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# **Win Win Precision Technology Co., Ltd**

## **Agenda for 2023 Regular Shareholders’ Meeting**

**Convened as:** Physical shareholders’ meeting

**Meeting time:** 10:00am. June 7, (Wednesday) 2023

**Meeting venue:** 3F., No. 180, Sec. 2, Gongdao 5th Rd., East Dist., Hsinchu City

- I. Call Meeting to Order
- II. chairperson's Address
- III. Report Items
  - (I) 2022 business report.
  - (II) The Audit Committee’s report on the 2022 settled books and statements.
  - (III) Report on the 2022 employees’ and directors’ remuneration distribution.
  - (IV) Report on the 2022 cash dividend distribution.
  - (V) Proposal to amend the “Ethical Corporate Management Best Practice Principles.”
  - (VI) Proposal to amend the “Codes of Ethical Conduct.”
  - (VII) Proposal to establish the “Procedures for Ethical Management and Guidelines for Conduct.”
  - (VIII) Proposal to amend the “Procedures for Issuing and Subscribing the First Employees Warrants for 2022.”
- IV. Ratifications
  - (I) Ratify the 2022 business report and financial statements.
  - (II) Ratify the 2022 earning distribution proposal.
- V. Discussions
  - (I) Proposal to capitalized earnings.
  - (II) Proposal to establish the “Articles of Incorporation.”
  - (III) Proposal to establish the “Procedures for the Acquisition

and Disposal of Assets.”

- (IV) Proposal to have all original shareholders to give up subscription for the new shares issued for the Company’s IPO and cash capital increase because the new shares are for the public underwriting before IPO.

VI. Extraordinary Motion

VII. Adjournment

## **Two. Report Items**

### **I. 2022 business report.**

For the 2022 business report, please refer to pages 9-13 of the manual (Attachment 1).

### **II. The Audit Committee's report on the 2022 settled books and statements.**

For the 2022 Audit Committee's Audit Report, please refer to pages 14 of the manual (Attachment 2).

### **III. Report on the 2022 employees' and directors' remuneration distribution.**

Pursuant to the Articles of Incorporation, the Company shall provide 3% to 10% of the profit of the year, if any, as the employees' remunerations, and no more than 2% of the same as the directors' remunerations.

Pursuant to the Articles of Incorporation, the 2022 employees' remunerations are amounted NT\$19,393,997 and NT\$3,232,333 for the directors' remunerations, both are paid in cash.

### **IV. Report on the 2022 cash dividend distribution.**

Pursuant to Article 18 of the Articles of Incorporation, the Company authorizes the board of directors to approve to pay dividend and profit-sharing bonus in cash, with the board meeting attended by two-third or more directors, and the resolution adopted by the majority of the attended directors.

Based on the distributable earnings of the Company for 2022, it is intended to distribute the shareholders' profit-sharing bonus in cash for NT\$137,966,007 (or NT\$2.5 per share), for the total amount of NT\$137,966,007.

The cash dividends are calculated based on the shareholding percentage recorded on the shareholder roster on the dividend base date, and distributed up to NT\$ (cents are rounded off); the total of fractional payment is included in the capital reserve.

For any subsequent change in the share capital of the Company and thus the number of outstanding shares is affected resulting in the change in the

dividend yield, the Chairman is authorized to handle such with full authority in accordance with the provisions of the Company Act.

he Chairman is authorized to determine the dividend base date and other related matters.

**V. Proposal to amend the “Ethical Corporate Management Best Practice Principles.”**

To establish the good corporate governance system, it is intended to amend some provisions in the “Ethical Corporate Management Best Practice Principles.” Please refer to Pages 36-44 of the Manual for the Comparison Table of the Principles, before and after the amendment (Attachment 4).

**VI. Proposal to amend the “Codes of Ethical Conduct.”**

To establish the good corporate governance system, it is intended to amend some provisions in the “Codes of Ethical Conduct.” Please refer to Pages 45 of the Manual for the Comparison Table of the Principles, before and after the amendment (Attachment 5).

**VII. Proposal to establish the “Procedures for Ethical Management and Guidelines for Conduct.”**

To establish the good corporate governance system, it is intended to amend some provisions in the “Procedures for Ethical Management and Guidelines for Conduct.” Please refer to Pages 46-52 (Attachment 6) for the related content.

**VIII. Proposal to amend the “Procedures for Issuing and Subscribing the First Employees Warrants for 2022.”**

To attract and retain the professionals required by the Company, and elevate the employees’ loyalty and sense of belonging, Note 8 of Article 7 of the “Procedures for Issuing and Subscribing the First Employees Warrants for 2022” is added. Please refer to page 53 of the manual for the Comparison Table of the Principles, before and after the amendment (Attachment 7).

## Three. Ratifications

### Proposal 1 (proposed by the board of directors)

**Subject** : Please ratify the 2022 business report and financial statements.

**Description** :

1. For the 2022 business report and financial statements (consolidated financial statements included), please refer to pages 15-35 of the manual (Appendix 3)
2. The aforesaid business report and financial statements (consolidated financial statements included) have been audited by the Audit Committee, and the audit reports are issue; of which, the financial statements (consolidated financial statements included) have been audited by Se-Kai Lin, CPA and Ya-Fang Wen CPAs from PwC Taiwan with attestation.
3. Please ratify.

**Resolution** :

### Proposal 2 (proposed by the board of directors)

**Subject** : Please ratify the 2022 earning distribution proposal.

**Description** :

1. Please refer to the next page for the 2022 earning distribution proposal.
2. It is intended to provide NT\$137,966,007 or NT\$2.5 per share from the 2022 distributable earnings as the dividend, to be distributed up to NT\$ (cents are rounded off); the total of fractional payment is included in the capital reserve. Additionally, NT\$55,186,403 is distributed as the share dividends, for 100 bonus share per thousand shares.
3. After the earning distribution is approved by the shareholders' meeting, the Chairman is authorized to determine the base date of dividend distribution and payment date, among other matters.
4. For any subsequent change in the share capital of the Company and thus the number of outstanding shares is affected resulting in the change in the dividend yield, it is requested that the shareholders' meeting authorize the Chairman to handle such with full authority in accordance with the provisions of the Company Act.
5. Please ratify.

**Resolution** :

**Win Win Precision Technology Co., Ltd**  
**2022 Statement of Earning Distribution**

Unit: In New Taiwan Dollars

Item	Amount	
	Subtotal	Total
<b>Beginning undistributed earnings</b>		<b>12,488,715</b>
Plus: net profit after tax for the year	512,608,384	
Add: Special reserve reversed	15,426,595	
Less: Provision of legal reserve	(51,260,838)	
Plus/less: other adjustment	0	
<b>Distributable earnings</b>		<b>489,262,856</b>
Plus: deficit compensation from legal reserve	0	
Plus: deficit compensation from special reserve	0	
Plus: deficit compensation from capital reserve	0	
Less: share dividends from earning distribution (NT\$1*55,186,403 shares)	(55,186,403)	
Less: cash dividends from earning distribution (NT\$2.5*55,186,403 shares)	(137,966,007)	
<b>Ending accumulated undistributed earning (after distribution)</b>		<b>296,110,446</b>

Remark:

1. The employees' remunerations distributed for the year: NT\$19,393,997.
2. The directors and supervisors' remunerations distributed for the year: NT\$3,232,333.
3. Provision of special reserves: pursuant to the requirement in Letter Jin-Guan-Zheng-Fa-Zhi No.1090150022, the exchange difference generated from the translation of foreign operations' financial statement reversed special reserve for NT\$15,426,595.

**Chairman: Ssu-Ming  
Chen**

**Managerial Officer:  
Ssu-Ming Chen**

**Accounting Officer: Teng,  
Mei-Ling**

## Four. Discussions

### Proposal 1 (proposed by the board of directors)

**Subject** : Proposal of earning capitalization, please discuss.

**Description** :

1. To replenish the working capital, it is intended to provided NT\$55,186,403 from the 2022 earnings, to be capitalized with 5,518,640 new shares issued; the par value is NT\$10.
2. Based on the shares held recorded on the shareholder roster, the earning is distributed as 100 bonus share per thousand shares. For the fractional shares less than one share, the shareholders may register the share consolidation with the Company's shareholder service agency within 5 days from the book-closure/ex-right date. Unconsolidated shares, or shares less than one share after consolidation, will be paid in cash pursuant to Article 240 of the Company Act, up to NT\$ (cents are rounded off). The chairman is authorized to contact qualified parties to subscribe.
3. For any subsequent change in the share capital of the Company and thus the number of outstanding shares is affected resulting in the adjustment to the share-dividend yield, it is requested that the shareholders' meeting authorize the Chairman to handle such with full authority in accordance with the provisions of the Company Act.
4. After the proposal is approved by the shareholders' meeting and submitted to the competent authority for approval, the board of directors is authorized to determine the base date of new share issuance, distribution date, and other matters.
5. The rights and obligations of these issued new shares are identical to the original shares.
6. Please discuss.

**Resolution** :

### Proposal 2 (proposed by the board of directors)

**Subject** : Please discuss the proposal to establish the “Articles of Incorporation.”



- Description :**
1. To cope with the requirements of corporate governance and virtual shareholders' meetings, it is intended to amend some provisions in the "Articles of Incorporation." Please refer to Pages 54 of the Manual for the Comparison Table of Provisions, before and after the amendment (Attachment 8).
  2. Please discuss.

**Resolution :**

**Proposal 3 (proposed by the board of directors)**

**Subject :** Please discuss the proposal to establish the "Procedures for the Acquisition and Disposal of Assets."

- Description :**
1. To cope with the amended regulations, it is intended to amend some provisions in the "Procedures for the Acquisition and Disposal of Assets." Please refer to Pages 55-57 of the Manual for the Comparison Table of Provisions, before and after the amendment (Attachment 9).
  2. Please discuss.

**Resolution :**

**Proposal 4 (proposed by the board of directors)**

**Subject :** Proposal to have all original shareholders to give up subscription for the new shares issued for the Company's IPO and cash capital increase because the new shares are for the public underwriting before IPO. Please discuss.

- Description :**
1. To cope with the future operation development and planning of sustainable development, convenience for raising long-term funds, and recruitment of outstanding talents, it is intended to apply for the public offering in TWSE (TPex) from the competent authority when appropriate; it is intended to authorize the Chairman to handle the timing to file the application and related matters with full power.
  2. To accommodate the needs for the public underwriting of shares after applying for the public offering in TWSE (TPex), it is intended to increase the capital in cash via new share

issuance upon the approval of the competent authority.

3. To increase the capital in cash via new share issuance, other than 10% to 15% of the issuance shall be reserved for the employees' subscription, as required in Article 267 of the Company Act, it is intended to request the existing shareholders to agree to abandon the subscription for all remaining issued new shares, for the public underwriting of shares before the public offering ("the public sales before the public offering"). For the shares not subscribed by the employees, it is intended to request the shareholders' meeting to authorize the chairman to contact qualified parties to subscribe. The rights and obligations of these issued new shares for cash capital increase are identical to the original shares.
4. For this proposal, it is intended to authorize the board of directors, within the scope of the Company's Articles of Incorporation and relevant laws and regulations, to determine and handle the the public sales before the public offering (including but not limited to the issue price of new shares, actual shares issued, issuance conditions, planned items, amount to be raised , expected progress, and possible benefits.), the payment period for shares, and the base date for capital increase, among other related matters, after the issuance is approved.
5. If it is necessary to revise the he public sales before the public offering based on the instructions of the competent authority or due to other circumstances, and there are any matter not mentioned in the he public sales before the public offering, it is intended to request the shareholders' meeting to authorize the board of directors to handle such with full authority.
6. Please discuss.

**Resolution :**

## **Five. Extraordinary Motion**

## **Six. Adjournment**

# Attachment 1

## Win Win Precision Technology Co., Ltd

### Business Report

#### 2022 Business Results

In 2022, affected by the geopolitical turmoil of the Russia-Ukraine War, and the supply chain crisis caused by the COVID-19 pandemic, the inflation has become more severe. In addition, with the continuous interest rate hikes adopted by numerous central banks, the global economy has slowed down significantly, the financial environment is tightened, the debt crisis is becoming increasingly serious, with strong impacts on emerging markets and developing countries. Taking the solar energy market as an example, the Russia-Ukraine War has actively enhanced the construction of renewable energy infrastructure, increase the demands for related equipment, resulting an optimistic prospects for the development of the solar energy industry. However, the supply of raw materials still relies on China. Xinjiang and Mongolia were hit by the pandemic, the supply of polysilicon was interrupted, and the price soared. This situation is expected to continue until 2023 before slowing down.

According to the latest data from Info Link Consulting, an agency specializing in solar energy, the global new installations may exceed 220GW in 2022; Bloomberg even stated that it may reach 250GW, an increase of up to 30% from 2021, showing a strong demand for solar energy. Nearly 70% of the demand is still shared by the markets of three major economies: China, Europe, and the United States; based on the estimation in the Global Market Outlook for Solar Power 2022-2026 of SolarPower Europe, the installation volume is able to maintain a stable growth rate of more than 10% during 2023-2026, showing that long-term demand for solar energy is bullish.

Currently, the main installations still come from China. Under the dual carbon goals of “peaking carbon dioxide emissions by 2030” and “realizing carbon neutrality by 2060,” while being benefiting from the gradual opening of new production capacity and the mitigated supply chain, in 2022, the annual installed capacity was expected to reach 80GW, an increase of 45% from

55GW in 2021. The demand in Europe exploded in 2022. According to the forecast of Solar Power Europe (SPE), the installed capacity would reach 40GW this year, and even InfoLink predicted that it would reach nearly 50GW. With the catalysis of the Ukraine-Russia War, the rising energy prices have also caused governments to plan to reduce their imported energy reliance on Russia, and acceleration of the renewable energy/solar energy is the most direct way, which also caused a large increase in demand in 2022. Under the influence of supply chain limitation and trade war, in the US market, the Solar Energy Industries Association (SEIA) has lowered the demand for 2022, and it estimated that the demand may maintain 26.9GW as in 2021 or even go lower. In the short term, the problem of supply chain delays will continue to affect the US growth momentum. In addition, India, Brazil, Turkey and other emerging market countries performed well in 2022, which also accelerated the vigorous development of the global solar industry.

As a whole, due to the consensus on carbon neutrality, the solar energy showed a positive and vigorous development in most countries around the world in 2022. Nonetheless, the Company has insisted to diversify operations of markets to reduce risks, strengthen the inventory management and turnover rate, maintain a good utilization rate throughout the year to reduce costs, and continue to maintain high-quality products to for keeping market prices, so shipments have grown significantly. The business focus for the whole year of 2022 still remained on the European market. In addition to the existing bases, including Germany, emerging countries such as Poland, the Netherlands, Austria, and the Nordic also were the main force to expand European sales from 210MW to more than 350MW; meanwhile, deployment in Spain, Italy and other countries are conducted again.

**(I) 2022 business results:**

For 2022, the Company's consolidated revenue is NT\$5.598 billion, an increase of 79% from NT\$3.128 billion in 2021, which includes a 44% increase in revenue from the semiconductor business and an 87% increase in revenue from the solar business. The solar energy module shipment grew from 263.2 MWp in 2021 to 410.5 MWp in 2022, an increase of 56%. The growth of shipments mainly came from the European market.

The consolidated gross profit margin in 2022 is 28%, a slight increase of 1% from 27% in 2021.

For 2022, the operating expenses is NT\$987,186 thousand, with an operating expense rate of 17%, comparing to NT\$751,919 thousand with the operating expense rate of 24% in 2021. The operating expenses increased by NT\$235,267 thousand, but the operating expense rate declined by 7% due to the significant increase in the operating revenue.

Management expenses increased by NT\$51,044 thousand, mainly due to the increase of NT\$31,480 thousand in salaries and bonuses.

Sales expenses increased by NT\$167,440 thousand, mainly due to the increase of NT\$121,821 thousand in freight for sales and export expenses (freight of sales rate is 9% in 2022 and 11% in 2021), salaries and bonuses increased by NT\$35,670 thousand, and entertainment/hospitality and travel expenses increased by NT\$7,685 thousand.

The R&D expenses increased by NT\$8,023 thousand mainly due to the expansion of production capacity, the depreciation of newly purchased equipment, and the increase in plant rents.

The non-operating income in 2022 is NT\$24,354 thousand, comparing to the 2021 non-operating expenses of NT\$16,294 thousand, an increase of NT\$40,648 thousand. The main reason is the increase of NT\$38,481 thousand in exchange gains. The non-operating income and loss in these two years are mainly from exchange gains and losses of the foreign currency incomes.

The net profit after tax in 2022 is NT\$512,608 thousand and EPS is NT\$10.14, comparing to the net profit of NT\$52,082 thousand and EPS NT\$1.08 in 2021, an increase of NT\$460,526 thousand due to the substantial growth in revenue.

**(II) The 2022 financial data and ratios are analyzed as below:**

(Unit: NT\$ thousand)

Item	2022	2021	Amount increased/decreased
Net operating revenue	5,597,815	3,128,162	2,469,653
Gross profit	1,576,998	830,116	746,882
Operating income	589,812	78,197	511,615
Net profit after tax	512,608	52,082	460,526
Net profit attributable to	512,608	52,082	460,526

the owners of the Company			
Year/ Item		2022	2021
Financial Structure	Debt ratio	46%	49%
	Long-term working capital to real estate, plants and equipment ratio	1763%	1037%
Solvency	Current ratio	204%	188%
	Quick ratio	82%	92%

**(III) The R&D status of the Company in 2022 is as below:**

1	High-performance module MGX-P3 products (560W/460W/415W) have obtained international IEC certification and started the sales.
2	High-performance module MGX-P3 products (560W/460W/415W) have obtained the UK MSC certification and started the sales.
3	High-performance module MGL product (375W), solar module for non-toxic water quality test, ITRI's test results are "safe and non-toxic water quality, all results are far below the river and reservoir water quality standards set by the Environmental Protection Administration" .
4	The High-performance module MGL product (375W) has obtained VPC certification started the sales.
5	Win Win Precision was awarded the invention patent of "The Management System for Managing Multiple Solar Modules" by the Intellectual Property Office, MOEA, with the patent number: M627259.
6	High-performance module MGX-E2 products (550/455/415W), MGXB-E2 products (545/460/405W), and MGXC-E2 products (545/455/405W) obtained international certifications including IEC and CSA secondary certification, and started the sales.
7	High-performance modules MGT-E1 products (675/610W), NGT-E1 products (690/625W), NGX-E1 products (565/470/425W), MGX-E1 products (555/465/415W), MGX-D1 Products (555/415W), MGT-D1 products (675/610W), NGX-D1 products (565/425W), NGT-D1 products (695/630W) obtained international IEC secondary certifications and started the sales.

## **IX. 2023 business plan**

### **(I) Operation guidelines**

It is predicted that in 2023, the global economy will decline by about 0.5% from 2022, mainly reasons include the impact of inflation, the risks of capital flows, currencies, and debts in the emerging markets and developing economies resulted from the interest rate hiking strategy of advanced economies, such as the United States, and the weakening growth momentum from the two major economies, the United States and China. These factors have lowered the growth forecasts for 2023. However, in terms of the solar energy industry, the energy shortage and soaring prices drove the demand in the solar energy; based on the estimation in the Global Market Outlook for Solar Power 2022-2026 of SolarPower Europe, the installation volume is able to maintain a stable growth rate of more than 10% during 2023-2026, showing that long-term demand for solar energy is bullish.

Europe is still the focus of our sales in 2023. We expect that the customer base and shipments of WINAICO will continue to grow this year, and we also expect the sales to reach a new high or even increase by more than 30% to 300MW. Our focus will be Germany, the Netherlands, Belgium, Luxembourg, Austria, and Poland, to establish a strategic partner alliance, and jointly promote and develop the market. In addition to working with local installers in the household market that we are good at, we have also begun to cooperate with distributors in Poland, Spain and other places in recent years. This year, we plan to launch large-scale products, and try to launch into the industrial market with the concept of low engineering cost. Diversified development is helpful to increase our market share.

On top of Europe, in the coming year, we are still optimistic about the growth of Australia and Taiwan. With the support of governmental policies, the overall demands in the both markets continue to increase. With years of efforts by our sales staff, the customer base and shipments have steadily increased with gradually expanding brand awareness, and 2023 is expected to be a year of continuous growth.

Overall, we expect that the global demand and shipments in 2023 will continue the substantial growth trend in 2022, although the current inflation, interest rate hike strategy, China-US trade war and



Russia-Ukraine War have resulted in some uncertainties, they will not affect our overall market operation direction. Win Win has been deeply cultivating the overseas market for many years. The sales team is cautiously optimistic about the overall demand in 2023. Other than continuously monitoring the macro environment factors such as energy prices, the China-US trade war, and forced labor issues in the western countries, monitoring the mainstream product trends, launching new products steadily and quickly, good cost control and inventory management, maintaining expansion of customers in target markets, and brand management, are still the main keys to the development of the solar module industry.

We will launch the new product series, N-Type NGX series, in the second quarter. Meanwhile, we are also developing HJT as the second advancement, to closely follow up with high-tech products, and improve module efficiency so that customers feel the advantages to have us as the technical partner. It will be the biggest foundation for us to stabilize our market share this and next year. In terms of marketing, we still believe in the strategy that channel is the king. The brand visibility of “WINAICO” and the expansion of basic customer base, emphasis of localized services, with the continuous implementation of our estuary strategy. By expanding sales areas, clientele and sales model, to avoid excessive reliance on one single market and diversify risks.

## **(II) Development strategy**

1. Trend of product development: solar modules are mid- and downstream components of the solar industry. Therefore, when designing products, it is necessary to observe the upstream development trend and take into account the needs of downstream applications. This year, Topcon and double-sided glass products will be launched, while continuing the development strategies of N-type HJT, the large-size cells, and narrowing the gaps between cells.
2. Development trends of brand and customer expansion: Win Win is different from most of other Taiwanese module manufacturers. We have positioned ourselves as a brand from the very beginning. Operating WINAICO-branded modules has always been the pillar of sales strategy, and it is the main reason why we are able to maintain overseas markets in the red sea. The entry threshold for solar modules

is not high, so China has caught up with Taiwan in recent years in terms of technology, and even has a tendency to lead; along with the advantages of upstream raw materials, as well as the rapid response of equipment manufacturers and resources supplemented by government, it is difficult to win the battle only with cheap price; which in turns high lights the importance of brand visibility and product differentiation. Regarding sales model, in addition to the original focus on the installer channel, in recent years, we have also begun to cultivate distributors in countries other than Germany, such as the Netherlands, Austria and Poland, or to launch large-size modules for the industrial market and other the medium-sized roof market, to increase market share through different sales models and market types.

3. Trend of cost optimization: Win Win continuously improves the stability of cooperation with upstream suppliers in China, which is helpful for cost competitiveness, while optimizing the cost structure through OEM, to strive for profit margins; however, at the same time, the Company continues to look for third-party partners to cope with government policies and expand the Company's capability of resource integration. In addition, we will continue to optimize the flexibility of inventory adjustment, and react to market demand in real time to reduce the risk of sluggish finished products and avoid the risk of lowering prices for sales.

The Company's management team and all employees deeply understand how much our shareholders' expect for the Company. In the future, we will actively improve operating performance, strengthen management state, and strive to return all shareholders with profits with a more stable and practical attitude.

Chairman:	Ssu-Ming Chen	Managerial	Ssu-Ming Chen	Accounting	Teng, Mei-Ling
		Officer		Officer:	

## **Attachment 2**

### **Win Win Precision Technology Co., Ltd**

#### **The Audit Committee's Audit Report**

The Company's 2022 business report, financial statements and statement of earnings distribution were submitted by the Company's Board of Directors. The financial statements were already audited by Se-Kai Lin, CPA and Ya-Fang Wen of PwC Taiwan, with the independent auditor's report presented. The Audit Committee, after completing the audit of said business report, financial statements and statement of earnings distribution, believes that they are free of material misstatement, and thus produces this report according to Securities and Exchange Act and the Company Act. Please review accordingly.

To  
2023 Regular Shareholders' Meeting, Win Win Precision  
Technology Co., Ltd.

Win Win Precision Technology Co., Ltd  
Convener of the Audit Committee:  
Kuo-Lung Yen

March 16, 2023

# Attachment 3

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## Attachment 4

### Win Win Precision Technology Co., Ltd Comparison Table of the Ethical Corporate Management Best Practice Principles, Before and After the Amendment

Original provisions	Amended provisions	Purpose/description of the amendment
<p>Article 1 (Purpose of formulation and applicable scope)</p> <p>These Principles are adopted to assist the Company to foster a corporate culture of ethical management and sound development, and implement the corporate governance.</p> <p>The applicable scope includes the business groups and organizations of the Company, which comprise its subsidiaries, any foundation to which the Company's direct or indirect contribution of funds exceeds 50% of the total funds received, and other institutions or juridical persons which are substantially controlled by such company ("business group").</p>	<p>Article 1 (Purpose of formulation and applicable scope)</p> <p>These Principles are adopted to assist the Company to foster a corporate culture of ethical management and sound development, and offer a reference framework for establishing good commercial practices.</p> <p>The applicable scope includes the business groups and organizations of the Company, which comprise its subsidiaries, any foundation to which the Company's direct or indirect contribution of funds exceeds 50% of the total funds received, and other institutions or juridical persons which are substantially controlled by such company ("business group").</p>	<p>Adjusted the textual description.</p>
<p>Article 2 (Prohibition of unethical conducts)</p> <p>When engaging in commercial activities, directors, supervisors, managerial officers, and employees of the Company ("the personnel") or persons having substantial control over such companies ("substantial controllers") shall not directly or indirectly offer,</p>	<p>Article 2 (Prohibition of unethical conducts)</p> <p>The directors, supervisors, managers, employees, and mandataries, or persons having substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit</p>	<p>Amended the description to adapt to the current practical process.</p>

Original provisions	Amended provisions	Purpose/description of the amendment
<p>promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty (“unethical conduct”) for purposes of acquiring or maintaining benefits.</p> <p>Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managerial officers, employees or substantial controllers or other stakeholders.</p>	<p>unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty (“unethical conduct”) for purposes of acquiring or maintaining benefits.</p> <p>Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managerial officers, employees or substantial controllers or other stakeholders.</p>	
<p>Article 5 (Policies)</p> <p>The Company shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith, and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.</p>	<p>Article 5 (Policies)</p> <p>The Company shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith and obtain approval from the board of directors, and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.</p>	<p>Amended the description to adapt to the current practical process.</p>
<p>Article 6 (Prevention programs)</p> <p>The Company shall, based on the management philosophy and policies specified in the preceding paragraph, in the Principles to establish the programs to forestall unethical conduct (“prevention programs”). The personnel and the substantial controllers shall</p>	<p>Article 6 (Prevention programs)</p> <p>The Company shall, based on the management philosophy and policies specified in the preceding paragraph, in the Principles to prescribe the specific ethical management practices and the programs to forestall unethical conduct (“prevention programs”). The</p>	<p>Amended the description to be specific.</p>

Original provisions	Amended provisions	Purpose/description of the amendment
comply with Articles 9 to 15.	<p>personnel and the substantial controllers shall comply with Articles 9 to 15. Guidelines, and trainings. When establishing the prevention programs, the Company shall comply with relevant laws and regulations of the territory where the companies and their business group are operating. In the course of developing the prevention programs, the Company are advised to negotiate with staff, labor unions members, important trading counterparties, or other stakeholders.</p>	
	<p>Article 7 (Scope of the prevention programs)  The Company shall establish a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within their business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly and review their adequacy and effectiveness on a regular basis. The Company refers to prevailing domestic and foreign standards or guidelines in establishing the prevention programs, which shall at least include preventive measures against the following:  I. Offering and acceptance of bribes.  II. Illegal political donations.  III. Improper charitable donations or sponsorship.</p>	<p>Article 7 is added:  The scope of the prevention programs.</p>

Original provisions	Amended provisions	Purpose/description of the amendment
	<p>IV. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.</p> <p>V. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights.</p> <p>VI. Engaging in unfair competitive practices.</p> <p>VII. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services.</p>	
<p>Article 7 (Commitment and implementation) The Company and their respective business group shall clearly specify in their rules and external documents, the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.</p>	<p>Article 8 (Commitment and implementation) The Company and their respective business group shall clearly specify in their rules and external documents and on the company website the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.</p>	<p>The previous Article 7 is amended to Article 8; amended the description to adapt to the current practical process.</p>
<p>Article 8 (Ethical management and commercial activities) The Company shall engage in commercial activities in a fair and transparent manner. Prior to any commercial transactions, the Company shall take into</p>	<p>Article 9 (Ethical management and commercial activities) The Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management. Prior to any</p>	<p>The previous Article 8 is amended to Article 9; adjusted the textual description.</p>

Original provisions	Amended provisions	Purpose/description of the amendment
<p>consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved. When entering into contracts with others, the contract shall include the ethical management policies, and in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.</p>	<p>commercial transactions, the Company shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved. When entering into contracts with their agents, suppliers, clients, or other trading counterparties, the Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.</p>	
<p>Article 9 (Prohibition from offering and receiving bribes) When conducting business, the Company and the personnel and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders. The requirement is not subject to the conducts compliant to the local laws and regulations of the operation locations.</p>	<p>Article 10 (Prohibition from offering and receiving bribes) When conducting business, the Company and their directors, supervisors, managers, employees, mandataries, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.</p>	<p>The previous Article 9 is amended to Article 10; adjusted the textual description to more specific.</p>
<p>Article 10 (Prohibition from offering political donations) When directly or indirectly</p>	<p>Article 11 (Prohibition from offering political donations) When directly or indirectly</p>	<p>The previous Article 10 is amended to Article</p>

Original provisions	Amended provisions	Purpose/description of the amendment
<p>offering a donation to political parties or organizations or individuals participating in political activities, the Company, the personnel and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.</p>	<p>offering a donation to political parties or organizations or individuals participating in political activities, the Company and the directors, managerial officers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.</p>	<p>11; adjusted the textual description to more specific.</p>
<p>Article 11 (Prohibition from improper charity donation or sponsorship) When making or offering donations and sponsorship, the Company, the personnel and substantial controllers, shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.</p>	<p>Article 12 (Prohibition from improper charity donation or sponsorship) When making or offering donations and sponsorship, TWSE/GTSM listed companies and their directors, managerial officers, employees, mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.</p>	<p>The previous Article 11 is amended to Article 12; adjusted the textual description to more specific.</p>
<p>Article 12 (Prohibition from offering or accepting unreasonable presents or hospitality, or other improper benefits) The Company, the personnel and substantial controllers, shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.</p>	<p>Article 13 (Prohibition from offering or accepting unreasonable presents or hospitality, or other improper benefits) The Company and the directors, supervisors, managerial officers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business</p>	<p>The previous Article 12 is amended to Article 13; adjusted the textual description to more specific.</p>

Original provisions	Amended provisions	Purpose/description of the amendment
	relationship or influence commercial transactions.	
	<p>Article 14 (Prohibition from infringement of intellectual property rights)</p> <p>The Company and the directors, supervisors, managerial officers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.</p>	<p>Article 14 is added:</p> <p>The prohibition from infringement of intellectual property rights</p>
	<p>Article 15 (Prohibition from engaging in unfair competitions)</p> <p>The Company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.</p>	<p>Article 15 is added:</p> <p>The prohibition from engaging in unfair competitions</p>
	<p>Article 16 (Prevention from damaging stakeholders by products or services)</p> <p>n the course of research and development, procurement, manufacture, provision, or sale of products and services, the</p>	<p>Article 16 is added:</p> <p>The prevention from damaging stakeholders by products or services</p>

Original provisions	Amended provisions	Purpose/description of the amendment
	<p>Company and the directors, managerial officers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.</p>	
<p>Article 13 (Organization and responsibilities) The Company's board of directors shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.</p>	<p>Article 17 (Organization and responsibilities) The directors, managerial officers, employees, mandataries, and substantial controllers of the Company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure</p>	<p>The previous Article 13 is amended to Article 17; adjusted the textual description to more specific. Amended the responsible unit in charge of the establishing and supervising the implementation of the ethical</p>



Original provisions	Amended provisions	Purpose/description of the amendment
<p>To achieve sound ethical corporate management, the Company has appointed the Audit Office to be responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs, and reporting such to the board of directors regularly.</p>	<p>thorough implementation of its ethical corporate management policies.</p> <p>To achieve sound ethical corporate management, the General Administration Division is responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs, in charge of the following matters, and shall report to the board of directors on a regular basis (at least once a year):</p> <p>I. Assisting in incorporating ethics and moral values into the company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.</p> <p>II. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.</p> <p>III. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the</p>	<p>corporate management policies and prevention programs, as well as the requirement of reporting to the board of directors</p>

Original provisions	Amended provisions	Purpose/description of the amendment
	<p>business activities within the business scope which are possibly at a higher risk for unethical conduct.</p> <p>IV. Promoting and coordinating awareness and educational activities with respect to ethics policy.</p> <p>V. Developing a whistle-blowing system and ensuring its operating effectiveness.</p> <p>VI. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.</p>	
<p>Article 14 (Legal compliance when conducting business) The Company and the personnel and substantial controllers, shall comply with laws and regulations and the prevention programs when conducting business.</p>	<p>Article 18 (Legal compliance when conducting business) and substantial controllers, shall comply with laws and regulations and the prevention programs when conducting business.</p>	<p>The previous Article 14 is amended to Article 18; adjusted the textual description.</p>
<p>Article 15 (Recusal of directors, supervisors, and managerial officers) The Company shall adopt policies for preventing conflicts of interest, and shall also offer appropriate means for directors, supervisors, and managerial officers to voluntarily explain whether their interests would potentially conflict with those</p>	<p>Article 19 (Recusal due to conflicts of interests) The Company shall adopt policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate means for directors, supervisors, managers, and other stakeholders attending or</p>	<p>The previous Article 14 is amended to Article 18; amended the description to adapt to the current practical process and to be more specific.</p>

Original provisions	Amended provisions	Purpose/description of the amendment
<p>of the Company.  The Company’s directors shall be highly self-disciplined.  When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, and if his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director.  The directors shall practice self-discipline and must not support one another in improper dealings.  The Company’s directors, supervisors, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.</p>	<p>present at board meetings to voluntarily explain whether their interests would potentially conflict with those of the Company.  When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managerial officers, and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director.  The directors shall practice self-discipline and must not support one another in improper dealings.  The Company’s directors, supervisors, managerial officers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.</p>	

Original provisions	Amended provisions	Purpose/description of the amendment
<p>Article 16 (Accounting and internal control)</p> <p>The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.</p> <p>The internal auditors shall audit the compliance of the systems specified in the preceding paragraph, and prepare the audit report to be submitted to the board of directors.</p>	<p>Article 20 (Accounting and internal control)</p> <p>The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.</p> <p>The internal auditor of the Company shall, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans, including auditees, audit scope, audit items, audit frequency, etc., and examine accordingly the compliance with the prevention programs. The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary. The results of examination in the preceding paragraph shall be reported to senior management and the ethical management dedicated unit and put down in writing in the form of an audit report to be submitted to the board of directors.</p>	<p>The previous Article 16 is amended to Article 20; adjusted the textual description to more specific.</p>
	<p>Article 21 (Operational procedures and guidelines)</p> <p>The Company shall establish operational procedures and guidelines to guide directors,</p>	<p>Article 21 is added: The operational procedures and guidelines</p>

Original provisions	Amended provisions	Purpose/description of the amendment
	<p>managerial officers, employees, and substantial controllers on how to conduct business. The procedures and guidelines should at least contain the following matters:</p> <p>I. Standards for determining whether improper benefits have been offered or accepted.</p> <p>II. Procedures for offering legitimate political donations.</p> <p>III. Procedures and the standard rates for offering charitable donations or sponsorship.</p> <p>IV. Rules for avoiding work-related conflicts of interests and how they should be reported and handled.</p> <p>V. Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business.</p> <p>VI. Regulations and procedures for dealing with suppliers, clients and business transaction counterparties suspected of unethical conduct.</p> <p>VII. Handling procedures for violations of these Principles.</p> <p>VIII. Disciplinary measures on offenders.</p>	
<p>Article 17 (Education, trainings, and appraisals)</p> <p>The Company shall periodically organize trainings and promotions to the personnel and substantial controllers, to enable them fully understand the Company’s resolve to implement ethical corporate management, the related policies, prevention programs</p>	<p>Article 22 (Education, trainings, and appraisals)</p> <p>The chairperson, general manager, or senior management of the Company shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis.</p> <p>The Company shall periodically organize training and awareness</p>	<p>The previous Article 17 is amended to Article 22; amended the description to adapt to the current practical process and to be more specific.</p>

Original provisions	Amended provisions	Purpose/description of the amendment
<p>and the consequences of committing unethical conduct. The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.</p>	<p>programs for directors, managerial officers, employees, mandataries, and substantial controllers and invite the companies' commercial transaction counterparties so they understand the companies' resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.</p> <p>The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.</p>	
<p>Article 18 (Whistle-blowing and disciplinary actions) Where the personnel and substantial controllers find out any violation of ethical management regulations, he/she/they shall take the initiative to report such to the supervisors, managerial officers, internal audit officer, or other officers appropriate. The Company shall thoroughly keep the identity of the whistle-blower and the description of the whistle-blowing confidential, with active investigation and handling. If the violation of ethical management regulations is proved, a disciplinary action will be taken depending on the severity.</p>	<p>Article 23 (Whistle-blowing system) The Company shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing system shall include at least the following: I. An independent mailbox or hotline, either internally established and publicly announced or provided by an independent external institution, to allow internal and external personnel of the company to submit reports. II. Dedicated personnel or unit appointed to handle the whistle-blowing system. Any tip involving a director or senior management shall be reported to the independent</p>	<p>The previous Article 18 is amended to Articles 23 and 24; amended the description to adapt to the current practical process and to be more specific about the matters to be covered in the whistle-blowing system. Other than the whistle-blowing and disciplinary actions, the provision regarding the appealing system is added.</p>

Original provisions	Amended provisions	Purpose/description of the amendment
	<p>directors or supervisors.  Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.  III. Follow-up measures to be adopted depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority.  IV. Documentation of case acceptance, investigation processes, investigation results, and relevant documents.  V. Confidentiality of the identity of whistle-blowers and the content of reported cases, and an undertaking regarding anonymous reporting.  VI. Measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.  VII. Whistle-blowing incentive measures.  When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report an</p> <p>Article 24 (Disciplinary actions and appeals)  The Company shall adopt and publish a well-defined</p>	

Original provisions	Amended provisions	Purpose/description of the amendment
	disciplinary and appeal system for handling violations of the ethical corporate management rules, and shall make immediate disclosure on the company's internal website of the title and name of the violator, the date and details of the violation, and the actions taken in response.	
<p>Article 19 (Information disclosure)</p> <p>The status of implementation for the Principles shall be disclosed on their company websites, annual reports.</p>	<p>Article 25 (Information disclosure)</p> <p>The Company shall collect quantitative data about the promotion of ethical management and continuously analyze and assess the effectiveness of the promotion of ethical management policy. They shall also disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data, and the effectiveness of promotion on their company websites, annual reports, and prospectuses, and shall disclose their ethical corporate management best practice principles on the Market Observation Post System.</p>	<p>The previous Article 19 is amended to Article 25; amended the description to adapt to the current practical process and to be more specific.</p>
<p>Article 20 (Review and amendment to the Principles)</p> <p>The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage the personnel to make suggestions, based on which the Principles will be reviewed and improved with a</p>	<p>Article 26 (Review and amendment to the Principles)</p> <p>The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, supervisors, managers, and employees to make suggestions, based on which the adopted</p>	<p>The previous Article 20 is amended to Article 26; amended the description to adapt to the current practical process.</p>



Original provisions	Amended provisions	Purpose/description of the amendment
view to achieving better implementation of ethical management.	ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.	
<p>Article 21 (Implementation) The ethical corporate management best practice principles of the Company shall be implemented after the board of directors grants the approval, and shall be sent to the supervisors and reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended. The Principles were established on August 12, 2011.</p>	<p>Article 27 (Implementation) The Principles and the amendments thereof are implemented after the board of directors grants the approval. When the Company submits its ethical corporate management best practice principles to the board of directors for discussion pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. Any objections or reservations of any independent director shall be recorded in the minutes of the board of directors meeting. An independent director that cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board of directors meeting. The Principles were established on August 12, 2011. The 1st amendment was made on December 28, 2022.</p>	<p>The previous Article 21 is amended to Article 27; amended the description to adapt to the current practical process and to be more specific. The date of amendment is added.</p>

# Attachment 5

## Win Win Precision Technology Co., Ltd

### Comparison Table of the Code of Ethical Conduct, Before and After the Amendment

Original provisions	Amended provisions	Purpose/description of the amendment
<p>Article 1 (Purpose of and basis) These Guidelines are adopted for the purpose of encouraging directors, supervisors, and managerial officers (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of a company) of the Company to act in line with ethical standards, and to help interested parties better understand the ethical standards of such companies.</p>	<p>Article 1 (Purpose of and basis) These Guidelines are adopted for the purpose of encouraging directors, supervisors, and managerial officers (including CEO or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of a company) of the Company to act in line with ethical standards, and to help interested parties better understand the ethical standards of such companies.</p>	<p>Adjusted the textual description.</p>
<p>Article 20 (Procedures for exemption) The code of ethical conduct must require that any exemption for directors, supervisors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for</p>	<p>Article 20 (Procedures for exemption) The code of ethical conduct must require that any exemption for directors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption,</p>	<p>Adjusted the textual description.</p>

Original provisions	Amended provisions	Purpose/description of the amendment
<p>exemption, objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the code, and to safeguard the interests of the company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.</p>	<p>objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the code, and to safeguard the interests of the company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.</p>	
<p>Article 14 (Enforcement) The code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, and submitted to a shareholders meeting. The Code was established on August 12, 2011.</p>	<p>Article 14 (Enforcement) The code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, and submitted to a shareholders meeting. The Code was established on August 12, 2011. The 1st amendment was made on December 28, 2022.</p>	<p>The date of amendment is added.</p>

# Attachment 6

## Win Win Precision Technology Co., Ltd

### Procedures for Ethical Management and Guidelines for Conduct

#### Article 1 (Purpose of formulation and applicable scope)

The Company engages in commercial activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement the ethical management policy, and actively prevent the unethical conducts, the Procedures for and Guidelines for Conduct are established pursuant to the “Ethical Corporate Management Best Practice Principles” and the laws and regulations of the locations where the Company and the business group operate, to specifically regulate what the personnel of the Company shall pay attentions to when conducting business.

The scope of application of these Procedures and Guidelines includes the subsidiaries of the Company, any incorporated foundation in which the Company's accumulated contributions, direct or indirect, exceed 50% of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by the Company.

#### Article 2 (Applicable subjects)

For the purposes of these Procedures and Guidelines, the term “personnel of the Company” refers to any director, managerial officer, employee, mandatary or person having substantial control, of the Company or its group enterprises and organizations.

Any provision, promise, request, or acceptance of improper benefits by any personnel of the Company through a third party will be presumed to be an act by the personnel of the Company.

#### Article 3 (Unethical conduct)

For the purposes of these Procedures and Guidelines, “unethical conduct” means that any personnel of the Company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for

purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or private-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other interested parties.

#### Article 4 (Types of benefits)

For the purposes of these Procedures and Guidelines, the term “benefits” means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name.

#### Article 5 (Responsible unit and duties)

The Company shall designate the General Administration Division as the solely responsible unit (hereinafter, “responsible unit”) under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:

- I. Assisting in incorporating ethics and moral values into the company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
- II. Adopting programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.
- III. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
- IV. Promoting and coordinating awareness and educational activities with respect to ethics policy.
- V. Developing a whistle-blowing system and ensuring its operating effectiveness.
- VI. Assisting the board of directors and management in auditing and assessing

whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.

- VII. Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.

#### Article 6 (Prohibition against providing or accepting improper benefits)

When providing, accepting, promising, or requesting, directly or indirectly, any benefits as specified in Article 4, the conduct of the given personnel of the Company shall comply with the provisions of the “Ethical Corporate Management Best Practice Principles of the Company” and these Procedures and Guidelines, and the relevant procedures shall have been carried out:

- I. The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
- II. The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships.
- III. Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.
- IV. Attendance at folk festivals that are open to and invite the attendance of the general public.
- V. Rewards, emergency assistance, condolence payments, or honorariums from the management.
- VI. Money, property, or other benefits with a market value of NT\$3,000 or less offered to or accepted from a person other than relatives or friends.
- VII. Property with a market value of NT\$3,000 or less received due to engagement, marriage, maternity, relocation, assumption of a position, promotion or transfer, retirement, resignation, or severance, or the injury, illness, or death of the recipient or the recipient's spouse or lineal relative.
- VIII. Other conduct that complies with the rules of the Company.

#### Article 7 (Procedures for handling the acceptance of improper benefits)

Except under any of the circumstances set forth in the preceding article, when any personnel of the Company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 by a third party, the matter shall be handled in accordance with the following procedures:

- I. If there is no relationship of interest between the party providing or offering the benefit and the official duties of the Company's personnel, the personnel shall report to their immediate supervisor within 3 days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.
- II. If a relationship of interest does exist between the party providing or offering the benefit and the official duties of the Company's personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the responsible unit. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the responsible unit for handling.

“A relationship of interest between the party providing or offering the benefit and the official duties of the Company's personnel,” as referred to in the preceding paragraph, refers to one of the following circumstances:

- I. When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
- II. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
- III. Other circumstances in which a decision regarding the Company's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The responsible unit of the Company shall make a proposal, based on the nature and value of the benefit under Paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported and approved.

#### Article 8 (Prohibition of and handling procedure for facilitating payments)

The Company shall neither provide nor promise any facilitating payment.

If any personnel of the Company provide or promises a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the responsible unit.

Upon receipt of the report under the preceding paragraph, the responsible unit shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the

responsible unit shall also immediately report to the relevant judicial agency.

#### Article 9 (Procedures for handling political contributions)

Political contributions by the Company shall be made in accordance with the following provisions, reported to the supervisor in charge for approval, and a notification given to the responsible unit, and when the amount of a contribution is NT\$500,000 or more, it shall be made only after being reported to and approved by the board of directors:

- I. It shall be ascertained that the political contribution is in compliance with the laws and regulations governing political contributions in the country in which the recipient is located, including the maximum amount and the form in which a contribution may be made.
- II. A written record of the decision-making process shall be kept.
- III. Account entries shall be made for all political contributions in accordance with applicable laws and regulations and relevant procedures for accounting treatment.
- IV. In making political contributions, commercial dealings, applications for permits, or carrying out other matters involving the interests of the Company with the related government agencies shall be avoided.

#### Article 10 (Procedures for handling charitable donations or sponsorships)

Charitable donations or sponsorships by the Company shall be provided in accordance with the following provisions and reported to the supervisor in charge for approval, and a notification shall be given to the responsible unit. When the amount is NT\$500,000 or more, the donation or sponsorship shall be provided only after it has been submitted for approval by the board of directors:

- I. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where the Company is doing business.
- II. A written record of the decision-making process shall be kept.
- III. A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.
- IV. The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of the Company's commercial dealings or a party with which any personnel of the Company has a relationship of interest.
- V. After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with



the purpose of the contribution.

#### Article 11 (Recusal)

When a director, managerial officer or other stakeholder of the Company attending or present at a board meeting, or the juristic person represented thereby, has a stake in a matter under discussion in the meeting, that director, officer or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of the Company would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall practice self-discipline and must not support one another in improper dealings.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

If in the course of conducting company business, any personnel of the Company discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to both his or her immediate supervisor and the responsible unit, and the immediate supervisor shall provide the personnel with proper instructions.

No personnel of the Company may use company resources on commercial activities other than those of the Company, nor may any personnel's job performance be affected by his or her involvement in the commercial activities other than those of the Company.

#### Article 12 (Special unit in charge of confidentiality regime and its responsibilities)

The Company's General Administration Center is the special unit charged with formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of the Company's trade secrets, trademarks, patents, works and other intellectual properties and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

All personnel of the Company shall faithfully follow the operational directions pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any trade secrets, trademarks, patents, works, and other intellectual properties of the Company of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, and other intellectual properties of the Company unrelated to their individual duties.

Article 13 (Prohibition against unfair competition)

The Company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 14 (Prevention of damage caused by products and services to stakeholders)

The Company shall collect and understand the applicable laws and regulations and international standards governing its products and services which it shall observe and gather and publish all guidelines to cause personnel of the Company to ensure the transparency of information about, and safety of, the products and services in the course of their research and development, procurement, manufacture, provision, or sale of products and services.

Article 15 (Prohibition against insider trading and non-disclosure agreement)

All personnel of the Company shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in order to prevent other party from using such information to engage in insider trading. Any organization or person outside of the Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of the Company acquired as a result, and that they may not use such information without the prior consent of the Company.

Article 16 (Compliance and announcement of policy of ethical management)

The Company shall disclose its policy of ethical management in its internal rules, annual reports, on the company's websites, and in other promotional materials, and shall make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.

Article 17 (Ethical management evaluation prior to development of commercial relationships)

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, the Company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

When the Company carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures for a review of the counterparty with which it will have commercial dealings with respect to the following matters, in order to gain a comprehensive knowledge of its ethical management:

- I. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.
- II. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
- III. Whether enterprise's business operations are located in a country with a high risk of corruption.
- IV. Whether the business operated by the enterprise is in an industry with a high risk of bribery.
- V. The long-term business condition and degree of goodwill of the enterprise.
- VI. Consultation with the enterprise's business partners on their opinion of the enterprise.
- VII. Whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.

Article 18 (Statement of ethical management policy to counterparties in commercial dealings)

Any personnel of the Company, when engaging in commercial activities, shall

make a statement to the trading counterparty about the Company's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

Article 19 (Avoidance of commercial dealings with unethical operators)

All personnel of the Company shall avoid business transactions with an agent, supplier, customer, or other counterparty in commercial interactions that is involved in unethical conduct. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement the Company's ethical management policy.

Article 20 (Stipulation of terms of ethical management in contracts)

Before entering into a contract with another party, the Company shall gain a thorough knowledge of the status of the other party's ethical management, and shall make observance of the ethical management policy of the Company part of the terms and conditions of the contract, stipulating at the least the following matters:

- I. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.
- II. Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

Article 21 (Handling of unethical conduct by personnel of the Company)

As an incentive to insiders and outsiders for informing of unethical or unseemly conduct, the Company will grant a reward depending the seriousness of the circumstance concerned. Insiders having made a false report or malicious accusation shall be subject to disciplinary action and be removed from office if the circumstance concerned is material.

The Company shall internally establish and publicly announce on its website and the intranet, or provide through an independent external institution, an independent mailbox or hotline, for insiders and outsiders of the Company to submit reports.

A whistleblower shall at least furnish the following information:

I. The whistleblower's name and I.D. number (whistleblowing reports may be submitted anonymously), and an address, telephone number and e-mail address where it can be reached.

II. the informed party's name or other information sufficient to distinguish its identifying features.

III. specific facts available for investigation.

Personnel of the Company handling whistle-blowing matters shall represent in writing they will keep the whistleblowers' identity and contents of information confidential.

The Company also undertakes to protect the whistleblowers from improper treatment due to their whistleblowing.

The responsible unit of the Company shall observe the following procedure in handling whistleblowing matters:

I. An information shall be reported to the department head if involving the rank and file and to an independent director or supervisor if involving a director or a senior executive.

II. The responsible unit of the Company and the department head or personnel being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal compliance or other related department.

III. If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or the Company's policy and regulations of ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, the Company will report to the competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

IV. Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.

V. With respect to a confirmed information, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.

VI. The responsible unit of the Company shall submit to the board of directors a report on the whistleblowing case, actions taken, and subsequent reviews and corrective measures.

Article 22 (Actions upon event of unethical conduct by others towards the Company)

If any personnel of the Company discovers that another party has engaged in unethical conduct towards the Company, and such unethical conduct involves alleged illegality, the Company shall report the relevant facts to the judicial and prosecutorial authorities; where a public service agency or public official is involved, the Company shall additionally notify the governmental anti-corruption agency.

Article 23 (Internal awareness sessions and establishment of a system for rewards, penalties, and complaints, and related disciplinary measures)

The responsible unit of the Company shall organize awareness sessions each year and arrange for the chairperson, general manager, or senior management to communicate the importance of ethics to its directors, employees, and mandataries from time to time every year.

The Company shall link ethical management to employee performance evaluations and human resources policy, and establish clear and effective systems for rewards, penalties, and complaints.

If any personnel of the Company seriously violate ethical conduct, the Company shall dismiss the personnel from his or her position or terminate his or her employment in accordance with applicable laws and regulations or the personnel policy and procedures of the Company.

Article 24 (Enforcement)

These Procedures and Guidelines, and any amendments hereto, shall be implemented upon the resolution of the board of directors.

When these Procedures and Guidelines are submitted to the board of directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the board of directors meeting. An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the board of directors meeting.

The Procedures and Guidelines were established on December 28, 2022.

# Attachment 7

## Win Win Precision Technology Co., Ltd

### “Procedures for Issuing and Subscribing the First Employees Warrants for 2022.”

#### Comparison Table of Provisions, Before and After the Amendment

Article No.	Amended provisions	Provisions before amendment	Reason of amendment
7	Adjustment of subscription prices ..... Note 7: Where the change in the common shares and distribution of cash dividends occur concurrently, the subscription price is calculated first pursuant to 7.2, and then adjusted pursuant to 7.1, <u>Note 8: Where the adjusted subscription price is higher than the price before the adjustment, and adjustment is exempted.</u>	Adjustment of subscription prices ..... Note 7: Where the change in the common shares and distribution of cash dividends occur concurrently, the subscription price is calculated first pursuant to 7.2, and then adjusted pursuant to 7.1,	Amended to cope with the actual operation.
14	The Procedures were established on May 19, 2022 The 1st amendment was made on August 11, 2022. <u>The 2nd amendment was made on March 16, 2023.</u>	The Procedures were established on May 19, 2022 The 1st amendment was made on August 11, 2022.	The date of amendment is added.

# Attachment 8

## Win Win Precision Technology Co., Ltd

### Comparison Table of the Articles of Incorporation, Before and After the Amendment

Article No.	Amended provisions	Provisions before amendment	Reason of amendment
Article 8	There are two kinds of shareholders meetings of the Company: regular shareholders meetings and special shareholders meetings. The regular shareholders meetings are convened once per year within six months from the close of the fiscal year. The special shareholders meetings may be convened in accordance with applicable laws and regulations whenever necessary. <u>The Company's shareholders' meetings can be held by means of visual communication network or other methods promulgated by the central competent authority. For the conditions required for virtual shareholders' meetings, operational procedures, and other matters to be complied with, the regulations of the competent authority, if any, shall be complied with.</u>	There are two kinds of shareholders meetings of the Company: regular shareholders meetings and special shareholders meetings. The regular shareholders meetings are convened once per year within six months from the close of the fiscal year. The special shareholders meetings may be convened in accordance with applicable laws and regulations whenever necessary.	Article 172-2 of Company Act specifies that the provisions of virtual shareholders' meeting is applicable to public companies. Pursuant to the main clause in Paragraph 1 of the Article, A company may explicitly provide for in its Articles of Incorporation that its shareholders' meeting can be held by means of visual communication network or other methods promulgated by the MOEA; Paragraph 3, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies specifies the same. To cope with the governmental policy to promote the virtual shareholders' meetings by the competent authority, and provide channels convenient for shareholders to attend the shareholders' meeting by adapting to the demands in the digital era, so that the Company may have the board of directors to resolve to convene the shareholders'



Article No.	Amended provisions	Provisions before amendment	Reason of amendment
			meetings virtually depending on the actual needs, the provision is added to specify that a shareholders' meeting can be held by means of visual communication network or other methods promulgated by the MOEA as above-mentioned.
Article 10	Each share holder is entitled for one voting right per share, unless laws and regulations stipulated otherwise. <u>Each shareholders may</u> exercise the voting right by way of electronic transmission when convening a shareholders meeting; shareholders exercise voting right by way of electronic transmission are deemed attendance in person, and the related laws and regulations shall be complied with.	Each share holder is entitled for one voting right per share, unless laws and regulations stipulated otherwise. <del>After listing in TWSE (TPEX),</del> exercising voting right by way of electronic transmission <del>shall be listed as one</del> way of exercising the right when convening a <del>shareholders</del> meeting; shareholders exercise voting right by way of electronic transmission are deemed attendance in person, and the related laws and regulations shall be complied with.	Amendment is made to adapt to the operation.
Article 20	The Articles of Incorporation were established on December 28, 2003. ..... <u>The 15th amendment was made on June 7, 2023.</u>	The Articles of Incorporation were established on December 28, 2003. ..... The 14th amendment was made on June 17, 2022.	The date of amendment is added.

# Attachment 9

## Win Win Precision Technology Co., Ltd Comparison Table of the “Procedures for the Acquisition and Disposal of Assets,” Before and After the Amendment

Article No.	Amended provisions	Provisions before amendment	Reason of amendment
Article 16	<p>When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:</p> <ol style="list-style-type: none"> <li>I. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.</li> <li>II. The reason for choosing the related party as a transaction counterparty.</li> <li>III. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the</li> </ol>	<p>When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:</p> <ol style="list-style-type: none"> <li>I. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.</li> <li>II. The reason for choosing the related party as a transaction counterparty.</li> <li>III. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the</li> </ol>	Amended as the regulations.

Article No.	Amended provisions	Provisions before amendment	Reason of amendment
	<p>preliminary transaction terms in accordance with Article 17 and Article 18.</p> <p>IV. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.</p> <p>V. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.</p> <p>VI. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.</p> <p>VII. Restrictive covenants and other important stipulations associated with the transaction.</p>	<p>preliminary transaction terms in accordance with Article 17 and Article 18.</p> <p>IV. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.</p> <p>V. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.</p> <p>VI. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.</p> <p>VII. Restrictive covenants and other important stipulations associated with the transaction.</p>	
Article 16	<p>With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, the Company's board of directors may pursuant to Article 7, paragraph 1, subparagraph 3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of</p>	<p>With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, the Company's board of directors may pursuant to Article 7, paragraph 1, subparagraph 3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of</p>	

Article No.	Amended provisions	Provisions before amendment	Reason of amendment
	<p>directors meeting:</p> <p>I. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</p> <p>II. Acquisition or disposal of real property right-of-use assets held for business use.</p> <p><u>If the Company or a subsidiary thereof that is not a domestic public company will have a transaction set out in paragraph 1 and the transaction amount will reach 10% or more of the public company’s total assets, the public company shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between the public company and its parent company or subsidiaries or between its subsidiaries.</u></p> <p>The calculation of the transaction amounts referred to in the two preceding paragraphs shall be made in accordance with Article 45, paragraph 2 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders meeting or board of directors and recognized by the Audit Committee need not be counted toward the transaction amount.</p> <p>When the two preceding paragraphs are submitted for discussion by the board of directors, the board of directors shall take into full consideration</p>	<p>directors meeting:</p> <p>I. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.</p> <p>II. Acquisition or disposal of real property right-of-use assets held for business use.</p> <p>The calculation of the transaction amounts referred to in the two preceding paragraphs shall be made in accordance with Article 45, paragraph 2 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders meeting or board of directors and recognized by the <del>supervisors</del> need not be counted toward the transaction amount.</p> <p>When the two preceding paragraphs are submitted for discussion by the board of directors, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p>	

Article No.	Amended provisions	Provisions before amendment	Reason of amendment
	each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.		
Article 57	<p>The enactment was approved on February 26, 2010.</p> <p>The 1st amendment was made on October 13, 2010.</p> <p>The 2nd amendment was made on June 28, 2012.</p> <p>The 3rd amendment was made on June 21, 2013.</p> <p>The 4th amendment was made on June 26, 2014.</p> <p>The 5th amendment was made on June 27, 2017.</p> <p>The 6th amendment was made on June 14, 2019.</p> <p>The 7th amendment was made on June 17, 2022.</p> <p><u>The 8th amendment was made on June 7, 2023.</u></p>	<p>The enactment was approved on February 26, 2010.</p> <p>The 1st amendment was made on October 13, 2010.</p> <p>The 2nd amendment was made on June 28, 2012.</p> <p>The 3rd amendment was made on June 21, 2013.</p> <p>The 4th amendment was made on June 26, 2014.</p> <p>The 5th amendment was made on June 27, 2017.</p> <p>The 6th amendment was made on June 14, 2019.</p> <p>The 7th amendment was made on June 17, 2022.</p>	The date of amendment is added.

# Appendix 1

## Win Win Precision Technology Co., Ltd

### Rules and Procedures of Shareholders' Meeting

- Article 1 To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.
- Article 2 The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
- Article 3 Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors. The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders' meeting or before 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting handbook and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders' meeting or before 15 days before the date of the special shareholders' meeting. Before 15 days before the date of the shareholders meeting, The Company shall also have prepared the shareholders meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting handbook and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby, and distributed on site of the shareholders' meeting. The reasons for convening a shareholders meeting shall be specified in

the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

Article 4 For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by The Company and stating the scope of the proxy's authorization.

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

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

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

meeting.

Article 6 The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively “shareholders”) will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences.

The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

The Company shall furnish attending shareholders with the meeting handbook book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

A shareholder shall attend a shareholder meeting on the basis of the attendance card, sign-in card, or other supporting document. Solicitors soliciting proxy forms shall also bring identification documents for verification.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 7 If a shareholders meeting is convened by the board of directors, the meeting shall be chairpersoned by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chairperson, or, if there are no managing directors, one of the directors shall be appointed to act as chairperson. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person



to serve as chairperson.

When a managing director or a director serves as chairperson, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chairperson.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chairperson the meeting. When there are two or more such convening parties, they shall mutually select a chairperson from among themselves. The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

Article 8 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 9 Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chairperson shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting

shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairperson may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chairperson shall declare the meeting adjourned.

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

Article 10 If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chairperson may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chairperson declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chairperson in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chairperson shall allow ample opportunity for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders. When the chairperson is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chairperson may announce the discussion closed and proceed to a vote.

Article 11 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairperson.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chairperson, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairperson may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairperson and the shareholder that has the floor; the chairperson shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chairperson may respond in person or direct relevant personnel to respond.

Article 12 Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the

interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act. Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chairperson or a person designated by the chairperson shall first announce the total number of voting rights represented by the attending shareholders. A proposal is deemed passed if no dissent from any shareholder is presented when the chairperson inquire all attending shareholders, and entitled to the same effect as voting; if any dissent, the proposal shall be put to a vote as required in the preceding paragraph. When there is an amendment or an alternative to a proposal, the chairperson shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairperson, provided that all monitoring

personnel shall be shareholders of the Company. Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 14 The election of directors or supervisors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 15 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairperson of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.

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

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results. The minutes shall be retained for the duration of the existence of the Company.

Where the resolution method in the preceding paragraph, is the inquiry by the chairperson for shareholders' opinions with dissent, it shall be recorded as "passed as all attending shareholders were inquired by the chairperson and no dissent expressed." Provided that, if any dissent, it shall be recoded as the passage is made by voting, and the number of favorable voting rights, and the ratio hereof.

Article 16 On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chairperson may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chairperson may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chairperson's correction, obstructing the proceedings and refusing to heed calls to stop, the chairperson may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 When a meeting is in progress, the chairperson may announce a break based on time considerations. If a force majeure event occurs, the chairperson may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed. If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholder meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19 These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

The Rules were established on February 26, 2010.

The 1st amendment was made on June 15, 2011.

The 2nd amendment was made on June 28, 2012.

The 3rd amendment was made on June 21, 2013.

The 4th amendment was made on June 17, 2022.

# Appendix 2

## Win Win Precision Technology Co., Ltd

### Articles of Incorporation (Before Amendment)

- Article 1: The Company is incorporated pursuant to the Company Act, and named “有成精密股份有限公司” in Chinese, or “Win Win Precision Technology Co., Ltd.” in English.
- Article 2: The Company operates the following businesses:
01. CB01010 Mechanical Equipment Manufacturing
  02. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
  03. CC01080 Electronics Components Manufacturing
  04. CC01090 Manufacture of Batteries and Accumulators
  05. CC01110 Computer and Peripheral Equipment Manufacturing
  06. CE01010 General Instrument Manufacturing
  07. F113010 Wholesale of Machinery
  08. F113020 Wholesale of Electrical Appliances
  09. F113030 Wholesale of Precision Instruments
  10. F113050 Wholesale of Computers and Clerical Machinery Equipment
  11. F113110 Wholesale of Batteries
  12. F119010 Wholesale of Electronic Materials
  13. F213010 Retail Sale of Electrical Appliances
  14. F213030 Wholesale of Computers and Clerical Machinery Equipment
  15. F213040 Retail Sale of Precision Instruments
  16. F213080 Retail Sale of Machinery and Tools
  17. F213110 Retail Sale of Batteries
  18. F219010 Retail Sale of Electronic Materials
  19. F401010 International Trade
  20. E604010 Machinery Installation
  21. I501010 Product Designing
  22. IZ99990 Other Industrial and Commercial Services
  23. E603090 Lighting Equipments Construction
  24. EZ99990 Other Engineering
  25. F111090 Wholesale of Building Materials



- 26. CC01010 Manufacture of Power Generation, Transmission and Distribution Machinery
- 27. IG03010 Energy Technical Services
- 28. E601010 Electric Appliance Construction
- 29. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may make endorsement, guarantee externally to others, and reinvest in other companies if the business requires. The total amount of the reinvestment may not be subject to the limit of total investment amount in Article 13 of the Company Act.

Article 3: The Company locates the headquarter in Hsinchu City, and may establish branches domestically or internationally upon the board of directors' resolution when required.

Article 4: The Company makes announcements pursuant to the Company Act and regulations of the competent authorities.

Article 5: The total capital of the Company is NT\$1.2 billion, divided into 120 million shares with par value NT\$10 per share; the board of directors is authorized to issue unissued shares in batches.

Twenty-Two Million and Five Hundred Thousands New Taiwan Dollars in the capital in the preceding paragraph are reserved and divided into Two Million and Five Hundred Thousand shares to be used for issuing employees' warrants, which may be issued in batches upon the resolutions of the board of directors.

Article 5-1: For the employees' warrants, recipients of transfer for the purchased treasury shares, and new share issuance, a certain percentage shall be reserved for the employees' subscription; the recipients of issuance of restricted new employee shares may include employees of the controlled or subordinate companies meeting certain conditions; the board of directors is authorized to resolve the conditions and distribution method.

Article 5-2: In case the Company issued the employees' warrants with the price lower than the net worth per share indicated in the latest financial reports audited, attested, or reviewed by the CPAs, or weighted average trade price for the company's common shares during the period preceding the price determination date, such price shall be approved by the two-third of voting rights of the attending shareholders in a shareholders' meeting attended by shareholders representing the majority of issued shares.

- Article 6: The Company's shares are registered, and the issuance shall comply with the Company Act and other related laws and regulations. The Company may be exempted from printing the certificate(s) of shares for issuance, but shall register the issued shares with a centralized securities depository enterprise and follow the regulations of that enterprise.
- Article 6-1: To cancel the public offering, the special resolution of shareholders' meetings is required, and this Article shall stay the same during the period of listing in the emerging stock market, TWSE, and TPEX.
- Article 7: The name changing or transfer of the shares shall not be conducted within 60 days prior to the convening date of a regular shareholders' meeting, within 30 days prior to the convening date of a special shareholders' meeting, or 5 days prior to the base date of dividends, bonus, or other interest distribution. All the shareholder service-related matters shall comply with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.
- Article 8: There are two kinds of shareholders meetings of the Company: regular shareholders meetings and special shareholders meetings. The regular shareholders meetings are convened once per year within six months from the close of the fiscal year. The special shareholders meetings may be convened in accordance with applicable laws and regulations whenever necessary.
- Article 9: A shareholder may appoint a proxy to attend a shareholders' meeting in his/her/its behalf by executing a power of attorney stating therein the scope of power authorized to the proxy. To appoint a proxy, except for complying Article 177 of the Company Act, the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority shall be complied with.
- Article 10: Each shareholder is entitled for one voting right per share, unless laws and regulations stipulated otherwise. After listing in TWSE (TPEX), exercising voting right by way of electronic transmission shall be listed as one way of exercising the right when convening a shareholders meeting; shareholders exercise voting right by way of electronic transmission are deemed attendance in person, and the related laws and regulations shall be complied with.
- Article 11: Other than the Company Act stipulates otherwise, the resolutions of

the shareholders' meetings shall be adopted by the majority of the attending voting rights in a shareholders' meeting attended by the majority of the issued shares.

Article 12: The Company establishes seven to nine directors, including independent directors no fewer than three or one-fifth of the directors' seats. The term of office is three years. They shall be elected from among the shareholders with disposing capacity, and may be re-elected and re-appointed.

The candidate nomination system in Article 192-1 of the Company Act is adopted for the directors' election. The acceptance method and announcement of the candidate nomination of directors shall comply with the Company Act and the Securities and Exchange Act.

When electing directors, each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates. Those receiving ballots representing the highest numbers of voting rights will be elected as directors; independent directors and non-independent directors shall be elected together but count the elected seats separately. If any amendment is required for the procedures, in addition to compliance with Article 172 of the Company Act, the cause of convention shall list the reasons and the explanations

The professional qualifications, shareholding, concurrent position restriction, nomination and election methods, and other matters to be complied with, the related laws and regulations of the securities competent authority shall be observed.

The Company establishes the Audit Committee pursuant to Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed by all independent directors, with no fewer than three members; among whom, one shall be the convener, and at least one of them shall have the accounting or finance expertise. The power of the Audit Committee and other matters to be complied with, shall comply with the Company Act, the Securities Exchange Act, other related laws and regulations, and the Articles of Incorporation.

Article 13: The chairman is elected from directors with the majority of the attending directors in the meeting attended by two-third or more directors, and represents the Company externally.

Article 14: The chairpersonman chairperson the board of directors. When the chairpersonman is on leave or unable to exercise the power, he/she

appoints one deputy; if no deputy is appointed, one director shall be elected among them. Directors shall attend board meetings in person. In case a director appoints another director to attend a meeting of the board of directors in his/her behalf when he/she is unable to attend in person, he/she shall issue a written proxy and state therein the scope of authority, and one proxy for each director only.

The board meeting may be held virtually; directors attending a board meeting virtually are deemed attendance in person.

Article 14-1: A board of directors shall meet at least quarterly. The reasons for calling a board of directors meeting shall be notified to each director at least 7 days in advance. In emergency circumstances, however, a meeting may be called on shorter notice. The board meeting notice may be in the way of writing, fax, e-mail, among other methods.

Article 14-2: When required by the business, the board of directors may establish the Remuneration Committee or other functional committee pursuant to laws and regulations, and enact the committee(s) upon the approval of duties and charter for such committees by the board of directors.

Article 15: The board of directors is authorized to determine the remunerations of all directors by referring their participations to the operation and value of the contributions, as well as the peer's level.

The board of directors is authorized to purchase the director's liability insurance with respect to liabilities resulting from exercising their duties during their terms of directorship.

Article 16: The Company may establish on general manager, Article 29 of the Company Act shall be complied with for his/her appointments, discharges, and remunerations.

Article 16-1: The general manager is in charge of all business of the Company by following the board of directors' resolutions.

Article 16-2: The board of directors is authorized to purchase the liability insurance for the general manager with respect to liabilities resulting from exercising his/her duties during the terms of office.

Article 17: The Company's fiscal years are from January 1 to December 31. At the end of each fiscal year, the Company shall settle the accounts, and have the board of directors to prepare the following books and statement after the annual settlement in accordance with the provisions of the Company Act, and submit such to the shareholders' meetings for ratifications pursuant to the statutory procedures.

I. Business reports

II. Financial statements.

III. Proposal of earning distributions or deficit compensations.

Article 18: If there is any surplus in the Company's earnings, the Company shall provide 3% to 10% of the profit of the year as the employees' remunerations, distributed in cash or shares; the recipients may be employees of the controlled or subordinate companies meeting certain conditions. For the said amount of profit, the Company may provide no more than 2% of the same as the directors' remunerations upon the special resolution of the board of directors, only to be distributed in cash. The proposal of employees' remunerations and directors' remunerations shall be reported in the shareholders' meeting.

In case of any accumulated loss, the amount to compensate shall be set aside first, and then provide the employees' remunerations and directors' remunerations at the percentage in the preceding paragraph.

Article 18-1: If there is any surplus in the Company's earnings as concluded by the annual accounting book close, after paying tax and making up for accumulated losses, 10% shall be set aside as legal reserve, except when the legal reserve has reached the Company's paid-in capital, and the remainder shall be set aside or reversed as special reserve in accordance with the law; if there is any remaining earnings, the balance plus the accumulated undistributed earnings may be proposed by the board of directors for distribution upon the resolution of the shareholders' meeting. The Company authorizes the board meeting attended by two-third or more directors, and the resolution by the majority of the attended directors, to distribute all or part of the shareholders' dividends and bonus, capital reserve, or surplus reserve in cash, and report to the shareholders' meeting.

Due to the operational demands and for the maximization of the shareholder's equity, the Company adopts the dividend balance policy based on the budget for future capital expenditure and demand of funds, to distribute share or cash dividend as appropriate. Every year, no less than 30% of the distributable earnings of the year is distributed as the shareholders' dividend. Provided that if the distributable earnings is lower than 3% of the paid-in capital, a resolution may be taken to transfer all these to the retained earnings without distribution. When distributing earnings, the ratio of cash dividend distribution is no less than 20% of the total dividends

distributed for the year, as a principle, and the distribution is subject to adjustment depending the future profitability.

Article 19: For anything no mentioned in the Articles of Incorporation, the Company Act and related laws and regulations.

Article 20: The Articles of Incorporation were established on December 28, 2003.

The 1st amendment was made on October 22, 2004.

The 2nd amendment was made on September 24, 2006.

The 3rd amendment was made on May 5, 2008.

The 4th amendment was made on August 20, 2008.

The 5th amendment was made on December 31, 2008.

The 6th amendment was made on June 22, 2009.

The 7th amendment was made on July 16, 2009.

The 8th amendment was made on September 28, 2009.

The 9th amendment was made on February 26, 2010.

The 10th amendment was made on June 15, 2011.

The 11th amendment was made on June 28, 2012.

The 12th amendment was made on June 29, 2015.

The 13th amendment was made on June 6, 2016.

The 14th amendment was made on June 17, 2022.

# Appendix 3

## Win Win Precision Technology Co., Ltd

### Procedures for Issuing and Subscribing the First Employees

#### Warrants for 2022.

#### (Before amendment)

1. Purpose of issuance:

In order to attract and retain the professional talents needed by the Company, motivate employees, enhance employees' loyalty, productivity and sense of belonging, to jointly create the interests of the Company and shareholders, pursuant to Article 28-3 of the Securities and Exchange Act, and the “Regulations Governing the Offering and Issuance of Securities by Securities Issuers “ issued by the Financial Supervisory Commission, the competent authority, the Procedures for Issuing and Subscribing the Employees Warrants are formulated.

2. Issuance period:

The employee warrants shall be issued within one year from the date when the receiving the notice from the competent authority specifying the declaration taking effective. It may be issued at once or in tranches, depending on actual needs. The chairman is authorized to determine the actual date of issuance.

3. Qualifications of subscribers:

3.1 The subscription is limited to employees who have been employed by the Company before the base date of subscription qualification, and who meet the requirements of Jin-Guan-Zheng-Fa-Zi No. 1070121068 on December 27, 2018. The employed employees refer to the staff (workers) with Taiwanese or foreign nationality, either permanent or concurrent, full-time and part-time employees who participate in operations or provide services; however, the dispatched manpower and contractors are excluded, nor the directors who are not concurrent employees.

3.2 The actual number of employees who may subscribe shares, and the number of warrants to be obtained will be determined by the board of directors upon the approval of the chairman by referring to the service year, job level, performance and expected overall contribution, expertise, and other considerations shall be taken for the management purpose. However, directors who also serve as managerial officers or employees, shall be first submit to the Remuneration Committee for approval, and then submit to the board of directors for resolution; those who do not also serve as managerial officers, shall be first obtain the approval from the Audit Committee, and then submit to the board of directors for resolution.

3.3 The Company issues employee warrants pursuant to Article 56-3, paragraph 1 of the “Regulations Governing the Offering and Issuance of Securities by

Securities Issuers,” specifying that where an issuer issues employee warrants under Article 56-1, paragraph 1, the cumulative number of shares subscribable by a single warrant holder of the employee warrants, in combination with the cumulative number of new restricted employee shares obtained by the single warrant holder, may not exceed 0.3% of the issuer’s total issued shares. And the above in combination with the cumulative number of shares subscribable by the single warrant holder of employee warrants may not exceed 1% of the issuer’s total issued shares.

4. Total issuance

The total number of employee warrants issued is 2,250,000 units. Each unit of warrants may subscribe for 1 common share of the Company, and the total number of new common shares that need to be issued due to the exercise of warrants is 2,250,000 shares.

5. Subscription conditions:

5.1 Subscription price

5.1.1. The issuance date is before the listing date in the emerging stock market:

The subscription price shall not be lower than the net worth per share indicated in the latest financial reports audited, attested, or reviewed by the CPAs; the CPAs shall be engaged to express the opinion about the reasonableness of the subscription price.

5.1.2. The issuance date is after the listing date in the emerging stock market:

The subscription price shall not be lower than the weighted average trade price for the company's common shares during the period preceding the price determination date, and the net worth per share indicated in the latest financial reports audited, attested, or reviewed by the CPAs. The weighted average trade price for the company's common shares during the period preceding the price determination date shall mean for the 30 business days preceding the price determination date, the simple arithmetic mean closing price of the common shares, or the sum of the monetary amounts traded on each of those business days of those emerging stock common shares in the Emerging Stock Computerized Price Negotiation and Click System divided by the sum of the numbers of those shares traded on each of those business days.

5.1.3. The issuance date is after the listing date in TWSE or TPEX:

The subscription price per share shall not be lower than the closing price of the Company’s common share on the issuance date.

5.1.4 If the subscription price mentioned above is lower than the par value of the common share, the par value of the common share shall be used as the subscription price.

5.2 Period of right

5.2.1 The duration of the warrants (counted from the issue date) is five years.

After the expiration, the unexercised warrants are deemed to have given up the right to subscribe, and the warrant holders are not allowed to claim their right to subscribe.



5.2.2 Warrant certificates shall not be transferred, pledged, gifted to others or disposed of in other ways, except for the successors due to the death of the warrant holder, but the successors shall still exercise the warrants pursuant to each agreement.

5.2.3 After two years from the expiration of the employee warrants granted to the warrant holder, except for the period of transfer suspension, the warrants can be exercised based on the following grant period and proportion:

<u>Granting period of warrants</u>	<u>Accumulated exercisable warrant ratio</u>
Upon two full years	50%
Upon three full years	80%
Upon four full years	100%

5.2.4 After the warrants are issued, in case the Company is acquired by another company and becomes a subsidiary owned by more than 50% (inclusive) shares, the Company is not subject to 5.4; for the warrants without right of exercising, the warrant holders may exercise all or part of the warrants within 30 days from the date of passing the legal resolution related to the merger and acquisition, or the merger and acquisition base date (whichever is earlier), and is not subject to the aforementioned expiration period and ratio restrictions. The warrants not exercised after this deadline will be treated pursuant to the agreement of the merger and acquisition contract or plan.

5.2.5 After the Company grants the warrants to employees, if such employee has major negligence such as violating the employment contract or work rules, the Company has the right to recover and cancel the warrants without right of exercise, or with right but not yet exercised.

5.3 Types of shares for subscription: common shares of the Company.

5.4 If the warrant holder resigns for a reason during the duration of the warrants, it shall be handled in the following manners:

5.4.1 Resignation (including voluntary resignation, lay-off or dismissal):

The warrants that have been exercised in accordance with 5.2 shall be deemed to give up the subscription rights from the day next to the resignation date. The warrants without right of exercise become invalid on the date of resignation, and the Company has the right to recover and cancel the warrants that have been granted to the warrant holders. However, these who are approved by the board of directors for other subscription rights and deadline of exercise are not subject to the requirement.

5.4.2 Leave without pay and parental leave:

Warrant holders who have been especially approved by the Company for leave without pay or parental leave, their warrant certificates with the right of exercise, may be exercised for the subscription within 30 days from the date of leave without pay. For the warrants without right of exercise, the right will be resumed upon the reinstatement;

provided that the exercise period of warrants shall be deferred based on the period of leave without pay or parental leave, and the combined period of leaves without pay shall not exceed the duration specified in 5.2.

#### 5.4.3 Retirement

Warrant certificates with right of exercise pursuant to 5.2 may be exercised within one month from the date of retirement (but shall not exceed the duration of the warrant certificate). After the deadline, it is deemed giving up the right of subscription. Warrant certificates without right of exercise will become invalid on the date of retirement. However, those who are approved by the board of directors for other subscription rights and deadline of exercise are not subject to the requirement.

#### 5.4.4 Ordinary death:

For the warrants that have been granted, when the warrant holder deceases, all the heirs are entitled jointly to exercise the exercisable subscription right within one year from the employee's death date and within the duration of the warrants. After the deadline, it is deemed giving up the right of subscription. Warrant certificates without right of exercise will become invalid on the date of death and not entitled to any rights of the Procedures. Those who are entitled to exercise the subscription right of these warrant certificates due to legal succession, shall, after the facts occur, complete the statutory required procedures pursuant to the relevant laws and regulations of the country of his/her nationality, and the "Regulations Governing the Administration of Shareholder Services of Public Companies" before applying to exercise the subscription rights. However, any application and subscription procedures for any inherited part shall not exceed the valid duration of the warrant certificates.

#### 5.4.5 Disability or death due to occupational accidents:

5.4.5.1 For those who are unable to continue to work due to physical disabilities caused by occupational accidents, for the warrants that have been granted, they may exercise all the warrant rights when resigning. The period for exercising the subscription right is within one year from the date of resignation or two years after being granted the warrant certificates (whichever is later) and not exceeding the duration of the warrant certificates. After the deadline, it is deemed giving up the right of subscription, and not subject to the requirement of expiration or exercisable ratio specified in 5.2.

5.4.5.2 For those who died due to occupational accidents, for the granted warrants, all the heirs may jointly exercise all the rights of warrants upon the death. The period for exercising the subscription right is within one year from the date of death or two years after being granted the warrant

certificates (whichever is later) and not exceeding the duration of the warrant certificates, and not subject to the requirement of expiration or exercisable ratio specified in 5.2.

5.4.6 Reappointment:

Due to the business demands of the Company, for those who re-appointed to an affiliate of the Company, their rights and obligations of the warrants granted are not subject to the reappointment. However, if the warrant holder resigns voluntarily after the re-appointment, or is laid off or dismissed pursuant to related provisions in the Labor Standards Act due to reasons not attributable to the Company, the provisions regarding resignation in 5.4.1. shall be complied with.

5.4.7 For reasons other than those mentioned above, or any adjustment must be made in accordance with relevant laws and regulations when actually implementing the provisions of the preceding paragraphs, the chairman is authorized to make individual determinations or adjustments case by case.

5.4.8 If the warrant holder or his/her successor fails to exercise the warrant within the above-mentioned period, the unexercised part becomes invalid.

5.5 Treatment of warrants giving up the subscription right:

The Company will cancel the warrant certificates given up by the warrant holders, and the quota will not be issued again.

6. Contract performance method: delivery by the new shares issued by the Company.
7. Adjustment of subscription prices

7.1 Once the warrants are issued, unless the securities issued by the Company with the right of common share conversion or subscription, or new shares issued for the employees' remuneration otherwise, when the Company's common shares increase (including due to private placement, cash capital increase, earning capitalization, capital reserve capitalization, company merger or new share issuance for assignment of shares from other companies, company split, share split, and cash capital increase for participating an issuance of GDR), the subscription price shall be adjusted based on the following formula on the ex-right base date for the new share issuance (calculated to NT\$10 cents, and rounded for cents) In addition, if there the issued common shares increase due to a change in the par value the share, the adjustment will be made on the base date for new share exchange; however, if any actual payment is made, the adjustment will be made on the date when the full payment is made.

Adjusted subscription price = subscription price before adjustment × [number of issued shares + (payment amount per share × number of new shares issued) / market price per share] / (number of issued shares + number of new shares issued).

When the par value of the share is changed: the adjusted subscription price = the subscription price before adjustment × (the number of issued shares

before the change in par value / the number of issued shares after the change in par value)

7.2 After the issuance of warrant certificates, if the ratio of the cash common share dividend to the market price of each share exceeds 1.5%, the subscription price shall be adjusted according to the following formula on the ex-dividend base date (calculated to NTD 10 cents, rounded up for cents).  
Adjusted subscription price = subscription price before adjustment  $\times$  (1 - the ratio of cash common share dividend to the market price per share).

7.3 After the issuing the warrants, if the Company reduces the number of common shares due to the capital decrease by cancellation of non-treasury shares, the adjusted share price may be calculated based the following formula on the capital decrease base date (calculated to NT\$10 cents, rounded up for cents). In the case of the reduction of common shares due to a change in the par value of the shares, it shall be adjusted on the base date for new share exchange.

7.3.1 When the capital is decreased to compensate the losses: adjusted subscription price = subscription price before adjustment  $\times$  (number of issued shares before capital decrease/number of issued shares after capital decrease).

7.3.2 Cash capital decrease: adjusted subscription price = (subscription price before adjustment - cash refund per share)  $\times$  (issued shares before capital decrease/issued shares after capital decrease).

7.3.3 When the par value of the share is changed: the adjusted subscription price = the subscription price before adjustment  $\times$  (the number of issued shares before the change in par value / the number of issued shares after the change in par value).

Note 1: The number of issued shares refers to the total number of common shares issued, excluding the number of shares of the “warrant payment certificate” and “certificate of bond conversion right,” and the Company's repurchase but not yet transferred or cancelled treasury stocks shall be deducted. The total number of shares is based on the Company's latest registration of paid-in capital with the Ministry of Economic Affairs.

Note 2: For the bonus shares or share split, the payment amount per share is zero.

Note 3: When merging with another company, the payment amount for each new share issued for the capital increase is the average closing price of the Company's common share for 30 consecutive business days starting from the 45th business day prior to the merger base date.

Note 4: When the company assigning shares issues new shares, the payment amount for each new share issued for the capital increase is the average closing price of the Company's common share for 30 consecutive business days starting from the 45th business day prior to the date when the assigned shares are fully transferred.

Note 5: In the event where the adjusted subscription price is lower than the par value of common shares, the share will be issued at the par value

of common shares.

Note 6: The current price is determined, when after the listing date in the emerging stock market, as the weighted average traded prices of common share during 30 days right before the book-closure date of cash dividend with the ex-dividend announcement, and no lower than the net worth per share indicated in the latest financial reports audited, attested, or reviewed by the CPAs. After the listing date in TWSE or TPEX, the price shall be the simple average closing price of the common shares of the TWSE listed or TPEX listed company for either the 1, 3, or 5 business days before the book-closure date of cash dividend with the ex-dividend announcement.

Note 7: Where the change in the common shares and distribution of cash dividends occur concurrently, the subscription price is calculated first pursuant to 7.2, and then adjusted pursuant to 7.1,

8. Procedures to exercise the warrants:
  - 8.1 In addition to the legally book-closure period of transfer, the warrant holders may exercise the subscription right pursuant to the procedures, by completing the “Employee Share Subscription Application Form,” and submit the application to the Company's shareholder service unit (or the Company's shareholder service agency). The subscription becomes effective upon delivery and cannot be revoked.
  - 8.2 After the Company accepts the request for subscription, it will notify the subscriber to made the share payment at the designated bank.
  - 8.3 Once the Company's shareholder service unit (or the shareholder service agency) confirmed the share payments are fully received, the subscribed shares are recorded in the Company's shareholder roster, and the shares are distributed within five business in the manner of depository transfer.
  - 8.4 Where the Company's common shares are tradable in Taiwan Stock Exchange Corporate, or Taipei Exchange, the newly issued shares may be traded in TWSE or TPEX since the day delivered to the subscribers.
  - 8.5 At least once a quarter, the Company shall apply to the competent authority for registration of capital change and new share issuance. However, in case of the ex-rights base date of bonus share or the base date of subscription for cash capital increase for the year, the Company may adjust the operation time to register the capital change at its own discretion.
9. The rights and obligations after exercise the warrant: the common shares issued for exercising the warrants have the identical rights and obligations as the common shares.
10. Restrictions on rights after exercise the subscription rights
  - 10.1 The warrants delivered by the Company to employees shall not be exercised during the following periods each year:
    - 10.1.1 Statutory book-closure period before the annual regular shareholders' meeting
    - 10.1.2 The 3-business day prior to the book closure date for bonus share with ex-right announcement, the book closure date for cash dividends with ex-right announcement, or the book closure date for

subscription of cash capital increase with ex-right announcement, up to the end of base date of right distribution.

10.1.3 Other statutory book-closure periods for transfers based on occurred facts.

11. Taxation: Unless otherwise specified in these Procedures, the taxation of shares subscribed by warrant holders pursuant to these Procedures and their transactions, shall be handled pursuant to the tax laws of the Republic of China at that time.

12. Contract execution and non-disclosure:

12.1 After the Company completes the statutory issuance procedures, the department in charge will notify the warrant holders to sign the “Employee Warrant Contract.” Upon the execution of the “Employee Warrant Contract” by the employee, it is deemed the receiving right is obtained; those who do not execute the contract as required are deemed giving up the right of receiving.

12.2 Upon the notice of contract execution is notified to the warrant holders, they shall comply with the requirements for the confidentiality, and shall not inform others of the relevant content of the project and the personal rights and interests. If there is any violation, the Company is entitled to recover and cancel the warrants that have not yet been exercised.

12.3 Any holder of employee warrants and derivative rights obtained through these Procedures shall comply with the provisions of these Procedures and the same in the employee warrant contract.

13. Other major matters:

13.1 These Procedures take effect upon the approval of more than two-thirds of the directors present at the board meeting attended by more than half of the directors. In the future, for any change in the law, a change in the approval of the competent authority, or a change in the objective environment, the Procedures may be amended or terminated upon the resolution of the board of directors, and declared and announced as required. If, during the review process after submitting the application for the Procedures, the chairman is authorized to amend the Procedures, with the ratification in the shareholders’ meeting soonest before the issuance.

13.2 If their Procedures are terminated by the resolution of the board of directors, it shall be terminated after consultation with employees and obtaining their consent.

13.3 Other matters not covered herein shall be handled in accordance with relevant laws and regulations.

14. The Procedures were established on May 19, 2022

The 1st amendment was made on August 11, 2022.

# Appendix 4

## Win Win Precision Technology Co., Ltd

### Procedures for the Acquisition and Disposal of Assets

(before amendment)

#### Chapter I General Principles

Article 1 To enhance the asset management, protect the invested interests, the Procedures are established pursuant to the regulations of the security's competent authority. The Procedures is formulated pursuant to the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" adopted in accordance with the provisions of Article 36-1 of the Securities and Exchange Act by the Financial Supervisory Commission ("FSC").

Article 2 The term "assets" as used in these Procedures includes the following:

- I. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
- II. Real property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.
- III. Memberships.
- IV. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
- V. Right-of-use assets.
- VI. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
- VII. Derivatives.
- VIII. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
- IX. Other major assets.

Article 3 Terms used in these Regulations are defined as follows:

- I. Derivatives: Forward contracts, warrants contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a

specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term “forward contracts” does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.

- II. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institutions Merger Act, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter “transfer of shares”) under Article 156-3 of the Company Act.
- III. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- IV. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
- V. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors’ resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
- VI. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
- VII. Latest financial statements: Refers to the announced financial statements audited, attested, or reviewed by CPAs obtained by the Company pursuant to laws right before the acquisition or disposal of an asset.

Article 4 Means of price determination and supporting reference materials are as below:

- I. The acquisition or disposal of the securities traded in the stock exchange or over the counter, the price is determined by the traded amount at the time.
- II. The acquisition or disposal of the securities not traded in a stock exchange



or an over-the-counter venue, the net worth per share, profitability, future development potential, and the prevailing trading price shall be referred to, to determine the price.

- III. The acquisition or disposal of fixed income securities that are not traded on the centralized exchange or at the securities firm's business office should be negotiated after taking into account the prevailing market interest rate, bond coupon rate, and debtor's credit rating.
- IV. When acquiring or disposing of real property or right-of-use assets thereof, the publicly announced current value, appraised value, the actual transaction prices of the neighboring real properties, and the appraised result shall be referred to prepare an analysis report.
- V. When acquiring or disposing of real property or right-of-use assets thereof, the method shall be selected from price comparison, price negotiation, or tendering.
- VI. When acquiring or disposing of membership, intangible assets or the right-of-use assets thereof, the expert's evaluation report or market fair price shall be referred to determine the transaction terms and prices.
- VII. Acquiring or disposing of derivatives, the approval shall be obtained pursuant to Article 25; the assets acquired or disposed through merger, demerger, acquisition or share assignment, shall comply with Article 36.

Article 5 Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:

- I. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of the Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
- II. May not be a related party or de facto related party of any party to the transaction.
- III. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing an appraisal report or opinion, the personnel referred to in the

preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following provisions:

- I. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
- II. When conducting a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.
- III. They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
- IV. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

## **Chapter II Disposition Procedures**

### **X. Section I Establishment of Disposition Procedures**

Article 6 The Procedures shall be submitted to the Audit Committee and approved by the board of directors, and submitted to the shareholders' meeting for approval before the enactment. The Procedures shall be submitted to the shareholders' meeting for discussion. The same applies to the amendment hereto.

When, pursuant to the preceding paragraph, the Procedures are submitted for discussion by the board of directors, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

### **XI. Section II Acquisition or Disposal of Assets**

Article 7 The acquisition or disposal of assets by the Company with the authorized limit under 3% (exclusive) of the Company's net worth, the chairman's approval is required; for 3% or more of the Company's net worth, the approval of the board of directors is required before implementation.

When the procedures for the acquisition and disposal of assets are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent

director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Article 8 The evaluation of investment in securities, membership, intangible assets, or the right-of-use thereof, merger or assignment of assets, and other material assets shall be handled by the unit in charge; the acquisition and disposal is handled by the finance unit. The user unit evaluates the equipment for business or the right-of-use thereof, and the material unit handles the acquisition or disposal. The real properties and other fixed assets shall be evaluated by the user unit and management division, and the acquisition and disposal are handled by the management division.

Article 9 The transaction process for securities, real properties, membership, intangible assets or the right-of-use thereof, shall comply with the operational procedures for the investment cycle in the internal control system.

The transaction process for other fixed assets shall comply with the operational procedures for the fixed-asset cycle in the internal control system.

Other important assets are managed pursuant to the operational procedures of relevant cycles in the internal control system.

Article 10 In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more, the company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

I. Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors; the same procedure shall also be followed whenever there is any subsequent change to the terms and conditions of the transaction.

II. Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.

III. Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be

engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

(I) The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.

(II) The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.

IV. No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

Article 11 The Company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20% of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to publicly quoted prices of securities that have an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).

Article 12 Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or memberships and the transaction amount reaches 20% or more of paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.

Article 13 The calculation of the transaction amounts referred to in the preceding three articles shall be done in accordance with Article 45, paragraph 2 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

Article 14 Where a public company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

## **XII. Section III Related Party Transactions**

Article 15 When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10% or more of the company's total assets, the company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of the preceding Section and this Section.

The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 13 herein.

When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

Article 16 When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:

- I. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
- II. The reason for choosing the related party as a transaction counterparty.
- III. With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 17 and Article 18.
- IV. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.
- V. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the fund's utilization.
- VI. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.

VII. Restrictive covenants and other important stipulations associated with the transaction.

With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, the Company's board of directors may pursuant to Article 7, paragraph 1, subparagraph 3 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:

- I. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
- II. Acquisition or disposal of real property right-of-use assets held for business use.

The calculation of the transaction amounts referred to in the two preceding paragraphs shall be made in accordance with Article 45, paragraph 2 herein, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been approved by the shareholders meeting or board of directors need not be counted toward the transaction amount.

When the two preceding paragraphs are submitted for discussion by the board of directors, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Article 17 When acquiring real property or right-of-use assets thereof from a related party, the Company shall evaluate the reasonableness of the transaction costs by the following means:

- I. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. “Necessary interest on funding” is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
- II. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.

Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

The Company, when acquiring real property or right-of-use assets thereof from a related party, shall appraise the cost of the real property or right-of-use assets thereof in accordance with the preceding two paragraphs shall also engage a CPA to check the appraisal and render a specific opinion.

Where the Company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with the preceding article, and the preceding three paragraphs do not apply:

- I. The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.
- II. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction.
- III. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.
- IV. The real property right-of-use assets for business use are acquired by the public company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital.

Article 18 When the results of a public company's appraisal conducted in accordance with paragraph 1 and paragraph 2 of the preceding Article are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 19. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:

- I. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
  - (I) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction

division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.

(II) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.

II. Where a public company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

Article 19 Where the Company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the preceding two articles are uniformly lower than the transaction price, the following steps shall be taken:

I. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Securities and Exchange Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where the Company uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph 1 of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the other company.

II. Independent director members of the Audit Committee shall comply with Article 218 of the Company Act.

III. Actions taken pursuant to the preceding two subparagraphs shall be reported to a shareholders meeting, and the details of the transaction



shall be disclosed in the annual report and any investment prospectus.

The Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.

When the Company obtains real property or right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arm's length transaction.

### **XIII. Section IV Engaging in Derivatives Trading**

Article 20 The principles of selecting derivative to trade is reasonable and legal; the derivatives may be engaged in included: forwards, futures options and interest rate ore exchange rate swap, or the compound contracts of the combination of above.

The matters of bond margin shall comply with the related provisions of the Operational Procedures. The Procedures may be not applicable to the trading of bonds (bills) with repurchase (resale) rights.

Article 21 The purpose of engaging in derivative trading shall be hedging, and the selection of derivative to be traded, shall be these hedges the risks generated from the Company's operations. The currencies held shall be consistent to the foreign currencies actually required for the Company's business, and principally the company-wide position, to lower the overall foreign exchange risk and save the operational costs.

For other transactions for specific purposes, the prudential evaluation is required, and the implementation is only upon the approval of the board of directors.

Article 22 The duty division for engaging in derivatives is as below:

I. Finance:

(I) The Finance Department is responsible for formulating the overall foreign exchange operation strategy and coordinating matters, and determining foreign exchange positions based on turnover, import and export volume, to reduce the level of risk.

(II) The Finance Department shall collect relevant information frequently, to determine trends, assess risks, and consider

foreign exchange positions within the scope of laws and regulations, to furnish the recommendation of operating strategies, serving as the hedging basis; the hedging trades are made based on the authorized limits.

(III) The transactions are implemented based on the authorized limit and defined strategies, as well as the confirmation, checking and archiving.

(IV) The Company regularly evaluates the positions held and prepares evaluation reports to submit to the senior management personnel authorized by the Board of Directors, and regularly announces or report various information or gains/losses of the Company's derivative instruments pursuant to relevant regulations.

II. Accounting: in charge of the accounting treatments related to the trading of derivatives.

Article 23 Hedging trading are evaluated based on the book value of exchange rate costs and gains or losses from derivative trading. For specific purposes such as the purchase of foreign machinery equipment, syndicated loans, or additional (disposal of) long-term investments and special needs for large amount, positions are prepared in the form of statement based on the extent of the actual demand, as the reference of decision-making.

Article 24 The total contract amount for the Company's derivative transactions shall not exceed the total revenue estimated by the sales department for the next six months. If the limit is breached, the approval of the board of directors is required before taking actions.

The maximum loss of derivative transaction for the hedging or specific purpose, is that for all contracts, the maximum loss shall not exceed 10% of the total contract amount; for individual contract, the limit is 15% of the total amount of the individual contract. When the loss amount reaches the upper limit, relevant handling operations shall be carried out immediately.

Article 25 The authorized amount and level of authorization for derivative transactions are as follows:

I. Based on the Company's Approval Authority Table.

II. For derivative transactions, the execution shall be performed by the personnel of the financial unit; if executed by the personnel of other units, the board of directors' authorization is required.

III. To ensure that the authorization of the Company have a relative management against banks, in case of any change of traders or

transaction confirmation staff shall inform banks in writing immediately, the banks shall be requested to continue enforcing the existing regulations between the Company and the banks.

Article 26 The execution unit and the transaction process of derivative transactions are as follows:

- I. Transaction execution: the transaction personnel of the Finance Department conduct transactions with the bank within the authorized limit. For each trading, the transaction ticket should be prepared, signed and sealed by the responsible officer, and entered in the log book
- II. To authorize any non-financial personnel to engage in derivative trading, the requirements regarding derivatives in the “Procedures for the Acquisition and Disposal of Assets” shall be complied with.

Article 27 The scope of risk management that shall be adopted when engaging in derivative trading, including credit risk, market price, liquidity, cash flow, operational and legal risk management, specified as follows:

- I. Credit risk management
  - (I) The counterparties of transactions are the banks that the Company has business relationship with, if possible.
  - (II) After the transaction, the person in charge shall reconcile the account with the correspondent bank on a regular basis.
- II. Market risk management
  - (I) The registrant should always check whether the total amount is consistent to the limit specified in the Procedures.
  - (II) The Finance Department conducts market price assessments weekly, and monitors the future market price fluctuations.
- III. Liquidity risk management: When choosing financial instruments, the Company should focus on those with higher liquidity (i.e. those that can be squared in the market at any time). The financial institutions commissioned for transactions must have sufficient information and the ability to conduct transactions in any market at any time.
- IV. Cash flow risk management: Traders should comply with the authorized limits and monitor the Company's cash flow, to ensure that there is sufficient cash to pay at the time of settlement.
- V. Operational risk management
  - (I) The authorized limit of the Company shall be strictly complied with, and the operating process shall be included in the internal

audit operation, to reduce operational risks.

(II) Personnel trading derivatives must not assume conflicting roles at the same time.

(III) The results of risk assessment shall be reported to the board of directors regularly.

(IV) Regular evaluations shall be conducted concretely.

VI. Product risk management: in-house traders shall have complete and accurate professional knowledge on financial instruments, and require banks to fully disclose risks to avoid misuse of financial instruments.

VII. Legal risk management: the limit agreement to be signed with banks shall be reviewed by the professionals of foreign exchange and legal, or legal consultants before signing.

Article 28 Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.

Article 29 Risk measurement, monitoring, and control personnel shall be assigned to a different department than the personnel in the preceding subparagraph and shall report to the board of directors or senior management personnel with no responsibility for trading or position decision-making.

Article 30 Derivatives trading positions held shall be evaluated at least once per week; however, positions for hedge trades required by business shall be evaluated at least twice per month. Evaluation reports shall be submitted to senior management personnel authorized by the board of directors.

Article 31 The regular evaluation methods and abnormality handling are specified as below:

I. When engaging in derivatives trading the Company shall adopt the following risk management measures:

(I) Designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risk.

(II) Periodically evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the company's permitted scope of tolerance.

II. Senior management personnel authorized by the board of directors shall manage derivatives trading in accordance with the following principles:

(I) Periodically evaluate the risk management measures currently

employed are appropriate and are faithfully conducted in accordance with these Regulations and the procedures for engaging in derivatives trading formulated by the company.

- (II) When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report immediately made to the board of directors; where a company has independent directors, an independent director shall be present at the meeting and express an opinion.

Article 32 When engaging in derivatives trading, the Company shall establish a log book in which details of the types and amounts of derivatives trading engaged in, board of directors' approval dates, and the matters required to be carefully evaluated under Article 30, subparagraph 2, paragraph 1 and subparagraph 1, paragraph 2 of the preceding paragraph, of the preceding article shall be recorded in detail in the log book.

Article 33 When engaging in derivatives trading, the Company shall place the related contracts, meeting minutes, and log book in the Company; unless laws specify otherwise, these shall be retained for at least five years.

Article 34 The Company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report. If any material violation is discovered, the Audit Committee shall be notified in writing.

#### **XIV. Section V Mergers and Consolidations, Splits, Acquisitions, and Assignment of Shares**

Article 35 When conducting a merger, demerger, acquisition, or transfer of shares, prior to convening the board of directors to resolve on the matter, the Company shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for deliberation and passage. However, the requirement of obtaining an aforesaid opinion on reasonableness issued by an expert may be exempted in the case of a merger by a public company of a subsidiary in which it directly or indirectly holds 100% of the issued shares or authorized capital, and in the case of a merger between subsidiaries in which the public company directly or indirectly holds 100% of the respective subsidiaries' issued shares or authorized capital.

Article 36 When participating in a merger, demerger, acquisition, or transfer of shares, the Company shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in paragraph 1 of the preceding Article when sending shareholders notification of the shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a shareholder meeting to approve the merger, demerger, or acquisition, this restriction shall not apply.

Where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the Company shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

Article 37 When participating in a merger, demerger, or acquisition, the Company shall convene a board of directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

Article 38 When participating in a transfer of shares, the Company shall call a board of directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

Article 39 When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company shall prepare a full written record of the following information and retain it for 5 years for reference:

I. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.

II. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.

III. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors'

meetings.

The Company shall, within 2 days counting inclusively from the date of passage of a resolution by the board of directors, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs 1 and 2 of the preceding paragraph to the FSC for recordation.

Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the company(s) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of the preceding two paragraphs.

Article 40 Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

Article 41 When participating in a merger, demerger, acquisition, or transfer of shares, the Company may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

- I. Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity-based securities.
- II. An action, such as a disposal of major assets, that affects the company's financial operations.
- III. An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
- IV. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
- V. An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
- VI. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

Article 42 When the Company participates in a merger, demerger, or acquisition or share assignment, the contract shall specify the rights and obligations of the companies participating in a merger, demerger, or acquisition or share assignment, as well as the following matters:

- I. Handling of breach of contract.
- II. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
- III. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
- IV. The manner of handling changes in the number of participating entities or companies.
- V. Preliminary progress schedule for plan execution, and anticipated completion date.
- VI. Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

Article 43 After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the board of directors to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

Article 44 Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 37, Article 38, Article 39, Article 40, and the preceding article.

### **Chapter III Public Disclosure of Information**

Article 45 Under any of the following circumstances, when acquiring or disposing of assets, the Company shall publicly announce and report the relevant information on the FSC's designated website in the appropriate format as



prescribed by regulations within 2 days counting inclusively from the date of occurrence of the event:

- I. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
- II. Merger, demerger, acquisition, or transfer of shares.
- III. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.
- IV. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, the transaction amount reaches NT\$500 million or more. Acquisition or disposal by a public company in the construction business of real property or right-of-use assets thereof for construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT\$500 million;
- V. Where an asset transaction other than any of those referred to in the preceding four subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:
  - (I) Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.
  - (II) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The amount of transactions above shall be calculated as follows:

- I. The amount of any individual transaction.
- II. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.
- III. The cumulative transaction amount of acquisitions and disposals

(cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.

- IV. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

“Within the preceding year” as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.

Article 46 (Previous Paragraph 1 of Article 45) The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

Article 47 (Previous Article 48) When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within 2 days counting inclusively from the date of knowing of such error or omission.

Article 48 (Previous 49) When acquiring or disposing of assets the Company shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company, where they shall be retained for 5 years except where another act provides otherwise.

Article 49 (Previous Paragraph 2 of Article 45) Under any of the following circumstances, when the Company publicly announce and report the transaction as required in Article 45, the relevant information shall be disclosed on the FSC's designated website within 2 days counting inclusively from the date of occurrence of the event:

- I. Change, termination, or rescission of a contract signed in regard to the original transaction.
- II. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
- III. Change to the originally publicly announced and reported information.

Article 50 (Previous Article 47) Pursuant to these Procedures, the Company's acquisition or disposal of assets shall be announced and reported within 2 days from the date of occurrence. The financial unit shall draft the announcement, submit it to the General Manager for approval, and then report to each related authorities with related

information pursuant to the requirements of announcement in Article 45 of the Procedures. For any matter having material effect on the shareholders' equity or securities price, as defined in Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act, the related regulations shall be complied with.

## **Chapter IV Additional Provisions**

Article 51 Information required to be publicly announced and reported in accordance with the provisions of the Procedures on acquisitions and disposals of assets by the Company's subsidiary that is not itself a public company in Taiwan shall be reported by the Company.

The paid-in capital or total assets of the Company shall be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, relative to paid-in capital or total assets, it reaches a threshold requiring public announcement and regulatory filing under Article 45, paragraph 1.

Article 52 For personnel violating these Procedures, the penalties are imposed, or the jobs are adjusted pursuant to the regulations of the competent authority or the Company.

Article 53 Limits for acquiring real properties or securities not for business by the Company and subsidiaries, and the limit of one individual security are defined as below:

- I. The total amount of the real properties or securities not for business shall not exceed 20% of the net worth indicated by the Company's latest financial statements; in case of a subsidiaries, 10 % of the net worth indicated by its latest financial statements.
- II. The total amount of the investment in short-term securities shall not exceed 40% of the net worth indicated by the Company's latest financial statements; in case of a subsidiaries, and the total amount of the securities issued by the same company acquired, shall not exceed 10% of the net worth indicated by the Company's latest financial statements; in case of a subsidiaries. In case of a subsidiary, the limit is 20% and 10% of the net worth indicated by its latest financial statements, respectively.
- III. For acquiring long-term investment in securities, the total amount of investment and amount in one individual security are not limited.

Article 54 For the calculation of 10% of total assets under these Regulations, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the 8, Paragraph

- 1 of Article 3) Preparation of Financial Reports by Securities Issuers shall be used.
- In the case of a company whose shares have no par value or a par value other than NT\$10-for the calculation of transaction amounts of 20% of paid-in capital under these Regulations, 10% of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT\$10 billion, NT\$20 billion of equity attributable to owners of the parent shall be substituted.
- Article 55 The subsidiaries of the Company shall comply with the Company's "Procedures for the Acquisition and Disposal of Assets" for the acquisition and disposal of assets. And the related management procedures are established to be submitted to the shareholders' meeting of the said subsidiary for approval.
- Article 56 For any matters not mentioned in the Procedures, the related laws and regulations, and the Company's regulations shall be complied with.
- Article 57 The enactment was approved on February 26, 2010.
- The 1st amendment was made on October 13, 2010.
- The 2nd amendment was made on June 28, 2012.
- The 3rd amendment was made on June 21, 2013.
- The 4th amendment was made on June 26, 2014.
- The 5th amendment was made on June 27, 2017.
- The 6th amendment was made on June 14, 2019.
- The 7th amendment was made on June 17, 2022.

# Appendix 5

## Win Win Precision Technology Co., Ltd

### Ethical Corporate Management Best Practice Principles

#### (Before Amendment)

##### Article 1 (Purpose of formulation and applicable scope)

These Principles are adopted to assist the Company to foster a corporate culture of ethical management and sound development, and implement the corporate governance. The applicable scope includes the business groups and organizations of the Company, which comprise its subsidiaries, any foundation to which the Company's direct or indirect contribution of funds exceeds 50% of the total funds received, and other institutions or juridical persons which are substantially controlled by such company ("business group").

##### Article 2 (Prohibition of unethical conducts)

When engaging in commercial activities, directors, supervisors, managerial officers, and employees of the Company ("the personnel") or persons having substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.

Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managerial officers, employees or substantial controllers or other stakeholders.

##### Article 3 (Format of benefits)

"Benefits" in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded. However, if the conduct is an accepted social custom, occasionally, and no concern of involving any right or obligation, the conduct is not subject to the requirement.

##### Article 4 (Legal compliance)

The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws or regulations regarding

commercial activities, as the underlying basic premise to facilitate ethical corporate management.

#### Article 5 (Policies)

The Company shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith, and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.

#### Article 6 (Prevention programs)

Based on the operation philosophy and policies mentioned in the preceding paragraph, the Company establishes the prevention programs for unethical conducts (“prevention programs”). The personnel and substantial controllers shall comply with Article 9 to 15 of the Principles.

#### Article 7 (Commitment and implementation)

The Company and their respective business group shall clearly specify in their rules and external documents, the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.

#### Article 8 (Ethical management and commercial activities)

The Company shall engage in commercial activities in a fair and transparent manner. Prior to any commercial transactions, the Company shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in unethical conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with others, the contract shall include the ethical management policies, and in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.

#### Article 9 (Prohibition from offering and receiving bribes)

When conducting business, the Company and the personnel and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders. For these compliant with the local regulations of the operation locations are not subject to the provision.

#### Article 10 (Prohibition from offering political donations)

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company, the personnel and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.

Article 11 (Prohibition from improper charity donation or sponsorship)

When making or offering donations and sponsorship, the Company, the personnel and substantial controllers, shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

Article 12 (Prohibition from offering or accepting unreasonable presents or hospitality, or other improper benefits)

The Company, the personnel and substantial controllers, shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

Article 13 (Organization and responsibilities)

The Company's board of directors shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, the Company has appointed the Audit Office to be responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs, and reporting such to the board of directors regularly.

Article 14 (Legal compliance when conducting business)

The Company and the personnel and substantial controllers, shall comply with laws and regulations and the prevention programs when conducting business.

Article 15 (Recusal of directors, supervisors, and managerial officers)

The Company shall adopt policies for preventing conflicts of interest, and shall also offer appropriate means for directors, supervisors, and managerial officers to voluntarily explain whether their interests would potentially conflict with those of the Company.

The Company's directors shall be highly self-disciplined. When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, and if his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

The Company's directors, supervisors, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.

Article 16 (Accounting and internal control)

The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an unethical conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The internal auditors shall audit the compliance of the systems specified in the preceding paragraph, and prepare the audit report to be submitted to the board of directors.

#### Article 17 (Education, trainings, and appraisals)

The Company shall periodically organize trainings and promotions to the personnel and substantial controllers, to enable them fully understand the Company's resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct.

The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

#### Article 18 (Whistle-blowing and disciplinary actions)

Where the personnel and substantial controllers find out any violation of ethical management regulations, he/she/they shall take the initiative to report such to the supervisors, managerial officers, internal audit officer, or other officers appropriate. The Company shall thoroughly keep the identity of the whistle-blower and the description of the whistle-blowing confidential, with active investigation and handling. If the violation of ethical management regulations is proved, a disciplinary action will be taken depending on the severity.

#### Article 19 (Information disclosure)

The status of implementation for the Principles shall be disclosed on their company websites, annual reports.

#### Article 20 (Review and amendment to the Principles)

The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage the personnel to make suggestions, based on which the Principles will be reviewed and improved with a view to achieving better implementation of ethical management.

#### Article 21 (Implementation)

The ethical corporate management best practice principles of the Company shall be implemented after the board of directors grants the approval, and shall be sent to the supervisors and reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended.

The Principles were established on August 12, 2011.



# Appendix 6

## Win Win Precision Technology Co., Ltd Codes of Ethical Conduct (before amendment)

### Article 1 (Purpose of and basis)

These Guidelines are adopted for the purpose of encouraging directors, supervisors, and managerial officers (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of a company) of the Company to act in line with ethical standards, and to help interested parties better understand the ethical standards of such companies.

### Article 2 (Applicable subjects)

The Code is applicable to the directors, managerial officers, and other employees of the Company. These applicable subjects are referred as “the personnel” hereinafter.

### Article 3 (Ethical principles)

When performing the duties, the personnel shall comply with laws and regulations, as well as the Code, with the attitude being active and ambitious, sincere and responsible, not to be parochial but a team player, and conform to the principle of honesty and trustworthiness, pursuing the highly ethical standard for the conducts.

### Article 4 (Prevention of conflicts of interest)

The personnel shall perform their duties in an objective and efficient manner, not to exploit his/her position to take advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the third degree of kinship.

Where the loans of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which the personnel mentioned in the preceding paragraph and the Company, the related personnel shall take the initiative to explain if any potential conflict of interest with the Company, and handled by submitting to the supervisor on level higher in the Company’s approval authority table, to prevent any conflict of interest.

### Article 5 (Minimizing incentives to pursue personal gain)

The personnel shall refrain from engaging in any of the following activities: (1) seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions. (2) Competing with the Company. When the Company has an opportunity for profit, it is the responsibility of the personnel to maximize the reasonable and proper benefits that can be obtained by the Company.

#### Article 6 (Confidentiality)

The personnel shall be bound by the obligation to maintain the confidentiality of any information regarding the Company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the company or the suppliers and customers.

#### Article 7 (Fair trade)

The personnel shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

#### Article 8 (Safeguarding and proper use of company assets)

The personnel have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the company's profitability.

#### Article 9 (Legal compliance)

The Company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.

#### Article 10 (Encouraging reporting on illegal or unethical activities)

When doubting or finding any violation to laws, regulations, or code of ethical conducts, the employee shall take the initiatives to report to the supervisors, managerial officers, internal audit officer, or other proper person, with information as much as possible for the Company to follow up. The Company handles the reported cases in confidential manner, and the employees are reminded that the Company will take all effort to protect the good whistle blowers

#### Article 11 (Disciplinary measures)

When the personnel violate the code of ethical conduct, the Company shall handle the matter in accordance with the related regulations. The Company has established a relevant complaint system to provide the violator with remedies.

#### Article 20 (Procedures for exemption)

The code of ethical conduct must require that any exemption for directors, supervisors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the code, and to safeguard the interests of

the company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.

Article 13 (Method of disclosure)

The Company shall disclose the code of ethical conduct it has adopted, and any amendments to it, on its company website, in its annual reports and prospectuses and on the MOPS.

Article 14 (Enforcement)

The code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, delivered to each supervisor, and submitted to a shareholders meeting.

The Code was established on August 12, 2011.

## Appendix 7

# Win Win Precision Technology Co., Ltd

## Shareholding of directors

**I. The statutory shareholding percentage and number of shares for all directors are as follows:**

1. Number of issued common shares: 55,186,403 shares.
2. Statutory shares to be held by all directors: 4,414,913 share.

**II. As of the book closure date of the shareholders' meeting (April 9, 2023), the number of shares held by the directors are as below, compliant with the requirement of percentage in Article 26, the Securities and Exchange Act.**

Title	Name	Date of Elected	Term of Office (year)	Shares held on election (Note 1)		Shares held recorded in the shareholder roster on the book closure date	
				Number of shares	Shareholding ratio	Number of shares	Shareholding ratio
Chairman	Ssu-Ming Chen	2022/06/17	3	1,933,102	4.25	2,077,481	3.76
Director	Yi-Chun Chen	2022/06/17	3	1,415,968	3.11	1,630,286	2.95
Director	Hsiao-Chun Chen	2022/06/17	3	988,796	2.18	1,177,544	2.13
Director	Yi-Ching Chen	2022/06/17	3	3,847,198	8.46	4,581,576	8.30
Director	Kuan-Wen Hung	2022/06/17	3	0	0.00	0	0.00
Independent Director	Chang-Chiao Han	2022/06/17	3	0	0.00	0	0.00
Independent Director	Kuo-Lung Yen	2022/06/17	3	0	0.00	0	0.00
Independent Director	Ying-Li Lin	2022/06/17	3	0	0.00	0	0.00
Independent Director	Nien-Ni Ku	2022/06/17	3	0	0.00	0	0.00
<b>Total (all directors)</b>				<b>8,185,064</b>	<b>18.00</b>	<b>9,466,890</b>	<b>17.14</b>

Note 1: The total of issued shares at the time of election (June 17, 2022) were 45,458,870 shares.

Note 2: Pursuant to Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," that if a public company has elected two or more independent directors, the share ownership figures calculated at the rates set forth in the

preceding paragraph for all directors and supervisors other than the independent directors and shall be decreased by 80%.