively promotes policies related to environmental sustainability and conducts assessments of climate-related risks and opportunities. Based on the assessment results, the Company formulates carbon reduction strategies and plans with the aim of reducing energy consumption and carbon emissions, advancing sustainable development toward a low-carbon economy, and achieving its corporate sustainability goals. With reference to the Task Force on Climate-related Financial Disclosures (TCFD) framework, the Company discloses potential future risks and its corresponding response strategies.

Governance Unit	The Board of Directors is the Company’ s highest decision-making body for risk management. It is responsible for approving risk management policies and major risk management systems, as well as overseeing their implementation to ensure the

<table>
<tr><td></td><td>effectiveness of risk controls.
The "Sustainable Development Committee," chaired by the Chairman, works with senior executives with relevant professional expertise to review the Company's core operational capabilities and formulate medium- and long-term sustainable development plans.
The Office of the General Manager serves as the lead unit for risk management, while the Administration Department is concurrently responsible for promoting sustainable development initiatives, including greenhouse gas inventories, the development of self-generated renewable energy, and the implementation of various energy-saving, water-saving, and waste-reduction measures. Each department carries out process optimization, equipment improvements, and other related activities in accordance with its respective responsibilities. The Administration Department also regularly reviews climate change-related issues, formulates response strategies and plans, continuously strengthens risk prevention and evaluates implementation effectiveness, and reports to the "Sustainable Development Committee" and the Board of Directors when necessary.</td></tr>
<tr><td>Risk Category</td><td>The material climate risk issues for the short, medium, and long term in 2025 are as follows:
<table>
<tr><th colspan="2">Transition risk</th></tr>
<tr><td>Policies and Regulations</td><td>• Short-term risks: Government-imposed carbon taxes/carbon fees, rising electricity prices, and increasing raw material costs.
• Medium-term risks: Carbon taxes imposed by foreign countries.
• Long-term risks: Strengthened emissions reporting obligations.</td></tr>
<tr><td>Technical Risk</td><td>Medium-term Risk: Energy Transition.</td></tr>
<tr><td>Reputational Risk</td><td>Short-term Risk: Low-Carbon Technology Transition.</td></tr>
<tr><th colspan="2">Physical risks</th></tr>
<tr><td>Immediate</td><td>Increased severity and frequency of extreme weather events.</td></tr>
<tr><td>Long-term</td><td>• Potential losses from operational disruptions caused by domestic and international supply chain interruptions due to natural disasters and other extreme climate events.
• Rising temperatures leading to increased water and electricity consumption.</td></tr>
</table></td></tr>
<tr><td>Opportunity Category</td><td>Resource Use Efficiency
• Improve energy use efficiency (short term).
• Develop or expand low-carbon products and services (short term).
• Innovate, 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><th colspan="2">Risk Response Strategy</th></tr>
<tr><td>Short-term</td><td>(1)Evaluate the implementation of an internal carbon pricing mechanism, install solar photovoltaic systems, and continuously optimize energy</td></tr>
</table></td></tr>
</table>

	management. (2)Sign annual procurement contracts, plan raw material lead times in advance, and adopt procurement policies aimed at stabilizing prices. (3)Replace aging air compression equipment and introduce high-energy-efficiency models. (4)Conduct a voluntary greenhouse gas inventory in accordance with the GHG Protocol.
Medium Term	(1)Continue to identify regulatory changes and assess the implementation of an internal carbon pricing mechanism, while seeking relevant energy-saving subsidies and guidance. (2)Actively invest in the use and development of renewable energy.
Long Term	(1)Develop low-carbon products and services and make effective use of public-sector incentive programs. (2) Review inventory results regularly each year and formulate corresponding strategies.
Opportunity Response Strategy	
Short-term	Add energy-efficient machinery and equipment to improve energy efficiency.(EX.Replace old equipment with new equipment).
Medium- and long-term	Innovate, develop, or expand low-carbon products and services for customers to increase revenue(EX.Expand green energy products and services, etc.).

Financial Impact

		Impact Operating costs	Operating expenses	Capital expenditures	Operating income
Risk	The government levies carbon tax/carbon fee	▲		▲	
	Electricity bills rise	▲	▲		
	Rising cost of raw materials	▲	▲		
	Carbon taxes levied abroad	▲		▲	
	Strengthen emissions reporting obligations	▲			
	Low-carbon technology transformation		▲		
	Severity of extreme weather events and Frequency increases		▲		
Opportunity	Improve energy efficiency	▼	▼		

	Develop or expand low-carbon products and services			▲	▲
	Innovate to develop or expand low-carbon customers Products and services to increase revenue	▼			▲

▲Rise/▼Down

Risk Management	Based on the materiality of climate risks, management assigns the responsible department to assess climate risks and formulate response strategies and measures. After the response measures are reviewed and confirmed by management, they are implemented in daily operations and integrated into the risk management process. 1. Risk management is integrated with periodic assessments of environmental regulations. 2. Identify relevant regulations and technologies, taking into consideration their impact on the Company' s overall risks.
Indicators and Targets	● In response to the climate change challenges and transition opportunities arising from the "climate emergency," Aero Win Technology is committed to leading its customers toward a low-carbon green economy transition to mitigate climate impacts. To implement and promote sustainable development, AERO WIN actively advances related initiatives, establishes strategic goals for green management, and launches multiple projects to implement green management and assess performance. Through external verification, we continuously review and improve our performance to ensure that, while achieving our low-carbon goals, we also fulfill our responsibility to protect the Earth' s environment. ● The Company has set achieving net-zero emissions by 2050 as its long-term goal. Led by the General Manager' s Office, the Administration Department is responsible for promoting various sustainable development improvement initiatives. These initiatives include conducting greenhouse gas inventories, establishing self-owned renewable energy facilities, promoting energy and water conservation, and reducing waste. Each department is also committed to process improvements and equipment upgrades, comprehensively advancing the Company' s sustainable development efforts and goals. ● As most of our customers and raw material suppliers are located overseas, upstream and downstream transportation mileage under Scope 3 primarily involves sea and air freight. Therefore, the Company focuses on conserving electricity, developing renewable energy, reducing direct greenhouse gas emissions and waste, and implementing various carbon reduction measures under Scope 1, Scope 2, and Scope 4.
Carbon Pricing Basis	The Company is not an emission source subject to government-mandated registration and verification, and its annual greenhouse gas emissions are below 25,000 metric tons of CO_2e. Therefore, it is not currently subject to the first phase of carbon fee collection

Greenhouse Gas Inventory Plan	2024→Conduct an ISO 14064 voluntary greenhouse gas inventory inventory (Scope: Taiwan). 2025→To comply with the central competent authority’ s requirement to apply IFRS S2 to Scope 3, transition to the GHG Protocol standard for greenhouse gas verification. 2030→Reduce carbon emissions by 50%. 2050→Net-zero emissions.
External Assurance or Verification	The first greenhouse gas inventory report was completed on June 12, 2025, and passed third-party verification on July 24,2025. Relevant verification will continue to be conducted annually in accordance with the GHG Protocol standards.

4.3 Energy Saving and Carbon Reduction

Environmental management system

The Company has established environmental, safety, and health management procedures in accordance with environmental regulations promulgated by the Ministry of Environment (including the Air Pollution Control Act, Water Pollution Control Act, Waste Disposal Act, and Toxic and Concerned Chemical Substances Control Act, among others).

- ●In terms of pollution prevention and control, additional pollution control facilities have been installed to prevent environmental pollution in the event of abnormal operating conditions.
- ●In terms of energy and resource conservation, energy-saving devices have been installed to reduce energy consumption.
- ●In terms of waste management, relevant waste reduction initiatives have been implemented to reduce the use of paper and presentation slides, promote resource recycling, and reduce the generation of waste such as empty containers and cutting fluids.
- ●Promote energy conservation and carbon reduction, as well as environmental education, to fulfill our corporate social responsibility.

Energy consumption

Aero Win Technology mainly uses electricity and gasoline in daily operations. The following is the energy consumption used by the Company in 2025. We will continue to reduce energy consumption and impact on the environment through effective energy management, and move towards the goal of sustainable development

Aerowin Technology's energy usage in 2025 and 2024			
Quantitative indicators	Unit	2025	2024
Electricity usage	Degree/year	7,615,480	8,005,880
	GJ	27,415.73	28,821.17
Gasoline usage	L/year	1,549.18	2,637.7
	GJ	49.35	84.03
Diesel usage	L/year	1,797.29	1,884.6
	GJ	65.03	68.189
Total energy usage	GJ	27,530.11	28,973.39
Organization-specific measures	Turnover (millions of NTD)	961.015	824.132
Energy intensity	GJ/KG	28.65	35.16

Remarks:
1. The calorific value of electricity is converted to 1kWh=0.0036GJ.
The source of the conversion coefficient is based on the greenhouse gas emission coefficient management table version 6.0.4 and the latest calorific value announced by the Ministry of Environment on 114.02.13, gasoline 7,609 kcal/L; diesel 8,642 kcal/L; Natural gas 8,000 kcal/m3; Liquefied petroleum gas 6,635kcal/L; 1 kcal=4.184 KJ.

Measures to reduce greenhouse gas emissions

The Company is committed to promoting energy conservation and carbon reduction and actively implementing various energy-saving improvement measures. During the reporting period, we completed the replacement of packaged air-conditioning units and the replacement of the chiller in the inspection area, which are expected to save 117,971 kWh of electricity annually. In addition, as part of our energy-saving initiatives, we have completed the replacement of six conventional air compressors in the plant with variable-frequency air compressors, which are expected to reduce greenhouse gas emissions by 60 metric tons of CO2e per year. We will continue to optimize energy efficiency, reduce operating costs, and enhance corporate competitiveness. The following are the energy-saving improvement measures implemented and their results:

Energy-Saving Solutions	Energy-Saving Benefits and Results
Replacement of Packaged Air Conditioner	Replace 1 old 52.5kW packaged air conditioner with 2 14kW split-type inverter air conditioners. Energy-saving benefit calculation： 1 old 52.5KW packaged unit=12.35kw/h*8,640h=106,704 kWh。 2 14KW split-type inverter air conditioners=220V*21.5A*=4,730/1,000=4.73kw *2*8,640h=81,734 kWh。 Estimated reduction in energy consumption is approximately 106,704-81,734=24,970 kWh。
Inspection Area Chiller Replacement	Replace the original 30RT aging chiller installed in 2000 with three 12.5kW split-type inverter air conditioners. Energy-saving benefits and calculation method: 30RT chiller=30*0.746kw*8640h=193,363 kWh. 3 new 12.5kw split-type inverter air conditioners=17.6A*220V/1,000*3*8,640h=100,362 kWh. Estimated reduction in energy consumption is approximately 193,363-100,362=93,001 kWh.
Air Compressor Replacement	Replace the 7 conventional air compressors at the original plant with variable-frequency air compressors. Energy-saving benefit calculation: Initially replace 3 aging air compressors and introduce 1 Grade 1 energy-efficiency permanent-magnet variable-frequency air compressor. The greenhouse gas emissions are expected to be reduced by 60 metric tons CO2e/year. Energy-saving benefits and calculation method: Energy consumption of 3 sets of 30hp air compressors→23.145kw*0.746*8640 hours*3

	sets=447,539 kWh. Energy consumption of 1 set of 50hp variable-frequency air compressor→30.047kw*0.45*8640 hours=116,822 kWh. The energy consumption is expected to be reduced by approximately 447,539-116,822=330,717 kWh.
Plant-wide replacement with LED lighting	Estimated reduction in greenhouse gas emissions: 107.5 metric tons CO2e/year.
Related Awareness Campaigns	Internal awareness campaigns are frequently conducted to remind employees to turn off lights and computers when not in use and to sort waste properly. Resource reuse is encouraged in the daily office environment, such as using electronic invoices, adopting the government's electronic official document exchange system, and printing on both sides of paper.
Solar Panel Installation	Solar panels have been installed on the factory roof to increase the proportion of self-generated electricity: New solar panels with an installed capacity of approximately 202 kW were added to the roof of Factory No. 4. The installation was completed in December 2025 and is expected to reduce greenhouse gas emissions by approximately 120 metric tons of CO2e/year.
Upgrade of Official Vehicles	Starting from December 2023, official vehicles will be gradually replaced with hybrid models, which are expected to reduce greenhouse gas emissions by 1.9 metric tons of CO2e/year.

Aero Win Technology actively helps customers effectively reduce energy losses while also lowering manufacturing costs and material consumption. By using parts of the same type and sharing fixtures and tooling, the original five products, which required five sets of fixtures, can now share just one set. Each fixture weighs approximately 3.2 kg, for a total weight of 16 kg, and this consolidation can significantly reduce the weight by 20%. In terms of productivity improvement, the CNC machining time for the outer ring has been shortened from 3 hours per piece to 2.8 hours per piece, increasing production capacity by 7%

Greenhouse gas management

In order to achieve the goal of net-zero emissions in 2050, the Company will conduct greenhouse gas inventory in accordance with ISO 14064-1 starting from January 2024.

The standard officially implements greenhouse gas inventory, and the greenhouse gas emission calculation scope includes scope 1, scope 2 and scope 3 greenhouse gases.

Emission sources, and completed the first greenhouse gas inventory report on June 12, 2025, and passed third-party verification on July 24.

In order to comply with the central competent authority’ s requirements for quoting IFRS S2 for Scope 3, the Company’ s greenhouse gas inventory standards for 2025 will be

Converted to the GHG protocol verification standard, and obtained the third-party greenhouse gas verification report opinion letter on July 6, 2026.

We will continue to promote sustainable operations and fulfill our corporate responsibilities.

Greenhouse gas emissions status of Aerowin Technology		
Item	2025 (GHG Protocol)	2024 (ISO 14064-1)
Category 1: Direct greenhouse gas emissions (metric tons CO2e)	47.8780	73.5436
Category 2: Indirect greenhouse gas emissions (metric tons CO2e)	3,548.8137	3,794.7871
Category 3: Other indirect emission sources (metric tons CO2e)	1,603.1851	1,445.0042
Total	5,199.877	5,313.3349
Organization-specific measures (turnover (millions of New Taiwan dollars))	961.015	824.132
Greenhouse gas emission intensity (metric tons CO2e/turnover (millions of New Taiwan dollars))	5.41	6.45
Note: 1. Category 1 refers to emissions sources directly from the Company owned or controlled, including stationary combustion sources, process emissions, and mobile combustion sources in transportation. The emission system The figures are calculated based on the Ministry of Environment' s Greenhouse Gas Emission Coefficient Management Table Version 6.0.4 (IPCC Sixth Assessment Report). 2. Category 2 refers to emissions between energy sources, such as purchased electricity. 3. Types of greenhouse gas emissions: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O). 4. The purchased electricity refers to the electricity carbon emission coefficient announced by the Energy Administration of the Ministry of Economic Affairs. The electricity carbon emission coefficient in 2022 is 0.495 kgCO2e/kWh and the electricity carbon emission coefficient in 2023 is 0.494 kgCO2e/kWh, the electricity carbon emission coefficient in 2024 is 0.474 kgCO2e/kWh, and the electricity carbon emission coefficient in 2025 is 0.466kgCO2e/kWh.		

Air pollution prevention and management

In accordance with applicable laws and regulations, Aero Win Technology is required to obtain a permit for the installation of pollution control facilities or a pollution discharge permit, pay pollution control fees, or establish a dedicated environmental protection unit with designated personnel. The Company regularly tests emissions from its facilities to ensure compliance with regulatory requirements. To ensure the accuracy and representativeness of the monitoring results, the Company selected four areas for testing, including custom grinding, mechanical grinding, bushing grinding, and sandblasting operation areas. The major pollutants, including volatile organic compounds (VOCs) and total suspended particulates (TSP), are monitored manually.

In 2025, the monitoring results for the Company’ s major pollutants all complied with applicable emission standards, and no ozone-depleting substances (ODS) were used. We will continue to strengthen our environmental management practices to ensure that pollutant emissions comply with relevant regulatory standards.

Aero Win air pollutant emission standards and monitoring values				
Test items	2025		2024	
	Emission Standards	Annual Average Monitoring Value	Emission Standards	Annual Average Monitoring Value
Volatile Organic Compounds VOCs	Must not exceed 200 ppm	12 ppm	Must not exceed 200 ppm	12 ppm
Particulate Matter TSP	**Daily Average Standard：250 μg/m³**	43.5 μg/m³	**Daily Average Standard：250 μg/m³**	44.25 μg/m³

4.4 Water resources management

Aero Win Technology is committed to addressing water resource and environmental protection issues. Guided by the principle of sustainable development, we comprehensively implement water conservation in our daily operations and actively optimize water consumption in our manufacturing processes to maximize water-use efficiency, thereby achieving balanced development between environmental protection and corporate growth.

The Company’ s operations are located in the Xinying Industrial Park. The World Resources Institute’ s “Water Risk Atlas” was used to assess water-related risks at the operating location, and the assessment results indicate a medium-low level of water risk. The primary source of water supply is the Wushantou Reservoir.

In 2025, the Company’ s water consumption was 18.87 million liters, and its water discharge was 15.1 million liters. The relevant information is presented in the table below:

Aero Win Technology’ s water use situation in 2025 and 2024		
Year	2025	2024
Water intake (million liters)	18.87	18.86
Displacement (million liters)	15.1	15.045
Water consumption (million liters)	3.77	3.815
Organization Specific Measures (Units)	Turnover (Millions of Dollars)	Turnover (Millions of Dollars)
Organization-specific metrics	961.015	824.132
Water density	0.0196	0.0228

Remarks:

1. Water consumption = water intake – water discharge.
2. Water recycling and reuse rate = amount of recycled water in the factory / (amount of water taken + amount of recycled water in the factory) * 100%.
3. Water intensity is calculated as: water withdrawal (million liters)/organization-specific metric.
4. Organization-specific measurement unit: turnover (millions of New Taiwan dollars)

Wastewater discharge situation

In 2025, Aero Win Technology generated approximately 15.1 million liters of wastewater from its manufacturing and daily operations. After being pretreated by wastewater treatment facilities to meet the effluent discharge standards stipulated by the Xinying Industrial Park, the wastewater was discharged into the industrial park's sewage system and conveyed to the industrial park wastewater treatment plant for final treatment. All wastewater treatment methods adopted by the Company comply with the relevant legal requirements of the Ministry of Environment.

In view of the increasing scarcity of water resources in recent years, the Company is actively seeking ways to make effective use of limited water resources and plans to establish a wastewater recycling system and water storage towers within the next two years to further improve water recycling efficiency and continue promoting sustainable operations and environmental protection.

Aero Win Technology’ s wastewater discharge standards and monitoring values in 2025 and 2024				
	2025		2024	
Test items	Emission standards (ppm)	Emission standards (ppm)	Emission standards (ppm)	Emission standards (ppm)
Chemical oxygen demand (COD)	560	199	560	199

Aero Win Technology's wastewater discharge statistics table for each operating site in 2025 and 2024 (million liters)		
Operational base	2025	2024
Our factory (No. 1 ~ No. 3)	13.86	13.621
Factory 2 (Factory 4)	1.24	1.424
Total	15.1	15.045

4.5 Waste management

During its production processes, Aero Win Technology generates industrial waste, mainly including cardboard boxes, foam, plastic bags, and employees’ daily waste, all of which are sorted and recycled in accordance with applicable regulations. Among the waste generated during production, domestic waste accounts for the largest share, totaling 61.66 metric tons, or 44.95% of the total; followed by waste wood at 35.49 metric tons, or 25.87%; and waste oil mixtures at 30.63 metric tons, or 22.33%. General industrial waste is primarily sent to public or private waste treatment organizations for disposal, or recycled and reused in accordance with the Waste Disposal Act. Hazardous industrial waste is transported to integrated industrial waste treatment centers supported by the Ministry of Economic Affairs or qualified Class A public or private waste treatment organizations for treatment, or handled in accordance with applicable reuse regulations.

To strengthen waste management and reduction, the qualified third-party waste disposal company commissioned by the Company has installed a GPS tracking system to accurately track and manage the waste transportation process, while promoting waste reduction at the source and reuse initiatives. The Company is actively committed to reducing the amount of waste generated at the final disposal stage and continues to explore technologies and solutions to improve the waste reuse rate. In 2025, the Company experienced no waste leakage incidents, demonstrating a strong commitment to environmental protection and corporate social responsibility.

In addition, Aero Win Technology' s primary manufacturing processes focus on parts production and inspection. Metal shavings and scrap generated during these processes are sorted by material, stored collectively, and sold to specialized material recyclers for recovery and remelting, thereby achieving the goal of resource reuse. Cutting fluids and lubricants generated from the replacement of machinery and equipment are entrusted to professional and qualified treatment contractors for recycling and proper disposal. For specialized inspection facilities, the Company has also implemented comprehensive protective and control measures in accordance with applicable laws and regulations to ensure operational safety and environmental protection.

Aero Win Technology' s waste treatment in 2025 and 2024				
Waste composition	**Harmful/Non Harmful**	**Departure**		
Items		**2025 Waste generation (tons)**	**2024 Waste generation (tons)**	**Project processing method**
D-1799 Waste oil mixture	Hazardous	30.63	36.29	Incineration (excluding energy recovery)
D-2407 Sandblasting waste	Hazardous	0	5.80	Buried
D-2406 Waste grinding wheel (grinding stone)	Hazardous	8.54	6.20	Buried
D-0902 Inorganic sludge	Hazardous	0	2.30	Other disposal operations
D-0299 Waste plastic mixture	Hazardous	0.86	2.00	Incineration (excluding energy recovery)
R-0701 Waste wood	Non-hazardous	35.49	27.18	Recycling
D-1801 Domestic waste	Non-hazardous	61.66	60.13	Incineration (excluding energy recovery)

Note:
1. The composition of waste can be filled in by referring to the classification of the "Waste Cleanup Plan" (categories A/B/C/D/E/R... etc.).
2. Waste weights are in metric tons.
3. Type of recycling operations: such as reuse preparation, recycling and other recycling operations.
4. Can describe the type of recycling: such as downcycling, upcycling, composting or anaerobic digestion.
5. Other recycling operations: such as changing the purpose of use or refurbishment.
6. Type of disposal method, such as incineration (including energy recovery), incineration (excluding energy recovery), landfill and other disposal operations.
7. May describe other disposal operations such as dumping, open burning, or deep well injection.
8. "Offsite" means outside the physical boundaries or administrative control of the reporting organization.

Chapter 5 Creating a Happy Workplace

5.1 Talent recruitment and training

Major Theme: Training and Education	
Importance	As the population declines and ages, the overall supply of young and prime-age workers in society is decreasing. Coupled with the technology sector's strong talent-attraction effect, traditional industries are facing a talent gap that hinders the transfer of technical expertise and experience. Therefore, attracting outstanding employees and retaining talent are key to maintaining a company's competitive advantage.
Impacts and Effects	Economic/Human Rights Aspects： 👍：(1)Cultivate competent technical and management personnel to achieve the integrated objective of "selection, training, assessment, and deployment," and enable personnel at all levels to fully perform their respective functions within the organizational system through education and training, while enhancing their knowledge and capabilities, thereby achieving mutual coordination, improving work efficiency, and strengthening the Company's competitiveness and profitability. (2)Aero Win aims to build a professional, innovative, and adaptable workforce, further enhancing the industry's competitiveness and market position while laying the foundation for sustainable development. 👎：If the Company does not provide relevant development or training, it may face a decline in its ability to secure orders, which could consequently affect business operations. 👍：Positive / 👎：Negative
Policy	Based on the operational needs of each unit and the regulatory requirements applicable to various professional personnel, each department shall formulate its employee education and training plan and budget for the following year at the end of each year. The plan shall be implemented upon submission and approval. The courses cover general education, professional skills, management competencies, and other areas, providing employees with comprehensive learning opportunities. Through a well-rounded learning program, the Company aims to cultivate outstanding employees and ensure smoother business operations.
Strategy	Plan education and training courses annually, enabling colleagues to participate in internal or external professional training courses relevant to their work. Through such professional training, employees can not only enhance their own professional capabilities, but also assist the Company in securing project opportunities, contracting qualifications, and professional certifications. By providing diverse learning resources, the Company helps employees strengthen their professional capabilities and develop their potential, while enhancing their continued employability and supporting competency management and lifelong learning plans.
Goals and	Short-term Goal:

Objectives	Achieve a 10% improvement in the completion rate of the annual plans submitted by each department.	
	Mid-term Goals: 1.Enhance employees' professional and technical capabilities. 2.Strengthen internal management and audit effectiveness.	
	Long-term Goal: Encourage employees to participate in the internal trainer program and share knowledge gained from external training with the team, thereby creating an internal learning network and reducing duplicate training costs.	
Management Evaluation Mechanism	• Supervisor assessment. • Obtain relevant qualifications/certifications/stamps for operational personnel. • Maintain qualification as the client’ s certified representative.	
Performance and Adjustments	The short-term goals for 2025 were not achieved, and progress will continue to be monitored.	
Note: The short term is less than 3 years, the medium term is 3 to 10 years, and the long term is more than 10 years.		

Employee Profile

The Company has always regarded employees as its most important asset and the core driving force behind sustainable corporate development. We embrace talent from diverse backgrounds and areas of expertise, and are committed to cultivating and developing individual capabilities while fostering a work environment that inspires growth.

In 2025, all employees of the Company were employed as regular, full-time employees, with a total workforce of 233 employees (185 males and 48 females); during the reporting period, there were 5 non-employee workers at the plant (3 outsourced security personnel and 2 outsourced cleaning personnel).

Aero Win Technology’ s employee headcount in 2025

Region	Contract Type	Female			Male			Total
		Under 30 years old	30-50 years old	Over 50 years old	Under 30 years old	30-50 years old	Over 50 years old	
Taiwan	Number of employees	2	35	11	32	134	19	233
	Number of full-time employees	2	35	11	32	134	19	233
	Number of temporary employees	0	0	0	0	0	0	0
	Number of full-time employees	2	35	11	32	134	19	233
	Number of part-time employees	0	0	0	0	0	0	0

Aero Win Technology’ s employee headcount in 2024								
Region	Contract Type	Female			Male			Total
		Under 30 years old	30-50 years old	Over 50 years old	Under 30 years old	30-50 years old	Over 50 years old	
Taiwan	Number of employees	1	34	11	38	133	20	237
	Number of full-time employees	1	34	11	38	133	20	237
	Number of temporary employees	0	0	0	0	0	0	0
	Number of full-time employees	1	34	11	38	133	20	237
	Number of part-time employees	0	0	0	0	0	0	0

Remarks:
1. Gender is determined by employees themselves.
2. Data date: 2025 (2025/12/31), 2024 (2024/12/31).
3. Domestic refers to Taiwan; foreign refers to areas outside Taiwan (such as the United States, Vietnam, etc.).
4. Employees: Individuals who have a labor-employer relationship with the organization in accordance with national laws or its relevant applicable requirements (in Taiwan, employees covered by labor insurance).
5. Official position: An individual who signs an irregular contract.
6. Temporary: An individual who signs a fixed-term contract.
7. Full-time: For individuals subject to the definition of working hours of the Labor Standards Act, in Taiwan, the working hours shall not exceed 8 hours per day and 40 hours per week.
8. Part-time employees: exclude full-time employees.
9. This table is calculated using the headcount/full-time equivalent method.

Information on Non-employee Workers at Aero Win Technology				
Region	Worker type	Contractual relationship with company	Total number of workers in 2025	Total number of workers in 2024
Taiwan	Access security guard	Contracted	3	3
	Environmental cleaner	Contracted	2	2

To strengthen harmonious relationships with local communities and enhance employee stability, the Company prioritizes recruiting talent from local areas in Taiwan, with 100 percent of senior management positions at the manager level and above held by local residents. Although the proportion of female employees is relatively low due to the nature of the industry, we place great importance on fairness among employees and are committed to creating a diverse workplace environment, continuously striving to build a "gender-friendly workplace." Women account for 27% of management positions.

The employee job category distribution in 2025 and 2024 is as follows:

Employee position distribution				
Year			2025	2024
Item/Gender		Age	Number of persons	Number of persons
Executive	Male	Under 30 years old	0	0
		30-50 years old	5	5
		Over 50 years old	6	6
	Female	Under 30 years old	0	0
		30-50 years old	2	2
		Over 50 years old	2	2
Total senior executives			15	15
non-supervisory personnel	Male	Under 30 years old	32	38
		30-50 years old	126	128
		Over 50 years old	16	14
	Female	Under 30 years old	2	1
		30-50 years old	33	32
		Over 50 years old	9	9
Total non-executive employees			218	222
Total number of full-time personnel			233	237
Note: Manager level and above are senior executives.				

Overview of new hires and departures

The Company has a comprehensive "selection, development, deployment, and retention" training and development management system and invests substantial resources in talent development. New employees are required to undergo basic pre-employment and professional training, while existing employees receive appropriate competency and management-level training based on job requirements and career development plans, ensuring that employees can fully utilize their talents while enhancing organizational efficiency and the quality of customer service.

In 2025, the Company recruited a total of 16 employees (14 male and 2 female), representing a new hire rate of 6.87%; a total of 20 employees left the Company (20 male and 0 female), resulting in a turnover rate of 8.58%, down 0.28% from 2024. Due to the nature of the industry, the Company has a relatively higher proportion of male employees; therefore, male employees continued to account for the majority of employee departures in 2025. However, compared with 2024, the turnover rate among female employees was zero, representing a decrease of 2.11%. The Company will continue to strengthen employee retention measures and facilitate internal transfer mechanisms to maintain a healthy turnover rate.

The table below provides an overview of the Company's new hires and employee turnover in 2025 and 2024.

Statistics of new and retired employees									
Year		2025				2024			
Project		Newcomer		Resigned		Newcomer		Resigned	
Gender	Age	Number of people	Ratio	Number of people	Ratio	Number of people	Ratio	Number of people	Ratio
Male	Under 30 years old	5	2.15%	0	0%	19	8.02%	3	1.27%
	30-50 years old	9	3.86%	19	8.15%	13	5.49%	9	3.80%
	Over 50 years old	0	0%	1	0.43%	2	0.84%	4	1.69%
Total number and ratio of male newcomers/resigners		14	6.01%	20	8.58%	34	14.35%	16	6.76%
Female	Under 30 years old	1	0.43%	0	0%	0	0%	0	0%
	30-50 years old	1	0.43%	0	0%	4	1.69%	4	1.69%
	Over 50 years old	0	0%	0	0%	0	0%	1	0.42%
Total number and ratio of female newcomers/resigners		2	0.86%	0	0%	4	1.69%	5	2.11%
Total number and ratio of newly hired/resigned employees		**16**	**6.87%**	**20**	**8.58%**	**38**	**16.03%**	**21**	**8.86%**
Total number of employees		233				237			

Note:
1. The number of new employees does not include those who leave midway.
2. The new recruitment rate of male (female) employees in this age group = the number of new male (female) employees in this age group that year/the total number of people in the operating base at the end of the year.
3. Total new employee hiring rate = number of new employees in the year/total number of employees in the operating base at the end of the year.
4. Define the category of employees who leave the Company: Resignation.
5. The turnover rate of male (female) employees in this age group = the number of male (female) employees in this age group who resigned that year/the total number of employees in the operating base at the end of the year.
6. Total employment rate of resigned employees = number of employees who resigned during the year/total number of employees at the operating base at the end of the year.

Recruiting employees from diverse ethnic groups

In 2025, the Company employed 35 international migrant workers, 2 Indigenous employees, and 5 employees from minority and disadvantaged groups, for a total of 42 employees. Among them, employees with disabilities accounted for 2.15% of the Company’s total workforce, meeting the quota requirements stipulated in Article 38 of the government’s “People with Disabilities Rights Protection Act,” thereby safeguarding equal employment opportunities for disadvantaged and related groups. The following table presents the Company’s employment distribution of employees from diverse groups in 2025:

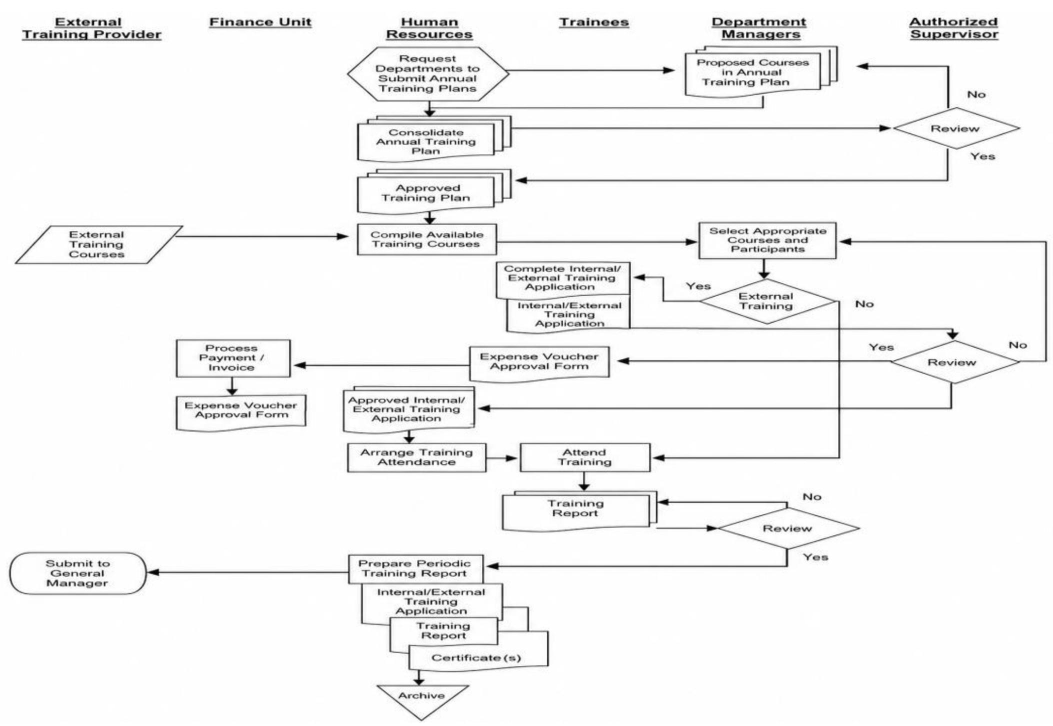
Statistics on the number of employees from disadvantaged groups				
Year			2025	2024
Item/Gender		Age	Number of persons	Number of persons
Minority or disadvantaged	Male	Under 30 years old	20	22
		30-50 years old	20	20
		Over 50 years old	2	2
	Female	Under 30 years old	0	0
		30-50 years old	0	0
		Over 50 years old	0	0

Employee training mechanism

To continuously foster and develop employees' individual capabilities, Aero Win Technology actively creates a work environment that encourages growth and has established the "Employee Education and Training Management Regulations" and the "Education and Training Operating Procedures." These provide guidelines for the planning, implementation, evaluation, and review of the Company's education and training programs to ensure the effective execution of training initiatives.

The Human Resources Department is primarily responsible for promoting and implementing the Company's training activities, which are carried out and planned in accordance with the "Education and Training Flowchart." At the end of each year, the head of each department submits an annual education and training plan, covering technical education, on-the-job training, and awareness training related to the Quality Manual, quality procedures, and systems. Each department identifies the internal or external education and training programs required and submits them to the Human Resources Department for consolidation and planning. Subsequently, after collecting the training needs of all departments at year-end, the Human Resources Department compiles and prepares the training plan for the following year, which is implemented upon approval by the General Manager.

Education and Training Flowchart



The Company provides a diverse range of learning resources, including hands-on apprenticeship programs, in-person and online courses, as well as live-streamed courses tailored to employees' work and everyday needs. These learning resources enable employees to choose the content and learning methods that best suit their individual needs while meeting customers' knowledge and experience requirements for authorized representatives responsible for product inspection and release, thereby enhancing job performance and self-worth. The Company recognizes that "talent" is one of the key strategies for strengthening competitiveness. We therefore actively promote the sharing of individual knowledge and experience to facilitate the rapid transfer of expertise and create value within the organization. This not only helps broaden the effective dissemination of knowledge throughout the Company but also enhances employees' workplace capabilities and sense of self-worth.

For new employee training, the Administration Department centrally arranges training sessions for new employees in January, April, July, and October each year. The training content shall include technical education, on-the-job training, and training on the Quality Manual and quality procedures. Occupational safety and health training and hazard communication training for new employees are conducted on their first day of employment. In 2025, the total number of employee training hours reached 1,398 hours, with training expenses totaling NT$858,284 and an average of approximately 6 hours per employee. Statistics related to education and training are shown in the table below.

	Education and training									
2025	Project/Category		Managerial Position		Non-Management Position		Direct Personnel		Indirect Personnel	
	Unit/Gender		Male	Female	Male	Female	Male	Female	Male	Female
	Total number of people	person	11	4	174	44	137	21	48	27
	Total hours of training	hours	66	24	1044	264	822	126	288	162
	Average training hours	hours / person	6	6	6	6	6	6	6	6
	Training cost	NT$	40,524	14,736	640,928	162,096	504,708	77,276	176,832	99,468
2024	Project/Category		Managerial Position		Non-Management Position		Direct Personnel		Indirect Personnel	
	Unit/Gender		Male	Female	Male	Female	Male	Female	Male	Female
	Total number of people	person	11	4	180	42	142	19	49	27
	Total hours of	hours	66	24	1041	252	822	114	285	162

	training									
	Average training hours	hours / person	6	6	5.78	6	5.8	6	5.8	6
	Training cost	NT$	16,456	5,984	269,288	62,832	212,432	28,424	73,308	40,396
	Note: 1. (Management NTUC headcount + Non-management NTUC headcount) = Total headcount at the operating base. 2. (Total number of direct personnel + total number of indirect personnel) = total number of people in the operating base.									

Course photos	
Supervisor Level - Safety and Health Education and Training (Lecturer has Class A Occupational Safety and Health Technician Qualification)	Supervisor Level -Environmental Education Course (Lecturer has Environmental Educator Qualification)
	

Performance management system

The Company conducts regular annual performance evaluations and has established a comprehensive appraisal system to motivate employees to continuously improve and enhance their drive at work. Evaluation results also serve as an important reference for job assignments, promotions, and training and development, ensuring that employees are placed in roles that best match their strengths while fostering the mutual growth of both the Company and its people. In addition, we carefully design annual training programs to help employees apply and strengthen their professional capabilities in their current roles, while encouraging continuous learning and developing the core competencies required for career advancement, thereby building a solid foundation for professional development.

Appraisal Statistics Form				
Project	Management Position	Non-Management Position	Direct Personnel	Indirect Personnel
Proportion of male employees receiving appraisals (%)	91	100	100	100
Proportion of female employees receiving appraisals (%)	75	100	100	100

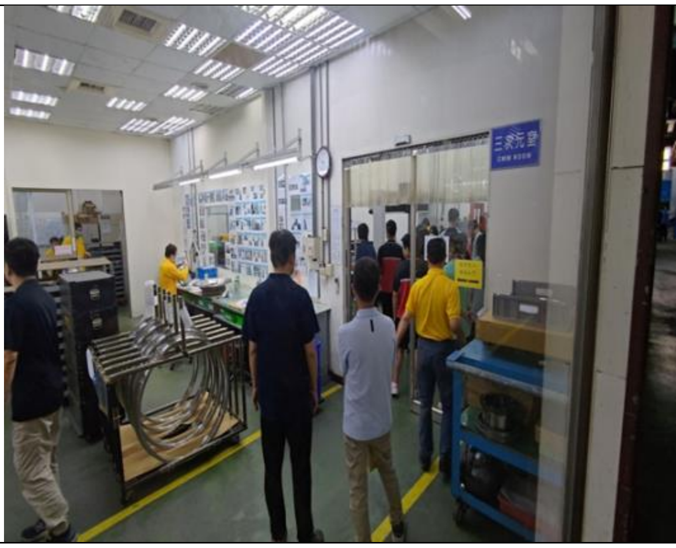
Note: The candidates for management position assessment exclude chairman and deputy general manager, so the assessment acceptance rate does not reach 100%.

Create a diverse and inclusive (DEI) recruitment environment

To help graduates transition smoothly into the workforce, fulfill our corporate social responsibility, and advance SDG 8 (Decent Work and Economic Growth), The Company has partnered with local schools, including National Hsin Hua Industrial Vocational High School and the private Yu-Der Industrial and Home Economics Vocational High School, to provide stable and reasonable wages and working conditions, enabling graduates, as prospective newcomers to the workforce, to achieve economic empowerment and dignified development while fostering a friendly environment for fair competition. A certain proportion of job openings is reserved for inexperienced recent graduates to address youth unemployment and the gap between academic learning and workplace needs. Before students graduate, we also organize multiple factory visit and experiential activities, allowing them to begin their job search earlier and reducing job-matching risks and associated social costs.

Higher engineering graduates visit factory experience activities	
National Xinhua High School visited the factory	
	
	

Visit to the Factory by Yude Vocational High School



5.2 Employee benefits and security

Employee compensation system

To ensure market competitiveness, AWTC conducts annual salary adjustments based on market salary survey results, taking into account prevailing market pay levels for each position and individual performance. The standard salary for entry-level employees is 1.04 times higher than the local minimum wage. The principle of equal pay for equal work is strictly implemented, with no differences in compensation based on gender, race, religion, political affiliation, marital status, or union or association membership. Salary adjustments also comprehensively consider seniority and job performance, with a commitment to providing a fair and reasonable compensation system.

In 2025, the ratios of the standard salaries of the Company’ s male and female entry-level employees to the local minimum wage were as shown in the table below:

Country/Region	The ratio of the standard salary of male entry-level personnel to the local minimum wage	The ratio of the standard salary of female entry-level personnel to the local minimum wage
Taiwan	1.04	1.04

The starting salaries offered by the Company are in compliance with the requirements of the Labor Standards Act. We adhere to the principle of fairness and do not differentiate based on gender. Salary levels are determined based on individual capabilities, contributions to the Company, performance, market competitiveness, and consideration of the Company’ s future operational risks. Therefore, compensation may vary across different job categories. The ratios of annual compensation to the basic salary during the reporting period are as follows:

Salary ratio by job category	Number of people		Salary ratio		Basic salary ratio	
	Female	Male	Female	Male	Female	Male
Management position	4	11	0.92	1	0.89	1
Non-management positions	44	174	0.9	1	1.0	1
Direct personnel	21	137	0.87	1	0.94	1
Indirect personnel	27	48	0.84	1	0.82	1

Remarks:
1. The salary-remuneration ratio of women to men (annual salary ratio): is "the average annual salary of men in this category/the average annual salary of women in this category."
2. The basic salary ratio of women to men (basic salary ratio): "The basic salary of men in this category/the basic salary of women in this category".

The ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of employees (excluding the highest-paid individual) was 4.51 times, and the ratio of the remuneration of the highest-paid individual to the median employee remuneration decreased by 5.9%. During the reporting period, the Company’ s annual total remuneration ratios were as shown in the table below:

Annual total compensation ratio		
Country/Region	The ratio of the annual total compensation of the Company’ s highest-paid individual to the median annual total compensation of employees (excluding the highest-paid individual)	Ratio of the annual total compensation of the Company’ s highest-paid individual to the annual total compensation of employees (excluding the highest-paid individual)
Taiwan	4.51 times	-5.9%
Remarks: 1. The chairman of the board is not considered the highest paid individual, unless he is also the general manager/CEO. 2. The formula for calculating the annual median salary ratio: the annual salary of the individual with the highest annual salary in that year/the annual salary of the individual with the median annual salary in that year. 3. Annual salary increase ratio calculation formula: The annual salary increase percentage of the individual with the highest annual salary in that year/The annual salary increase percentage of the individual with the median annual salary in that year.		

Salary structure for full-time employees not holding supervisory positions

Unit: NT$1,000			
Project	2024	2025	Difference from previous year【%】
Number of full-time employees not holding supervisory positions	221	225	1.81%
Total salary of full-time employees not holding supervisory positions	143,386	137709	-3.96%
"Average" salary of full-time employees not holding supervisory positions	649	612	-5.70%
"Median" salary of full-time employees not holding supervisory positions	606	579	-4.46%
Note 1: Difference from the previous year [percentage]. Note 2: Formula: 2025-2024 [(2025-2024)/2024]. Note 3: For detailed information, please refer to the Public Information Observatory (https://mopsov.twse.com.tw/mops/web/t100sb15).			

Human Rights Policy Management

To fulfill its corporate social responsibility and safeguard the fundamental human rights of all employees, customers, and stakeholders, AWTC Technology recognizes and supports internationally recognized human rights standards such as the 《United Nations Universal Declaration of Human Rights(Universal Declaration of Human Rights)》 and the International Labour Organization's 【Declaration on Fundamental Principles and Rights at Work】(Declaration on Fundamental Principles and Rights at Work), and has established a human rights policy applicable to the Company to eliminate acts that infringe upon or violate human rights. In addition to complying with all employment and labor laws and regulations, any form of discrimination and harassment is strictly prohibited, including on the basis of race, gender, religion, nationality, privacy rights, freedom of association, etc., while continuously fostering a safe, healthy, and positive work environment and maintaining harmonious labor-management relations.

Aero Win Human Rights Policy Implementation Status	
Project	**Execution status**
Eliminate all discrimination and ensure fairness for colleagues	■ The Company complies with relevant laws and regulations such as the Labor Standards Act and the Gender Equality in Employment Act, expressly stipulating the elimination of unlawful discrimination and ensuring equal employment opportunities ; employee grievance channels are used to manage human rights risks, and human rights due diligence procedures are also used to collect relevant human rights issues, conduct materiality screening and assessment of issues, implement prevention and mitigation measures, make corrective feedback and continuously improve processes, and continuously enhance human rights management in the supply chain. In 2025, the Company and its suppliers had no incidents of discrimination. ■ To ensure gender equality in employment、eliminate discrimination and prevent incidents of discrimination, 「Awareness Matters」are published on the Company's internal website and education and training related to gender equality and human rights are conducted. In 2025, the Company implemented training related to human rights protection, with a total of 280 participants(3 hours).
Freedom of Association and Collective Bargaining	■ Although the Company has not established a labor union, employee rights and interests are still protected by labor laws and regulations. If organizational adjustments involve the establishment, relocation or consolidation of units, employees will be notified in advance of the changes. The Company regularly holds labor-management meetings and fully communicates with labor representatives on various issues to promote labor-management harmony and maintain stable labor-management relations. In 2025, a total of 4 labor-management meetings were held. ■ The Company assists employees in maintaining physical and mental health and work-

	life balance. The Company provides employees with free health checkups, encourages employees to form their own clubs, and organizes travel activities, year-end dinners, family days… and other activities, enabling colleagues to balance family life, refresh themselves physically and mentally and strengthen cohesion. In 2025, the Company had no violations of freedom of association and collective bargaining.
Prohibition of Child Labor	■ To ensure compliance with corporate social responsibility and ethical standards, the Company prohibits the employment of child labor(referring to any person under the age of 15, or below the age of compulsory education, or below the minimum employment age in that country/region). ■ In 2025, the Company had no instances of using child labor.
Protecting Workers' Rights and Prohibiting Forced Labor	■ Regulations regarding employees' daily and weekly regular working hours and extended working hours, days off, special leave, and other types of leave all comply with legal requirements. In 2025, the Company had no incidents of forcing or coercing any unwilling personnel to perform labor.
Establish a Friendly Workplace Environment	■ Provide employees with channels for care and communication, and address human rights-related issues. ■ Value employee needs, promote health promotion activities and provide diverse activities, and encourage employees to participate voluntarily. ■ Continue to communicate the Company's human rights policy principles through supplier audits.

Employee benefits

Aero Win Technology upholds the belief that employees are important assets, and in addition to providing a sound personnel system, it is also committed to offering employees diverse、comprehensive benefits, while enhancing the frequency of interaction and camaraderie among employees through various activities, creating a happy and harmonious workplace. The key points of the current welfare measures are as follows：

Aero Win Technology employee benefits list	
Welfare Measures	**Description**
Reasonable Working Hours System	• Comply with relevant labor laws and regulations, with eight working hours per day and two days off per week.

Flexible Leave System	● Comply with the leave provisions of the Labor Standards Act and the Act of Gender Equality in Employment, and in addition to annual leave and personal and sick leave, duly provide employees with special types of leave such as marriage leave, maternity leave, paternity leave, bereavement leave, menstrual leave, family care leave, and prenatal checkup leave. ● Respect employees' right to take leave, with the minimum unit of leave being 30 minutes, allowing employees to flexibly and fully utilize various types of leave. ● Employees of all genders may apply for unpaid parental leave in accordance with the Act of Gender Equality in Employment, and their right to reinstatement is guaranteed. ● For employees' unused annual leave days due to the end of the year or termination of the contract, wages for unused leave are paid on a daily basis, safeguarding employees' rights and interests.
Diverse Benefits	● Free meals at remote employee dormitories and employee cafeterias、library、nursing room、holiday bonuses、birthday bonuses、year-end bonuses、employee stock options、employee bonuses、annual health checkups、car and motorcycle parking lots、employee travel subsidies、wedding bonuses、bereavement condolences and other statutory employee benefits. ● To protect employees' personal safety, additional group insurance is provided(accident insurance、accident medical insurance and accident hospitalization insurance)，and travel accident insurance is also provided when employees travel overseas on business.

Employee benefits_Weiya event photos		
		

Minimum Announcement Period for Operational Changes

To protect employees' labor rights and interests, the Company strictly complies with the relevant provisions of the Labor Standards Act. If the Company undergoes major operational changes or needs to terminate the employment relationship with an employee, the employment contract will be terminated in accordance with government regulations, and the employee will be notified in advance as required by law.

1. If the employee continues to work for more than three months but less than one year, a notice will be given ten days in advance.
2. If the employee continues to work for more than one year but less than three years, a notice will be given 20 days in advance.
3. If the employee continues to work for more than three years, notice must be given 30 days in advance.

Employee retirement system and implementation status

The Company values employees' retirement life, and since July 1, 2005, in accordance with regulations, has contributed 6% of monthly wages to individual pension accounts at the Bureau of Labor Insurance for new employees and existing employees who choose the new system; while for those who choose the old system, years of service are retained in accordance with the original rules, and pension reserve funds are allocated to a dedicated account at the Bank of Taiwan. If employees wish to return to work after retirement, they will be rehired and assigned appropriate positions based on their expertise.

Overview of implementation of babysitting stay

The Company complies with the provisions of the 《Labor Standards Act》 and the 《Act of Gender Equality in Employment》, and implements an unpaid parental leave system for employees. We actively assist employees who meet the eligibility requirements for unpaid parental leave in completing the application procedures, and upon the expiration of the unpaid leave period, arrange for them to return to their original unit and position, helping employees smoothly reintegrate into the workplace.

List of employees' childcare stays in the past three years									
Year	2023			2024			2025		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of people eligible to apply for childcare stay (A)	7	1	8	4	1	5	6	1	7
Actual number of people applying for childcare stay in the current year (B)	1	0	1	1	1	2	4	1	5
Number of people who should be reinstated after childcare leave in the current year (C)	0	1	1	2	0	2	3	2	5
Actual number of people reinstated after childcare leave in the current year (D)	0	1	1	2	0	2	3	2	5

The actual number of people who were reinstated after childcare leave in the previous year (E)	0	0	0	0	1	1	2	0	2
Continue to work after reinstatement after childcare leave in the previous yearNumber of people per year (F)	0	0	0	0	1	1	2	0	2
Resumption rate of childcare leave in the current year % (D/C)	-	100	100	100	-	100	100	100	100
Child care retention rate in the current year % (F/E)	-	0	0	0	100	100	100	0	100

Note:
1. The number of people who should be reinstated = the number of people who are expected to be reinstated in the current year if they are left without pay for child care.
2. The number of people retained in 2025 = the number of people actually reinstated in 2024 and still on the job on December 31, 2025.
3. Reinstatement rate on childcare leave in the current year % = actual number of people who have been reinstated on childcare leave in the current year/number of people
who should be reinstated on childcare leave in the current year (D/C).
4. The retention rate of child care leave in the current year % = the number of people who continued to work for one year after being reinstated from child care leave in the
previous year / the actual number of people who were reinstated from child care leave in the previous year (F/E).

Staff assistance services

In 2025, the Company introduced the EAP Employee Assistance Program, with the implementation plan reviewed and approved by the Occupational Safety and Health Committee in the fourth quarter of 2025, focusing on three major aspects: work, life, and health, and integrating resources from various departments within the Company to assist employees in resolving personal and workplace issues that affect work performance, thereby enhancing the Company's overall productivity and well-being.

Employee assistance services provided in 2025 are as follows:

(1) Conduct employee health examinations: Conduct general employee health examinations, and provide employees and their families with consultations on disease prevention and health promotion.

(2) Provide psychological consultation and counseling services: Individual counseling and guidance, telephone consultation services, and various psychological aptitude testing services.

(3) Legal consultation services: The Company retains legal counsel to provide employees with free professional advice and consultation services.

(4) Club activities: The Company promotes club activities, allowing employees to socialize and relax physically and mentally during their free time.
(5) Set up a breastfeeding and milk collection room: To encourage postpartum employees to breastfeed, a breastfeeding and milk collection room is provided for employee use.
(6) Physical fitness measures: Each week, senior executives lead employees in health exercises, stretching, and super slow jogging to improve physical fitness.
(7) Financial consultation services: Provide employees with consultation services on financial management, taxation, debt, insurance, and other matters.
(8) Implement measures related to employee mental health: Conduct relevant mental health seminars.
(9) Provide information related to psychological counseling and guidance both within and outside the Company: Provide contracted medical resources for mental health and counseling.
(10) Medical consultation services: Provide employees with free medical consultation services.

Care about the living and working conditions of migrant workers in Taiwan.

In 2025，migrant worker meetings were held regularly every month for a total of 12 sessions.The meetings promoted environmental hygiene,traffic safety,company policies and regulations.Birthday celebrations were held for migrant workers whose birthdays fell in that month.Every Taiwan Lunar New Year，New Year dishes were thoughtfully prepared for migrant workers；during the Dragon Boat Festival，meat rice dumplings were provided for the occasion；during the Mid-Autumn Festival，barbecue ingredients and mooncakes were provided.Reduce employees' sadness of being strangers alone in a foreign land，and missing their families even more during every festive season.

Hold regular monthly meetings for migrant workers	
	

<table>
<tr><th colspan="3">New Year's gifts</th></tr>
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</table>

5.3 Health and safety

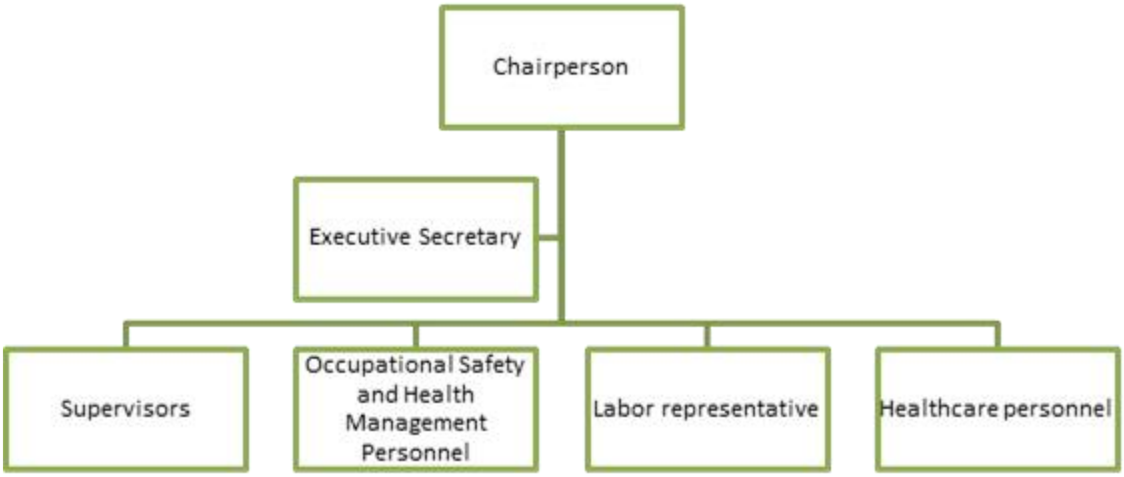
<table>
<tr><th colspan="3">Major Theme: Occupational Safety and Health</th></tr>
<tr><td>Importance</td><td colspan="2">Aero Win Technology has established a comprehensive occupational safety and health management system that includes conducting hazard identification and risk assessments for the environment、 implementing safety and health education and training to reduce the risk of occupational accidents as well as establishing a sound safety and health culture，protecting workers' safety and health and providing a comfortable and favorable working environment are fundamental to the Company's sustainable operations.</td></tr>
<tr><td>Impacts and Effects</td><td colspan="2">Human Rights：
👍：(1)A comprehensive occupational safety and health management system and the implementation of safety and health education and training to establish a sound safety and health culture.
(2) Emphasize corporate responsibility for safety and health, enhance protections for workers while at work、reduce various hazards.
👎：If a company is unable to ensure the safety of employees working on its premises, it may lead to an increase in employee turnover.
Economic：
👍：Enhance the occupational safety management system, reduce the occurrence of occupational safety incidents, and generate positive economic benefits for the Company.
👎：Failure to properly manage occupational safety and health may violate the law, resulting in financial losses, work suspension, or reputational damage.
👍：Positive / 👎：Negative</td></tr>
<tr><td>Policy</td><td colspan="2">The Company aims for zero accidents and maintains sustainable operations and development under a culture of "Safety and Health First".</td></tr>
<tr><td>Strategy</td><td>Proactive Opportunity Management</td><td>Aero Win Technology proactively establishes an occupational safety and health management system，and in 2025 received the Ministry of Health and Welfare's Healthy Workplace Certification、the 2025 Ministry of Health and Welfare Outstanding Workplace Group Health Protection Award、and the 2025 Tainan City Government Labor Affairs Bureau's 114th Year「Outstanding Practical Case Competition for On-site Workplace Environment Health Diagnosis Services」Ergonomic Hazard Improvement using manual flow inspection operations in the flow chamber as an example，receiving the 【Excellence】award，and in 2025 was honored as a TOP 10% Outstanding Enterprise in the 【114th Year Proactive Evaluation of Occupational Health and Safety Performance Disclosure in Corporate</td></tr>
</table>

		Sustainability Reports】organized by the Occupational Safety and Health Administration, Ministry of Labor。
	Risk Prevention Management	Continuously identify potential risks, classify potential risks by level, monitor unacceptable risks, implement engineering improvements or administrative management, and mitigate risk levels.
	Negative Remedial Measures	Divided into four stages: mitigation, preparedness, response, recovery these four stages, can effectively address the continuity and dynamic nature of negative impact situations through the planning and management process, to reduce the uncertainty of hazardous situations and lower the likelihood of disasters occurring.
Goals and Targets	Short-term goal: Disabling Injury Frequency Rate FR<5 (Number of disabling injuries per million work hours)	
	Medium-term goal: Disabling Injury Frequency Rate FR< 4 (Number of disabling injuries per million work hours)	
	Long-term goal: Disabling Injury Frequency Rate FR< 3 (Number of disabling injuries per million work hours)	
Management Evaluation Mechanism	According to the calculation and published values based on the statistical model of the Occupational Safety and Health Administration, Ministry of Labor, The Company's Disabling Injury Frequency Rate FR (number of disabling injuries per million working hours) and Disabling Injury Severity Rate SR(number of days lost due to disabling injuries per million working hours) are lower than the three-year average for the same industry.	
Performance and Adjustments	• Propose adjustments to the annual targets based on the current situation for review by the Occupational Safety and Health Committee. • The disabling injury frequency rate FR for 2025 is 0 .	
Note: The short term is less than 3 years, the medium term is 3 to 10 years, and the long term is more than 10 years.		

Occupational safety and health management

Aero Win Technology has not yet established an occupational safety and health management system, to implement workplace safety and health management, it has established an「Occupational Safety and Health Committee」, which is responsible for formulating, planning, and promoting safety and health management matters, and guiding relevant departments in their implementation. The main responsibilities of the Occupational Safety and Health Committee are to provide recommendations on proposed safety and health policies, and to review and coordinate related matters, in order to implement disaster prevention, communication, and management.

Organizational Structure of Occupational Safety and Health Committee



Top management’ s leadership and commitment to occupational safety and health management

(1) Be responsible for the effectiveness of occupational safety and health management.
(2) Ensure that the policies and objectives of occupational safety and health management are compatible with the Company's strategic direction and its situation.
(3) Ensure that the Company’ s occupational safety and health management requirements have been integrated into the Company’ s operating processes.
(4) Ensure resources required for occupational safety and health management.
(5) Communicate the importance of effective management and compliance with occupational safety and health management requirements.
(6) Ensure that occupational safety and health management achieves expected results.
(7) Recruit, supervise and support personnel who contribute to the effectiveness of occupational safety and health management.
(8) Promote continuous improvement.
(9) Support other relevant managers to demonstrate leadership within their areas of responsibility.

To ensure the effective operation of occupational safety and health management, top management demonstrates leadership and commitment to occupational safety and health through various measures to meet the needs of customers and stakeholders, and the Occupational Safety and Health Committee conducts regular management reviews every quarter.The Company's occupational safety and health management mechanism applies to all workplaces, employees and non-employee workers, and covers contractors, subcontractors and visiting customers, etc., ensuring the continuous improvement of workplace safety and health.

Personnel covered	Number of people	covered Proportion (%)
Total number of employees	233	100
Total number of non-employee workers	6 (3 security guards + 2 cleaners + 1 group caterer)	100

Disaster prevention measures and response

To ensure the continued effectiveness of occupational safety and health management, AWTC adheres to the philosophy of "zero safety incidents", regularly reviews occupational safety and health management results and established objectives, and establishes review procedures for continuous improvement to enhance performance. Through risk assessment, hazard identification and safety education, employees' safety awareness and knowledge are enhanced. "Emergency Response Procedures", "Business Continuity Management Procedures", "Safety and Health Work Rules" and other measures are established in advance to address disaster prevention, rescue precautions and occupational accident reporting procedures, clearly defining the responsibilities and tasks of personnel at all levels of the Company before and after major events such as natural disasters, serious injuries and other major emergencies, and a professional company is commissioned to conduct safety inspections every year.

In accordance with the relevant provisions of the《Occupational Safety and Health Act》, the Company regularly conducts workplace environmental monitoring and complies with relevant laws and regulations, actively implements a comprehensive safety management system, improves the work environment and equipment, and safeguards employees' health and safety. To implement safety measures, we also regularly conduct education and training and emergency response drills, enabling employees to become familiar with protective equipment and operating standards, ensuring compliance with safety regulations, and achieving the goal of zero accidents.

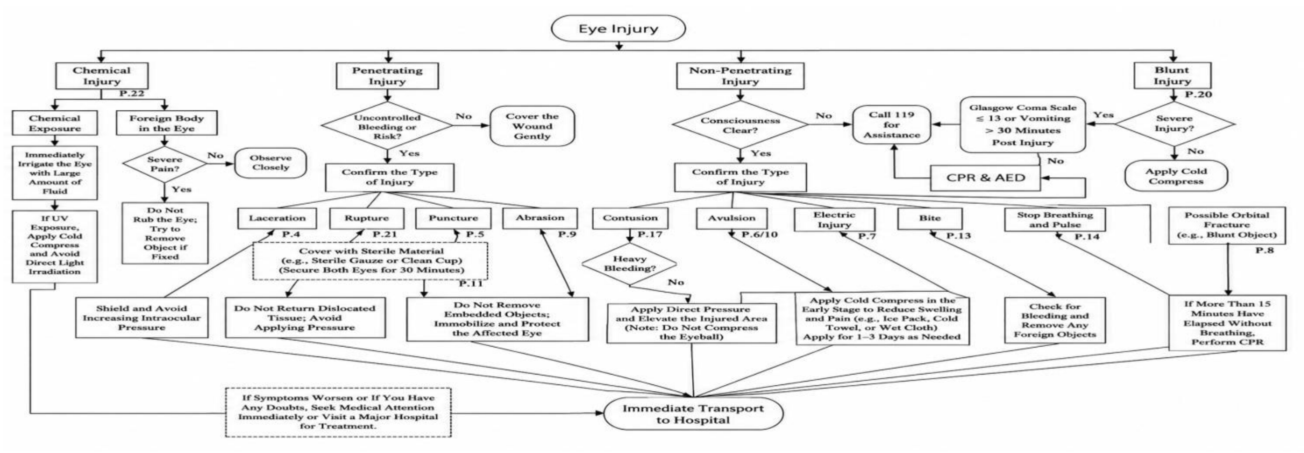
Aero Win Technology hazard identification and risk assessment process	
Hazard dentification	(1) Various operational activities and facilities provided in the workplace. (2) Methods and procedures for employees to perform routine and non-routine operations. (3) Existing safety and health equipment and management measures
Risk Assessment	1.There are regular process reviews, before new processes begin operations, before the Company begins implementing the occupational safety and health management system, and within the period required for external verification. 1.1 Before system implementation, during the period required for external verification. 1.2 Periodic assessment: Led by the Safety and Health Office, it should be reassessed and updated once every 1 year 1.3 Irregular evaluation: (1) When introducing new processes or operational activities, such as new equipment, the use of new chemicals, or changes to operating procedures. (2) When there are major revisions to the occupational safety and health policy, or when the occupational safety and health management representative deems it necessary.
Risk Control	2.3Hazard Identification and Assessment Guidelines: 2.3.1Each department shall record the hazards that may arise from different operations, environments, or equipment in the Job and Operation List. 2.3.2In accordance with the operating procedures of each department, enter each operational step in the Hazard Identification and Risk Assessment Form. 2.3.3According to the weighting factors such as hazard severity(S), occurrence frequency(O), operation frequency(F), and risk control effectiveness(C) for each operation step, calculate the risk value(R)=(S)×(O)×(F)×(C). 2.3.4Then determine whether the risk level is acceptable risk, low risk, medium risk, or high (unacceptable) risk. 2.3.5 When the risk is determined to be unacceptable, formulate a plan to carry out risk control. 2.4 The supervisors of each responsible department shall review the completeness of the department's hazard identification, the consistency and reasonableness of the risk assessment, and submit the information to the Safety and Health Office for consolidation, and then forward it to the management representative for review.

Incident notification pipeline and handling process

The Company provides accessible and diverse channels for employee grievances and feedback, including email, grievance hotlines, online electronic forms, paper documents, and verbal feedback, and posts grievance information at seven locations such as the cafeteria, bulletin boards of various departments, and attendance card readers, making it convenient for employees to submit suggestions and provide feedback. If there is an imminent risk of danger in the workplace, the person in charge on site shall immediately order work to stop and guide employees to evacuate to a safe location; if workers identify potential hazards while performing their duties, they may also stop work and evacuate on their own, provided that doing so does not endanger the safety of others, and shall immediately report to their direct supervisor. In the event of an accident or disaster, triage and transportation to a hospital shall be carried out promptly in accordance with first aid procedures, and the department supervisor and occupational safety personnel shall be notified immediately; if the incident meets the criteria for reporting to the competent authority, the report shall be completed within eight hours, and except for necessary first aid, the integrity of the scene shall be preserved, with occupational safety personnel conducting a preliminary investigation and completing a disaster report.

Furthermore, with respect to workers who file complaints, pursuant to Article 18, Paragraphs 2 and 3 of the Occupational Safety and Health Act, the Company may not terminate their employment contracts, nor may it dismiss or transfer them, withhold wages during the work stoppage period, or take any other adverse action, so as to protect the rights and interests of complainants. However, this restriction does not apply if the employer can prove that the worker abused the right to stop work, such abuse is determined by the competent authority, and the employer's disciplinary action complies with relevant labor laws and regulations.

Accident first aid treatment process



Occupational safety education and training

The Company conducts occupational safety and health education and training annually as needed, including mandatory courses, job-specific skills training and emergency response measures, and in accordance with regulatory requirements, regularly promotes a culture and awareness of occupational safety and health. Through mutual communication and consensus, we cultivate safe work habits among employees, enhance hazard identification capabilities, and reduce the risk of occupational accidents.

Occupational safety and health training project statistics		
Training project name	Number of trainees	Training fee (NT$)
On-the-job (return training) safety and health education and training for occupational safety and health managers	3	0
On-the-job (return training) safety and health education and training for fixed crane operators	5	0
Hazardous work supervisor (return training) safety and health education and training	3	0
First aid personnel (return training) safety and health education and training	6	0
Safety and health education and training for forklift operators (initial training)	7	0
Safety and health education and training for fixed crane operators (initial training)	3	0
Safety and health education and training for forklift operators (return training)	5	0
Safety and health education and training for hazardous equipment operators (return training)	3	0
Remarks: 1. Including employees and non-employees whose work and/or workplace are controlled by the organization. 2. Workers who are not employees but whose work and/or workplace are controlled by the organization, such as security guards, cleaning staff, construction workers, etc. contractors and outsourcers. 3. The occupational safety and health-related education and training here include general training or training for specific occupational hazards and dangerous situations.		

Employee physical and mental health measures

Aero Win Technology focuses on the manufacturing of aircraft engine parts and is classified as a high-risk Category 1 business entity, placing great emphasis on employee health and safety. Every year, employees who have completed one year of service undergo statutory health examinations, with the frequency of examinations exceeding regulatory requirements. In addition, based on health examination results and questionnaire data, relevant data are entered into the Company's health management system for in-depth analysis and evaluation, and items with more serious health abnormalities are selected for improvement initiatives to ensure the effectiveness of health promotion activities. The Company employs occupational physicians and dedicated nursing personnel to provide medical consultations, emergency medical care, and psychological counseling services to safeguard employee health and safety. In terms of workplace safety management, the Company implements dedicated management measures specifically for high-risk environments involving noise, dust, ionizing radiation, and other hazards, and has measures such as hearing protection education and training and respirator fit testing in place, with protective equipment regularly inspected and replaced to reduce the risk of occupational hazards.

In addition, the Company primarily conducts physical examinations for new employees, and provides more comprehensive health management for employees who have been with the Company for one full year, ensuring that every employee can reach their full potential in a healthy work environment, so as to prevent the occurrence of occupational diseases. In 2025, there were no cases of occupational diseases among the Company's employees and non-employee workers.

<table>
<tr><th colspan="2">Summary table of employee health examination number and cost statistics</th></tr>
<tr><th colspan="2">General health check</th></tr>
<tr><td>Examination Items</td><td>1. Survey of occupational history,past medical history,lifestyle habits and self-reported symptoms.
2. Height、weight、waist circumference,vision,color discrimination,hearing,blood pressure and physical examination and medical interview of each body system or part.
3. Chest X-ray examination (large-film radiography).
4. Urine protein and urine occult blood tests.
5. Hemoglobin and white blood cell count tests.
6. Blood glucose、serum alanine aminotransferase,creatinine,cholesterol,triglycerides,high-density lipoprotein cholesterol,low-density lipoprotein cholesterol tests.</td></tr>
<tr><td>Number of people inspected (person)</td><td>224</td></tr>
<tr><td>Examination fee (New Taiwan dollars)</td><td>New Taiwan dollars per person(total 78,400 New Taiwan dollars)</td></tr>
<tr><th colspan="2">Special health check</th></tr>
<tr><td>Examination Items</td><td>Inspection items Noise, dust, ionizing radiation</td></tr>
<tr><td>Number of people</td><td>29</td></tr>
</table>

inspected (person)	
Examination fee (New Taiwan dollars)	0 (apply for labor insurance bureau labor occupational accident insurance health examination subsidy for prevention of occupational diseases)

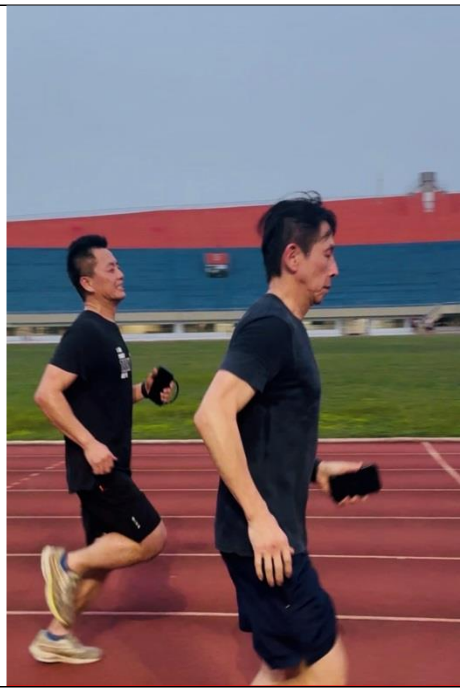
Employee health promotion activities

Aero Win Technology values employees' mental health and workplace well-being, and actively promotes diverse health promotion measures. In 2025, Aero Win Technology invited the Xinying District Health Center to conduct a workplace stress relief seminar at the plant, covering health promotion, stress relief, emotional management, and interpersonal communication, helping employees improve their physical, mental, and spiritual health, and understand the mental health services and support resources provided by the Company. It also utilized promotional materials from the Ministry of Health and Welfare's mental health promotion website to promote SMILE activities, and in conjunction with the workplace unlawful infringement prevention plan, occupational health nurses conducted interviews with monitored cases involving workplace bullying or post-occupational injury. The Mood Thermometer scale was used to understand the emotional and psychological conditions of the cases, and to identify mental health issues such as insomnia, nervousness, irritability, and depression at an early stage.

In terms of health promotion activities, we encourage employees to bring their families to participate in hiking activities organized by the hiking club, which have been very well received, with more than 50% of employees participating each time. In addition, the Occupational Safety and Health Office also regularly organizes various awareness campaigns and activities, including stretching exercises, holiday health education, stress relief courses, energy conservation and carbon reduction, environmental education, and lectures related to workplace safety and health.

In addition to in-person courses, the relevant educational materials have also been made into QR CODEs, allowing employees to take the information home for their family members to scan and learn from. If there are further needs, employees are also welcome to raise questions during on-site occupational health professional visits, with consultations and assistance provided by professionals.

Health promotion activities	
Office Stretching Exercises	Smoking Cessation Class
	
Occupational Health Medical and Nursing Health Education Interview	Professor Cheng Shih-Yueh-Health Exercise Instruction Course
	
Health Exercise-Quality Systems Division	Health Exercise- Workplace Division
	
Senior Executives-Health Exercises(Indoor)	Senior Executive-Super Slow Jogging(Indoor)
	

<table>
<tr><td>Senior Executives-Health Exercises</td><td>Factory Manager-Health Exercises</td></tr>
<tr><td>
</td><td></td></tr>
<tr><td>Senior Executives-Smoking Cessation Contest CO Test</td><td>Senior Executives-Smoking Cessation Contest CO Test</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Smoking cessation class members participate in the Ministry of Health and Welfare's lung cancer screening LDCT examination</td><td>Smoking cessation class members organize a group run</td></tr>
<tr><td></td><td></td></tr>
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<table>
<tr><td>Senior executives lead smoking cessation class members in weight training at the gym</td><td>Senior executives lead smoking cessation class members in weight training at the gym</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Linzhi Mountain Hiking Activity</td><td>Hiking x Pikmin Club Event</td></tr>
<tr><td></td><td>
</td></tr>
<tr><td>Promote the Healthy Eating Red-Yellow-Green Campaign</td><td>Colors corresponding to the meal labels are available for selection</td></tr>
<tr><td>
</td><td></td></tr>
</table>

Contractor safety and health management

To ensure the continued effectiveness of occupational safety and health management, AIDC upholds the philosophy of "zero safety incidents". It regularly reviews occupational safety and health management results and established objectives, and formulates review procedures, continuously improving to enhance performance. Through risk assessment, hazard identification and safety education, it enhances employees' safety awareness and knowledge. It establishes "Emergency Response Procedures", "Business Continuity Management Procedures", "Safety and Health Work Rules", etc., making advance preparations for disaster prevention, rescue precautions and occupational accident reporting procedures. It clearly stipulates the responsibilities and tasks of personnel at all levels of the Company before and after major events such as natural disasters, serious injuries and other major emergencies, and commissions professional companies to conduct safety inspections every year.

In accordance with the relevant provisions of the "Occupational Safety and Health Act", the Company regularly conducts work environment monitoring and complies with relevant laws and regulations, actively introduces a comprehensive safety management system, improves the work environment and equipment, and safeguards employees' health and safety. To implement safety measures, it also regularly conducts education and training and emergency response drills, enabling employees to become familiar with protective equipment and operating standards, ensuring compliance with safety regulations and achieving the goal of zero incidents.

Occupational Disaster Statistics

In 2025, there were no occupational injuries, major occupational accidents, or work-related fatalities among the Company's employees and other non-employee workers, demonstrating our efforts in employee occupational safety. The relevant statistics are shown in the table below:

Statistical table of occupational injuries among employees			
Category	Project	2025	2024
Total working hours	Total hours worked by female	94,968	93,500
	Total hours worked by Male	381,992	371,500
	Total Hours Worked	476,960	465,000
Number of deaths caused by	Number of female fatalities caused by occupational injuries	0	0
	Number of male fatalities caused by	0	0

occupational injuries	occupational injuries		
	Total number of deaths (person-times)	0	0
Number of serious occupational injuries(excluding fatalities)	Total number of serious occupational injuries among female (person-times)	0	0
	Total number of serious occupational injuries among male (person-times)	0	0
	Total number of serious occupational injuries(person-times)	0	0
Number of recordable occupational injuries(including number of fatalities、number of serious occupational injuries)	Total number of occupational injuries among female (person-times)	0	0
	Total number of occupational injuries among male (person-times)	0	0
	Total number of occupational injuries(person-times)	0	0
Rate of fatalities resulting from occupational injuries%		0	0
Rate of serious occupational injuries%		0	0
Rate of recordable occupational injuries%		0	0
Remarks: 1. Death ratio caused by occupational injuries = (number of deaths caused by occupational injuries/working hours) * 1,00thousand. 2. Serious occupational injury ratio = [Number of serious occupational injuries (excluding fatalities)/working hours]*1,00thousand. 3. Recordable occupational injury ratio = [Number of recordable occupational injuries (including the number of fatalities and serious occupational injuries)/working hours]*1,000,000. 4. Serious occupational injury refers to an occupational injury that cannot restore health within 6 months. 5. Recordable occupational injuries do not include occupational injuries caused by commuting to and from work.			

Statistical table of occupational injuries for non-employees			
Category	Project	2025	2024
Total working hours	Total hours worked by female	4,560	4,000
	Total hours worked Total hours worked by male	6,048	6,000
	Total experience working hours	10,608	10,000

Remarks: 1. Death ratio caused by occupational injuries = (number of deaths caused by occupational injuries/working hours) * 1,00thousand. 2. Serious occupational injury ratio = [Number of serious occupational injuries (excluding fatalities)/working hours]*1,00thousand. 3. Recordable occupational injury ratio = [Number of recordable occupational injuries (including the number of fatalities and serious occupational injuries)/working hours]*1,00thousand. 4. Serious occupational injury refers to an occupational injury that cannot restore health within 6 months. 5. Recordable occupational injuries do not include occupational injuries caused by commuting to and from work

5.4 Community Engagement

social welfare

Aero Win Technology upholds the corporate spirit of" Giving back to society what we have received from society" ,dedicating itself to social welfare and fulfilling its corporate social responsibility.Sponsored the North Tainan Family Support Center in Xinying District,Tainan City-Winter Warmth Charity Event and the local Wu Temple Peace Noodles.

In 2025, the Company contributed a total of NT$43,000.

Charity activity name	Amount (NT$)	Description
Sponsor Ping An Noodles	3,000	To local martial arts temple
Sponsor Winter Warmth	40,000	North Tainan Family Support Center, Xinying District

Sponsor Winter Warmth

Sponsor Ping An Noodles

At 11:40 p.m. on July 6, 2025, Typhoon Danas made landfall in Budai Township, Chiayi County, and around the time Danas made landfall, Tainan was swept by the southeastern side of the eyewall, with measured sustained wind speeds exceeding 150 kilometers per hour, damaging many homes, and while listening to the Company's disaster damage report, the Vice President learned that a security guard who had served the Company for more than twenty-five years had his home damaged in this storm and was unable to report for duty for several days, while also enduring several days without water or electricity and poor living conditions, so he immediately offered to purchase daily necessities to help him get through this period, while the relief funds donated by colleagues were personally delivered to his home after the wind and rain subsided, and along the way we saw farmers' painstakingly cultivated crops ruined, and saw damage to roofs, water tanks, glass, signs, roadside trees, and many other things, while the crops that farming families depend on for their livelihood, because the weather did not cooperate, left the farmers' hopes for the season soaked in rainwater, creating an extremely severe scene, and after arriving at the security guard's home and carrying the daily necessities from the vehicle into the house one by one, the Vice President presented with both hands a red envelope containing the relief funds, expressing sincere care for him through supplies, post-disaster repairs, and a warm word of concern.

Condolences for the Typhoon Disaster	
	
	

Promote local employment opportunities

In 2025, Aero Win Technology actively collaborated with the Xinying Industrial Park Manufacturers Association, providing services such as employment opportunities, emergency assistance, home repairs, subsidies for weddings, funerals, and celebrations, and electricity bill applications, while also arranging dedicated personnel to conduct household visits, strengthening communication with residents and needs assessments.

To support business development, Aero Win Technology has purchased land and factory buildings in the Xinying Industrial Park, investing approximately NT$400 million, with reconstruction expected to be completed in phases starting in 2027.Not only will this help local employment, with an estimated 50 new positions to be created, it will also boost commercial prosperity in the surrounding area, and assist the government in promoting the development of related industries and the expansion of cross-border e-commerce business.

To reduce the impact of nighttime equipment noise on nearby residents and the environment, the Company continues to strictly implement monitoring and environmental restoration measures, and has installed sound barriers and soundproofing equipment, striving to minimize operational impacts. If there are plans for production at new sites in the future, biodiversity and environmental impact assessments will be conducted prior to development, ensuring compliance with environmental protection standards.

Appendix

Appendix 1: GRI Sustainability Reporting Standards (GRI Standards) Comparison Table

Statement of use	Aero Win Technology Co., Ltd. has reported with reference to the GRI Standards during the period 2025/01/01-2025/12/31, and the GRI content index table quoted.
GRI 1 Using	GRI 1: Basics 2021
Applicable GRI Industry Code	n/a

GRI Code Category/Topic	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
1. Organization and reporting practices					
GRI 2 General Disclosures 2021	2-1	Organization details	1.1 Company profile	12	
	2-2	Entities included in organizational sustainability reporting	Abuto this report	3	
	2-3	Reporting Period, Frequency and Contact Person	Abuto this report	3	
	2-4	Re-editing of information	Abuto this report	3	
	2-5	External Assurance/Assurance	Abuto this report	3	
2. Activities and workers					
GRI 2 General Disclosures 2021	2-6	Activities, value chain and other business relationships	1.1 Company profile	12	
	2-7	Employees	5.1 Talent Recruitment and Training	104	
	2-8	Non-employee workers	5.1 Talent Recruitment and Training	104	
3. Governance					
GRI 2 General Disclosures 2021	2-9	Governance structure and composition	2.1 Board operations	33	
	2-10	Nomination and Selection of the Top Governance Officer	2.1 Board operations	33	
	2-11	Chairman of the highest governance unit	2.1 Board operations	33	
	2-12	The role of the highest governance unit in monitoring impact management	1.2 Sustainable Practices	16	
	2-13	Person in charge of impact management	1.2 Sustainable Practices	16	
	2-14	The role of the highest governance unit in sustainability reporting	1.2 Sustainable Practices	16	
	2-15	Conflict of Interest	2.1 Board operations	33	
	2-16	Communicating key and major events	1.2 Sustainable Practices	16	
	2-17	Group knowledge of the highest governance unit	2.1 Board operations	33	
	2-18	Performance evaluation of the highest governance unit	2.1 Board operations	33	
	2-19	Remuneration Policy	2.1 Board operations	33	
	2-20	Remuneration decision process	2.1 Board operations	33	
	2-21	Annual total remuneration ratio	5.2 Employee Benefits and security	116	
4. Strategy, policy and practice					
GRI 2 General	2-22	Statement on Sustainable Development Strategy	Message from the	6	

GRI Code Category/Topic	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
Disclosures 2021			Chairman		
	2-23	Policy Commitments	2.1 Board operations	33	
	2-24	Incorporation of Policy Commitments	2.1 Board operations	33	
	2-25	Procedures for remediating negative impacts	2.1 Board operations	33	
	2-26	Mechanism for seeking advice and raising concerns	2.3 Integrity management and compliance with laws and regulations	60	
	2-27	Compliance	2.3 Integrity management and compliance with laws and regulations	60	
	2-28	Membership of the Public Association	1.1 Company profile	12	
5. Stakeholder discussion					
GRI 2 General Disclosures 2021	2-29	Stakeholder Engagement Policy	1.3 Stakeholder Communication	19	
	2-30	Group Agreement	5.2 Employee Benefits and security	116	

Major themes

GRI Number	Issue	Industry Standard Number	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
GRI 3: Material themes 2021	Management Policy	-	3-1	Process for Determining Material Topic	1.4 Identification of Material Topic	25	
GRI 3: Material themes 2021	Management Policy	-	3-2	List of Material Topic	1.4 Identification of Material Topic	25	
Material Topic: Economic Performance (GRI 201)							
GRI 3: Material themes 2021	Management Policy	-	3-3	Material Topic Management	2.2 Economic Performance	55	
GRI 201	Economic performance Topic Disclosure 2016	-	201-1	Direct economic value generated and distributed by the organization	2.2 Economic performance	55	
		-	201-2	Financial impacts and other risks and opportunities arising from climate change	4.2 Climate change management	91	
		-	201-3	Defined Benefit Obligations and Other Retirement Plans	5.2 Employee Benefits and security	116	
		-	201-4	Financial assistance from the government	2.2 Economic performance	55	
(GRI 418) Major Topic: Customer Privacy (GRI 418)							
GRI 3: Material themes 2021	Management Policy	-	3-3	Material Topic Management	3.1 Products and Services	75	
GRI 418	Customer privacy Topic Disclosure 2016	-	418-1	Substantiated Complaints of Infringement of Customer Privacy or Loss of Customer Data	3.1 Products and Services	75	
Major Topic: Critical Material Procurement Practices (GRI 204-1 & GRI 301)							
GRI 3: Material themes 2021	Management Policy	-	3-3	Material Topic Managemen	3.2 Procurement and supply chain management	82	
GRI 301	Materials Topic Disclosure 2016	-	301-1	Weight or volume of material used	3.2 Procurement and supply chain management	82	
			301-2	Use of recycled materials	-		Not applicable
			301-3	Recycling of products and packaging materials	-		Not applicable
GRI 204	Procurement Practice Topic Disclosure 2016	-	204-1	Proportion of Procurement Spend from Local Suppliers	3.2 Procurement and supply chain management	82	
(GRI 302+GRI 305) Material topic: Energy conservation and carbon reduction (GRI 302+GRI 305)							
GRI 3: Material themes 2021	Management Policy	-	3-3	Material Topic Managemen	4.1 Major theme management	88	
GRI 302	Energy Theme Disclosure	-	302-1	Energy consumption within the organization	4.3 Energy saving and carbon	96	

GRI Number	Issue	Industry Standard Number	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
	2016				reduction		
			302-2	Energy consumption outside the organization	4.3 Energy saving and carbon reduction	96	
			302-3	Energy Intensity	4.3 Energy saving and carbon reduction	96	
			302-4	Reduce energy consumption	4.3 Energy saving and carbon reduction	96	
			302-5	Reduce energy demand for products and services	4.3 Energy saving and carbon reduction	96	
GRI 305	Emissions Topic Disclosure 2016	-	305-1	Direct (Scope 1) Greenhouse Gas Emissions	4.3 Energy saving and carbon reduction	96	
			305-2	Energy indirect (scope 2) greenhouse gas emissions	4.3 Energy saving and carbon reduction	96	
			305-3	Other indirect (Scope 3) greenhouse gas emissions	4.3 Energy saving and carbon reduction	96	
			305-4	Greenhouse gas emission intensity	4.3 Energy saving and carbon reduction	96	
			305-5	Greenhouse gas emission reduction	4.3 Energy saving and carbon reduction	96	
			305-6	Emissions of ozone-depleting substances (ODS)	4.3 Energy saving and carbon reduction	96	
			305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and others significant gas emissions	4.3 Energy saving and carbon reduction	96	
Major Topic: Training and Education (GRI 404)							
GRI 3: Material themes 2021	Management Policy	-	3-3	Material Topic Managemen	5.1 Talent Recruitment and Training	104	
GRI 404	Training and Education Topic Disclosure 2016	-	404-1	Average number of training hours per employee per year	5.1 Talent Recruitment and Training	104	
			404-2	Employee Function Improvement and Transition Assistance Plan	5.1 Talent Recruitment and Training 5.2 Employee Benefits and security	104 116	
			404-3	Percentage of employees who receive	5.1 Talent	104	

GRI Number	Issue	Industry Standard Number	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
				regular performance and career development reviews	Recruitment and Training		
Major Topic: Occupational Safety and Health (GRI 403)							
GRI 3: Material themes 2021	Management Policy	-	3-3	Material Topic Managemen	5.3 Health and safety	125	
GRI 403	Occupational Safety and Health Topic Management Disclosure 2018	-	403-1	Occupational safety and health management system	5.3 Health and safety	125	
			403-2	Hazard identification, risk assessment and accident investigation	5.3 Health and safety	125	
			403-3	Occupational health services	5.3 Health and safety	125	
			403-4	Worker participation, consultation and communication on occupational safety and health	5.3 Health and safety	125	
			403-5	Worker training on occupational safety and health	5.3 Health and safety	125	
			403-6	Worker Health Promotion	5.3 Health and safety	125	
			403-7	Prevention and mitigation of occupational safety and health directly related to business relationships	5.3 Health and safety	125	
GRI 403	Occupational Safety and Health Topic Disclosure 2018	-	403-8	Workers covered by the occupational safety and health management system	5.3 Health and safety	125	
			403-9	Occupational Injuries	5.3 Health and safety	125	
			403-10	Occupational diseases	5.3 Health and safety	125	

Other topics revealed

GRI Code Category/Topic	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
Subject-Specific Guidelines: Series 200 (Economic Subjects)					
Market position					
GRI 202 Market Position Theme Disclosure 2016	202-1	The ratio of the standard salary of grass-roots personnel of different genders to the local minimum wage	5.2 Employee Benefits and security	116	
	202-2	Proportion of hiring local residents as senior management	5.1 Talent Recruitment and Training	104	
Indirect economic impact					
GRI 203 Indirect Economic Impact Topic Disclosure 2016	203-1	Development and impact of infrastructure investment and support services	5.4 Community Engagement	140	
	203-2	Significant indirect economic impact	5.4 Community Engagement	140	
Anti-corruption					
GRI 205 Anti-corruption	205-1	Operational locations that have undergone corruption risk assessment	2.3 Integrity management and	60	

GRI Code Category/Topic	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
Thematic Disclosure 2016			compliance with laws and regulations		
	205-2	Communication and training on anti-corruption policies and procedures	2.3 Integrity management and compliance with laws and regulations	60	
	205-3	Confirmed corruption incidents and actions taken	2.3 Integrity management and compliance with laws and regulations	60	
Anti-competitive behavior					
GRI 206 Anticompetitive Conduct Topic Disclosure 2016	206-1	Legal action against anti-competitive practices 、antitrust and monopolistic conduct	-		
Tax					
GRI 207 Tax Topic Management Disclosure2019	207-1	Tax Policy	2.2 Economic performance	55	
	207-2	Tax governance, control and risk management	2.2 Economic performance	55	
	207-3	Stakeholder communication and management on tax-related issues	2.2 Economic performance	55	
GRI 207 Tax Topic Disclosure 2019	207-4	Country Report	-		No need to prepare a country-by-country report
Subject-Specific Guidelines: Series 300 (Environmental Subjects)					
Water and flowing water					
GRI 303 Water and Effluent Thematic Management Disclosure2018	303-1	Interactions with shared water resources	4.4 Water resources management	101	
	303-2	Management of drainage-related impacts	4.4 Water resources management	101	
GRI 303 Water and Effluent Thematic Disclosure 2018	303-3	Water withdrawal	4.4 Water resources management	101	
	303-4	Discharge	4.4 Water resources management	101	
	303-5	Water consumption	4.4 Water resources management	101	
Biodiversity					
GRI 304 Biodiversity-related disclosures 2016	304-1	environmental protection areas or other areas of high biodiversity value	-		The Company's operating sites and other workplaces are not located in
	304-2	Significant impacts of activities, products and services on biodiversity	-		
	304-3	Protected or restored habitats	-		
	304-4	Species listed on the IUCN Red List and national conservation lists in habitats affected by operations	-		

GRI Code Category/Topic	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
					national protected areas or biological habitats
Waste					
GRI 306 Waste Topic Management Disclosure 2020	306-1	Waste generation and significant waste-related impacts	4.5 Waste Management	102	
	306-2	Management of significant waste-related impacts	4.5 Waste Management	102	
GRI 306 Waste Topic Disclosure 2020	306-3	Waste Generation	4.5 Waste Management	102	
	306-4	Disposal and Transfer of Waste	4.5 Waste Management	102	
	306-5	Direct disposal of waste 4.5 Waste management	4.5 Waste Management	102	
GRI 306 Wastewater and Waste Theme Disclosure 2016	306-3	Serious Spills	4.5 Waste Management	102	
Supplier Environmental Assessment					
GRI 308 Supplier Environmental Assessment Topic Disclosure 2016	308-1	Use environmental criteria to screen new suppliers	3.2 Procurement and supply chain management	82	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.2 Procurement and supply chain management	82	
Subject Specific Guidelines: 400 Series (Social Subjects)					
Labor-employer relationship					
GRI 401 Labor-Management Relations Topic Disclosure 2016	401-1	New employees and resigned employees	5.1 Talent Recruitment and Training	104	
	401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	5.2 Employee Benefits and security	116	
	401-3	Parental leave	5.2 Employee Benefits and security	116	
Labor/management relations					
GRI 402 Labor/Management Relations Topic Disclosure 2016	402-1	Minimum notice period for operational changes	5.2 Employee Benefits and security	116	
Employee Diversity and Equal Opportunities					
GRI 405 Employee Diversity and Equal Opportunity Topic Disclosure 2016	405-1	Diversity of governance units and employees	5.1 Talent Recruitment and Training	104	
	405-2	Ratio of basic salary and salary of women to men	5.2 Employee Benefits and security	116	
Non-discrimination					
GRI 406	406-1	Discrimination incidents and improvement actions	5.2 Employee Benefits	116	

GRI Code Category/Topic	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
Non-Discrimination Topic Disclosure 2016		taken by the organization	and security		
結社自由與團體協商 Freedom of association and group consultation					
GRI 407 Freedom of Association and Collective Bargaining Topic Disclosure 2016	407-1	Operating sites or suppliers that may be at risk of freedom of association and group negotiation	5.2 Employee Benefits and security	116	
Child labor					
GRI 408 Child Labor Topic Disclosure 2016	408-1	Significant risks of child labor at operating sites and suppliers	5.2 Employee Benefits and security	116	
Forced or compulsory labor					
GRI 409 Forced or Compulsory Labor Topic Disclosure 2016	409-1	Operation sites and suppliers with significant risks of forced or compulsory labor incidents	5.2 Employee Benefits and security	116	
Preservation Practice					
GRI 410 Security Practice Topic Disclosure 2016	410-1	Security personnel receive training in human rights policies or procedures	-		Not applicable
Aboriginal rights					
GRI 411 Indigenous Rights Thematic Disclosure 2016	411-1	Incidents involving violations of Aboriginal rights	-		Not issued until 2025
Local community					
GRI 413 Local Community Topic Disclosure 2016	413-1	Operational activities based on local community consultation, impact assessment and development plans	5.4 Community Engagement	140	
	413-2	Operational activities that have significant actual or potential negative impact on local communities	5.4 Community Engagement	140	
Supplier Social Assessment					
GRI 414 Supplier Social Assessment Topic Disclosure 2016	414-1	Use social criteria to screen new suppliers	3.2 Procurement and supply chain management	82	
	414-2	Negative social impacts in the supply chain and actions taken	3.2 Procurement and supply chain management	82	
Public policy					
GRI 415 Public Policy Topic Disclosure 2016	415-1	Political Contributions			Not issued until 2025
Customer Health and Safety					
GRI 416 Customer Health and Safety Topic Disclosure 2016	416-1	Assessing the impact of product and service categories on health and safety	3.1 Products and Services	75	
	416-2	Incidents of breaches of health and safety regulations relating to products and services	3.1 Products and Services	75	

GRI Code Category/Topic	Number	GRI Code Disclosure Content	Corresponding Chapter	Page Number	Omit/ Remarks
Marketing and Labeling					
GRI 417 Marketing and Labeling Topic Disclosure 2016	417-1	Requirements for product and service information and labeling	3.1 Products and Services	75	
	417-2	Incidents of Failure to Comply with Regulations on Information and Labeling of Products and Services	3.1 Products and Services	75	
	417-3	Incidents of failure to comply with laws and regulations related to marketing communications	3.1 Products and Services	75	

Appendix 2: SASB Comparison Table of Sustainable Accounting Standards

Industry Category: Resource Transformation-Aerospace and Defense						
Disclosure Topic	**Indicator Number**	**Unit**	**Disclosure Indicator**	**Report Content Disclosure**	**Corresponding Chapter**	**Page NO.**
Energy Management	RT-AE-130a.1	Gigajoules (GJ) Percentage (%)	（1）Total energy consumption （2）Percentage of electricity consumption （3）Percentage of renewable energy	(1) Total energy consumption (GJ) = 27,530.11 GJ (2) Percentage of electricity consumption Percent (%) = 27,415.73/27,530.11= 0.9958= 99.58% (3) Percentage of renewable energy = 0%	4.3 Energy saving and carbon reduction	96
Hazardous Waste Management	RT-AE-150a.1	Metric ton（t） Percentage (%)	(1) Total amount of waste (2) Percentage of hazardous waste (3) Percentage of non-hazardous waste	(1)Total waste volume 137.18 metric tons， (2)Hazardous waste accounts for 29.18%， (3)Non-hazardous waste accounts for 70.82 %。	4.5 Waste Management	102
	RT-AE-150a.2	kilogram (kg)	Number and total amount of spills, and total amount recovered	In 2025, the Company did not experience any serious waste spill incidents.		
Data security	RT-AE-230a.1	Percentage (%)	(1) Number of data violations (2) Percentage involving confidential information	((1) Number of data breach incidents: 0 (2) Percentage involving confidential information: 0%	3.1 Products and Services	75
	RT-AE-230a.2	N/A.	Methods for company operations and product identification and addressing data security risks	Risk Assessment: Asset identification, threat analysis, vulnerability assessment, impact analysis. Employee Training: Cultivate good cybersecurity habits among employees. Implement Strong Access Controls: Implement the principle of least privilege, granting employees only the necessary access permissions; regularly review and update access permissions. Establish Backup and Recovery Mechanisms: (1)Regularly back up important data, and store backups in a secure location. (2)Regularly test recovery mechanisms, ensuring rapid recovery in the event of data loss. Implement intrusion detection and prevention systems: (1)Monitor network traffic，promptly detect and prevent intrusion activities。(2)Use security equipment such as firewalls、intrusion prevention systems。 Develop an emergency response plan: Develop a detailed emergency response plan，clearly define the responsibilities and processes of each role，and conduct regular drills，to ensure the effectiveness of the plan.	3.1 Products and Services	75

				Continuous monitoring and updates	(1)Regularly monitor the security of systems and networks, promptly identify new threats。(2)Regularly update software and systems, patch vulnerabilities。(3)Identify and address data security risks for products。		
Product Safety	RT-AE-250a.1	Number	Number of product recalls issued、total quantity recalled	Not applicable, the Company had no such incidents in 2025.		-	
	RT-AE-250a.2	Percentage (%)	Percentage of counterfeit parts detected	In 2025, no such incidents occurred at the Company.		-	
	RT-AE-250a.3	Number	Number of airworthiness directives received, number affected	The Company primarily manufactures aerospace structural components, therefore it is not directly affected by airworthiness directives.		-	
	RT-AE-250a.4	Currency	Total monetary losses resulting from product-related safety-related legal proceedings	In 2025, the Company had no such incidents.		-	
Product Lifecycle Management	RT-AE-410a.1	Currency	Revenue from renewable energy-related products	NT$0		-	
	RT-AE-410a.2	N/A.	Describe strategies and methods related to product fuel economy、greenhouse gas emissions	By 2030 The Company will fully transition to leasing hybrid or plug-in PHEV hybrid vehicle models, gradually replacing current fuel-powered vehicle models, phasing out all fuel-powered vehicles, and by 2050 fully transition to zero-carbon-emission vehicles, such as: electric vehicles、hydrogen-powered vehicles, etc.		-	
Material Procurement	RT-AE-440a.1	N/A.	Risk Management Description Related to the Use of Critical Materials	1. The Company operates in the aerospace industry, and its primary raw materials are nickel-based alloys and superalloys. The main procurement items are sheets, forgings, and components made of these materials. 2.Due to the extremely long lead times for aerospace materials, ensuring the timely delivery of raw materials to avoid shortages is a key control focus.		-	
Business Ethics	RT-AE-510a.1	Currency	Legal proceedings related to corruption incidents、bribery and illegal international trade incidents, total monetary losses	In 2025, no such incidents occurred at the Company.		-	
	RT-AE-510a.2	Currency	Revenue from countries or regions ranked E or F, and the Government Defence Anti-Corruption Index	In 2025, there were no transactions with countries rated E or F.		-	
	RT-AE-510a.3		Describe value chain business ethics risk management	**Please refer to the corresponding section for details**		2.3 Integrity management and compliance with laws and regulations	60

Activity Measurement	Category	Unit of Measurement	Number
Production volume within the reporting scope	Quantitative	45,750 units	RT-AE-000.A
Number of employees	Quantitative	233 people	RT-AE-000.B

Appendix 3: Climate-related Information of TPEx-listed Companies

Project	Corresponding Chapter	Page Number
1. Describe the board and management' s oversight and governance of climate-related risks and opportunities.	4.2 Climate change management	91
2. Describe how the identified climate risks and opportunities affect the Company' s business, strategy and finance (short-term, medium-term period, long term).	4.2 Climate change management	91
3. Describe the financial impact of extreme climate events and transition actions.	4.2 Climate change management	91
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	4.2 Climate change management	91
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts used should be explained.	Not yet adopted (under evaluation)	-
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the metrics and targets used to identify and manage physical risks and transition risks.	Not yet adopted (under evaluation)	-
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Not yet adopted (not yet part of the first wave of exploration)	-
8. If climate-related targets have been set, information such as the activities covered, scope of greenhouse gas emissions, planned timeline, and annual progress toward achievement should be disclosed; if carbon offsets or Renewable Energy Certificates(RECs) are used to achieve the relevant targets, the source and quantity of the carbon reduction credits offset or the quantity of Renewable Energy Certificates(RECs) should be disclosed.	Not yet adopted (under evaluation)	-
9. Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and specific action plans (to be filled in separately in 1-1 and 1-2).	4.2 Climate change management	91

1-1 The Company' s greenhouse gas inventory and confirmation status in the last two years

1-1-1 Greenhouse gas inventory information

Describe the emission volume (metric tons CO2e), intensity (metric tons CO2e/million New Taiwan dollars) and data coverage of greenhouse gases in the past two years.

Project	2025 (GHG Protocol)	2024 (ISO 14064-1)
Direct greenhouse gas emissions (Scope 1)	47.8780 (metric tons CO_2e)	73.5436(metric tons CO_2e)
Energy indirect greenhouse gas emissions (Category 2)	3,548.8137 (metric tons CO_2e)	3,794.7871(metric tons CO_2e)
Other indirect emission sources (Category 3)	1,603.1851 (metric tons CO_2e)	1,445.0042(metric tons CO_2e)
Intensity (metric tons CO2e/million New Taiwan dollars)	5.41	6.45
Information Coverage	Aero Win Technology Corporation (No. 1, Lane 13, Xingong Road, Xinying District, Tainan City) and (No. 18, Xingong Road, Xinying District, Tainan City)	

Note 1：Direct emissions(Scope 1，i.e. emissions directly from sources owned or controlled by the Company)、energy indirect emissions(Scope 2，i.e. indirect greenhouse gas emissions resulting from imported electricity、heat or steam)and other indirect emissions(Scope 3，i.e. emissions resulting from company activities，not energy indirect emissions，but from emission sources owned or controlled by other companies).

Note 2：The scope covered by data on direct emissions and energy indirect emissions，shall be handled according to the schedule stipulated in Paragraph 2 of Article 4-1 of the Taipei Exchange's「Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies」(hereinafter referred to as these Rules)，information on other indirect emissions may be voluntarily disclosed.

Note 3：Greenhouse gas inventory standards：Greenhouse Gas Protocol（Greenhouse Gas Protocol,GHG Protocol）or ISO 14064-1 issued by the International Organization for Standardization（International Organization for Standardization,ISO）.

Note 4：Greenhouse gas emissions intensity may be calculated per unit of product/service or revenue，but at a minimum the data calculated based on revenue（NT$ million）shall be stated.

1-1-2 Greenhouse Gas Confirmation Information

Describe the belief situation in the past two years, including the scope of the belief, the agency of the belief, the standards of the belief and the opinion of the belief.

Date	Chronicle Summary
June 12, 2025	Aero Win began conducting the 2024 greenhouse gas inventory in 2025, and completed its first greenhouse gas inventory report on June 12 of that year, and had the external organization Metal Industries Research & Development Centre conduct third-party verification in accordance with the ISO 14064-1 standard.
July 24, 2025	The verification report opinion letter issued by the Metal Industry Research and Development Center was obtained.
June 23, 2026	In alignment with the Financial Supervisory Commission's IFRS convergence

	policy,the Company changed its 2025 greenhouse gas inventory to the GHG Protocol standard model,and third-party verification was conducted by the external organization AFNOR Asia Ltd. on June 23,2026.
July 6, 2026	Obtain the verification report opinion letter issued by AFNOR Asia Ltd.

Note 1:This shall be handled according to the schedule prescribed in Paragraph 3 of Article 4-1 of these Operating Procedures.
Note 2:Assurance providers shall comply with the relevant regulations on sustainability report assurance providers established by the Taiwan Stock Exchange Corporation and the Taipei Exchange.
Note 3:For disclosure content, please refer to the best practice reference examples on the Taiwan Stock Exchange Corporate Governance Center website.

1-2 Greenhouse gas reduction goals, strategies and specific action plans

Basic Information of the Company	According to the Sustainable Development Roadmap for TWSE/TPEx Listed Companies, at a minimum, the following shall be disclosed
□ Companies with capital of NT$10 billion or more、steel industry、cement industry □ Companies with capital of NT$5 billion or more but less than NT$10 billion ■ Companies with capital of less than NT$5 billion	□ In 2025, disclose the previous year's reduction targets, strategies and specific action plans □ In 2026, disclose the previous year's reduction targets, strategies and specific action plans ■ In 2027, disclose the previous year's reduction targets, strategies and specific action plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans and achievement of reduction targets.

Greenhouse gas reduction targets			
	Short-term goals	**Medium-term goals**	**Long-term goals**
Energy and Greenhouse Gas Management	1.Continue replacing conventional air compressors in the plant with variable-frequency air compressors. 2.Complete the greenhouse gas inventory. 3.Complete third-party verification of the greenhouse gas inventory. 4.Install a 202-kilowatt solar photovoltaic system on the roof of Plant 4.	1.Install energy-saving devices and a solar photovoltaic system at the new plant. 2.Replace the plant's chiller air-conditioning system with variable-frequency split air conditioners for independent use in each zone, allowing the air conditioners to be switched on and off flexibly. 3.Replace old equipment with high-efficiency motors and pumps.	1.Continue replacing old energy-consuming equipment and introduce new high-efficiency equipment. 2.Continue increasing the proportion of green electricity.

Achievement of volume reduction in 2025	
Energy and Greenhouse Gas Emissions Reduction	Specific Actions and Performance: 1. Update official vehicles. Since December 2023, official vehicles have been gradually replaced with hybrid models, which are expected to reduce greenhouse gas emissions by 1.9 metric tons CO2e/year. 2. Continue replacing old pumps and motors, introducing models with IE3 or higher energy efficiency and optimizing piping systems. 3. Frequently conduct internal awareness campaigns to remind employees to turn off lights and computers when not in use, and to sort waste. Encourage resource reuse in the daily office environment, such as using electronic invoices, implementing the government's electronic official document exchange mechanism, and using both sides of paper. 4. The 202KW rooftop solar panels at Bao Yi Plant 4 will be completed in December 2025, reducing greenhouse gas emissions by 120 metric tons CO2e/year. 5. 6 sets of old air compressors have been replaced, and 4 sets of permanent magnet variable-frequency air compressors with Level 1 energy efficiency have been introduced. They are expected to reduce greenhouse gas emissions by 60 metric tons CO2e/year.
	Greenhouse gas emissions (metric tons CO2e) for 2025 and 2024 are as follows：

Project	2025 (GHG Protocol)	2024 (ISO 14064-1)
Category 1: Direct greenhouse gas emissions (metric tons CO2e)	47.8780	73.5436
Category 2: Indirect greenhouse gas emissions (metric tons CO2e)	3,548.8137	3,794.7871
Category 3: Other indirect emission sources (metric tons CO2e)	1,603.1851	1,445.0042
Total total emissions (Category 1 + Category 2 + Category 3)	5,199.877	5,313.3349

2025 Reduction Achievement Status:

- Replaced lighting throughout the entire plant with LED lights，reducing greenhouse gas emissions by 107.5 metric tons CO2e/year.
- As part of the Company's energy-saving efforts，the replacement of 6 sets of conventional air compressors in the plant with variable-frequency air compressors has been completed，and annual electricity consumption is expected to be reduced by 300,000 kWh.

Note 1:This shall be handled according to the schedule stipulated in Article 4-1, Paragraph 4 of these Operating Procedures.

Note 2:The base year shall be the year in which the inventory was completed within the boundary of the consolidated financial statements, for example, pursuant to Article 4-1, Paragraph 2 of these Operating Procedures, a company with capital of NT$10 billion or more shall complete the inventory of the 2024 consolidated financial statements in 2025, therefore the base year is 2024, if the Company has completed the inventory of the consolidated financial statements ahead of schedule, that earlier year may be used as the base year, additionally, the data for the base year may be calculated based on a single year or the average value of several years.

Note 3:For disclosure content, please refer to the best practice reference examples on the Taiwan Stock Exchange Corporate Governance Center website.

Appendix 4: Greenhouse Gas Verification Report Opinion Letter

afaq

Certificate

Certificat

Report no.: (TH04-358 / version 1)

Greenhouse Gas Verification Report Opinion

THGHGP04358-00

Verification Scope: AERO WIN TECHNOLOGY CORPORATION
No. 1, Ln. 13, Xingong Rd., Xinying Dist., Tainan City 730, Taiwan (R.O.C.)
☒The information of other sites are listed on the subsequent page.

Verification Criteria: GHG Protocol

Verification Objectives： According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period： January 01, 2025 to December 31, 2025 (The data being viewed is historical)

Verification Data：

Direct GHG Emissions(Scope 1)：	47.8780	tCO_2e
Energy Indirect GHG Emissions (Scope 2, Location-based):	3,548.8137	tCO_2e
Indirect GHG Emissions(Scope 3)：	1,603.1851	tCO_2e

Global Warming Potential (GWP)： Refer to IPCC The 6 assessment report, 2021 Year

Statement Basis： This statement must be interpreted in conjunction with the following content as a whole.
GHG Inventory Report (Version： 3 ；Date： Jun 23, 2026.)
GHG Inventory (Version： 3 ；Date： Jun 23, 2026.)

Type of Opinion： ☒Unqualified ☐Qualified (see the subsequent page) ☐Disclaim the Issuance

Verification Conclusion: To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.
Declares that the inventory data of Scope 1, Scope 2 are the reasonable assurance level and the inventory data of Scope 3 are the limited assurance level.

Date of Issuance: Jul 06, 2026

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

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Report no.: (TH04-358 / version 1)

The Geographical Location of Multiple Sites：

Company/Factory/Office	Address
Factory	No. 1, Ln. 13, Xingong Rd., Xinying Dist., Tainan City 730, Taiwan (R.O.C.)
Factory	No. 18, Xingong Rd., Xinying Dist., Tainan City 730, Taiwan (R.O.C.)

Emissions Data for Each Scope：

Scope	Description of Content	GHG Emissions (tCO_2e)	Note
(Scope 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Fugitive emissions, Process emission sources	47.8780	
(Scope 2) Indirect GHG emissions from imported energy	Purchased electricity	3,548.8137	Location-based
(Scope 3) Other Indirect GHG emissions	Category 1 Purchased goods and services	4.3749	
	Category 2 Capital goods	NA	
	Category 3 Fuel- and energy-related activities (not included in scope 1 or scope 2)	846.4018	
	Category 4 Upstream transportation and distribution	101.3999	
	Category 5 Waste generated in operations	52.6303	
	Category 6 Business travel	NA	
	Category 7 Employee commuting	83.3021	
	Category 8 Upstream leased assets	NS	
	Category 9 Downstream transportation and distribution	515.0761	
	Category 10 Processing of sold products	NS	
	Category 11 Use of sold products	NS	
	Category 12 End-of-life treatment of sold products	NS	
	Category 13 Downstream leased assets	NS	
	Category 14 Franchises	NS	
	Category 15 Investments	NS	

Biomass Burning Emission： 0.0000 tCO_2e

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Other Related Verification Information

Organization Boundaries：	operational control
GHG Type：	Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF_6), Nitrogen trifluoride (NF_3)
Purpose of Intended Use:	The organization voluntarily understand the status of greenhouse gas emissions as the basis for reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Purchased Power Factor:	Refer to the 2025 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on Jun 02, 2026.(0.4660000000)
Data Sources：	☒ The primary data is collected from on-site operation activities. ☒ Scope 3 (Category 1~15) emissions are calculated with estimated data. The secondary data sources are: Taiwan MOENV Product Carbon Footprint Information Platform ☐ Others：
Verification Method:	☒ On-site： ☐ Off-site：
Qualified Opinion：	NO
Others：	NO
Verification Date：	Jun 16、23, 2026.
Report Date：	Jun 25 , 2026.

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Report no.: (TH04-358 / version 1)

Verification Team and Technical Review

Lead Verifier :	Kevin Chang	Signature :	Chang
Verifier :	Huang Yihsiang	Signature :	Huang Yihsiang
Verifier :	Che Yu Chen	Signature:	Che Yu Chen
Independent Review :	Hsiao-Kuang Ling	Signature :	C. Kuang

Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.

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