



ACMEPOINT ENERGY SERVICES CO., LTD.

2023 Annual General Shareholders' Meeting

Handbook **(Translation)**

Type of the Meeting : Physical shareholders' meeting

Date of the Meeting : June 14 , 2023 9:30 a.m.

Place of the Meeting : 5F., No.257, Xinhua 2nd Rd., Neihu
Dist.Taipei City 114065, Taiwan
(R.O.C.)

Notice to readers

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

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Chapter 1 Meeting Procedure

AcmePoint Energy Services Co., Ltd.

Procedure of 2023 Annual General Shareholders' Meeting

- I. Call to Order
- II. Chairman's Remarks
- III. Matters Report
- IV. Ratification
- V. Discussions
- VI. Extraordinary Motions
- VII. Adjournment

Chapter 2 Meeting Agenda

AcmePOINT Energy Services Co., Ltd. Agenda for the 2023 Annual General Shareholders' Meeting

Type of the Meeting: Physical shareholders' meeting.

Time: 9:30am, Wednesday, June 14, 2023.

Place: 5F., No.257, Xinhua 2nd Rd., Neihu Dist., Taipei City 114065, Taiwan (R.O.C.).

- I. Calling Meeting to Order by the Chairman
- II. Chairman's Remarks
- III. Matters Reported on:
 - (I) 2022 Business Report.
 - (II) Audit Committee's Review Report on the 2022 final accounting books and statements.
 - (III) Report on the distribution of employee compensation and directors' compensation for 2022.
 - (IV) Report on the amendments to AES's "Regulations Governing Procedure for Board of Directors' Meetings".
 - (V) Report on the amendments to AES's "Corporate Social Responsibility Best Practice Principles" and renaming it as "Sustainable Development Best Practice Principles".
 - (VI) Report on the amendments to AES's "Ethical Corporate Management Best Practice Principles".
 - (VII) Report on the amendments to AES's "Principle for Ethical Management Best Practice and Guidelines for Conduct".
 - (VIII) Report on the amendments to AES's "Guidelines for the Adoption of Codes of Ethical Conduct".
- IV. Ratification
 - (I) Ratification of the 2022 final accounting books and statements.
 - (II) Ratification of the 2022 Earnings Distribution Plan.
- V. Discussions
 - (I) Amendments to AES's "Articles of Incorporation".
 - (II) Amendments to AES's "Rules of Procedure for Shareholders' Meetings".
 - (III) AES's application for listing of its stock on the Taipei Exchange (TPEX).
 - (IV) Invite all shareholders to waive the capital increase by cash for stock option before AES's TPEX listing of its stock.
 - (V) Issue of new shares by capital increase through capitalization of retained earnings.
- VI. Extraordinary Motions
- VII. Adjournment

Chapter 3 Matters Report

Proposal 1 (Proposed by the Board of Directors)

2022 Business Report, provided for review.

Explanatory Notes:

For the Company's 2022 Business Report, please refer to Attachment 1 on pages 11-14 of this handbook.

Proposal 2 (Proposed by the Board of Directors)

Audit Committee's Review Report on the 2022 final accounting books and statements, provided for review.

Explanatory Notes:

For the 2022 Review Report of final accounting books and statements audited by the Audit Committee, please refer to Attachment 2 on page 15 of this handbook.

Proposal 3 (Proposed by the Board of Directors)

Report on the distribution of employee compensation and directors' compensation for 2022, provided for review.

Explanatory Notes:

- (I) In accordance with Article 31 of the Company's Articles of Incorporation, the Company shall appropriate not less than 10% and not more than 5% of the current year's pre-tax income before the distribution of employees' compensation and directors' compensation and before offsetting the accumulated deficit (if any) as the employees' compensation and the directors' compensation, respectively.
- (II) In 2022, the Company set aside 10% of its profit as employees' compensation in the amount of NT\$22,428,000 and 3% as directors' compensation in the amount of NT\$6,729,000, both of which were distributed in cash, and the Chairman of the Board of Directors is authorized to set the payment date, which was approved by the 18th meeting of the 4th Board of Directors on March 21, 2023.

Proposal 4 (Proposed by the Board of Directors)

Report on the amendments to AES's “Regulations Governing Procedure for Board of Directors' Meetings”, provided for review.

Explanatory Notes:

In accordance with the Jin Guan Zheng Fa Zi No. 1110383263 letter, all major matters related to the operation of the Company (including the election or dismissal of the Chairman) as stipulated in the laws and regulations shall not be proposed by temporary motions and shall be amended in accordance with the actual operational needs of the Company, and have been approved by the Board of Directors at the 16th meeting of the 4th Board of Directors on December 29, 2022. Please refer to Attachment 4 on pages 36-41 of the handbook for a comparison of the provisions before and after the amendment.

Proposal 5 (Proposed by the Board of Directors)

Report on the amendments to AES's “Corporate Social Responsibility Best Practice Principles” and renaming it as “Sustainable Development Best Practice Principles”, provided for review.

Explanatory Notes:

In accordance with the provisions of Zheng Gui Jian Zi No. 11000715831 Letter, the company should attach importance to the concept of corporate social responsibility for the sustainable development. In response to the international development trend, the term "corporate social responsibility" mentioned in the rules was revised to "sustainable development" in accordance with the changes in the organizational structure of the Company, which was approved by the 16th meeting of the 4th Board of Directors Meeting on December 29, 2022 and the 18th meeting of the 4th Board of Directors Meeting on March 21, 2023. Please refer to Attachment 5 on pages 42-50 of this handbook for a comparison of the provisions before and after the amendment.

Proposal 6 (Proposed by the Board of Directors)

Report on the amendments to AES's “Ethical Corporate Management Best Practice Principles”, provided for review.

Explanatory Notes:

The amendment has been made in according to the Zheng Gui Jian Zi No. 10800565491 letter of the OTC center and the needs for the operational practices of the company, and approved on the 18th meeting of the 4th Board of Directors on March 21, 2023. Please refer to Attachment 6 on pages 51-58 of this handbook for a comparison of the provisions before and after the amendment.

Proposal 7 (Proposed by the Board of Directors)

Report on the amendments to AES's “Principle for Ethical Management Best Practice and Guidelines for Conduct”, provided for review.

Explanatory Notes:

The amendment has been made in according to the Zheng Gui Jian Zi No. 10900521402 letter of the OTC center and the needs for the operational practices of the company, and approved on the 18th meeting of the 4th Board of Directors on March 21, 2023. Please refer to Attachment 7 on pages 59-68 of this handbook for a comparison of the provisions before and after the amendment.

Proposal 8 (Proposed by the Board of Directors)

Report on the amendments to AES's “Guidelines for the Adoption of Codes of Ethical Conduct”, provided for review.

Explanatory Notes:

The amendment has been made in according to the Zheng Gui Jian Zi No. 10900582661 letter of the OTC center and the needs for the operational practices of the company, and approved on the 18th meeting of the 4th Board of Directors on March 21, 2023. Please refer to Attachment 8 on pages 69-73 of this handbook for a comparison of the provisions before and after the amendment.

Chapter 4 Ratification

Proposal 1 (Proposed by the Board of Directors)

Ratification of the 2022 final accounting books and statements, provided for ratification.

Explanatory Notes:

The Company's financial statements for 2022 (including consolidated and parent company only financial statements, please refer to Attachment 3 on pages 21-25 and pages 31-35 of this handbook) have been audited by Hadrien Chiu and Seanh Hsu of PwC Taiwan (PricewaterhouseCoopers Taiwan), and an Independent Auditors' Report has been issued (please refer to Attachment 3 on pages 16-20 and pages 26-30 of this handbook). The Business Report (please refer to Attachment 1 on pages 11-14 of this handbook) has been audited by the Audit Committee of the Company without identifying any discrepancy, and the audit report has been issued by the Audit Committee (please refer to Attachment 2 on page 15 of this handbook).

Resolution:

Proposal 2 (Proposed by the Board of Directors)

Ratification of the 2022 Earnings Distribution Plan, provided for ratification.

Explanatory Notes:

- (I) To be handled according to the Article 32 and Article 32-1 of the Articles of Incorporation of the Company.
- (II) Unappropriated retained earnings of the Company at the beginning of 2022 is NT\$79,362,313, add the net profit after tax of NT\$159,836,204 and reversal of special reserve of NT\$16,823,199, and less the 10% legal reserve of NT\$15,983,620 according to the Articles of Incorporation, the earnings available for distribution for the period are NT\$240,038,096. The planned cash dividends for shareholders are NT\$ 39,852,150 (cash allotment of approximately NT\$1 per share at no consideration) and the share dividends are NT\$59,778,230 (cash allotment of approximately NT\$1.5 per share at no consideration). After the distribution, the unappropriated retained earnings at the end were NT\$140,407,716. The allotment amount per share is calculated based on the total number of 39,852,150 shares issued and outstanding. For the Company's 2022 Earnings Distribution Table, please refer to Attachment 9 on page 74 of this handbook.
- (III) When cash dividends are paid, the cash dividends distributed to individual shareholders are paid up to 1 dollar and the total amount of the deficiency of less than 1 dollar shall be included in the Employee Benefit Committee of the Company.
- (IV) If there are any subsequent factors affecting the number of outstanding shares, the shareholders' allotment rate and the dividend allotment rate are changed as a result, it shall be proposed to request the shareholders' meeting to authorize the chairman to exercise his full authority.
- (V) The Board of Directors is authorized to determine the ex-dividend date, payment date and other related matters after the earnings distribution proposal is approved by the annual general shareholders' meeting.

Resolution:

Chapter 5 Discussions

Proposal 1 (Proposed by the Board of Directors)

Amendments to AES's "Articles of Incorporation" , provided for discussion.

Explanatory Notes:

The amendment is made according to the expanding business scale of the company and the practical operations evaluated according to the law. Please refer to Attachment 10 on pages 75-79 of this handbook for a comparison of the provisions before and after the amendment.

Resolution:

Proposal 2 (Proposed by the Board of Directors)

Amendments to AES's "Rules of Procedure for Shareholders' Meetings", provided for discussion.

Explanatory Notes:

The amendment has been made in according to the Zheng Gui Jian Zi No. 11100543771 letter of the OTC center and the needs for the operational practices of the company. Please refer to Attachment 11 on pages 80-85 of this handbook for a comparison of the provisions before and after the amendment.

Resolution:

Proposal 3 (Proposed by the Board of Directors)

AES's application for listing of its stock on the Taipei Exchange (TPEX), provided for discussion.

Explanatory Notes:

- (I) In order to strengthen its competitiveness and sustainable business development, the Company intends to apply for stock listing with the Over-the-Counter Securities Trading Center of the Republic of China (OTC) in accordance with the regulations.
- (II) It is proposed to request the Board of Directors to authorize the Chairman to handle the relevant matters with full authority in accordance with the actual situation and relevant regulations.

Resolution:

Proposal 4 (Proposed by the Board of Directors)

Invite all shareholders to waive the capital increase by cash for stock option before AES's TPEX listing of its stock, provided for discussion.

Explanatory Notes:

- (I) In order to facilitate the Company's future application for initial listing, after the competent authority approves the listing, the Company shall issue new shares in cash in accordance with the prescribed amount, and the issue price shall be determined in accordance with the public underwriting regulations.
- (II) In this issue, except for the 10%-15% of new shares reserved by law for employee subscription, the remaining shares will be renounced by the original shareholders and will be fully allocated for public underwriting before listing.
- (III) If an employee of the Company under-subscribes or renounces the subscription, the Chairman of the Board of Directors is authorized to contact a specific person to subscribe.
- (IV) The rights and obligations for the new shares issued are the same as the ordinary shares issued by the Company.
- (V) If the number of shares to be issued, the issue price, the terms of issuance or other related matters shall be changed or amended due to amendments to laws and regulations or rules of competent authorities or due to operational assessments or objective circumstances, the shareholders' meeting shall authorize the Board of Directors to revise them in accordance with laws and regulations as well as the prevailing market conditions.

Resolution:

Proposal 5 (Proposed by the Board of Directors)

Issue of new shares by capital increase through capitalization of retained earnings, provided for discussion.

Explanatory Notes:

- (I) To ensure a sufficient operation fund, the Company intends to transfer NT\$59,778,230 from the distributable earnings of 2022 to issue new shares with a par value of NT\$10 per share, for a total of 5,977,823 new shares. The total number of issued outstanding shares of the Company is 39,852,150, with a par value of NT\$10 per share and a paid-in capital for ordinary shares of NT\$398,521,500. After the capitalization of the earnings, 45,829,973 ordinary shares with a par value of NT\$10 per share will be issued, resulting in a paid-in capital of NT\$458,299,730 for ordinary shares.

- (II) The capitalization of earnings is allocated in proportion to the shares held by shareholders as of the record date for capital increase and allotment of 150 shares per thousand shares without compensation.
- (III) If the allotment of one share is not sufficient, the shareholder may apply for consolidation with the Company's share agent within five days from the date of cessation of transfer. If the consolidation is not sufficient or is not completed as scheduled, the Company shall convert the cash at par value to \$ in accordance with Article 240 of the Company Act, and authorize the Chairman of the Board of Directors to contact specific persons to subscribe the shares at par value.
- (IV) The new shares will be issued without any entity, and the rights and obligations will be the same as the original shares.
- (V) If there is any factor that affects the number of outstanding shares, the shareholders' meeting will be requested to authorize the chairman of the Board of Directors to exercise his full authority if there is a change in the shareholders' allotment rate without changing the total amount of dividends distributed to shareholders.
- (VI) Once this proposal is approved at the 2023 Annual General Shareholders' Meeting and submitted to the competent authorities for approval, it is proposed to request the shareholders to authorize the Board of Directors to set another base date for the capital increase, allotment of shares and other related matters.
- (VII) If the above-mentioned matters related to capital increase are amended by the competent authorities or if changes are required due to objective operational needs, the shareholders' meeting will be requested to authorize the board of directors to exercise its full authority.

Resolution:

Chapter 6 Extraordinary Motions

Adjournment

Chapter 7 Attachments

Attachment 1

AcmePoint Energy Services Co., Ltd. 2022 Business Report

Dear Madam/Sir:

First of all, we sincerely thank every shareholder for taking time out of your busy schedule to attend this year's annual general shareholders' meeting. On behalf of the Company, we would like to express our highest gratitude to all shareholders for your support and encouragement.

In 2022, the Company earned consolidated operating revenue NT \$2,783,077 thousand, an increase of 83% compared to 2021, and also earned NT \$159,837 thousand profits. We hereby report the operating status and future prospects of the Company for 2022 as follows:

I. The Business Achievements in 2022

(I) Implementation results of business plan:

In 2022, the consolidated operating income was NT \$2,783,077 thousand, the gross operating profit was NT \$401,012 thousand, the operating profit was NT \$185,316 thousand, and the net profit for the current period was NT \$159,837 thousand.

(II) Implementation of operating revenue and expenditure budget:

The Company has not publicly disclosed its financial forecast for the year 2022, so it is not applicable.

(III) Analysis of financial revenue & expenditure and profitability:

Unit: NT\$, %

Item	2022	2021	Increased (decreased) amount	Change %
Operating Revenue	2,783,077	1,520,341	1,262,736	83.06
Gross operating profit	401,012	258,407	142,605	55.19
Operating income	185,316	90,599	94,717	104.55
Net profit before tax	195,085	99,312	95,773	96.44
Current net profit	159,837	79,300	80,537	101.56

Item	2022	2021
Return on Assets (%)	7.29	4.52
Return on Equity (%)	20.37	11.16
Pre-tax net profit to paid-in capital ratio (%)	48.95	26.38
Net profit margin (%)	5.74	5.22
Earnings per share (NT\$)	4.04	2.01

(IV) R&D:

The System Development Department continues to invest resources on building intelligent maintenance platform, committed to upgrading operation and maintenance technology and monitoring systems. Through the industry-university cooperation, we continue to develop related services such as smart grids, microgrids, and other energy storage systems with the National Cheng Kung University.

II. Summary of Business Plan for the Year 2023

In 2023, in addition to continuing various engineering projects undertaken in the previous year, the Company will also win subsequent engineering contracts on the existing basis. In addition to providing high-quality EPC services, we will continue to invest resources in new business areas such as energy storage systems and smart grids to drive the future business growth. In addition, we will actively seek suitable partners, select appropriate regions, and explore foreign markets.

(I) Operating policy:

ACMEPOINTES Energy Services is a professional energy service company that provides excellent services and upholds the stable and responsible business concepts, dedicated to becoming a trustworthy EPC partner for investors.

(II) Expected sales:

The Company is an EPC system contractor. It is not applicable as it is not a production enterprise.

(III) Important production and sales policies:

The Company adopts a decentralized business layout, with a customer-centric service team to immediately grasp market opportunities and respond quickly, to improve service standards. In 2023, in addition to continuously strengthening cooperation with domestic and foreign investors to develop green energy and renewable energy power plants, we will also actively develop the green electricity demand of large electricity users to reserve long-term construction projects and maintain growth momentum.

III. Future development strategy

In response to the future development of renewable energy, ACMEPOINTES Energy Services formulates its long-term development strategy below:

- (I) Continuously expand the EPC business of solar power plants in Taiwan, actively increase device capacity, so as to strengthen competitiveness through standardized design and economy of scale.
- (II) Establish professional solar power plant maintenance and operation services based on systematic operating standards.
- (III) In response to the development of smart grids, develop energy storage systems and virtual power plant related services.
- (IV) Integrate solar, wind, energy storage, and other renewable energy sources with decentralized power sources to develop microgrid systems.
- (V) Accumulate Taiwan's experience and expand overseas markets.

IV. The impacts of external competitive environment, regulatory environment, and overall business environment

- (I) The impact of external competitive environment: In 2016, the Taiwan government set a policy target that the capacity of photovoltaics will be 20GW by 2025. Since then, the market has been booming, and the annual installed capacity has been increasing across Taiwan year by year. As of the end of 2023, the accumulated installed capacity will reach 9.72GW. Due to the huge business opportunities, more and more businesses are investing in power station construction services, with a total of over 300 enterprises. In response to this competitive situation, the Company will continue to strengthen customer service, strictly require project quality, continue to improve technical standards, and strengthen supply chain management, so as to continue to maintain good performance and profitability in the future.
- (II) The impact of legal environment: To develop green and low-carbon energy and expand the renewable energy, the government has gradually amended the Electricity Act, regulations and related regulations for the development of renewable energy, as well as other land use related laws and regulations, to implement a friendly development environment for renewable energy. Since January 2021, the government has officially implemented the clause for large power users, which stipulates that large power users with a chartered capacity of over 5000kW shall install 10% of the renewable energy systems within five years. In the future, power users of 2000kW and 800kW will be required to install green energy. This policy will boost the further development of the solar photovoltaic industry. The Company will continue to monitor the progress of the amendment and adjust its business strategy to

protect the rights and interests of shareholders.

- (III) The impact of the overall business environment: The government aims to achieve a total installed capacity of 20GW of solar photovoltaics by 2025, and will build 10.76GW of solar photovoltaics in the next three years (2023-2025). Based on the experience over the past few years, the annual installed capacity can reach about 2GW (this figure is rising slowly). Therefore, in the next four to five years, the Company will have around 100 billion kW installation and setting business opportunities. With a steady and pragmatic attitude, the Company will try to win more contracts and projects, maintain a growth and pay back shareholders and expand its global market based on accumulated technology and experience.

V. Major work in 2023

- (I) We will strengthen the marketing capabilities of each business center, expand customer base, achieve annual goals, and cooperate with the government's renewable energy planning to develop various large power plants and reserve subsequent annual engineering quantities.
- (II) We will promote RCM (reliability centered maintenance and operation), improve the standard of maintenance and operation services, and strive for more business related to power plant maintenance and operation.
- (III) We will actively seek suitable partners, select appropriate regions, and explore foreign markets.
- (IV) We will continuously focus on the reserve energy power plant industry and expand the scope of EPC service industry.
- (V) We will strengthen industry-university cooperation, develop new energy application technologies such as smart grids and microgrids, as the cornerstone of future business development.

Chairman:

JS Huang

General Manager:

Kuo-Chin Li (aka Jessie Li)

Principal Accounting Officer:

Hsueh-Fen Yang

**AcmePoint Energy Services Co., Ltd.
Audit Committee's Review Report**

The board of directors has prepared the business report, financial statements (including consolidated financial statements), and earnings distribution proposal for the year 2022. The financial statements (including consolidated financial statements) have been audited by CPA Hadrien Chiu and CPA Sean Hsu, from PwC Taiwan authorized by the board of directors and the auditors' report has been issued. The above-mentioned business report, financial statements (including consolidated financial statements), and earnings distribution proposal have been reviewed and determined to be accurate by the Audit Committee. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Regards,
2023 Annual General Shareholders' Meeting

AcmePoint Energy Services Co., Ltd.

Chairman of the Audit Committee: *Shiang-Tai Liu*

Member of Audit Committee: *Li-Chung Lee*

Member of Audit Committee: *Sharon Pai*

Member of Audit Committee: *Leo H Wu*

March 21, 2023

Independent Auditors' Report (Consolidated Financial Statements)

(112) Cai Shen Bao Zi No. 22003818

AcmePOINT Energy Services Co., Ltd.:

Opinions

AcmePOINT Energy Services Co., Ltd. and subsidiaries' ("AcmePOINT Energy") Consolidated Balance Sheets as of December 31, 2022 and 2021, in addition to the Consolidated Statements of Comprehensive Income, Consolidated Statements of Changes in Equity, Consolidated Statements of Cash Flows, and Notes to the Consolidated Financial Statements (including a summary of significant accounting policies) from January 1 to December 31, 2022 and 2021, have been audited by the CPAs.

In our opinion, the Consolidated Financial Statements mentioned above have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, as well as the International Financial Reporting Standards (IFRSs), International Accounting Standards (IAS), law and regulation reviews and their announcements recognized and announced by the Financial Supervisory Commission in all material aspects, and are considered to have reasonably expressed the consolidated financial conditions of AcmePOINT Energy as of December 31, 2022 and 2021, as well as the consolidated financial performance and consolidated cash flows from January 1 to December 31, 2022 and 2021.

Basis for Opinions

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial Statements of AcmePoint Energy for the year ended December 31, 2022. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The following are the key audited items in the consolidated financial statements of AcmePoint Energy for the year ended December 31, 2022:

Assessment of project completion progress

Item Description

Please refer to Note 4(27) to the consolidated financial statements for revenue recognition accounting policies; refer to Note 5(2) to the consolidated financial statements for significant accounting estimates and assumptions; and refer to Note 6(23) to the consolidated financial statements for project revenue.

AcmePoint Energy uses the completion percentage method to recognize project revenues based on the extent of contract inputs over the contract period, and contract costs are recognized as costs in the period in which they are incurred. The project completion progress is calculated by reference to the costs incurred for each contract to the end of the reporting period as a percentage of the estimated total cost of that contract. Because the above estimated total costs involve accounting estimates that give rise to uncertainties, and because the estimated total costs will affect the completion progress and the recognition of project revenues, we consider the evaluation of the completion progress to be one of the important matters to be audited.

In response to the verification process

The procedures that we have performed in response to the specific aspects of the critical review described above are set out below:

1. To learn about the internal operating procedures for estimating total costs, and to randomly check the estimated total costs of major projects and the consistency of the evaluation process with the internal operating procedures.
2. For major new projects in the current period, to randomly check the estimated total cost approved by the Project Management Department, including the supporting documents for current and post-period additions and subtractions as well as major priced projects.

3. To obtain the cost breakdown of the current period and verify that the inputs used to calculate the project completion progress have been appropriately recorded by sampling to the relevant certificates.

Other matters - parent company only financial statements

We have also audited the parent company only financial statements of Acmept Energy Co., Ltd. as of and for the years ended December 31, 2022 and 2021 on which we have issued an unmodified opinion.

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

To ensure that the Consolidated Financial Statements do not contain material misstatements caused by fraud or errors, the management is responsible for preparing prudent Consolidated Financial Statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, as well as the IFRS, IAS, law and regulation reviews and their announcements recognized and announced by the Financial Supervisory Commission, and for preparing and maintaining necessary internal control procedures pertaining to the Consolidated Financial Statements.

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

Those charged with governance (including the Audit Committee) are responsible for overseeing Acmept Energy's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and evaluate the risk of material misstatements due to fraud or error in the Consolidated Financial Statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for their audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of AcmePoint Energy.
3. Assess the appropriateness of the accounting policies adopted by the management, as well as the reasonableness of their accounting estimates and relevant disclosures.
4. Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on AcmePoint Energy's ability to operate as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause AcmePoint Energy cease to continue as a going concern.
5. Evaluate the overall expression, structure and contents of the Consolidated Financial Statements (including relevant Notes), and whether the Consolidated Financial Statements fairly present relevant transactions and items.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated Statements. We are responsible for the direction, supervision, and performance of the group audit and for expressing an opinion on the financial statements of the Group.

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

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

From the matters communicated with those charged with governance, we determine the key audit matters of AcmePoint Energy's Consolidated Financial Statements for the year ended December 31, 2022. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PwC Taiwan (PricewaterhouseCoopers Taiwan)

Hadrien Chiu

CPA

Seanh Hsu

Financial Supervisory Commission Approved

Document No.: Jin Guan Zheng Shen Zi No. 1020049451

Jin Guan Zheng Shen Zi No. 1050029449

March 21, 2023

AcmePoint Energy Services Co., Ltd. and Subsidiaries
Consolidated Balance Sheets
For the Years Ended December 31, 2022 and 2021

Unit: Thousands of New Taiwan Dollars

Assets		Note	2022/12/31		2021/12/31	
			Amount	%	Amount	%
Current assets						
1100	Cash and cash equivalents	6 (1)	\$ 222,969	10	\$ 751,560	34
1136	Financial assets at amortized cost - current	6 (1) (3) and 8	134,137	6	38,328	2
1140	Contract assets - current	6 (23)	695,311	32	272,837	12
1150	Net notes receivable	6 (4)	1,564	-	5,444	-
1170	Net accounts receivable	6 (4)	353,393	16	204,057	9
1180	Accounts receivable - net amount of related parties	7	75	-	84	-
1200	Other receivables		15,656	1	79	-
1220	Current income tax assets		-	-	674	-
130X	Inventories	6 (5)	242,474	11	237,725	11
1410	Prepayments	6 (6)	91,515	4	205,891	9
1470	Other current assets	6 (7)	223,462	10	320,772	14
11XX	Total current assets		<u>1,980,556</u>	<u>90</u>	<u>2,037,451</u>	<u>91</u>
Non-current assets						
1517	Financial assets at fair value through other comprehensive income - non-current	6 (2)	20,755	1	3,932	-
1535	Financial assets at amortized cost - non-current	6 (3) and 8	103,592	5	92,012	4
1600	Property, Plant and Equipment	6 (8) and 8	44,582	2	47,728	2
1755	Right-of-use assets	6 (9) and 7	13,964	1	18,566	1
1780	Intangible assets		4,247	-	1,553	-
1840	Deferred income tax assets	6 (30)	21,246	1	21,544	1
1900	Other non-current assets		10,169	-	13,888	1
15XX	Total non-current assets		<u>218,555</u>	<u>10</u>	<u>199,223</u>	<u>9</u>
1XXX	Total assets		<u>\$ 2,199,111</u>	<u>100</u>	<u>\$ 2,236,674</u>	<u>100</u>

(Continued on the next page)

AcmePoint Energy Services Co., Ltd. and Subsidiaries
Consolidated Balance Sheets
For the Years Ended December 31, 2022 and 2021

Unit: Thousands of New Taiwan Dollars

Liabilities and Equity			2022/12/31		2021/12/31	
			Note	Amount	%	Amount
Current Liabilities						
2100	Short-term loans	6 (10) and 8	\$ 43,200	2	\$ 42,787	2
2130	Contract liabilities - current	6 (23)	104,029	5	553,107	25
2170	Accounts payable	6 (11)	793,477	36	440,494	20
2200	Other payables	6 (12)	89,911	4	82,162	3
2230	Current income tax liabilities	6 (30)	23,032	1	6,829	-
2250	Provision for liabilities - current	6 (17)	22,845	1	17,729	1
2280	Lease liabilities - current	6 (9) and 7	7,647	-	8,843	-
2320	Long-term liabilities due within one year or one business cycle	6 (14)	1,907	-	1,901	-
2399	Other current liabilities - others	6 (13)	205,749	10	308,587	14
21XX	Total current liabilities		1,291,797	59	1,462,439	65
Non-current liabilities						
2540	Long-term loans	6 (14)	9,630	-	11,520	1
2550	Provision for liabilities - non-current	6 (17)	32,737	2	35,982	2
2570	Deferred income tax liabilities	6 (30)	1,176	-	-	-
2580	Lease liabilities - non-current	6 (9)	6,531	-	9,892	-
2645	Guarantee deposits received	6 (18)	2,354	-	2,492	-
25XX	Total non-current liabilities		52,428	2	59,886	3
2XXX	Total liabilities		1,344,225	61	1,522,325	68
Equity						
	Capital Stock	6 (19)				
3110	Capital stock - common shares		395,672	18	375,130	17
3140	Prepaid capital stock		2,850	-	1,300	-
	Capital surplus	6 (20)				
3200	Capital surplus		153,405	7	155,095	6
	Retained earnings	6 (21)				
3310	Legal reserve		46,938	2	39,008	2
3320	Special reserve		46,806	2	38,796	2
3350	Unappropriated earnings		239,198	11	151,826	7
	Other equity	6 (22)				
3400	Other equity		(29,983)	(1)	(46,806)	(2)
3XXX	Total equity		854,886	39	714,349	32
	Significant Contingent Liabilities and Unrecognized Contract Commitments	9				
	Significant events after the balance sheet date	11				
3X2X	Total liabilities and equity		\$ 2,199,111	100	\$ 2,236,674	100

The accompanying notes are an integral part of the Consolidated Financial Statements. Please refer to them together with the financial statements.

Chairman:
JS Huang

General Manager:
Kuo-Chin Li (aka Jessie Li)

Principal Accounting Officer:
Hsueh-Fen Yang

AcmePOINT Energy Services Co., Ltd. and Subsidiaries
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2022 and 2021

Unit: Thousands of New Taiwan Dollars

(In New Taiwan Dollars, Except Earnings Per Share)

			(All New Taiwan Dollars, Except Earnings Per Share)			
Item		Note	2022		2021	
			Amount	%	Amount	%
4000	Operating revenue	6 (23) and 7	\$ 2,783,077	100	\$ 1,520,341	100
5000	Operating costs	6 (5) (15) (28) (29)	(2,382,065)	(85)	(1,261,934)	(83)
5900	Gross profit		<u>401,012</u>	<u>15</u>	<u>258,407</u>	<u>17</u>
	Operating expenses	6 (15) (16) (28) (29) and 12 (2)				
6100	Selling and marketing expenses		(99,999)	(4)	(83,999)	(6)
6200	General and administrative expenses		(90,309)	(3)	(68,346)	(4)
6300	R&D expenses		(18,204)	(1)	(15,227)	(1)
6450	Expected credit loss	12 (2)	(7,184)	-	(236)	-
6000	Total operating expenses		(215,696)	(8)	(167,808)	(11)
6900	Operating gains		<u>185,316</u>	<u>7</u>	<u>90,599</u>	<u>6</u>
	Non-operating income and expenses					
7100	Interest income	6 (3) (24)	2,094	-	818	-
7010	Other income	6 (25)	9,123	-	14,204	1
7020	Other gains and losses	6 (26)	766	-	(4,282)	(1)
7050	Finance costs	6 (9) (27) and 7	(2,214)	-	(2,027)	-
7000	Total non-operating income and expenses		<u>9,769</u>	<u>-</u>	<u>8,713</u>	<u>-</u>
7900	Net income before tax		<u>195,085</u>	<u>7</u>	<u>99,312</u>	<u>6</u>
7950	Income tax expenses	6 (30)	(35,248)	(1)	(20,012)	(1)
8200	Net income of the current period		<u>\$ 159,837</u>	<u>6</u>	<u>\$ 79,300</u>	<u>5</u>
	Components that will not be reclassified to profit or loss					
8316	Unrealized gains (losses) on investments in equity instruments at fair value through other comprehensive income	6 (2)	<u>\$ 16,823</u>	<u>-</u>	<u>(\$ 8,010)</u>	<u>-</u>
8300	Current net amount of other comprehensive gains (losses) after tax		<u>\$ 16,823</u>	<u>-</u>	<u>(\$ 8,010)</u>	<u>-</u>
8500	Current total comprehensive gains		<u>\$ 176,660</u>	<u>6</u>	<u>\$ 71,290</u>	<u>5</u>
	Net Income Attributable to:					
8610	Owners of the parent company		<u>\$ 159,837</u>	<u>6</u>	<u>\$ 79,300</u>	<u>5</u>
	Total comprehensive income attributable to:					
8710	Owners of the parent company		<u>\$ 176,660</u>	<u>6</u>	<u>\$ 71,290</u>	<u>5</u>
	Earnings per Share	6 (31)				
9750	Basic earnings per share		<u>\$ 4.04</u>		<u>\$ 2.01</u>	
9850	Diluted earnings per Share		<u>\$ 3.98</u>		<u>\$ 1.98</u>	

The accompanying notes are an integral part of the Consolidated Financial Statements. Please refer to them together with the financial statements.

Chairman:
JS Huang

General Manager:
Kuo-Chin Li(aka Jessie Li)

Principal Accounting Officer:
Hsueh-Fen Yang

Equity attributable to owners of the parent company																					
Note	Capital Stock		Capital surplus			Retained earnings			Unrealized Gains (Losses) on Financial Assets at Fair Value through Other Comprehensive Income	Total Equity											
	Capital stock - common shares	Prepaid capital stock	Capital surplus - issue premium	Capital surplus - employees stock option	Capital surplus - others	Legal reserve	Special reserve	Unappropriated earnings													
<u>2021</u>																					
Balance as of January 1, 2021	\$	325,800	\$	-	\$	146,811	\$	8,837	\$	-	\$	22,442	\$	7,500	\$	234,558	(\$	38,796)	\$	707,152	
Net Income of the current period		-		-		-		-		-		-		-		79,300		-		79,300	
Current other comprehensive income	6 (2) (22)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(	8,010)	(	8,010)
Current total comprehensive gains and losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,300	(	8,010)		71,290
Appropriation and distribution of earnings for 2020	6 (21)																				
Legal reserve		-	-	-	-	-	-	-	16,566	-	(	16,566)	-	-	-					-
Special reserve		-	-	-	-	-	-	-	-	31,296	(	31,296)	-	-	-					-
Cash dividends of common stock		-	-	-	-	-	-	-	-	-	(	65,240)	-	(		65,240)				-
Dividends of common stock		48,930	-	-	-	-	-	-	-	-	(	48,930)	-	-	-					-
Exercise of right of entry	7	-	-	-	-	-	10	-	-	-	-	-	-	-	-					10	
Share-based compensation costs	6 (16) (29)	-	-	-		370	-	-	-	-	-	-	-	-	-					370	
Exercise of employee stock option	6 (16) (19)	400	1,300	1,658	(	2,591)	-	-	-	-	-	-	-	-	-					767
Balance as of December 31, 2021		\$	375,130	\$	1,300	\$	148,469	\$	6,616	\$	10	\$	39,008	\$	38,796	\$	151,826	(\$	46,806)	\$	714,349
<u>2022</u>																					
Balance as of January 1, 2022		\$	375,130	\$	1,300	\$	148,469	\$	6,616	\$	10	\$	39,008	\$	38,796	\$	151,826	(\$	46,806)	\$	714,349
Net Income of the current period		-	-	-	-	-	-	-	-	-	-	-	-	-	-		159,837	-		159,837	
Current other comprehensive income	6 (2) (22)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		16,823		16,823	
Current total comprehensive gains and losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-		159,837		16,823	176,660	
Appropriation and distribution of earnings for 2021	6 (21)																				
Legal reserve		-	-	-	-	-	-	-	7,930	-	(	7,930)	-	-	-					-
Special reserve		-	-	-	-	-	-	-	-	8,010	(	8,010)	-	-	-					-
Cash dividends of common stock		-	-	-	-	-	-	-	-	-	(	37,683)	-	(		37,683)				-
Dividends of common stock		18,842	-	-	-	-	-	-	-	-	(	18,842)	-	-	-					-
Share-based compensation costs	6 (16) (29)	-	-	-		606	-	-	-	-	-	-	-	-	-					606	
Exercise of employee stock option	6 (16) (19)	1,700	1,550	3,783	(	6,079)	-	-	-	-	-	-	-	-	-					954
Balance as of December 31, 2022		\$	395,672	\$	2,850	\$	152,252	\$	1,143	\$	10	\$	46,938	\$	46,806	\$	239,198	(\$	29,983)	\$	854,886

The accompanying notes are an integral part of the Consolidated Financial Statements. Please refer to them together with the financial statements.

Chairman:
JS Huang

General Manager:
Kuo-Chin Li (aka Jessie Li)

Principal Accounting Officer:
Hsueh-Fen Yang

Acmeenergy Services Co., Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

Unit: Thousands of New Taiwan Dollars

	Note	2022/1/1~2022/12/31	2021/1/1~2021/12/31
<u>Cash flows from operating activities</u>			
Net income before tax of the current period		\$ 195,085	\$ 99,312
Adjustments			
Profit and loss			
Depreciation expenses	6 (8) (9) (28)	14,288	13,654
Amortization expenses	6 (28)	1,696	1,811
Expected credit loss	12 (2)	7,184	236
Interest expenses	6 (27)	2,214	2,027
Interest income	6 (24)	(2,094)	(818)
Gain on disposal of investment	6 (26)(32)	(262)	-
Share-based compensation costs	6 (16)	606	370
Loss on disposal of property, plant and equipment	6 (26)	-	12
Changes in operating assets/liabilities			
Net changes in operating assets			
Contract assets - current		(422,474)	(19,514)
Net notes receivable		3,880	(3,472)
Accounts receivable		(156,520)	(72,497)
Accounts receivable - net amount of related parties		9	(8)
Inventories		(4,749)	(202,864)
Prepayments		113,634	(129,620)
Other receivables		(15,579)	-
Other current assets		75,430	(293,026)
Net changes in operating liabilities			
Contract liabilities - current		(449,078)	464,611
Accounts payable		352,983	155,348
Other payables		7,731	(6,099)
Provision for liabilities		1,871	(2,457)
Other current liabilities		(100,032)	293,141
Cash (outflow) inflow generated from operations		(374,177)	300,147
Interest received		2,097	787
Interest paid		(1,767)	(1,513)
Income tax paid		(16,897)	(52,867)
Net cash (outflow) inflow generated from operating activities		(390,744)	246,554
<u>Cash flows from investing activities</u>			
(Increase) Decrease in financial assets at amortized cost	6 (1) (3) and 8	(107,412)	34,800
Acquisition of property, plant and equipment	6 (32)	(857)	(7,618)
Proceeds from disposal of property, plant and equipment		-	38
Acquisition of intangible assets	6 (32)	(9,481)	(977)
Decrease (Increase) in refundable deposits		22,688	(20,240)
Price of disposal of subsidiary	6 (32)	9,009	-
Net cash (outflow) inflow from investing activities		(86,053)	6,003
<u>Cash flows from financing activities</u>			
Increase (decrease) in short-term loans	6 (33)	413	(8,856)
Repayments of long-term loans (including long-term loans due within one year)	6 (33)	(1,884)	(1,871)
Repayment of the principal portion of lease	6 (33)	(10,650)	(9,849)
(Decrease) Increase in guarantee deposits received		(2,944)	6,453
Exercise of employee stock option		954	767
Cash dividends paid	6 (21)	(37,683)	(65,240)
Right of entry income	7 (4)	-	10
Net cash flows used in financing activities		(51,794)	(78,586)
(Decrease) increase in current cash and cash equivalents		(528,591)	173,971
Balance of cash and cash equivalents at beginning of period		751,560	577,589
Balance of cash and cash equivalents at ending of period		<u>\$ 222,969</u>	<u>\$ 751,560</u>

The accompanying notes are an integral part of the Consolidated Financial Statements. Please refer to them together with the financial statements.

Chairman:
JS Huang

General Manager:
Kuo-Chin Li (aka Jessie Li)

Principal Accounting Officer:
Hsueh-Fen Yang

Independent Auditors' Report (Parent Company Only Financial Statements)

(112) Cai Shen Bao Zi No. 22003269

AcmePOINT Energy Services Co., Ltd.:

Opinions

AcmePOINT Energy Services Co., Ltd.'s Parent Company Only Balance Sheets as of December 31, 2022 and 2021 in addition to the Parent Company Only Statements of Comprehensive Income, Parent Company Only Statements of Changes in Equity, Parent Company Only Statements of Cash Flows, and Notes to the Parent Company Only Financial Statements (including a summary of significant accounting policies) from January 1 to December 31, 2022 and 2021, have been audited by the CPAs.

In our opinion, the Parent Company Only Financial Statements mentioned above have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers in all material aspects, and are considered to have reasonably expressed the parent company only financial conditions of AcmePOINT Energy Services Co., Ltd. as of December 31, 2022 and 2021, as well as the parent company only financial performance and parent company only cash flows from January 1 to December 31, 2022 and 2021.

Basis for Opinions

We conducted our audits in accordance with the Regulations Governing the Auditing and Attestation of Financial Statements by Certified Public Accountants and ROC Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of AcmePOINT Energy Services Co., Ltd. in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China ("The Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements of AcmePOINT Energy Services Co., Ltd. for the year ended December 31, 2022. These matters were addressed in the context of our audit of the Parent Company Only Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The following are the key audited items in the parent company only financial statements of AcmePOINT Energy Services Co., Ltd. for the year ended December 31, 2022:

Assessment of project completion progress

Item Description

Please refer to Note 4 (27) to the parent company only financial statements for revenue recognition accounting policies; refer to Note 5(2) for significant accounting estimates and assumptions; and refer to Note 6 (24) for project revenue.

AcmePOINT Energy Services Co., Ltd. uses the completion percentage method to recognize project revenues based on the extent of contract inputs over the contract period, and contract costs are recognized as costs in the period in which they are incurred. The project completion progress is calculated by reference to the costs incurred for each contract to the end of the reporting period as a percentage of the estimated total cost of that contract. Because the above estimated total costs involve accounting estimates that give rise to uncertainties, and because the estimated total costs will affect the completion progress and the recognition of project revenues, we consider the evaluation of the completion progress to be one of the important matters to be audited.

In response to the verification process

The procedures that we have performed in response to the specific aspects of the critical review described above are set out below:

1. To learn about the internal operating procedures for estimating total costs, and to randomly check the estimated total costs of major projects and the consistency of the evaluation process with the internal operating procedures.
2. For major new projects in the current period, to randomly check the estimated total cost approved by the Project Management Department, including the supporting documents for current and post-period additions and subtractions as well as major priced projects.
3. To obtain the cost breakdown of the current period and verify that the inputs used to calculate the project completion progress have been appropriately recorded by sampling to the relevant certificates.

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

To ensure that the Parent Company Only Financial Statements do not contain material misstatements caused by fraud or errors, the management is responsible for preparing prudent Parent Company Only Financial Statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for preparing and maintaining necessary internal control procedures pertaining to the Parent Company Only Financial Statements.

In preparing the Parent Company Only Financial Statements, the management is responsible for assessing AcmePOINT Energy Services Co., Ltd.'s ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the management either intends to liquidate AcmePOINT Energy Services Co., Ltd. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing AcmePOINT Energy Services Co., Ltd.'s financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

1. Identify and evaluate the risk of material misstatements due to fraud or error in the Parent Company Only Financial Statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of AcmePoint Energy Services Co., Ltd.
3. Assess the appropriateness of the accounting policies adopted by the management, as well as the reasonableness of their accounting estimates and relevant disclosures.
4. Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on AcmePoint Energy Services Co., Ltd.'s ability to operate as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Parent Company Only Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause AcmePoint Energy Services Co., Ltd. cease to continue as a going concern.
5. Evaluate the overall expression, structure and contents of the Parent Company Only Financial Statements (including relevant Notes), and whether the Parent Company Only Financial Statements fairly present relevant transactions and items.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within AcmePoint Energy Services Co., Ltd. to express an opinion on the Parent Company Only Financial Statements. We are responsible for the direction, supervision, and performance of the group audit and for expressing an opinion on the parent company only financial statements.

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

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

From Services Co. matters communicated with those charged with governance, we determine the key audit matters of AcmePoint Energy Services Co., Ltd.'s Parent Company Only Financial Statements for the year ended December 31, 2022. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

PwC Taiwan (PricewaterhouseCoopers Taiwan)

Hadrien Chiu

CPA

Seanh Hsu

Financial Supervisory Commission Approved

Document No.: Jin Guan Zheng Shen Zi No. 1020049451

Jin Guan Zheng Shen Zi No. 1050029449

March 21, 2023

AcmePoint Energy Services Co., Ltd.
Parent Company Only Balance Sheets
For the Years Ended December 31, 2022 and 2021

Unit: Thousands of New Taiwan Dollars

			2022/12/31		2021/12/31			
Assets			Note	Amount	%	Amount	%	
Current assets								
1100	Cash and cash equivalents	6 (1)	\$	222,819	10	\$	724,187	33
1136	Financial assets at amortized cost	6 (1) (3) and 8						
	- current			105,295	5		38,328	2
1140	Contract assets - current	6 (24)		695,311	31		272,837	12
1150	Net notes receivable	6 (4)		1,564	-		5,444	-
1170	Net accounts receivable	6 (4)		353,393	16		204,057	9
1180	Accounts receivable - net amount	7						
	of related parties			75	-		84	-
1200	Other receivables			15,648	1		79	-
1210	Other receivables - related parties	7		-	-		18	-
130X	Inventories	6 (5)		242,474	11		237,725	11
1410	Prepayments	6 (6)		87,800	4		201,540	9
1470	Other current assets	6 (7)		221,274	10		317,784	14
11XX	Total current assets			1,945,653	88		2,002,083	90
Non-current assets								
1517	Financial assets at fair value	6 (2)						
	through other comprehensive							
	income - non-current			20,755	1		3,932	-
1535	Financial assets at amortized cost	6 (3) and 8						
	- non-current			103,592	5		91,989	4
1550	Investments Accounted for Using	6 (8)						
	the Equity Method			37,041	2		46,768	2
1600	Property, Plant and Equipment	6 (9) and 8		44,582	2		47,728	2
1755	Right-of-use assets	6 (10) and 7		13,964	1		18,566	1
1780	Intangible assets			4,247	-		1,553	-
1840	Deferred income tax assets	6 (31)		21,246	1		21,544	1
1900	Other non-current assets			7,981	-		2,313	-
15XX	Total non-current assets			253,408	12		234,393	10
1XXX	Total assets		\$	2,199,061	100	\$	2,236,476	100

(Continued on the next page)

AcmePOINT Energy Services Co., Ltd.
Parent Company Only Balance Sheets
For the Years Ended December 31, 2022 and 2021

Unit: Thousands of New Taiwan Dollars

Liabilities and Equity		Note	12/31/2022		12/31/2021	
			Amount	%	Amount	%
Current Liabilities						
2100	Short-term loans	6 (11) and 8	\$ 43,200	2	\$ 42,787	2
2130	Contract liabilities - current	6 (24)	104,029	5	553,107	25
2170	Accounts payable	6 (12)	793,477	36	440,494	20
2200	Other payables	6 (13)	89,861	4	81,964	3
2230	Current income tax liabilities	6 (31)	23,032	1	6,829	-
2250	Provision for liabilities - current	6 (18)	22,845	1	17,729	1
2280	Lease liabilities - current	6 (10) and 7	7,647	-	8,843	-
2320	Long-term liabilities due within one year or one business cycle	6 (15)	1,907	-	1,901	-
2399	Other current liabilities - others	6 (14)	205,749	10	308,587	14
21XX	Total current liabilities		1,291,747	59	1,462,241	65
Non-current liabilities						
2540	Long-term loans	6 (15)	9,630	-	11,520	1
2550	Provision for liabilities - non-current	6 (18)	32,737	2	35,982	2
2570	Deferred income tax liabilities	6 (31)	1,176	-	-	-
2580	Lease liabilities - non-current	6 (10)	6,531	-	9,892	-
2645	Guarantee deposits received	6 (19)	2,354	-	2,492	-
25XX	Total non-current liabilities		52,428	2	59,886	3
2XXX	Total liabilities		1,344,175	61	1,522,127	68
Equity						
	Capital Stock	6 (20)				
3110	Capital stock - common shares		395,672	18	375,130	17
3140	Prepaid capital stock		2,850	-	1,300	-
	Capital surplus	6 (21)				
3200	Capital surplus		153,405	7	155,095	6
	Retained earnings	6 (22)				
3310	Legal reserve		46,938	2	39,008	2
3320	Special reserve		46,806	2	38,796	2
3350	Unappropriated earnings		239,198	11	151,826	7
	Other equity	6 (23)				
3400	Other equity		(29,983)	(1)	(46,806)	(2)
3XXX	Total equity		854,886	39	714,349	32
	Significant Contingent Liabilities and Unrecognized Contract Commitments	9				
	Significant events after the balance sheet date	11				
3X2X	Total liabilities and equity		\$ 2,199,061	100	\$ 2,236,476	100

The accompanying notes are an integral part of the Individual Financial Statements. Please refer to them together with the financial statements.

Chairman:
JS Huang

General Manager:
Kuo-Chin Li(aka Jessie Li)

Principal Accounting Officer:
Hsueh-Fen Yang

AcmePOINT Energy Services Co., Ltd.
Parent Company Only Statements of Comprehensive Income
For the Years Ended December 31, 2022 and 2021

			Unit: Thousands of New Taiwan Dollars (In New Taiwan Dollars, Except Earnings Per Share)			
			2022		2021	
Item	Note		Amount	%	Amount	%
4000 Operating revenue	6 (24) and 7		\$ 2,783,077	100	\$ 1,520,341	100
5000 Operating costs	6 (5) (16)					
	(29) (30)		(2,382,065)	(85)	(1,261,934)	(83)
5900 Gross profit			<u>401,012</u>	<u>15</u>	<u>258,407</u>	<u>17</u>
Operating expenses	6 (16) (17)					
	(29) (30)					
6100 Selling and marketing expenses			(99,999)	(4)	(83,999)	(6)
6200 General and administrative expenses			(90,269)	(3)	(67,812)	(4)
6300 R&D expenses			(18,204)	(1)	(15,227)	(1)
6450 Expected credit loss	12 (2)		(7,184)	-	(236)	-
6000 Total operating expenses			(215,656)	(8)	(167,274)	(11)
6900 Operating gains			<u>185,356</u>	<u>7</u>	<u>91,133</u>	<u>6</u>
Non-operating income and expenses						
7100 Interest income	6 (3) (25)		2,006	-	808	-
7010 Other income	6 (26)		9,160	-	14,266	1
7020 Other gains and losses	6 (27)		766	-	(4,282)	(1)
7050 Finance costs	6 (10) (28) and 7	(	( 2,214)	-	(2,027)	-
7070 Share of profit or loss of subsidiaries, associates, and joint ventures accounted for using the equity method	6 (8)		<u>11</u>	<u>-</u>	<u>(586)</u>	<u>-</u>
7000 Total non-operating income and expenses			<u>9,729</u>	<u>-</u>	<u>8,179</u>	<u>-</u>
7900 Net income before tax			<u>195,085</u>	<u>7</u>	<u>99,312</u>	<u>6</u>
7950 Income tax expenses	6 (31)		(35,248)	(1)	(20,012)	(1)
8200 Net income of the current period			<u>\$ 159,837</u>	<u>6</u>	<u>\$ 79,300</u>	<u>5</u>
Other comprehensive income						
Components that will not be reclassified to profit or loss						
8316 Unrealized gains (losses) on investments in equity instruments at fair value through other comprehensive income	6 (2)		<u>\$ 16,823</u>	<u>-</u>	<u>(\$ 8,010)</u>	<u>-</u>
8300 Other comprehensive income (net amount)			<u>\$ 16,823</u>	<u>-</u>	<u>(\$ 8,010)</u>	<u>-</u>
8500 Current total comprehensive gains and losses			<u>\$ 176,660</u>	<u>6</u>	<u>\$ 71,290</u>	<u>5</u>
Basic earnings per share	6 (32)					
9750 Basic earnings per share			<u>\$</u>	<u>4.04</u>	<u>\$</u>	<u>2.01</u>
Diluted earnings per Share	6 (32)					
9850 Diluted earnings per Share			<u>\$</u>	<u>3.98</u>	<u>\$</u>	<u>1.98</u>

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Chairman:
JS Huang

General Manager:
Kuo-Chin Li(aka Jessie Li)

Principal Accounting Officer:
Hsueh-Fen Yang

AcmePOINT Energy Services Co., Ltd.
Parent Company Only Statements of Changes in Equity
For the Years Ended December 31, 2022 and 2021

Unit: Thousands of New Taiwan Dollars

Note	Capital Stock		Capital surplus			Retained earnings			Unrealized Gains (Losses) on Financial Assets at Fair Value through Other Comprehensive Income	Total Equity
	Capital stock - common shares	Prepaid capital stock	Capital surplus - issue premium	Capital surplus - employees stock option	Capital surplus - others	Legal reserve	Special reserve	Unappropriated earnings		
<u>2021</u>										
Balance as of January 1, 2021	\$ 325,800	\$ -	\$ 146,811	\$ 8,837	\$ -	\$ 22,442	\$ 7,500	\$ 234,558	(\$ 38,796)	\$ 707,152
Net Income of the current period	-	-	-	-	-	-	-	79,300	-	79,300
Current other comprehensive 6 (2) (23) income	-	-	-	-	-	-	-	-	(8,010)	(8,010)
Current total comprehensive gains and losses	-	-	-	-	-	-	-	79,300	(8,010)	71,290
Distribution and appropriation 6 (22) of earnings for 2020	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	-	-	-	-	16,566	-	(16,566)	-	-
Special reserve	-	-	-	-	-	-	31,296	(31,296)	-	-
Cash dividends of common stock	-	-	-	-	-	-	-	(65,240)	-	(65,240)
Dividends of common stock	48,930	-	-	-	-	-	-	(48,930)	-	-
Exercise of right of entry 7 (4)	-	-	-	-	10	-	-	-	-	10
Share-based compensation 6 (17) (30) costs	-	-	-	370	-	-	-	-	-	370
Exercise of employee stock option 6 (17) (20)	400	1,300	1,658	(2,591)	-	-	-	-	-	767
Balance as of December 31, 2021	\$ 375,130	\$ 1,300	\$ 148,469	\$ 6,616	\$ 10	\$ 39,008	\$ 38,796	\$ 151,826	(\$ 46,806)	\$ 714,349
<u>2022</u>										
Balance as of January 1, 2022	\$ 375,130	\$ 1,300	\$ 148,469	\$ 6,616	\$ 10	\$ 39,008	\$ 38,796	\$ 151,826	(\$ 46,806)	\$ 714,349
Net Income of the current period	-	-	-	-	-	-	-	159,837	-	159,837
Current other comprehensive 6 (2) (23) income	-	-	-	-	-	-	-	-	16,823	16,823
Current total comprehensive gains and losses	-	-	-	-	-	-	-	159,837	16,823	176,660
Distribution and appropriation 6 (22) of earnings for 2021	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	-	-	-	-	7,930	-	(7,930)	-	-
Special reserve	-	-	-	-	-	-	8,010	(8,010)	-	-
Cash dividends of common stock	-	-	-	-	-	-	-	(37,683)	-	(37,683)
Dividends of common stock	18,842	-	-	-	-	-	-	(18,842)	-	-
Share-based compensation 6 (17) (30) costs	-	-	-	606	-	-	-	-	-	606
Exercise of employee stock option 6 (17) (20)	1,700	1,550	3,783	(6,079)	-	-	-	-	-	954
Balance as of December 31, 2022	\$ 395,672	\$ 2,850	\$ 152,252	\$ 1,143	\$ 10	\$ 46,938	\$ 46,806	\$ 239,198	(\$ 29,983)	\$ 854,886

The accompanying notes are an integral part of the Individual Financial Statements. Please refer to them together with the financial statements.

Chairman:
JS Huang

General Manager:
Kuo-Chin Li (aka Jessie Li)

Principal Accounting Officer:
Hsueh-Fen Yang

AcmePOINT Energy Services Co., Ltd.
Parent Company Only Statements of Cash Flows
For the Years Ended December 31, 2022 and 2021

		Unit: Thousands of New Taiwan Dollars	
	Note	2022/1/1~2022/12/31	2021/1/1~2021/12/31
<u>Cash flows from operating activities</u>			
Net income before tax of the current period		\$ 195,085	\$ 99,312
Adjustments			
Profit and loss			
Depreciation expenses	6 (9) (10)	14,288	13,654
Amortization expenses	6 (29)	1,696	1,811
Expected credit loss	12 (2)	7,184	236
Interest expenses	6 (28)	2,214	2,027
Interest income	6 (25)	(2,006)	(808)
Gain on disposal of investment	6 (27)	(262)	-
Loss on disposal of property, plant and equipment	6 (27)	-	12
Share-based compensation costs	6 (17)	606	370
Share of profit or loss of subsidiaries accounted for using the equity method	6 (8)	(11)	586
Changes in operating assets/liabilities			
Net changes in operating assets			
Contract assets - current		(422,474)	(19,514)
Net notes receivable		3,880	(3,472)
Accounts receivable		(156,520)	(72,497)
Accounts receivable - net amount of related parties		9	(8)
Other receivables - related parties		18	(14)
Inventories		(4,749)	(202,864)
Prepayments		113,740	(130,388)
Other current assets		59,852	(294,989)
Net changes in operating liabilities			
Contract liabilities - current		(449,078)	464,611
Accounts payable		352,983	155,348
Other payables		7,859	(6,252)
Provision for liabilities		1,871	(2,457)
Other current liabilities		(100,032)	295,103
Cash (outflow) inflow generated from operations		(373,847)	299,807
Interest received		2,018	778
Interest paid		(1,766)	(1,513)
Income tax paid		(17,571)	(52,867)
Net cash (outflow) inflow generated from operating activities		(391,166)	246,205
<u>Cash flows from investing activities</u>			
(Increase) Decrease in financial assets at amortized cost	6 (1) (3) and 8	(78,571)	34,823
Decrease (Increase) in refundable deposits		20,501	(22,427)
Acquisition of investments Accounted for Using the Equity Method	6 (8)	-	(2,000)
Proceeds on disposal of investments accounted for using the equity method	6 (33)	10,000	-
Capital reduction and refund of shares of investee accounted for using the equity method	6 (8)	-	24,721
Acquisition of property, plant and equipment	6 (33)	(857)	(7,618)
Proceeds from disposal of property, plant and equipment		-	38
Acquisition of intangible assets	6 (33)	(9,481)	(977)
Net cash (outflow) inflow from investing activities		(58,408)	26,560
<u>Cash flows from financing activities</u>			
Increase (decrease) in short-term loans	6 (34)	413	(8,856)
Repayments of long-term loans (including long-term loans due within one year)	6 (34)	(1,884)	(1,871)
Repayment of the principal portion of lease	6 (34)	(10,650)	(9,849)
(Decrease) Increase in guaranteed deposits received		(2,944)	6,453
Exercise of employee stock option		954	767
Cash dividends paid	6 (22)	(37,683)	(65,240)
Right of entry income	7 (4)	-	10
Net cash flows used in financing activities		(51,794)	(78,586)
(Decrease) increase in current cash and cash equivalents		(501,368)	194,179
Balance of cash and cash equivalents at beginning of period		724,187	530,008
Balance of cash and cash equivalents at ending of period		\$ 222,819	\$ 724,187

The accompanying notes are an integral part of the Individual Financial Statements. Please refer to them together with the financial statements.

Chairman:
JS Huang

General Manager:
Kuo-Chin Li (aka Jessie Li)

Principal Accounting Officer:
Hsueh-Fen Yang

AcmePOINT Energy Services Co., Ltd.
Comparison of the provisions before and after the amendment of the
“Regulations Governing Procedure for Board of Directors’ Meetings”

Article	After Amendment	Before Amendment	Explanation
Article III	<p>Convening Board Meetings and Meeting Notices.</p> <p>AES's Board of Directors meets quarterly.</p> <p>The reasons for calling a board meeting shall be notified to each director at least seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice.</p> <p>The notice of the convening referred to in the preceding paragraph may be given <u>in writing or E-mail</u>.</p> <p>The matters referred to in Article 12, Paragraph 1 of these Regulations shall be listed in the reasons for convening the meeting and shall not be proposed as extraordinary motions.</p>	<p>Convening Board Meetings and Meeting Notices.</p> <p>AES's Board of Directors meets quarterly.</p> <p>The reasons for calling a board meeting shall be notified to each director at least seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice.</p> <p>With the consent of addressees, the meeting notice on convening a board meeting as aforesaid in the preceding paragraph may be given in electronic form.</p> <p>All matters set out in the subparagraphs of Paragraph 1 of Article 12 of the Rules shall be specified in the notice of the reasons for calling a board meeting; none of them may be raised by an extraordinary motion except in the case of an emergency or legitimate reason.</p>	<p>1. In accordance with Article 23 of the Company's Articles of Incorporation and in line with the current situation of the Company, the third paragraph of this article may be adjusted accordingly.</p> <p>2. According to the provisions of Letter No. 1110383263 of the Jin-Guan-Zheng-Fa-Zi on August 5, 2022, directors should have sufficient information and time evaluation before making decisions on major matters related to the company's operations, and should not propose extraordinary motions based on urgent circumstances or justifiable reasons. Therefore, it is deleted.</p>
Article VIII	<p>Reference Data for Board Meetings, Attendee and Convening of Board Meeting</p> <p>When convening the board of directors meeting, <u>the Secretary Office of the Board</u> should prepare relevant materials for the attending directors to review.</p> <p>When holding a meeting of the Board of Directors, AES may, as necessary for the agenda items of the meeting, notify personnel of relevant departments or subsidiaries</p>	<p>Reference Data for Board Meetings, Attendee and Convening of Board Meeting</p> <p>When AES holds a board of directors meeting, the Finance Division shall prepare relevant data for the reference of attending directors.</p> <p>When holding a meeting of the Board of Directors, AES may, as necessary for the agenda items of the meeting, notify personnel of relevant departments or subsidiaries to attend the</p>	<p>In response to changes in the Company's organizational structure, the Secretary Office of the Board of Directors has been appointed for deliberating matters, therefore it has been revised.</p>

Article	After Amendment	Before Amendment	Explanation
	<p>to attend the meeting as non-voting participants.</p> <p>When necessary, Aurora may also invite certificated public accounts, attorneys, or other professionals to attend as nonvoting participants and to make explanatory statements. Provided, however, that they shall leave the meeting when deliberation or voting takes place.</p> <p>Items 4 to 6 (omitted)</p>	<p>meeting as non-voting participants.</p> <p>When necessary, Aurora may also invite certificated public accounts, attorneys, or other professionals to attend as nonvoting participants and to make explanatory statements. Provided, however, that they shall leave the meeting when deliberation or voting takes place.</p> <p>Items 4 to 6 (omitted)</p>	
Article X	<p>Agenda Items</p> <p>Agenda items for AES's regular board of directors meetings shall include at least the following:</p> <p>I. Matters Reported on:</p> <p>(I) Minutes of the last meeting and actions arising.</p> <p>(II) Reporting on important financial and business matters.</p> <p>(III) Reporting on internal audit activities.</p> <p>(IV) Other important matters to be reported.</p> <p>II. Discussions:</p> <p>(I) Items discussed and continued from the last meeting.</p> <p>(II) The matters discussed at this meeting.</p> <p>III. Extraordinary Motions.</p>	<p>Agenda Items</p> <p>Agenda items for AES's regular board of directors meetings shall include at least the following:</p> <p>I. Matters Reported on:</p> <p>(I) Minutes of the last meeting and actions arising.</p> <p>(II) Reporting on important financial and business matters.</p> <p>(III) Reporting on internal audit activities.</p> <p>(IV) Other important matters to be reported.</p> <p>II. Discussions:</p> <p>(I) Items discussed and continued from the last meeting.</p> <p>(II) Items for discussion at this meeting.</p> <p>III. Extraordinary Motions.</p>	<p>The wording may be adjusted accordingly for clarification according to Article 6 of Regulations Governing Procedure for Board of Directors Meetings of Public Companies.</p>
Article XII	<p>Items Subject to Discussion by the Board of Directors</p> <p>The following items shall be proposed to AES's board of directors for discussion:</p> <p>I. Corporate business plan.</p> <p>II. Annual financial statements and second quarter financial</p>	<p>Items Subject to Discussion by the Board of Directors</p> <p>The following items shall be proposed to AES's board of directors for discussion:</p> <p>I. Corporate business plan.</p> <p>II. Annual financial statements and second quarter financial</p>	<p>1. According to No. 1110383263 Jin-Guan-Zheng-Fa-Zi Letter issued on August 5, 2022, considering that the election of the chairman should be decided by the board of directors or executive board of</p>

Article	After Amendment	Before Amendment	Explanation
	statements need to be audited and reviewed by CPAs.	statements need to be audited and reviewed by CPAs.	directors, the dismissal should also be decided by the original elected board of directors or executive board of directors. Based on the fact that the dismissal and election of the chairman are both important matters of the company, it is hereby added.
III.	Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and an assessment of the effectiveness of the internal control system.	III. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and an assessment of the effectiveness of the internal control system.	
IV.	Adoption or amendment, pursuant to Article 36(1) of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.	IV. Adoption or amendment, pursuant to Article 36(1) of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.	2. In conjunction with the addition of Paragraph 6, the original Paragraphs 6 to 8 have been reclassified as Paragraphs 7 to 9.
V.	The offering, issuance, or private placement of any equity-type securities.	V. The offering, issuance, or private placement of any equity-type securities.	3. The second sub-paragraph is in conjunction with the addition of the sixth sub-paragraph of the first paragraph, so the cited provisions are revised.
VI.	<u>The board of directors does not have a managing director, election or dismissal of the chairman.</u>	<u>New Clause .</u>	4. The Company currently has independent director seats in accordance with the law, so the assumption of independent directors has been deleted.
VII.	The appointment or discharge of a financial, accounting, or internal audit officer.	VI. The appointment or discharge of a financial, accounting, or internal audit officer.	
VIII.	A donation to a related party or a major donation to a non-related party. However, a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.	VII. A donation to a related party or a major donation to a non-related party. However, a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.	
IX.	Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or	VIII. Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or by-law to be	

Article	After Amendment	Before Amendment	Explanation
	<p>by-law to be approved by resolution at a shareholders' meeting or board of directors meeting, or any such significant matter as may be prescribed by the competent authority.</p> <p>The term "related party mentioned in sub-paragraph 8 of the preceding paragraph refers to a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.</p> <p>The term "within a one-year period" in the preceding paragraph means a period of one year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.</p> <p>At least one independent director of this Corporation shall attend the meeting in person. With respect to the matters which must be approved by resolutions at a board meeting as provided in the first paragraph, any and all independent directors shall attend the meeting. Where an independent director is unable to attend</p>	<p>approved by resolution at a shareholders' meeting or board of directors meeting, or any such significant matter as may be prescribed by the competent authority.</p> <p>The term "related party mentioned in sub-paragraph 7 of the preceding paragraph refers to a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.</p> <p>The term "within a one-year period" in the preceding paragraph means a period of one year calculated retroactively from the date on which the current board of directors meeting is convened. Amounts already submitted to and passed by a resolution of the board are exempted from inclusion in the calculation.</p> <p>If AES has an independent director or directors, at least one independent director shall attend each meeting in person. In the case of a meeting concerning any matter required to be submitted for a resolution by the board of directors under Paragraph 1, each independent director shall attend in person; if an independent director is unable to attend in person, he or</p>	

Article	After Amendment	Before Amendment	Explanation
	the meeting, that independent director shall appoint another independent director to attend the meeting as proxy. If an independent director expresses any objection or reservation about a matter, it shall be recorded in the board meeting minutes. An independent director intending to express an objection or reservation but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.	she shall appoint another independent director to attend as his or her proxy. If an independent director expresses any objection or reservation about a matter, it shall be recorded in the board meeting minutes. An independent director intending to express an objection or reservation but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.	
Article XVII	<p>Delegation Principle of the Board of Directors</p> <p>Except for matters that must be submitted to the board of directors for discussion under Paragraph 1 of Article 12, when the board of directors is in recess, it may delegate the exercise of its power to the chairman in accordance with law, regulations, or the Articles of Incorporation of AES. The contents to be delegated are as follow:</p> <p><u>Deleted.</u></p> <p><u>Deleted.</u></p> <p><u>Deleted.</u></p> <p>I. According to the Company's approval authorization sheet, management regulations, systems, and measures, matters subsequently reported to the most recent board of directors for</p>	<p>Delegation Principle of the Board of Directors</p> <p>Except for matters that must be submitted to the board of directors for discussion under Paragraph 1 of Article 12, when the board of directors is in recess, it may delegate the exercise of its power to the chairman in accordance with law, regulations, or the Articles of Incorporation of AES. The contents to be delegated are as follow:</p> <p>I. Convening the board of directors' meeting and implement its resolutions.</p> <p>II. Formulation of corporate business plan.</p> <p>III. Preparation and review of draft for budget, final accounting and business report, etc.</p> <p>IV. In accordance with AES's approval authority table, management rules, regulations, and measures, in case of any emergency, the chairman may handle expediently, and subsequently report to the latest board of directors</p>	<p>The first paragraph, sub-paragraphs 1 to 3 of this article are implemented after the resolution of the board of directors. In order to cooperate with the actual operation of the Company, the authorization of the chairman to exercise the powers of the board of directors has been adjusted.</p>

Article	After Amendment	Before Amendment	Explanation
	confirmation. II. Approval of the base date of capital increase or capital reduction and the base date of cash dividend distribution. III. Appointment of directors and supervisors for re-investment. IV. In the case of any increase or extension of the variable line of credit of a financial institution, if necessary for effectiveness, the chairman may make the decision first and subsequently report to the latest board of directors meeting for ratification.	meeting for ratification. V. Approval of the base date of capital increase or capital reduction and the base date of cash dividend distribution. VI. Appointment of directors of investee companies. VII. In the case of any increase or extension of the variable line of credit of a financial institution, if necessary for effectiveness, the chairman may make the decision first and subsequently report to the latest board of directors meeting for ratification.	
Article XVIII	Managing Directors If the company has managing directors, the procedures for the managing directors shall be subject to the provisions of Article 8- <u>Article 11</u> , Article 13- <u>Article 16</u> ; <u>Article 3(4) of appointment or dismissal of chairman.</u> However, if a meeting of managing directors is scheduled to be convened within seven days, the notice to each managing director may be made two days in advance.	Managing Directors If the company has managing directors, the procedures for the managing directors shall be subject to the provisions of Article 2, Paragraph 2 of Article 3, Articles 4 to 6, Article 8 to 11, and Articles 13 to 16. However, if a meeting of managing directors is scheduled to be convened within seven days, the notice to each managing director may be made two days in advance.	If the board of directors has a managing director, the provisions for the appointment or dismissal of the chairman shall apply mutatis mutandis, with the same reasons as explained in Article 12, Paragraph 1.
Article XIX	Supplementary Provisions These Rules shall be implemented <u>with the consent of the board of directors, and reported at the latest shareholders' meeting,</u> any amendment hereto.	Supplementary Provisions The Rules, and any amendments hereto, shall take effect upon approval by the board of directors.	The Securities and Futures under the Financial Supervisory Commission and the Taipei Exchange encourage companies to submit shareholders' meeting reports when they formulate new regulations for board meetings, and any amendment hereto. Therefore, they are revised accordingly.

AcmePOINT Energy Services Co., Ltd.
Comparison of the provisions before and after the amendment of the
“Corporate Social Responsibility Best Practice Principles”

Article	After Amendment	Before Amendment	Explanation
Name	Sustainable Development Best Practice Principles	Corporate Social Responsibility Best Practice Principles	In accordance with the regulations of the Republic of China Taipei Exchange on December 13, 2021 (Zheng-Gui-Jian-Zi No. 11000715831), in line with the international development trend, and highlighting that Chinese enterprises attach importance to sustainable development and practices, enterprises should attach importance to the concept of corporate social responsibility and expand it to the sustainable development, so the term is modified in line with the regulations of the competent authority.
Article I	<p>Basis of Formulation</p> <p>To implement corporate social responsibility and promote economic, environmental and social progress to achieve the goal of sustainable development, these Guidelines are formulated in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, to management the impact of the Company on economy, society and environment.</p>	<p>Basis of Formulation</p> <p>In accordance with the "Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies" adopted by the Taiwan Stock Exchange Corporation ("TWSE") and Taipei Exchange ("TPEX") (collectively referred to as "TWSE/TPEX listed companies"), AES has promulgated its own corporate social responsibility best practice principles to manage AES's economic, environmental, and social risks and impact.</p>	
Article II	<p>Applicable Objects</p> <p>The Principles apply to the entire operations of AES and its business group.</p> <p>While engaging in operation, the Company actively implements the sustainable development, to adapt to international development trends, and enhance national economic contributions, improve the quality of life of employees, communities, and society through corporate citizenship, and, improve sustainable development-based competitive advantages.</p>	<p>Applicable Objects</p> <p>The Principles apply to the entire operations of AES and its business group.</p> <p>While engaging in operation, the Company actively implements corporate social responsibility, to adapt to international development trends, and enhance national economic contributions, improve the quality of life of employees, communities, and society through corporate citizenship, and, improve corporate social responsibility competitive advantages.</p>	
Article III	<p>Rights of Stakeholders</p> <p>While <u>promoting the sustainable development</u>, the Company should pay attention to the rights and interests of stakeholders. While pursuing sustainable operation and profitability, the Company shall attach importance to environmental, social, and corporate governance factors, and incorporate them into the</p>	<p>Rights of Stakeholders</p> <p>In fulfilling corporate social responsibility initiatives, the Company should pay attention to the rights and interests of stakeholders. While pursuing sustainable operation and profitability, the Company shall attach importance to environmental, social, and corporate governance factors, and</p>	1. According to the instructions of the competent authority, enterprises should expand the emphasis on corporate social responsibility to the emphasis on sustainable development, so the name of the Principles should be revised.

Article	After Amendment	Before Amendment	Explanation
	<p>company's management policies and operational activities.</p> <p><u>The Company shall conduct risk assessment on environmental, social and corporate governance issues related to the Company's operations in accordance with the principle of materiality, and formulates relevant risk management policies or strategies.</u></p>	<p>incorporate them into the company's management policies and operational activities.</p> <p><u>New Clause .</u></p>	<p>2. In conjunction with the new corporate governance blueprint (2018~2020), the Company plans to strengthen the disclosure of non-financial information in the annual report, so the provision on the Company that shall assess the risks on environmental, social and corporate governance issues is added.</p>
Article IV	<p>Implementation Principles</p> <p>The Company implements <u>the sustainable development</u> based on the following principles:</p> <p>I. Exercise corporate governance. II. Foster a sustainable environment. III. Preserve public welfare. IV. Strengthen the disclosure of <u>sustainable development</u> information.</p>	<p>Implementation Principles</p> <p>The Company implements corporate social responsibility based on the following principles:</p> <p>I. Exercise corporate governance. II. Foster a sustainable environment. III. Preserve public welfare. IV. Strengthen the disclosure of corporate social responsibility information.</p>	<p>According to the instructions of the competent authority, enterprises should expand the emphasis on corporate social responsibility to the emphasis on sustainable development, so the name of the Principles should be revised.</p>
Article V	<p><u>Sustainable development policy</u></p> <p>The Company should consider the relationship between the development of <u>sustainable development</u> both at home and aboard and major corporate development, the impact of the company itself and the overall operating activities of the group enterprise on the stakeholders, formulate the <u>sustainable development policy</u>, regulations, rules and specific plans, and reported to the latest shareholders' meeting after adopted by the board for <u>implementation</u>.</p> <p>When a shareholder proposes a proposal related to the <u>sustainable development</u>, the board of directors of the Company should consider it as a shareholders' meeting proposal.</p>	<p>Corporate Social Responsibility Policy</p> <p>The Company should consider the relationship between the development of corporate social responsibility both at home and aboard and major corporate development, the impact of the company itself and the overall operating activities of the group enterprise on the stakeholders, formulate the corporate social responsibility policy, regulations, rules and specific plans.</p> <p>When a shareholder proposes a proposal related to the corporate social responsibility, the board of directors of the Company should consider it as a shareholders' meeting proposal.</p>	<p>1. According to the instructions of the competent authority, enterprises should expand the emphasis on corporate social responsibility to the emphasis on sustainable development, so the name of the Principles should be revised.</p> <p>2. In accordance with Article 5 of the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, these Principles, once adopted by the board of directors, shall be submitted to the latest shareholders' meeting, and this provision is hereby added.</p>

Article	After Amendment	Before Amendment	Explanation
Article VI	<p>Exercise Corporate Governance</p> <p>The Company <u>shall</u> establish an effective governance structure and relevant ethical standards to improve corporate governance, in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies.</p>	<p>Exercise Corporate Governance</p> <p>The Company may establish an effective governance structure and relevant ethical standards to improve corporate governance, in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies.</p>	<p>In accordance with Article 6 of the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, and considering the current size of the company, the Company will gradually follow relevant laws and regulations to implement corporate governance.</p>
Article VII	<p>Duties of Director</p> <p>The directors of the Company shall fulfill the duty of care of a good manager, urge the enterprise to implement <u>sustainable development</u>, review its implementation effect and continuous improvement at any time to ensure the implementation of <u>sustainable development</u> policy.</p> <p>When <u>pushing the goal of sustainable development</u>, the Board of Directors of the Company should fully consider the interests of stakeholders and include the following:</p> <p>I. Propose the mission or vision of <u>sustainable development</u>, and formulate <u>sustainable development</u> policies, regulations or relevant management guidelines.</p> <p>II. Incorporate the <u>sustainable development</u> into the Company’s operating activities and development direction, and approve the specific promotion plan for the <u>sustainable development</u>.</p> <p>III. Ensure the timeliness and correctness of information disclosure related to the <u>sustainable development</u>.</p>	<p>Duties of Director</p> <p>The directors of the Company shall fulfill the duty of care of a good manager, urge the enterprise to implement corporate social responsibility, review its implementation effect and continuous improvement at any time to ensure the implementation of corporate social responsibility policy.</p> <p>When <u>pushing the goal of corporate social responsibility</u>, the Board of Directors of the Company should fully consider the interests of stakeholders and include the following:</p> <p>I. Propose the mission or vision of corporate social responsibility, and formulate corporate social responsibility policies, regulations or relevant management guidelines.</p> <p>II. Incorporate the corporate social responsibility into the Company’s operating activities and development direction, and approve the specific promotion plan for the corporate social responsibility.</p> <p>III. Ensure the timeliness and correctness of information disclosure related to the corporate social responsibility.</p>	<p>According to the instructions of the competent authority, enterprises should expand the emphasis on corporate social responsibility to the emphasis on sustainable development, so the name of the Principles should be revised.</p>

Article	After Amendment	Before Amendment	Explanation
	The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of AES, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.	The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of AES, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.	
Article VIII	Education and Training The Company shall regularly hold <u>sustainable development training</u> , including the promotion of the second paragraph of the preceding article.	Education and Training The Company shall regularly hold corporate <u>social responsibility</u> , including the promotion of the second paragraph of the preceding article.	According to the instructions of the competent authority, enterprises should expand the emphasis on corporate social responsibility to the emphasis on sustainable development, so the name of the Principles should be revised.
Article IX	Responsible Unit To improve the management of sustainable development, before the establishment of the full-time (part-time) unit of the Sustainable Development Committee, the <u>Administrative Management Department</u> shall be responsible for the overall planning, proposing and implementing sustainable development policies, regulations or related management policies and specific promotion plans, and reporting to the Board of Directors from time to time. AES shall adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders. The employee performance appraisal regulation shall be combined with the sustainable development policy, and a clear and effective reward and punishment regulation shall be established.	Responsible Unit To improve the management of sustainable development, before the establishment of the full-time (part-time) unit of the Sustainable Development Committee, the Secretariat of the Board of Directors shall be responsible for the overall planning, proposing and implementing sustainable development policies, regulations or related management policies and specific promotion plans, and reporting to the Board of Directors from time to time. AES shall adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders. The employee performance appraisal regulation shall be combined with the sustainable development policy, and a clear and effective reward and punishment regulation shall be established.	In line with the current Company's practical organization and operation, the original Secretary Office of the Board of Directors has been replaced by the Administrative Management Department as the coordinating unit.
Article X	Stakeholder Communication	Stakeholder Communication	According to the instructions of the competent authority,

Article	After Amendment	Before Amendment	Explanation
	The Company should respect the rights and interests of stakeholders, identify the Company's stakeholders, and set up a stakeholder section on the Company's website; understand the reasonable expectations and needs of stakeholders through appropriate communication methods, and properly respond to their concerns about important <u>sustainable development</u> issues.	Company should respect the rights and interests of stakeholders, identify the Company's stakeholders, and set up a stakeholder section on the Company's website; understand the reasonable expectations and needs of stakeholders through appropriate communication methods, and properly respond to their concerns about important corporate social responsibility issues.	enterprises should expand the emphasis on corporate social responsibility to the emphasis on sustainable development, so the name of the Principles should be revised.
Article XII	Efficient Utilization of Resources The Company should be committed to improving <u>energy efficiency</u> and using recycled materials with low impact on the environmental loads, so that the Earth's resources can be used in a sustainable manner.	Efficient Utilization of Resources Company should be committed to improving all resources <u>more efficiently</u> , using recycled materials with low impact on the environmental loads, so that the Earth's resources can be used in a sustainable manner.	In accordance with Article 12 of the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", it is revised for focusing on the management of energy use by enterprises in order to reduce greenhouse gas emissions.
Article XIV	Dedicated Environment Management Prior to the establishment of the full-time (part-time) unit of the Sustainable Development Committee, the environmental management unit of the Company shall be coordinated by the <u>Administrative Management Department</u> . The Company may also set up the environmental management unit or personnel as needed to formulate, promote and maintain the relevant environmental management system and specific action plans, and should provide environmental education courses for management and employees on a regular basis.	Dedicated Environment Management Prior to the establishment of the full-time (part-time) unit of the Sustainable Development Committee, the environmental management unit of the Company shall be coordinated by the Secretariat of the Board of Directors . The Company may also set up the environmental management unit or personnel as needed to formulate, promote and maintain the relevant environmental management system and specific action plans, and should provide environmental education courses for management and employees on a regular basis.	In line with the current Company's practical organization and operation, the original Secretary Office of the Board of Directors has been replaced by the Administrative Management Department as the coordinating unit.
Article XVII	Greenhouse Gas Management <u>AES should evaluate the potential risks and opportunities of climate change for businesses now and in the future, and take relevant response measures.</u> <u>AES should adopt commonly used standards or guidelines both domestically and internationally</u>	Greenhouse Gas Management <u>New Clause.</u> Company should adopt commonly used standards or guidelines both domestically and	As per Article 17 of Sustainable Development Best Practice Principles for TWSE/TEPx Listed Companies, the following amendments are made: 1. In conjunction with the new corporate

Article	After Amendment	Before Amendment	Explanation
	<p>to conduct corporate greenhouse gas inventories and disclose them. The scope should include:</p> <p>I. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by AES.</p> <p>II. Indirect greenhouse gas emissions: Generated by the utilization of energy such as <u>imported</u> electricity, heat, or steam.</p> <p>III. <u>Other indirect emissions: The emissions generated by the Company activities are not indirect emissions from energy sources, but rather from sources owned or controlled by other companies.</u></p> <p>The Company shall count greenhouse gas emissions, water consumption and total weight of waste, and formulate policies on energy conservation and carbon reduction, greenhouse gas reduction, water use reduction or other waste management, and incorporate the acquisition of carbon rights into the Company's carbon reduction strategy planning, and promote it to reduce the impact of the Company's operating activities on climate change.</p>	<p>internationally to conduct corporate greenhouse gas inventories and disclose them. The scope should include:</p> <p>I. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by AES.</p> <p>II. Indirect greenhouse gas emissions: Generated by the utilization of energy such as electricity, heat, or steam.</p> <p><u>New Clause.</u></p> <p>Company shall pay close attention to the impact of climate change on its operations, and shall establish company strategies for energy conservation and carbon and greenhouse gas emissions reduction based upon its operations and the result of a greenhouse gas inventory, and incorporate the acquisition of carbon rights into the Company's carbon reduction strategy planning, and promote it to reduce the impact of the Company's operating activities on climate change.</p>	<p>governance blueprint (2018-2020), the Company plans to strengthen the disclosure of non-financial information in the annual report, so as to increase the potential risks and opportunities of climate change, as well as measures such as greenhouse gas emissions, water consumption and total weight of waste.</p> <p>2. In line with the government's definition of indirect greenhouse gas emissions, electricity is not limited to purchased electricity, so it has been revised to imported electricity.</p> <p>3. To achieve the goal of reducing greenhouse gas emissions and encourage companies to disclose category three, it is revised accordingly.</p>
Article XXI	<p>Employee Career Development</p> <p><u>AES</u> should create a favorable environment for employees' career development and establish an effective training plan.</p> <p><u>AES</u> shall formulate and implement reasonable employee benefit guidelines (including salary, vacation, and other benefits), and shall properly reflect the business performance or achievements of the Company in the employee compensation, so as to ensure the recruitment,</p>	<p>Employee Career Development</p> <p><u>The</u> Company should create a favorable environment for employees' career development and establish an effective training plan.</p> <p>Company shall properly reflect the business performance or achievements of the Company in the employee compensation, so as to ensure the recruitment, retention and encouragement of human resources and achieve the goal of sustainable operation.</p>	<p>In accordance with the provisions of Article 21 of the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and in coordination with the new corporate governance blueprint (2018-2020) plan, the provision for strengthening the disclosure of non-financial information in the annual report, employee benefit</p>

Article	After Amendment	Before Amendment	Explanation
	retention and encouragement of human resources and achieve the goal of sustainable operation.		guidelines have been added.
Article XXV	<p>Products Comply with Relevant Laws and Regulations</p> <p><u>AES</u> shall ensure the quality of our products and services in accordance with government regulations and relevant industry standards</p> <p><u>AES</u> shall comply with relevant regulations and international standards regarding <u>customer health and safety, customer privacy, marketing, and labeling</u> of products and services, and shall not engage in any deceptive, misleading, fraudulent, or any other behavior that undermines consumer trust or harms consumer rights.</p>	<p>Products Comply with Relevant Laws and Regulations</p> <p>Company shall ensure the quality of our products and services in accordance with government regulations and relevant industry standards</p> <p>Company shall comply with relevant regulations and international standards regarding marketing, and labeling of products and services, and shall not engage in any deceptive, misleading, fraudulent, or any other behavior that undermines consumer trust or harms consumer rights.</p>	In accordance with Article 24 of the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, and in coordination with the new corporate governance blueprint (2018~2020) plan to strengthen the disclosure of non-financial information in the annual report, this provision on customer health, safety and privacy has been added.
Article XXVII	<p>Supplier Management</p> <p><u>AES</u> should assess the impact of procurement on the environment and society of the supply source community, and work with its suppliers to jointly implement corporate social responsibility.</p> <p><u>AES should establish a supplier management policy that requires suppliers to comply with relevant standards in areas such as environmental protection, occupational safety and health, or labor rights.</u> Before conducting business transactions, the Company should evaluate whether their suppliers have a record of environmental and social impacts to avoid transactions that conflict with the company’s social responsibility policies.</p> <p>When <u>the</u> Company signs a contract with its main suppliers, its contents should include compliance with the corporate social responsibility policies of both parties, and the terms of the contract can be terminated or rescinded at any time if the supplier is involved in violating</p>	<p>Supplier Management</p> <p>Company should assess the impact of procurement on the environment and society of the supply source community, and work with its suppliers to jointly implement corporate social responsibility.</p> <p>Before conducting business transactions, the Company should evaluate whether their suppliers have a record of environmental and social impacts to avoid transactions that conflict with the company’s social responsibility policies.</p> <p>When company signs a contract with its main suppliers, its contents should include compliance with the corporate social responsibility policies of both parties, and the terms of the contract can be terminated or rescinded at any time if the supplier is involved in violating</p>	In accordance with Article 26 of the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, and in coordination with the new corporate governance blueprint (2018~2020) plan to strengthen the disclosure of non-financial information in the annual report, the new supplier management policy should include environmental protection, safety and health or human rights norms.

Article	After Amendment	Before Amendment	Explanation
	the policies and has a significant impact on the environment and society of the supply source community.	the policies and has a significant impact on the environment and society of the supply source community.	
Article XXIX	<p>Information disclosure</p> <p><u>AES</u> shall conduct information disclosure in accordance with relevant laws and regulations and the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and shall fully disclose relevant and reliable information on <u>sustainable development</u> to enhance information transparency.</p> <p><u>AES</u> discloses the following information about <u>sustainable development</u>:</p> <p>I. Policies, systems or related management policies and specific promotion plans for <u>sustainable development</u> adopted by the Board of Directors.</p> <p>II. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment, and preserving social public welfare.</p> <p>III. Implementation objectives, measures and implementation performance proposed by the company for <u>sustainable development</u>.</p> <p>IV. Major stakeholders and their concerns.</p> <p>V. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.</p> <p>VI. Other information about <u>sustainable development</u>.</p>	<p>Information disclosure</p> <p>Company shall conduct information disclosure in accordance with relevant laws and regulations and the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and shall fully disclose relevant and reliable information on corporate social responsibility to enhance information transparency.</p> <p>Company discloses the following information about corporate social responsibility:</p> <p>I. Policies, systems or related management policies and specific promotion plans for corporate social responsibility adopted by the Board of Directors.</p> <p>II. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.</p> <p>III. Implementation objectives, measures and implementation performance proposed by the company for corporate social responsibility.</p> <p>IV. Major stakeholders and their concerns.</p> <p>V. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.</p> <p>VI. Other information about corporate social responsibility.</p>	<p>According to the instructions of the competent authority, enterprises should expand the emphasis on corporate social responsibility to the emphasis on sustainable development, so the name of the Principles should be revised.</p>

Article	After Amendment	Before Amendment	Explanation
Article XXX	<p><u>Sustainable Development Report</u></p> <p>If the Company prepares a <u>sustainable development</u> report, it shall adopt internationally recognized standards or guidelines to disclose the <u>sustainable development</u>, and should obtain the confidence or assurance of a third party to improve the reliability of information. The reports shall include:</p> <p>I. Implement <u>sustainable development</u> policies, regulations or related management policies and specific promotion plans.</p> <p>II. Major stakeholders and their concerns.</p> <p>III. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.</p> <p>IV. Future improvements and goals.</p>	<p>Corporate Social Responsibility Report</p> <p>If Company prepares a corporate social responsibility report, it shall adopt internationally recognized standards or guidelines to disclose the corporate social responsibility, and should obtain the confidence or assurance of a third party to improve the reliability of information. The reports shall include:</p> <p>I. Implement corporate social responsibility policies, regulations or related management policies and specific promotion plans.</p> <p>II. Major stakeholders and their concerns.</p> <p>III. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.</p> <p>IV. Future improvements and goals.</p>	<p>According to the instructions of the competent authority, enterprises should expand the emphasis on corporate social responsibility to the emphasis on sustainable development, so the name of the Principles should be revised.</p>
Article XXXI	<p><u>Supplementary Provisions</u></p> <p><u>AES</u> shall pay attention to the development of relevant standards for <u>sustainable development</u> at home and abroad, changes in the enterprise environment, so as to review and improve the <u>sustainable development</u> regulation, to improve the performance of <u>sustainable development</u>.</p>	<p><u>Supplementary Provisions</u></p> <p>Company shall pay attention to the development of relevant standards for corporate social responsibility at home and abroad, changes in the enterprise environment, so as to review and improve the corporate social responsibility regulation, to improve the performance of corporate social responsibility.</p>	<p>According to the instructions of the competent authority, enterprises should expand the emphasis on corporate social responsibility to the emphasis on sustainable development, so the name of the Principles should be revised.</p>

AcmePoint Energy Services Co., Ltd.
Comparison of the provisions before and after the amendment of the
“Ethical Corporate Management Best Practice Principles”

Article	After Amendment	Before Amendment	Explanation
Deleted	<u>Deleted.</u>	<p>Purpose and Scope of Application</p> <p>These Principles are adopted to foster a corporate culture of ethical management and sound development of AES.</p> <p>These Principles are applicable to AES and institutions or juridical persons which are substantially controlled by AES.</p>	This article is originally a summary of the framework, and the relevant content will be listed one by one in the following entries, so it is deleted
Article VI	<p><u>Article VI</u> Commitment and Implementation</p> <p>The Company shall require directors and senior management to issue a statement of compliance with the integrity management policy, and require employees to comply with the integrity management policy in accordance with the employment conditions.</p> <p>The company should clearly state the policy of good faith operation in its regulations, and website. The board of directors and management should actively implement the policy of good faith operation and ensure its implementation in internal management and external business activities.</p>	<p>Article VII Commitment and Implementation</p> <p><u>New Clause.</u></p> <p>The company should clearly state the policy of good faith operation in its regulations. The board of directors and management should actively implement the policy of good faith operation and ensure its implementation in internal management and external business activities.</p>	Modify the content to be more specific
Article VII	<p><u>Article VII</u> Ethical Corporate Management in Commercial Activities</p> <p>(omitted)</p>	<p>Article VIII Ethical Corporate Management in Commercial Activities</p> <p>(omitted)</p>	Amended provision number
Article VIII	<p><u>Article VIII</u> Prohibition on Offering and Acceptance of Bribes</p> <p>When conducting business, the Company and its directors, managerial officers, employees and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from</p>	<p>Article IX Prohibition on Offering and Acceptance of Bribes</p> <p>When conducting business, the Company and its applicable personnel may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors,</p>	Amended provision number while clearly indicating the counterparties indicated in the content, and make the content more specific

Article	After Amendment	Before Amendment	Explanation
	clients, agents, contractors, suppliers, public servants, or other stakeholders, including through the political party , the organizations which are involved in political activities individuals directly or indirectly provided donations, or bribery in disguise in the form of sponsorship. <u>However, this restriction does not apply to those who comply with the laws of the place of operation.</u>	suppliers, public servants, or other stakeholders, including through the political party , the organizations which are involved in political activities individuals directly or indirectly provided donations, or bribery in disguise in the form of sponsorship.	
Article IX	<u>Article IX</u> Prohibition on Illegal Political Donations When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, <u>managerial officers, employees, and substantial controllers</u> shall comply with the Political Donations Act and relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.	Article X Prohibition on Illegal Political Donations When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its applicable personnel shall comply with the Political Donations Act, relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.	
Article X	<u>Article X</u> Prohibition against Improper Charitable Donations or Sponsorship When making or offering donations or sponsorship, the Company and its <u>directors, managerial officers, employees and substantial controllers</u> shall comply with relevant laws and regulations, and <u>the Company's internal operational procedures</u> , and shall not engage in bribery in disguise.	Article XI Prohibition against Improper Charitable Donations or Sponsorship When making or offering donations or sponsorship, the Company and its applicable personnel shall comply with relevant laws and regulations, and shall not engage in bribery in disguise.	
Article XI	<u>Article XI</u> Prohibition against Unreasonable Gifts, Entertainment or Other Improper Benefits The Company and its directors, <u>managerial officers, employees and substantial controllers</u> 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 XII Prohibition against Unreasonable Gifts, Entertainment or Other Improper Benefits The Company and its applicable personnel 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 XII	<u>Article XII</u> Prohibition against Infringement	Article XIII Prohibition against Infringement	

Article	After Amendment	Before Amendment	Explanation
	The Company and its directors, managerial officers, employees 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.	The Company and its applicable personnel 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.	
Article XIII	<u>Article XIII</u> Prohibition against Market Manipulation (omitted)	Article XIV Prohibition against Market Manipulation (omitted)	Amended provision number
Article XIV	<u>Article XIV</u> Avoidance of conflict of interest of directors and managerial officers The Company directors shall exercise a high degree of self-discipline. If a director or its represented corporate shareholder is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. <u>When</u> the relationship is likely to prejudice the interests of the Company, the director shall state his/her opinions and answer the inquiries, may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter. The directors shall practice self-discipline and must not support one another in improper dealings.	Article XVIII Avoidance of conflict of interest 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 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, supervisors, managers, 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.	Amended articles number and article, while clearly indicating the counterparties referred to in the content, and make the content more specific

Article	After Amendment	Before Amendment	Explanation
	<p>Where the spouse or a blood relative within the second degree of kinship of a director, or a company which has a controlling or subordinate relation with a director, is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.</p> <p>No directors and managerial officers of the Company may make themselves, their spouse, a blood relative within the second degree of kinship or any company which has a controlling or subordinate relation earn improper interests by taking advantage of their position.</p>	<p><u>New Clause.</u></p> <p>The Company's applicable personnel shall not take advantage of their positions or influence in the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.</p>	
Deleted	<u>Deleted.</u>	<p><u>Article XV</u></p> <p><u>Consumer rights protection</u></p> <p>During the process of research and development, procurement, manufacturing, provision or sales of products and services, the Company and its applicable personnel shall comply with relevant laws and international standards to ensure that information transparency and safety of the products and services, formulate and disclose the rights and interests protection policies of its consumers or other stakeholders, and implement them in operational activities, to prevent products or services from directly or indirectly harming the rights, health and safety of consumers or other stakeholders. When there are facts sufficient to make it believe that there is a likelihood for its products or services to endanger the safety and health of consumers or other stakeholders, the Company shall immediately recall the batch of products or suspend the services, in principle.</p>	This article is not applicable to the Company's segment, so it has been deleted
Article XV	<p><u>Article XV</u></p> <p><u>Prohibition of disclosing trade secrets</u></p> <p>The Company's personnel shall strictly abide by the Company's confidentiality regulations, and shall not disclose the company's trade</p>	<p><u>Article XX</u></p> <p><u>Obligation of Confidentiality</u></p> <p>The applicable personnel of the Company are obligated to keep confidential and commercially sensitive information obtained</p>	Amended article number and articles, and matters are amended more specifically

Article	After Amendment	Before Amendment	Explanation
	secrets they are aware of to others, and shall not inquire or collect non job related business secrets.	from business, and are prohibited from using the Company's property, confidential information, or other non public information of the Company that is not available in the market to obtain their own improper interests.	
Article XVI	<p>Organization and responsibility</p> <p>Members of <u>the board of directors</u> shall perform the duty of care of a good administrator, <u>supervise unethical behavior, to ensure the implementation of ethical management policy.</u></p> <p>To improve the ethical management of <u>the Company, the Audit Committee shall include these Guidelines into the audit, and regularly report to the Board of Directors improvement measures.</u></p>	<p>Organization and responsibility</p> <p>The applicable personnel of the company shall perform the duty of care of a good administrator, supervise unethical behavior, to ensure the implementation of ethical management policy.</p> <p>To improve the ethical management, the President Office is responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs and shall be in charge of the following matters, and regularly report to the Board of Directors on a regular basis:</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. Establishing 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 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</p>	The amendment specifies counterparties and is more specific and concise.

Article	After Amendment	Before Amendment	Explanation
		<p>ethical 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>	
Deleted	<u>Deleted.</u>	<p>Article XVII</p> <p>Legal compliances related to business execution</p> <p>The Company and its applicable personnel shall comply with laws and regulations and the prevention programs when conducting business.</p>	This provision has no substantive meaning, so it is deleted
Article XVII	<p><u>Article XVII</u></p> <p>Whistle-blowing and punishment</p> <p>If any Company's directors, managerial officers, or employees find any violation of ethical management, they shall immediately report to the board of directors, audit committee, or auditing unit. The Company should maintain confidentiality regarding the identity of whistleblowers and the matters reported.</p> <p>The Company shall conduct in-depth investigation by the auditing unit of the reported case mentioned in the preceding paragraph. If the investigation is true, the auditing unit shall handle it in accordance with the relevant disciplinary guidelines of the Company by the administrative management department, and shall promptly disclose the title, name, date of violation, case of violation, and handling of the violator on the Company's internal website.</p>	<p>Article XXII</p> <p>Whistle-blowing and punishment</p> <p>The Company shall adopt a concrete whistle-blowing system that allows external and internal personnel to submit reports. The system shall include at least the following:</p> <p>I. The Company shall establish and announce internal independent reporting mailboxes and dedicated lines, or entrusts other external independent organizations to provide reporting mailboxes and dedicated lines for use by internal and external personnel of the Company.</p> <p>II. The Company shall appoint a dedicated whistleblowing personnel or unit. Misconducts involving directors or senior executives shall be reported to the independent directors. The type of misconduct and relevant operational procedures for investigation</p>	Amended article number while clearly pointing out the counterpart indicated in the content, and make the content more simplified and specific

Article	After Amendment	Before Amendment	Explanation
		<p>standards shall also be established.</p> <p>III. The Company shall document and preserve case acceptance, investigation processes, investigation results, and relevant documents.</p> <p>IV. The Company shall keep the whistleblower's identification and reported misconduct confidential.</p> <p>V. The Company shall adopt measures to protect whistleblowers from retaliation.</p> <p>VI. Incentive schemes for whistleblower.</p> <p>When material misconduct or likelihood of material impairment to the Company is identified upon investigation, the dedicated whistleblowing personnel or unit shall immediately notify the independent directors with a written report.</p>	
Article XVIII	<p><u>Article XVIII</u></p> <p>Information disclosure</p> <p>The Company shall, <u>in accordance with the provisions of the Company Act, the Securities and Exchange Act, and other relevant regulations, disclose the situation of the Company's ethical operation in the annual report, and disclose the annual report on the Company's website.</u></p> <p><u>Deleted.</u></p>	<p><u>Article XXIII</u></p> <p>Information disclosure</p> <p>The Company shall adopt and publish a disciplinary and appeal system for handling violations of the ethical corporate management rules and shall make immediate disclosure on the details of violation and actions taken in response internally.</p> <p>The Company shall continuously analyze and assess the effectiveness of the promotion of ethical management policy and also disclose the measures taken for implementing ethical corporate management, the status of implementation and the effectiveness of promotion on its website, annual reports, and prospectuses, and disclose the contents of the Regulations on TWSE MPOS.</p>	Amended article number while making the content more simplified and specific
Article XX	<p><u>Article XX</u></p> <p>Education training and performance review</p>	<p><u>Article XXI</u></p> <p>Education training and performance review</p>	

Article	After Amendment	Before Amendment	Explanation
	<p>The Company will, from time to time, provide education, training, and publicity to applicable personnel, and may invite counterparties engaged in business activities with the Company to fully understand the Company's determination, policies, regulations for preventing dishonest behavior, and the consequences of violating the ethical management.</p> <p>The relevant internal control regulations promulgated by the Company includes implementation standards and link the employee performance assessment with related rewards and punishment regulations.</p>	<p>The chairperson, president, or senior management of the Company shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis. The Company shall periodically organize training and awareness programs for commercial transaction counterparties to enable them to understand the Company's 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 management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.</p>	
Article XXI	<p><u>Article XXI</u> Review and revision</p> <p>The Company encourages employees to offer suggestions on implementing ethical management, so as to review and improve the ethical management rules and enhance the effectiveness of ethical management.</p>	<p><u>Article XXIV</u> Review and revision</p> <p>The Company shall monitor local and foreign developments of principles related to the ethical corporate management in a timely manner and encourage suggestions from directors, managerial officers, and employees for the improvement of the ethical corporate management policy and related measures and the enhancement to the effectiveness of implementation.</p>	
Article XXII	<p><u>Article XXII</u></p> <p>These Guidelines should be submitted to the Audit Committee for approval and implemented after approval by the board of directors, and reported to the shareholders' meeting, amendments or abolishment thereto.</p>	<p><u>Article XXV</u></p> <p>These Guidelines should be submitted to Board of the Directors implemented after approval by the board of directors, and reported to the shareholders' meeting, amendments thereto.</p>	Amended article number and the audit committee's review function added

AcmePOINT Energy Services Co., Ltd.
Comparison of the provisions before and after the amendment of the
“Principle for Ethical Management Best Practice and Guidelines for
Conduct”

Article	After Amendment	Before Amendment	Explanation
Article VI	<p>Article VI Prohibition against providing or accepting improper benefits</p> <p>The Company’s personnel <u>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, including through the political party, the organizations which are involved in political activities individuals directly or indirectly provided donations, or bribery in disguise in the form of sponsorship.</u></p> <p><u>Unless otherwise under the circumstances referred to in Article 7 of the Procedures, the Company’s personnel shall not accept gifts, entertainment, or any economically valuable products, services, or benefits proposed by internal or external parties. The internal staff include the inter-group officers, colleagues or intra-department staff. The external personnel include customers, vendors, job seekers or other parties related to the Company’s business. Notwithstanding, the following shall be excluded from the benefits:</u></p> <p>I. <u>Gifts and entertainment between the party and his/her spouse or relatives within the second degree of kinship.</u></p> <p>II. <u>Sponsorships by external entities to the training expenses, in whole or in part, upon an executive’s approval;</u></p> <p>III. <u>Office appliances of advertisement in nature, e.g. calendar, notebook, and stationery.</u></p>	<p>Article VI Prohibition against providing or accepting improper benefits</p> <p>Except under one of the following circumstances, 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 for TWSE/GTSM Listed Companies and these Procedures and Guidelines, and the relevant procedures shall have been carried out:</p> <p>I. Based on business needs, local courtesies, customs, and habits should be followed during domestic/foreign visits, guest-hosting, and promoting business and communication.</p> <p>II. Normal social events attended or held and inviting others based on social etiquette, business purposes, or improving relationships.</p> <p>III. Inviting guests or being invited to participate in specific business activities or factory tours due to business needs. Fees and payment methods for such activities shall be clearly stated before the event, including the number of participants, level of accommodation, and duration, etc.</p> <p>IV. Attendance at folk festivals that are openly held and invite the attendance of the general public.</p> <p>V. Rewards, emergency assistance, condolence payments, or honorariums of the executives.</p> <p>VI. Money, property or other benefits with a market value of less than</p>	Specify counterparties and is more specific and concise.

Article	After Amendment	Before Amendment	Explanation
		<p>NT\$500 offered to or accepted from a person other than relatives or friends; or gifts of property with a total market value of less than NT\$1000 given by another party to the majority of the personnel of the Company, provided that the total market value of the property offered to the same counterparty or coming from the same source within a single fiscal year shall be limited to NT\$1000.</p> <p>VII. Property received due to engagement, marriage, maternity, relocation, assumption of a position, promotion, retirement, resignation, severance; or the injury, illness, or death of the recipient or the recipient's spouse, or lineal relative with a value of less than NT\$3000.</p> <p>VIII. Other conduct that complies with the rules of the Company.</p>	
Article VII	<p>Article VII Handling procedure for receipt of improper benefits</p> <p>The Company's personnel <u>may accept the gifts and entertainment, insofar as they satisfy the following requirements and the gifts are needed in line with the general social courtesy or social activities occasionally and moderate free from affecting the Company's/personal rights and obligations, and shall comply with the following rules:</u></p> <p><u>I. Compliance with laws, no active request, and no illegal consideration involved: (1) The goods, service or benefit related to the accepted gifts or entertainment shall be value no more than NT\$3,000, and the gifts and entertainment accepted from the same giver or its related third party in the same year shall total no more than NT\$6,000; or (2) In the case of social courtesy for wedding and funeral, the cash gift or mourning rituals accepted from the same person shall value no more than NT\$6,000 each time. This shall not apply if accepted gifts or entertainment valuing</u></p>	<p>Article VII Handling procedure for receipt of improper benefits</p> <p>Except under any of the circumstances set forth in Article 4, when any personnel of the Company are provided or promised with, 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:</p> <p>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.</p> <p>II. If there is a relationship of interest between the party offering or promising the benefit and the official duties of the Company's personnel, the personnel shall return or refuse the benefit, and shall report to their immediate supervisor and notify the</p>	Matters are more specific after amended.

Article	After Amendment	Before Amendment	Explanation
	<p>more than said threshold is considered adequate in terms of the personnel's job rank and functions and counterpart's social and economic position.</p> <p>II. The senior vice presidents or above who accept the gifts or entertainment valuing more than said threshold shall record the fact into book by themselves or allow the relevant unit to record the fact into book.</p> <p>III. The gifts accepted by supervisors in the name of a third party, e.g. lineal relatives by blood, spouses or relatives, shall be governed by said requirements.</p> <p>IV. Where it is necessary to provide related counterparts with gifts or entertainment in order to maintain fair and proper business friendship, the gifts bearing the Group's name or corporate identity logo shall be adopted as the first priority. The Company's personnel shall also satisfy the normal business customs and avoid buying excessive luxury items, wasting money, or offering gifts or entertainment frequently.</p>	<p>dedicated unit. When the benefit cannot be returned, the personnel shall refer the matter to the responsible unit within three days after accepting the benefit for further action.</p> <p>—“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:</p> <p>I. When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.</p> <p>II. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.</p> <p>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.</p> <p>The Company's responsible unit shall put forward a proposal of return of the improper benefits, and then report to the chairman of the Board for implementation.</p>	
Article IX	<p>Article IX Procedures for handling political contributions</p> <p>Political donations by the Company and its personnel shall be made in accordance with the Political Donations Act, which shall not be utilized to seek business profit or trading advantages.</p>	<p>Article IX Procedures for handling political contributions</p> <p>The provision of political contributions by the Company shall be subject to the approval of the responsible executive in accordance with the Company's approval authority table, and shall be handled in accordance with the following provisions:</p> <p>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.</p> <p>II. A written record of the decision shall be made.</p> <p>III. Account entries shall be made</p>	<p>Make the contents concise and delete unnecessary statements.</p>

Article	After Amendment	Before Amendment	Explanation
		<p>for all political contributions in accordance with applicable laws and regulations and relevant procedures for accounting treatment.</p> <p>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.</p>	
Article X	<p>Article X Procedures for Handling Charitable Donations or Sponsorship</p> <p>The Company's provision for charitable donations or sponsorships shall be in accordance with the Company's approval authorization sheet, approved by the responsible executive, <u>in compliance with relevant laws and regulations. No disguised bribery or improper transfer of benefits shall be allowed.</u></p>	<p>Article X Procedures for Handling Charitable Donations or Sponsorship</p> <p>The Company's provision for charitable donations or sponsorships shall be in accordance with the Company's approval authorization sheet, approved by the responsible executive, and shall be handled in accordance with the following provisions:</p> <p>I. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where this Company is doing business.</p> <p>II. A written record of the decision shall be made.</p> <p>III. A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.</p> <p>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 this Company's commercial dealings or a party with which any personnel of this Company has a relationship of interest.</p> <p>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.</p>	Make the contents concise and delete unnecessary statements.
Article XI	<p>Article XI Avoiding interest of conflicts</p> <p>If a director or its represented corporate shareholder is an interested party with respect to any proposal for a board meeting, the</p>	<p>Article XI Avoiding interest of conflicts</p> <p>If a director, supervisor, managerial officer or other stakeholder attending or present at a board meeting, or the juristic person</p>	Make the contents concise and delete unnecessary statements.

Article	After Amendment	Before Amendment	Explanation
	<p>director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the Company, <u>the director shall state his/her opinions and answer the inquiries, may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter.</u></p> <p>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 <u>voluntarily</u> report the relevant matters to both the <u>responsible</u> officer and <u>related</u> unit.</p>	<p>represented—thereby, or its represented corporate shareholder is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the Company, may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter.</p> <p>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 the <u>responsible</u> officer and <u>related</u> unit, and the immediate executive shall provide the personnel with proper instructions.</p> <p>No personnel of this Company may use company resources on commercial activities other than those of this Company, nor may any personnel's job performance be affected by his or her involvement in the commercial activities other than those of this Company.</p>	
Article XII	<p>Article XII Organization and responsibility of confidentiality mechanism</p> <p><u>The Company's personnel shall keep the Company's business secrets in confidence strictly (the information about the Company known by them in performance of their duties, including but not limited to, business plan, business information, customer information and financial information saved in writing or in an electronic form), and shall take appropriate measures to maintain the confidentiality of the same. Unless it is required for</u></p>	<p>Article XII Organization and responsibility of confidentiality mechanism</p> <p>The President's Office—Quality Assurance Unit of the Company is responsible for formulating and implementing operational procedures for the management, preservation, and confidentiality of business secrets of the Company.</p> <p>The employees of the Company shall abide by the relevant regulations regarding trade secrets and shall neither disclose the Company's trade secrets known to</p>	Matters are more specific after amended.

Article	After Amendment	Before Amendment	Explanation
	<p>performance of duties, subject to the Company's prior written consent or require bylaws and regulations, the same shall not disclosed the same to a third party, or access, store or reproduce the same, in any manner, directly or indirectly, or probe into or collect the Company's business secrets irrelevant to their duties.</p> <p>The Company's personnel are allowed to collect, process and use personal information (including the personal information of customers and the Company's personnel), insofar as it is required by their duties and the relevant laws are satisfied. The personnel shall keep in confidence and maintain customers' information with due diligence and be prohibited from misappropriating, forging or tampering the same. The Company's personnel's personal information not available to the public (including but not limited to, job rank, salary and bonus, etc.) shall be kept in confidence and prohibited from being disclosed to any person other than the concerned party. The personnel are also prohibited from probing into such information with each other.</p> <p>The Company shall use the Group company name, corporate identity logo, trademark, copyright or patent in accordance with the Company's internal regulations.</p> <p>When performing duties, the Company's personnel shall respect and use another person's intellectual property rights with license.</p>	<p>them nor inquire into or collect trade secrets that are not relevant to their duties.</p>	
Article XIII	<p>Article XIII Prohibition against Unfair Competition</p> <p>The Company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities.</p>	<p>Article XIII Prohibition against Unfair Competition</p> <p>The Company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and shall not fix prices, manipulate bids, limit production and quotas, or share or segment markets by assigning customers, suppliers, operating areas or business types and others.</p>	<p>Make the contents concise and delete unnecessary statements</p>
Article XIV	<p>Article XIV Prevention of damage caused by products and services to</p>	<p>Article XIV Prevention of damage caused by products and services to</p>	<p>Matters are more specific after amended</p>

Article	After Amendment	Before Amendment	Explanation
	<p>stakeholders</p> <p>The Company shall collect and understand the applicable laws and regulations governing its products and services. The Company's personnel shall ensure that the products and services are researched and developed, procured, provided and sold in accordance with the applicable laws and regulations.</p> <p>The Company shall respect the protection of stakeholders' interests and rights to prevent its products and services from directly or indirectly damaging the stakeholders' interests and rights.</p> <p>Where there are sufficient facts to determine, that the Company's products or services are likely to pose any hazard to the stakeholders' interests and rights, the Company shall verify the facts and present a review and improvement plan immediately.</p>	<p>stakeholders</p> <p>In the course of research and development, procurement, production, provision, or sale of products and services, the Company shall observe laws and regulations applicable to its products and services.</p> <p><u>New Clause.</u></p> <p>Where there are sufficient facts to determine, that the Company's products or services are likely to pose any hazard to the consumers' or other stakeholders' interests and rights, the Company shall immediately recall the batch of products or suspend the services and verify the facts and propose an improvement plan.</p>	
Article XVII	<p>Article XVII</p> <p>Ethical management assessment prior to establishing business relationships</p> <p>Before establishing business relations with others, the Company shall <u>review the trading counterparts' qualifications pursuant to the Company's internal regulations and verify whether they are dishonored or debarred suppliers.</u></p> <p><u>Deleted.</u></p>	<p>Article XVII</p> <p>Ethical management assessment prior to establishing business relationships</p> <p>Before establishing business relations with others, the Company shall assess the legitimacy and ethical management of its agents, suppliers, customers or other business counterparties and whether they are involved in dishonest conduct and ensure that their business practices are fair, transparent, and do not request, offer, or accept bribes.</p> <p>When the Company carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures to review the following matters of the counterparties, in order to obtain comprehensive information of such parties' ethical management:</p> <p>I. the enterprise's nationality, location of business operations, organizational structure, management policies, and</p>	<p>Make the contents concise and specific and delete unnecessary statements</p>

Article	After Amendment	Before Amendment	Explanation
		<p>location of payment.</p> <p>II. whether the enterprise has adopted an ethical management policy, and the status of its implementation.</p> <p>III. whether enterprise's business operations are located in a country with a high risk of corruption.</p> <p>IV. whether the business operated by the enterprise is in an industry with a high risk of bribery.</p> <p>V. the long term business condition and degree of goodwill of the enterprise.</p> <p>VI. consultation with the enterprise's business partners about their opinions on the enterprise.</p> <p>VII. whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.</p>	
Article XX	<p>Article XX</p> <p>Incorporation of ethical management terms in contracts</p> <p>When executing a contract with another person, it is advised that the Company should <u>include the terms of ethical management into the contract.</u></p> <p><u>Deleted.</u></p>	<p>Article XX</p> <p>Incorporation of ethical management terms in contracts</p> <p>When executing a contract with another person, it is advised that the Company should <u>gain a thorough knowledge of the other party's ethical management situation, and, ideally, incorporate clauses regarding compliance of the Company's ethical management policies and the following conditions into the contract:</u></p> <p>I. where a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition on acceptance of commissions, kickbacks, or other improper benefits, such party shall immediately notify the other party of the violator's identity, the manner of offer, promise, request, or acceptance, the amount of money or other improper benefits. The party shall offer related evidence to the other party and fully cooperate with the investigation. If a party has damaged as a result from such violation, such party may claim its damages from the other party, and may deduct the full</p>	<p>Make the contents concise and specific and delete unnecessary statements</p>

Article	After Amendment	Before Amendment	Explanation
		<p>amount of the damages from the amount payable under the contract.</p> <p>II. where a party is engaged in unethical conduct in its commercial activities, the other party may unconditionally terminate or rescind the contract anytime.</p> <p>III. specify specific and reasonable payment terms, including the place and method of payment, and the related tax laws and regulations.</p>	
Article XXI	<p>Article XXI Handling unethical conducts of personnel of the Company</p> <p>The Company shall encourage internal and external personnel to blow the whistle of unethical conduct by the Company's personnel. An independent reporting mailbox shall be <u>provided</u> on the Company's website and intranet for internal and external personnel to use.</p> <p><u>Deleted.</u></p> <p>Personnel of the Company handling whistleblowing 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.</p> <p>(omitted)</p>	<p>Article XXI Handling unethical conducts of personnel of the Company</p> <p>The Company shall encourage internal and external personnel to blow the whistle of unethical conduct by the Company's personnel. If an insider files a false report or malicious allegation, he or she shall be subject to a disciplinary action, and be removed from office where the circumstances concerned are material. The Company shall internally establish and publicly announce the mailboxes and hotlines of independent directors on its websites and Intranet for internal and external personnel to submit reports.</p> <p>The informant shall at least provide the following information:</p> <p>I. Such informant's name (or anonymous if so chooses) and contact number, address, or e-mail address where the informant can be reached.</p> <p>II. The reported party's name or other information sufficient to identify such party's identity and features; and</p> <p>III. Concrete evidence for investigation.</p> <p>Personnel of the Company handling whistleblowing 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.</p> <p>(omitted)</p>	Correct texts and delete unnecessary statements
Article XXIII	Article XXIII <u>Education and Training</u>	Article XXIII Establishment of a system of internal	Modify the article title,

Article	After Amendment	Before Amendment	Explanation
	<p>The responsible unit of the Company shall periodically hold internal education and convey the importance of ethics to the directors, employees, and mandatories.</p> <p><u>Deleted.</u></p>	<p>awareness promotion, rewards and penalties, complaints, and disciplinary measures</p> <p>The responsible unit of the Company shall periodically hold internal education and convey the importance of ethics to the directors, employees, and mandatories. The Company shall incorporate ethical management into the employee performance evaluations and the human resources policies, and establish clear and effective systems for rewards, penalties, and complaints.</p> <p>If any personnel of the Company who seriously violates the ethical conduct, the Company shall discharge or dismiss the personnel from his or her position or terminate his or her employment in accordance with the related laws and regulations or the personnel policies and procedures of the Company. The Company shall disclose on its internal website the name and title of the violator, the details of the violation, the handling status, and other information.</p>	<p>make the contents concise and specific and delete unnecessary statements</p>
Article XXIV	<p>Article XXIV Formulation and amendments</p> <p>These Procedures and Guidelines, any amendments <u>or abolishment</u> thereto, should be submitted to the audit committee for approval, implemented through a resolution of the board of directors, and reported to the shareholders' meeting.</p> <p><u>Deleted.</u></p>	<p>Article XXIV Formulation and amendments</p> <p>These Procedures and Guidelines, any amendments thereto, should be submitted to the audit committee for approval, implemented through a resolution of the board of directors, and reported to the shareholders' meeting.</p> <p>Upon discussion of these Procedures and Guidelines by the Board of Directors, the opinions of the independent directors shall be fully considered. Any objection or reservation which the independent directors shall be recorded in the board meetings minutes. If the independent directors are unable to attend the meeting in person to express their objections or reservations, they shall submit written statements in advance to be recorded in the meeting minutes of board meetings, except for legitimate reasons.</p>	<p>Amended article number and the audit committee's review function added, with unnecessary statements deleted</p>

Acme point Energy Services Co., Ltd.
Comparison of the provisions before and after the amendment of the
“Guidelines for the Adoption of Codes of Ethical Conduct”

Article	After Amendment	Before Amendment	Explanation
Article I	<p>Article I Purpose and Scope of Formulation</p> <p>These Guidelines are hereby adopted for the purpose of <u>guiding all Company’s personnel</u> to act in line with ethical standards and helping stakeholders better understand the ethical standards of the Company.</p>	<p>Article I Purpose and Scope of Formulation</p> <p>These Guidelines are hereby adopted for the purpose of directors, managerial officers, and employees to act in line with ethical standards and helping stakeholders better understand the ethical standards of the Company.</p>	<p>1. Shift the applicable counterpart to Article 2.</p> <p>2. Article number remains unchanged.</p>
Article II	<p><u>Applicable to: The Company’s directors, managerial officers and employees (hereinafter, the Employees).</u></p>	<p><u>New Clause.</u></p>	<p>The applicable counterpart is defined clearly.</p>
Article III	<p>Article III Prevention against conflict of interest</p> <p><u>Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of the company, as for example when a director, or managerial officer of the Company is unable to perform his/her duties in an objective and efficient manner, or when a person in such a position takes advantage of his/her position in the Company to obtain improper benefits for either himself/herself, his/her spouse, or relatives within the second degree of kinship. The Company shall pay special attention to loans of funds, provision of guarantees and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprises at which each director and each managerial officer works.</u></p> <p><u>When the behavior of the above-mentioned personnel is likely to conflict with the interests of the Company, the relevant directors and managerial officers should voluntarily explain whether there is</u></p>	<p>Article II Prevention against conflict of interest</p> <p>The company’s director, or managerial officer shall perform his/her duties in an objective and efficient manner, or when a person in such a position takes advantage of his/her position in the Company to obtain improper benefits for either himself/herself, his/her spouse, parents, children or relatives within the second degree of kinship.</p> <p>In the event that loans of funds, provision of guarantees and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprises at which each director and each managerial</p>	<p>1. Article 2(1) is simplified by considering spouse, parents, children, or relatives within the second degree of kinship as per Article 2 of Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies. Adjust texts to make them clearly.</p> <p>2. Article number remains unchanged.</p>

Article	After Amendment	Before Amendment	Explanation
	a potential conflict of interest between them and the Company. The relevant directors and managerial officers should voluntarily explain whether there is a potential conflict of interest between them and the Company, and should handle it in accordance with relevant laws and regulations and the Company's regulations.	officer works, the Company shall prevent conflicts of interest, and the aforementioned person shall actively state whether there is any potential conflict of interest with the Company.	
Article IV	<p><u>Article IV</u> Minimizing incentives to pursue personal gain</p> <p>The Company shall prevent its directors, managerial officers and employees from engaging in any of the following activities:</p> <p>I. Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions;</p> <p>II. <u>Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions;</u></p> <p>III. Competing with the Company.</p> <p>When the Company has a chance for profit, it is the responsibility of all directors and managerial officers to maximize the reasonable and proper benefits that can be obtained by the Company.</p>	<p>Article III Minimizing incentives to pursue personal gain</p> <p>The Company shall abstain its directors, managerial officers and employees from engaging in any of the following activities:</p> <p>I. Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions;</p> <p><u>New Clause.</u></p> <p>II. Competing with the Company.</p> <p>III. When the Company has a chance for profit, it is the responsibility of all directors and managerial officers to maximize the reasonable and proper benefits that can be obtained by the Company.</p>	<p>1. Adjust texts to make them clearly.</p> <p>2. Article number remains unchanged.</p>
Article V	<p><u>Article V</u> Confidentiality</p> <p>All directors and managerial officers of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the Company or its suppliers and clients, 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 its suppliers and clients.</p>	<p>Article VI Confidentiality</p> <p>The Company's directors and managerial officers shall be bound by the obligation to maintain the confidentiality of any information regarding the Company or its suppliers and clients, 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 its suppliers and clients.</p>	<p>1. Adjust texts to make them clearly.</p> <p>2. Article number remains unchanged.</p>

Article	After Amendment	Before Amendment	Explanation
Article VI	<p><u>Article VI</u> Fair trade</p> <p>All directors and managerial officers of the Company shall treat all suppliers and clients, competitors and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, misuse of the information learned by virtue of their positions, through misrepresentation of important matters or through other unfair trading practices.</p>	<p>Article V Fair trade</p> <p>The Company's directors and managerial officers shall treat all suppliers and clients, competitors and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, misuse of the information learned by virtue of their positions, through misrepresentation of important matters or through other unfair trading practices.</p>	<ol style="list-style-type: none"> 1. Adjust texts to make them clearly. 2. Article number remains unchanged.
Article VII	<p><u>Article VII</u> Safeguarding and Proper Use of Company Assets</p> <p>All directors and managerial officers of the Company have the responsibility to safeguard corporate assets and to ensure they can be effectively and lawfully used for official business purposes. <u>If being stolen, negligent, or wasted, it will directly affect the Company's profitability.</u></p>	<p>Article VI Safeguarding and Proper Use of Company Assets</p> <p>All directors and managerial officers have the responsibility to safeguard corporate assets and to ensure they can be effectively and lawfully used for official business purposes to be avoided <u>any theft, negligence in care, or waste of the assets.</u></p>	<ol style="list-style-type: none"> 1. Adjust texts to make them clearly. 2. Article number remains unchanged.
Article VIII	<p><u>Article VIII</u> Legal compliance</p> <p>All directors, managerial officers <u>and employees shall comply with applicable and governing laws and regulations, including Securities and Exchange Act, as well as the policies and rules made by the Company.</u></p>	<p>Article VII Legal compliance</p> <p>All directors, managerial officers shall comply with applicable and governing laws, Securities and Exchange Act, as well as the policies and rules made by the Company.</p>	<ol style="list-style-type: none"> 1. Include "employees" in the applicable counterpart. Adjust texts to make them clearly. 2. Article number remains unchanged.
Article IX	<p><u>Article IX</u> Encouraging reporting on illegal or unethical activities</p> <p>The Company should strengthen the promotion of ethical concepts internally, and encourage employees to report to independent directors, managerial officers, internal audit executives, or other appropriate personnel when they suspect or find any violations of laws, regulations, or ethical conduct standards. <u>To encourage employees to report illegal conduct, the Company shall establish a concrete whistle-blowing system (QW-CW-006 Employee Appealing Regulations),</u></p>	<p>Article VIII Encouraging reporting on illegal or unethical activities</p> <p>The Company should strengthen the promotion of ethical concepts internally, and encourage employees to report to independent directors, managerial officers, internal audit executives, or other appropriate personnel when they suspect or find any violations of laws, regulations, or ethical conduct standards. The Company shall establish a concrete whistle-blowing system, allow anonymous reporting, and make employees aware that the Company will use its best efforts</p>	<ol style="list-style-type: none"> 1. To provide a basis for appeal channels, we adjust the wording of the Company's employee appeal regulations to make them more clear. 2. Article number remains unchanged.

Article	After Amendment	Before Amendment	Explanation
	allow anonymous reporting, and make employees aware that the Company will use its best efforts to ensure the safety of whistleblowers and protect them from reprisals.	to ensure the safety of whistleblowers and protect them from reprisals.	
Article X	<p><u>Article X</u> Disciplinary Measures</p> <p>When any director or managerial officer <u>or employee</u> violates the code of ethical conduct, <u>depending on the seriousness of the case, the Company shall handle the matter and submit to the board in accordance with the disciplinary measures prescribed in the code</u> and shall without delay disclose on the Market Observation Post System (MOPS), the <u>job title, the name,</u> the date of the violation, the cause thereof, the provisions of the code violated thereby and the relevant complaint system to provide the violator with remedies. If a director or managerial officer of the Company proves no violation of these standards, he/she may immediately <u>appeal</u> to the Company's executive, internal audit supervisor, or other suitable and <u>the relevant complaint method shall be provided</u> for those who violate ethical standards of conduct.</p>	<p>Article IX Disciplinary Measures</p> <p>When any director or managerial officer violates the code of ethical conduct, the Company shall handle the violation in accordance with the relevant provisions of the Company Act, the Articles of Incorporation of the Company, and internal regulations, and shall without delay disclose on the Market Observation Post System (MOPS), the date of the violation, the cause thereof, the provisions of the code violated thereby and the relevant complaint system to provide the violator with remedies. If a director or managerial officer of the Company proves no violation of these standards, he/she may immediately appeal to the Company's executive, internal audit supervisor, or other suitable for those who violate ethical standards of conduct.</p>	<p>1. Include "employees" in the applicable counterpart. Adjust texts to make them clearly.</p> <p>2. Article number remains unchanged.</p>
Article XI	<p><u>Article XI</u> Procedures for exemption</p> <p>If it is necessary to exempt relevant directors, members of the audit committee or managerial officers from compliance with the code of ethical conduct, the Company <u>must</u> require that such exemption 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 such exemption be disclosed, in order that shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption</p>	<p>Article X Procedures for exemption</p> <p>If it is necessary to exempt relevant directors, members of the audit committee or managerial officers from compliance with the code of ethical conduct, the Company should require that such exemption 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 such exemption be disclosed, in order that shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary</p>	<p>1. Include "the audit committee" in the applicable counterpart. Adjust texts to make them clearly.</p> <p>2. Article number remains unchanged.</p>

Article	After Amendment	Before Amendment	Explanation
	from the code, and to safeguard the interests of the Company by ensuring appropriate mechanisms for controlling any circumstance under which such exemption occurs.	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 exemption occurs.	
Article XII	<p><u>Article XII</u> Method of disclosure</p> <p>The Company shall disclose these Guidelines, and any amendments thereto, on its company website, in its annual reports, prospectus and on the MOPS.</p>	<p>Article XI Method of disclosure</p> <p>The Company shall disclose these Guidelines, and any amendments thereto, on its company website, in its annual reports, prospectus and on the MOPS.</p>	1. Article number remains unchanged.
Article XIII	<p><u>Article XIII</u></p> <p>Upon the approval of the audit committee, the code of ethical conduct of the Company shall be implemented after the board of directors grants the approval, and reported to the shareholders' meeting. The same procedure shall be followed when the code of ethical conduct have been amended.</p>	<p>Article XII</p> <p>The code of ethical conduct of the Company shall be implemented after the board of directors grants the approval, and reported to the shareholders' meeting. The same procedure shall be followed when the code of ethical conduct have been amended.</p>	<p>1. Include "the audit committee" in the applicable counterpart. Adjust texts to make them clearly.</p> <p>2. Article number remains unchanged.</p>

AcmePOINT Energy Services Co., Ltd.
2022 Earnings Distribution Table

		Unit: NT\$
Item	Amount	
Unappropriated retained earnings at the beginning of period		79,362,313
Add: Net profit after tax for the year 2022	159,836,204	
Reversal of special reserve	16,823,199	
Less: 10% legal reserve	(15,983,620)	160,675,783
Earnings available for distribution for the period		240,038,096
Assigned projects		
Shareholders' dividends - cash (approximately NT \$1 per share)	(39,852,150)	
Shareholders' dividends - stock (approximately NT \$1.5 per share)	(59,778,230)	(99,630,380)
Unappropriated retained earnings at the end of period		140,407,716

Chairman:
JS Huang

General Manager:
Kuo-Chin Li(aka Jessie Li)

Principal Accounting Officer:
Hsueh-Fen Yang

AcmePOINT Energy Services Co., Ltd.
Comparison of the provisions before and after the amendment of the
“Articles of Incorporation”

Article	After Amendment	Before Amendment	Explanation
Article I	The Company is organized in accordance with the Company Act and named AcmePOINT Energy Services Co., Ltd., English name AcmePOINT Energy Services Co., Ltd. (AES).	The Company is duly incorporated in accordance with the Company Act bearing the title of AcmePOINT Energy Services Co., Ltd.	The English name of the Company has been registered with the Bureau of Foreign Trade. In order to make the external expression consistent, the English name of the Company is added according to the sample of the Articles of Incorporate provided by the Ministry of Economic Affairs.
Article IV	The announcement method of the Company shall be handled in accordance with <u>Article 28</u> of the Company Act and other relevant laws and regulations.	The announcement method of the Company shall be handled in accordance with the Company Act and other relevant laws and regulations.	New citation provisions have been added according to the sample of the Articles of Incorporate provided by the Ministry of Economic Affairs.
Article V	Chapter 1 <u>General Principles</u> The Company may make external endorsements and guarantees due to business or investment needs. Unless otherwise Article 15(1) of the Company Act, the Company shall not loan funds to any of its shareholders or any other person.	Chapter 2 — Capital Stock The Company may make external endorsements and guarantees due to business or investment needs. Unless otherwise Article 15(1) of the Company Act, the Company shall not loan funds to any of its shareholders or any other person.	According to the sample of the Articles of Incorporate provided by the Ministry of Economic Affairs, the provisions on capital loans and endorsements and guarantees fall within the scope of Chapter 1 General Provisions. Therefore, with the original article number unchanged, they will be transferred from the original “Chapter 2 Shares” to the “Chapter 1 General Provisions”.
Article VI	Chapter 1 <u>General Principles</u> When the Company becomes a shareholder of limited liability in other companies for business needs, the total amount of its re-investments in such other companies shall not exceed forty percent of the amount of its own paid-up capital. The re-investment shall be subject to the board of directors.	Chapter 2 — Capital Stock When the Company becomes a shareholder of limited liability in other companies for business needs, the total amount of its re-investments in such other companies shall not exceed forty percent of the amount of its own paid-up capital. The re-investment shall be subject to the board of directors.	1. According to the sample of the Articles of Incorporate provided by the Ministry of Economic Affairs, the provisions on re-investment fall within the scope of Chapter 1 General Provisions. Therefore, with the original article number unchanged, they will be transferred from the original “Chapter 2 Shares” to the “Chapter 1 General Provisions”. 2. Modify texts as appropriate.

Article	After Amendment	Before Amendment	Explanation
Article VII	<p>The total capital of the Company is NT\$ 1 billion, divided into 100 million shares. Each share is NT\$10, and of which unissued shares may be issued in installments by the resolutions of the board of directors.</p> <p>The total capital stated in the preceding sub-paragraph shall reserve up to NT\$ 100 million, divided into 10 million shares. Each share has a face value of NT\$ 10 and is reserved for use in issuing employee stock options. It may be issued in installments according to the resolution of the board of directors.</p>	<p>The total capital of the Company is NT\$ 500 million, divided into 50 million shares. Each share is NT\$10, and of which unissued shares may be issued in installments by the resolutions of the board of directors. The total capital stated in the preceding sub-paragraph shall reserve NT\$ 50 million, divided into 5 million shares. Each share has a face value of NT\$ ten and is reserved for use in issuing employee stock options. It may be issued in installments according to the resolution of the board of directors.</p>	<p>This is to meet the operational needs of our company, expand the registered capital and simultaneously increase the total amount of employee stock option certificates issued.</p>
Article XI	<p>The shareholders' meeting of the Company is divided into two types: general meeting and extraordinary meeting. The general meeting of shareholders is convened once a year and shall be lawfully convened by the board of directors within six months after the end of each fiscal year; the extraordinary shareholders' meetings shall be convened in accordance with the law when necessary.</p> <p>The Company's shareholders' meetings can be held by means of video conferencing network or other methods as promulgated by the central competent authority.</p>	<p>The shareholders' meeting of the Company is divided into two types: general meeting and extraordinary meeting. The general meeting of shareholders is convened once a year and shall be lawfully convened by the board of directors within six months after the end of each fiscal year. The extraordinary shareholders' meetings shall be convened in accordance with the law when necessary.</p> <p>The Company's shareholders' meetings can be held by means of video conferencing network or other methods as promulgated by the central competent authority. However, if the central competent authority announces that the Company shall convene the shareholders' meeting within a certain period due to natural disasters, incidents, or other force majeure factors. The meeting may be held by video conference or in accordance with the method announced by the Company's Articles of</p>	<p>According to Article 172-2 of the Company Act, the Company adds the provision on the convening of shareholders' meetings through video conferencing. Currently, holding shareholders' meetings through video conferencing has been covered in the Article of Incorporation. Therefore, redundant words have been deleted and appropriate language adjustments have been made.</p>

Article	After Amendment	Before Amendment	Explanation
	<p>In the case where a shareholders' meeting is convened via a video conferencing network, the shareholders taking part in such a video conference meeting shall be deemed to have attended the meeting in person.</p> <p>When convening a shareholders' meeting through video conferencing, the conditions, operating procedures, and other matters required by laws and regulations shall be met. If the securities regulatory authority has other regulations, such regulations shall prevail.</p>	<p>Incorporation.</p> <p>In the case where a shareholders' meeting is convened via a video conferencing network, the shareholders taking part in such a video conference meeting shall be deemed to have attended the meeting in person.</p> <p>For the preceding two paragraphs, the Company shall comply with the provisions otherwise prescribed by the competent authority in charge of securities affairs.</p>	
Article XVI	<p>Unless otherwise provided by the Company Act or the Articles of Incorporation, resolutions of the shareholders' meeting shall be taken with the consent of a majority of the shareholders present representing a majority of the total number of issued shares.</p> <p>The electronic means has been listed as a channel for shareholders' voting, <u>subject to related regulations.</u></p> <p>(The following omitted)</p>	<p>Unless otherwise provided by the Company Act or the Articles of Incorporation, resolutions of the shareholders' meeting shall be taken with the consent of a majority of the shareholders present representing a majority of the total number of issued shares, unless otherwise provided by the Company Act.</p> <p>When convening shareholders' meetings during the TPEx emerging stock board period (since 2023) and after the TWSE/TPEx main board market, the Company should include electronic means as one of the channels for exercising voting rights.</p> <p>(The following omitted)</p>	Starting from 2023, all TWSE and TPEx listed (including emerging market) companies are required to include electronic means as one of ways to exercise the voting rights.
Article XVIII	The Company has three to nine directors, serving a term of three years, who are elected by the shareholders' meeting from among those who have the capacity to act. They may be reappointed upon re-election. The election of directors adopt registered and accumulated	The Company has three to nine directors, serving a term of three years, who are elected by the shareholders' meeting from among those who have the capacity to act. They may be reappointed upon re-election. The election of	<p>1. According to the terms used in Jing-Shang-Zi No. 10202067100, the original term "accumulated election" is revised to "accumulated voting".</p> <p>2. To further clarify the legality of directors' performance of their duties</p>

Article	After Amendment	Before Amendment	Explanation
	<p>voting mechanism as per Article 198 of the Company Act. In case no election of new directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office.</p> <p>In the number of directors referred to in the preceding paragraph, there shall be no less than three independent directors, nor less than one-fifth of the number of directors, and more than half of the independent directors shall serve for no more than three consecutive terms.</p> <p>The professional qualifications, restrictions on shareholdings and concurrent positions, recognition of independence, nomination method and other requirements regarding independent directors shall be handled in accordance with the securities and exchange regulations.</p> <p>Shareholders holding more than 1% of the issued shares of the Company may submit a roster of director candidates (including independent directors) to the Company. After the board of directors has reviewed that they meet the requirements required by laws and regulations, they shall be submitted to the shareholders' meeting, and the shareholders shall select candidates from the roster.</p>	<p>directors adopt registered and accumulated cumulative voting system as per Article 198 of the Company Act.</p> <p>In the number of directors referred to in the preceding paragraph, there shall be no less than three independent directors, nor less than one-fifth of the number of directors.</p> <p>The professional qualifications, restrictions on shareholdings and concurrent positions, recognition of independence, nomination method and other requirements regarding independent directors shall be handled in accordance with the securities and exchange regulations.</p> <p>Shareholders holding more than 1% of the issued shares of the Company may submit a roster of director candidates to the Company. After the board of directors has reviewed that they meet the requirements required by laws and regulations, they shall be submitted to the shareholders' meeting, and the shareholders shall select candidates from the roster.</p>	<p>during the period between the expiration of their term of office and the election of the shareholders' meeting, the Company refers to Article 195 of the Company Act and stipulates that the term of office of newly elected directors may be extended until the newly elected directors take office, in order to facilitate the flexibility of future operations.</p> <p>3. To strengthen the independence of the board of directors of a TWSE/TPEX listed company, in line with the provisions of the FSC's "Corporate Governance 3.0 - Blueprint for Sustainable Development", the provision "more than half of the additional independent directors shall serve no more than three consecutive terms" is added.</p> <p>4. To make it clearer that both directors and independent directors adopt a candidate nomination system, text revisions are made.</p>
Article XXI	The chairman is the head of the shareholders' meeting. If the chairman is on leave or cannot perform his duty due to any reason, the chairman representative shall be handled in accordance with Article 208 of the Company Act. Directors	The chairman is the head of the shareholders' meeting. If the chairman is on leave or cannot perform his duty due to any reason, the chairman representative shall be handled in accordance with Article	According to Presidential Decree No. 10700083291 issued on August 1, 2018, considering that foreign directors may frequently not attend the board of directors in person would violate their obligations as directors, and

Article	After Amendment	Before Amendment	Explanation
	<p>shall attend the board meetings in person. Any director who cannot attend the meeting in person may appoint another director to attend the board meeting on his behalf. A proxy shall be issued with the scope of authorization specified. The director shall only designate one person as his representative.</p> <p><u>Deleted.</u></p> <p>In the case where a board meeting is convened via a video conferencing network, the shareholders taking part in such a video conference meeting shall be deemed to have attended the meeting in person.</p>	<p>208 of the Company Act. Directors shall attend the board meetings in person. Any director who cannot attend the meeting in person may appoint another director to attend the board meeting on his behalf. A proxy shall be issued with the scope of authorization specified. The director shall only designate one person as his representative.</p> <p>If another director resides abroad, he may appoint other shareholders residing in Taiwan in writing to attend the board of directors' meetings on a regular basis.</p> <p>In the case where a board meeting is convened via a video conferencing network, the shareholders taking part in such a video conference meeting shall be deemed to have attended the meeting in person.</p>	<p>that laws and regulations have opened the board of directors to be held through video conferencing, it is therefore deleted.</p>
Article XXXIV	<p>These Articles of Incorporation was formulated on October 7, 2014.</p> <p>The 1st amendment was made on May 23, 2016. The 2nd amendment was made on August 22, 2016. The 3rd amendment was made on June 30, 2017. The 4th amendment was made on May 21, 2018. The 5th amendment was made on December 18, 2018.</p> <p>The 6th amendment was made on June 19, 2020. The 7th amendment was made on April 1, 2021. The 8th amendment was made on June 10, 2022. <u>The 9th amendment was made on June 14, 2023.</u></p>	<p>These Articles of Incorporation was formulated on October 7, 2014.</p> <p>The 1st amendment was made on May 23, 2016. The 2nd amendment was made on August 22, 2016. The 3rd amendment was made on June 30, 2017. The 4th amendment was made on May 21, 2018. The 5th amendment was made on December 18, 2018. The 6th amendment was made on June 19, 2020. The 7th amendment was made on April 1, 2021. The 8th amendment was made on June 10, 2022. <u>New Clause.</u></p>	<p>Add amendment records.</p>

AcmePoint Energy Services Co., Ltd.
Comparison of the provisions before and after the amendment of the
“Rules of Procedure for Shareholders’ Meetings”

Article	After Amendment	Before Amendment	Explanation
Article I	Article I Unless otherwise provided by laws and regulations, the shareholders’ meetings of the Company shall be conducted in accordance with these Rules.	I Unless otherwise provided by laws and regulations, the shareholders’ meetings of the Company shall be conducted in accordance with these Rules.	It is revised to comply with the format requirements of the Company’s “Document Control Procedure”.
Article II	Article II The Company shall provide a sign-in book allowing attending shareholders to sign in or require attending shareholders to submit attendance cards in lieu of signing in.	II The Company shall provide a sign-in book allowing attending shareholders to sign in or require attending shareholders to submit attendance cards in lieu of signing in.	It is revised to comply with the format requirements of the Company’s “Document Control Procedure”.
Article III	Article III The attendance of the meeting shall be calculated based on shares. <u>The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in and the number of shares registered on the video conferencing platform plus the number of shares whose voting rights are exercised by correspondence or electronically.</u> <u>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.</u>	III The attendance of the meeting shall be calculated based on shares. <u>New Clause.</u> <u>New Clause.</u>	1. According to the provisions of Jin-Guan-Zheng-Jiao No. 1110133385, considering that the company’s shareholders’ meeting can be held through video conferencing and the exercise of voting rights through electronic means, the calculation method for the number of subscribed shares has been added. 2. It is revised to comply with the format requirements of the Company’s “Document Control Procedure”.

Article	After Amendment	Before Amendment	Explanation
	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.	<u>New Clause.</u>	
Article IV	<p>Article IV</p> <p>The venue for a shareholders' meeting shall be the premises of AES, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9:00 a.m. and no later than 3:00 p.m.</p> <p><u>When a video conference is held, it is not subject to the limitations of the venue referred to in the preceding paragraph.</u></p>	<p>IV</p> <p>The venue for a shareholders' meeting shall be the premises of AES, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9:00 a.m. and no later than 3:00 p.m.</p> <p><u>New Clause.</u></p>	<p>1. According to the provisions of Jin-Guan-Zheng-Jiao-Zi No. 1110133385, when an additional company holds a shareholders' meeting through video conferencing, there is no restriction on the location of the meeting.</p> <p>2. It is revised to comply with the format requirements of the Company's "Document Control Procedure".</p>
Article V	<p>Article V</p> <p>If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board of directors. If the chairman is on leave or cannot perform his duty due to any reason, the chairman will designate a managing director to chair the meeting. If there is no managing director, one director will be designated. If the chairman does not make such designation, the managing directors or the directors shall elect one person from among themselves.</p> <p>If the shareholders meeting are convened by any person other than the board of directors with entitlement to convene a shareholders meeting, such person shall chair the meeting.</p> <p>Matters to be listed for convening the shareholders' meeting and the name of the statistical audit firm shall be</p>	<p>V</p> <p>If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board of directors. If the chairman is on leave or cannot perform his duty due to any reason, the chairman will designate a managing director to chair the meeting. If there is no managing director, one director will be designated. If the chairman does not make such designation, the managing directors or the directors shall elect one person from among themselves.</p> <p>If the shareholders meeting are convened by any person other than the board of directors with entitlement to convene a shareholders meeting, such person shall chair the meeting.</p> <p>Matters to be listed for convening the shareholders' meeting and the name of the statistical audit firm shall be</p>	<p>1. According to the provisions of Jin-Guan-Zheng-Jiao-Zi No. 1110133385, in order to enable shareholders to be aware of any changes in the convening method of the shareholders' meeting, the amendment to the convening method of the shareholders' meeting should be approved by the board of directors, and the fourth sub-paragraph should be added before the notice of the shareholders' meeting is sent. Shareholders who intend to attend the shareholders' meeting through video conferencing shall register with the Company two days prior to the meeting, and therefore the sixth sub-paragraph is added.</p> <p>2. In accordance with the operation of the Company and the provisions of Article 3 of the "Sample Template for XXX Co., Ltd. Rules of Procedure for Shareholders</p>

Article	After Amendment	Before Amendment	Explanation
	<p>specified in the notice of the shareholders' meeting.</p> <p><u>Any change in the method of convening a shareholders' meeting shall be resolved by the board of directors and shall be made no later than the date of sending the notice of the shareholders' meeting.</u></p> <p>Thirty days prior to the general shareholders' meeting (fifteen days prior to the extraordinary meeting), the Company shall <u>create an electronic file of the shareholders' meeting notice, power of attorney, and other proposals, as well as explanatory materials, and submit them to the MOPS.</u> If there is a proposal for the election of directors or independent directors at the shareholders' meeting, and there is a public solicitation of power of attorney, the Company shall attach the compiled list of solicitors and the written solicitation and announcement of power of attorney that supports the business concepts of the elected directors to the shareholders.</p> <p><u>When a video conference is held, shareholders who wish to attend by video shall register with this company two days before the shareholders' meeting.</u></p>	<p>specified in the notice of the shareholders' meeting.</p> <p><u>New Clause.</u></p> <p>Thirty days prior to the general shareholders' meeting (fifteen days prior to the extraordinary meeting), the Company shall send or electronically transmit the notice of the shareholders' meeting and the proxy to all shareholders on the same day. If there is a proposal for the election of directors or independent directors at the shareholders' meeting, and there is a public solicitation of power of attorney, the Company shall attach the compiled list of solicitors and the written solicitation and announcement of power of attorney that supports the business concepts of the elected directors to the shareholders.</p> <p><u>New Clause.</u></p>	<p>Meetings", we have made textual adjustments to the communication methods of shareholders' meeting notices and other materials, and therefore the fifth sub-paragraph is added.</p> <p>3. It is revised to comply with the format requirements of the Company's "Document Control Procedure".</p>
Article VI	<p><u>Article VI</u></p> <p>The Company may ask its lawyer, certified public accountant or related person to attend the meeting. The meeting affair personnel handling the shareholders meeting should wear identification cards or armbands.</p>	<p>VI</p> <p>The Company may ask its lawyer, certified public accountant or related person to attend the meeting. The meeting affair personnel handling the shareholders meeting should wear identification cards or armbands.</p>	<p>It is revised to comply with the format requirements of the Company's "Document Control Procedure".</p>

Article	After Amendment	Before Amendment	Explanation
Article VII	<p><u>Article VII</u></p> <p>The company shall record and record the entire process of the shareholders' meeting from the time of accepting shareholder registration, and keep it for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of Company Act hereof, the minutes of the shareholders' meeting involved shall be kept by the company until the legal proceedings of the foregoing lawsuit have been concluded.</p> <p><u>When a video conference is held, the Company shall record the registration of shareholders throughout the entire meeting process, and shall keep them properly during their existence.</u></p>	<p>VII</p> <p>The company shall record and record the entire process of the shareholders' meeting and keep it for at least one year.</p> <p><u>New Clause.</u></p>	<p>1. To avoid a complete reproduction of the entire situation in the event of a shareholder meeting dispute and clarify the facts, the “or” of the audio and video recording should be changed to “and”, and the retention period should be extended until the litigation occurs. Therefore, the first sub-paragraph is amended.</p> <p>2. According to the provisions of Jin-Guan-Zheng-Jiao-Zi No. 1110133385, a video conference shall be held by recording and recording the entire process from the registration of shareholders to the meeting, and shall be properly preserved during its existence. Therefore, the second sub-paragraph shall be added.</p> <p>3. It is revised to comply with the format requirements of the Company's “Document Control Procedure”.</p>
Article VIII	<p><u>Article VIII</u></p> <p>The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when no shareholders representing more than half of the total number of issued shares are present, the chairman may announce a delay in the meeting. The number of delays shall be limited to twice, and the total delay time shall not exceed one hour. If the second time is still insufficient and the</p>	<p>VIII</p> <p>The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when no shareholders representing more than half of the total number of issued shares are present, the chairman may announce a delay in the meeting. The number of delays shall be limited to twice, and the total delay time shall not exceed one hour. If the second time is still insufficient and the shareholders represent more</p>	<p>1. According to the provisions of Jin-Guan-Zheng-Zi No. 1110133385, the Company has made a tentative resolution to convene another shareholders' meeting. If shareholders wish to attend by video conference, they should register with this company and therefore the third sub-paragraph is added.</p> <p>2. It is revised to comply with the format requirements of the Company's “Document Control Procedure”.</p>

Article	After Amendment	Before Amendment	Explanation
	<p>shareholders represent more than one-third of the total number of issued shares are present, it may be deemed to be false resolution in accordance with the subparagraph 1 of Article 175 of the Company Act.</p> <p>When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p> <p><u>When a video conference is held, shareholders who wish to attend by video conference shall re register with the Company in accordance with Article 5.</u></p>	<p>than one-third of the total number of issued shares are present, it may be deemed to be false resolution in accordance with the subparagraph 1 of Article 175 of the Company Act.</p> <p>When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.</p> <p><u>New Clause.</u></p>	
Article IX	<u>Article IX</u> (omitted)	IX (omitted)	It is revised to comply with the format requirements of the Company's "Document Control Procedure".
Article X	<u>Article X</u> (omitted)	X (omitted)	It is revised to comply with the format requirements of the Company's "Document Control Procedure".
Article XI	<p><u>Article XI</u></p> <p>Without the consent of the chairman, each shareholder's speech on the same proposal shall not exceed twice, and each time may not exceed five minutes.</p> <p>However, if the shareholder's speech violates the rules or exceeds the scope of the discussion topic, the chairman may stop his/her speech.</p> <p><u>When a video conference is held, shareholders may ask questions in writing on the video conference of the shareholders' meeting after the chairman announces the meeting and before the</u></p>	<p>XI</p> <p>Without the consent of the chairman, each shareholder's speech on the same proposal shall not exceed twice, and each time may not exceed five minutes.</p> <p>However, if the shareholder's speech violates the rules or exceeds the scope of the discussion topic, the chairman may stop his/her speech.</p> <p><u>New Clause.</u></p>	<p>1. According to the provisions of Jin-Guan-Zheng-Jiao-Zi No. 1110133385, the method, procedure, and restrictions for shareholders participating in shareholder meetings through video conferencing shall be clearly defined, and therefore the third paragraph shall be added.</p> <p>2. It is revised to comply with the format requirements of the Company's "Document Control Procedure".</p>

Article	After Amendment	Before Amendment	Explanation
	<u>announcement of adjournment. Each proposal shall not be asked more than twice, with a limit of 200 words per question, and Article 10 shall not apply.</u>		
Article XII | Article XX	<u>Article XII</u> (omitted) <u>Article XIII</u> (omitted) <u>Article XIV</u> (omitted) <u>Article XV</u> (omitted) <u>Article XVI</u> (omitted) <u>Article XVII</u> (omitted) <u>Article XVIII</u> (omitted) <u>Article XIX</u> (omitted) <u>Article XX</u> (omitted)	XII (omitted) XIII (omitted) XIV (omitted) XV (omitted) XVI (omitted) XVII (omitted) XVIII (omitted) XIX (omitted) XX (omitted)	It is revised to comply with the format requirements of the Company's "Document Control Procedure".
Article XXI	<u>Article XXI</u> <u>Matters not specified in these rules shall be handled at the discretion of the chairman, except as expressly provided in the Company Act Securities and Exchange Act, and other relevant laws, Articles of Incorporation, and corporate governance rules.</u>	<u>New Clause.</u>	1. To enable physical or video shareholders' meetings in response to various situations in a timely manner, additional laws and regulations may be issued to handle matters beyond the scope of the chairman's discretion, in order to increase the flexibility of meeting operations. 2. It is revised to comply with the format requirements of the Company's "Document Control Procedure".
Article XXII	<u>Article XXII</u> The Rules shall be implemented after having been approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.	XXI The Rules shall be implemented after having been approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.	1. Article number remains unchanged. 2. It is revised to comply with the format requirements of the Company's "Document Control Procedure".

Chapter 8 Appendix

Appendix 1

AcmePoint Energy Services Co., Ltd. Regulations Governing Procedure for Board of Directors' Meetings (After Amendment)

- Article I Basis of Formulation
For the purpose of establishing AES's sound governance system for the Board of Directors, optimizing its supervision function and strengthening management, the "Rules of Procedure for Board of Directors Meetings" are established for compliance pursuant to Article 2 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies".
- Article II Scope of Rules
For the rules of procedure for meetings of AES's Board of Directors, the main agenda items, operational procedures, required content of meeting minutes, public announcements, and other compliance requirements for board meetings shall be handled in accordance with the Rules.
- Article III Convening Board Meetings and Meeting Notices
AES's Board of Directors meets quarterly.
The reasons for calling a board meeting shall be notified to each director at least seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice.
The notice of the convening referred to in the preceding paragraph may be given in writing or E-mail.
The matters referred to in Article 12, Paragraph 1 of these Regulations shall be listed in the reasons for convening the meeting and shall not be proposed as extraordinary motions.
- Article IV Meeting Notices and Meeting materials
AES's board of directors appoints the Secretariat, Board of Directors as the agenda working group for the board meetings.
The agenda working group shall prepare agenda items for board of directors meetings and provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting.
A director of the opinion that the pre-meeting materials provided are insufficiently comprehensive may request the agenda working group to supplement the materials. If a director is of the opinion that materials concerning any proposal are insufficient in content, the deliberation of such proposal may be postponed by a resolution of the Board of Directors.
- Article V Preparation of Attendance Book and Other Documents and Director's Attendance by Proxy
When a meeting of the Board of Directors is held, an attendance book shall be made ready for signature by directors attending the meeting and thereafter made available for future reference.
All board directors shall attend board meetings in person; if attendance in person is not possible, they may, pursuant to AES's Articles of Incorporation, appoint another director to attend as their proxy. Attendance

via tele- or video-conference is deemed as attendance in person.
A director appointing another director to attend a board meeting as a proxy shall in each case give to that director a written power of attorney stating the scope of authorization with respect to the reasons for meeting.
A proxy under Paragraph 2 may accept proxy request from one person only.

Article VI Principles Determining the Time and Place of Board of Directors' Meeting
A board of directors meeting shall be held at the location and during the business hours of AES, or at a place and time convenient to all directors and suitable for holding such a meeting.

Article VII Chairman of the Board of Directors and Agent
Where a meeting of the Board of Directors is called by the chairman of the board, the meeting shall be chaired by the chairman. However, where the first meeting of each newly elected board of directors is called by the director who received votes representing the largest portion of voting rights at the shareholders' meeting in which the directors were elected, the meeting shall be chaired by the aforementioned director; if there are two or more directors so entitled to call the meeting, they shall choose one person by and from among themselves to chair the meeting.
Where a meeting of the board of directors is called by a majority of directors on their own initiative in accordance with Paragraph 4 of Article 203 or Paragraph 3 of Article 203-1 of the Company Act, the directors shall choose one person by and from among themselves to chair the meeting.
When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairperson shall act in place of the chairman; 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 chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

Article VIII Reference Data for Board Meetings, Attendee and Convening of Board Meeting

When convening the board of directors meeting, the Secretary Office of the Board should prepare relevant materials for the attending directors to review.

When holding a meeting of the Board of Directors, AES may, as necessary for the agenda items of the meeting, notify personnel of relevant departments or subsidiaries to attend the meeting as non-voting participants.

When necessary, Aurora may also invite certificated public accounts, attorneys, or other professionals to attend as nonvoting participants and to make explanatory statements. Provided, however, that they shall leave the meeting when deliberation or voting takes place.

When the time of a meeting has arrived and over one-half all board directors are present, the meeting chair shall immediately call the meeting to order.

When the time of a meeting has arrived and one-half of all board directors are not present, the meeting chair may announce postponement of the meeting time, provided that only two postponements may be made. If the quorum is still not met after two such delays, the chair shall re-call the meeting following the procedures provided in Paragraph 2 of Article 3.

The term "all board directors" as used in the preceding paragraph and in Subparagraph 2 of Paragraph 2 of Article 16 shall be calculated as the number of directors then in office.

- Article IX Documentation of a Board of Directors' Meeting by Audio or Video
AES shall record on audio or video tape the entire proceedings of a board of directors meeting, and preserve the recordings for at least five years, in electronic form or otherwise.
If any litigation arises in connection with a resolution of a board of directors meeting before the end of the preservation period referred to in the preceding paragraph, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.
Where a board of directors meeting is held via video conferencing, the audio and visual documentation of the meeting form a part of the meeting minutes and shall be well preserved during the existence of AES.
- Article X Agenda Items
Agenda items for AES's regular board of directors meetings shall include at least the following:
- I. Matters Reported on:
 - (I) Minutes of the last meeting and actions arising.
 - (II) Reporting on important financial and business matters.
 - (III) Reporting on internal audit activities.
 - (IV) Other important matters to be reported.
 - II. Discussions:
 - (I) Items discussed and continued from the last meeting.
 - (II) The matters discussed at this meeting.
 - III. Extraordinary Motions.
- Article XI Discussion of Proposals
AES's board of directors meeting shall be conducted in accordance with the order of business on the agenda as specified in the meeting notice. However, the order may be changed with the approval of a majority of directors present at the meeting.
The meeting chair may not declare the meeting adjourned without the approval of a majority of directors present at the meeting.
If the directors sitting at the meeting are not more than half of the directors present at the meeting at any time during the proceeding of a board of directors meeting, then upon motion by the directors sitting at the meeting, the chair shall declare the suspension of the meeting, in which case Paragraph 5 of Article 8 shall apply mutatis mutandis.
- Article XII Items Subject to Discussion by the Board of Directors
The following items shall be proposed to AES's board of directors for discussion:
- I. Corporate business plan.
 - II. Annual financial statements and second quarter financial statements need to be audited and reviewed by CPAs.
 - III. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and an assessment of the effectiveness of the internal control system.
 - IV. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
 - V. The offering, issuance, or private placement of any equity-type securities.
 - VI. The board of directors does not have a managing director, election or dismissal of the chairman.
 - VII. The appointment or discharge of a financial, accounting, or internal

audit officer.

VIII. A donation to a related party or a major donation to a non-related party. However, a public-interest donation of disaster relief for a major natural disaster may be submitted to the following board of directors meeting for retroactive recognition.

IX. Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or by-law to be approved by resolution at a shareholders' meeting or board of directors meeting, or any such significant matter as may be prescribed by the competent authority.

The term "related party mentioned in sub-paragraph 8 of the preceding paragraph refers to a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means an individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.

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

Article XIII Voting 1

When the chair at a board of directors meeting is of the opinion that a matter has been sufficiently discussed to a degree of putting to a vote, the chair may announce the discussion closed and bring the matter to vote.

When a proposal comes to a vote at a board of directors meeting, if the chair puts the matter before all directors present at the meeting and none voices an objection, the matter is deemed approved. If, upon the chair proposing the relevant resolution for approval, a director states his or her dissent, the resolution shall be voted.

The chair shall decide to adopt which of the following voting methods. In case of a dissent by an attendee, the voting method shall be decided by a majority of the attending directors:

I. By a show of hands or a voting machine.

II. By voicing votes.

III. By ballots.

IV. By a method selected at AES's discretion.

"All directors present at the meeting" in the preceding two paragraphs does not include directors prohibited from exercising voting rights pursuant to Paragraph 1 of Article 15.

Article XIV Voting 2 and Methods of Vote Monitoring and Counting

Except as otherwise stated in the Securities and Exchange Act or in the Company Act, a resolution on a matter at a board of directors meeting requires the approval of a majority of the directors present at the meeting that shall be attended by a majority of all directors.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original

proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal, if necessary, shall be appointed by the chair, provided that all monitoring personnel shall be Aurora's directors.

The voting results shall be announced on site at the meeting, and a record made of the vote.

Article XV Recusal Requirements of Directors

If any director or a juristic person represented by a director is an interested party with respect to any agenda item, the director shall state the important aspects of the interested party relationship at the respective meeting. When the relationship is likely to prejudice the interests of AES, the director may not participate in discussion or voting on that agenda item, and further, shall enter recusal during discussion and voting on that item and may not act as another director's proxy to exercise voting rights on that matter.

Where the spouse or a blood relative within the second degree of kinship of a director, or a company which has a controlling or subordinate relation with a director, is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.

The provisions of Paragraph 2 of Article 180 of the Company Act, as applied mutatis mutandis under Paragraph 4 of Article 206 of that Act, apply to resolutions of board of directors meetings when a director is prohibited by the preceding two paragraphs from exercising voting rights.

Article XVI Meeting Minutes and Signatures

Minutes shall be prepared of the discussions at board of directors meetings. The meeting minutes shall record the following:

- I. Session (or year), time, and place of meeting.
- II. Name of the meeting chair.
- III. Attendance of directors at the meeting, specifying the names and number of members present, excused, and absent.
- IV. Names and titles of those attending the meeting as non-voting participants.
- V. Name of the minute taker.
- VI. Matters reported on.
- VII. Discussions: the method of resolution and the result for each proposal; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in Paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing; and any opinion issued in writing by an independent director under Paragraph 4 of Article 12.
- VIII. Extraordinary motions: the name of the mover; the method of resolution and the result for each motion; a summary of the comments made by directors, experts, or other persons; the name of any director that is an interested party as referred to in Paragraph 1 of the preceding article, an explanation of the important aspects of the relationship of interest, the reasons why the director was required or not required to enter recusal, and the status of their recusal; opinions expressing objections or reservations at the meeting that were included in records or stated in writing.
- IX. Other matters required to be recorded.

Any of the following matters in relation to a resolution passed at a meeting of the board shall be stated in the minute book and within two days of the meeting be published on Market Observation System designated by the Financial Supervisory Commission:

- I. Any matter about which an independent director expresses an objection or reservation that has been included in records or stated in writing.
- II. Any matter that has not been passed by AES's Audit Committee but has been adopted with the approval of two-thirds or more of all directors.

The attendance book forms a part of the minutes for each board of directors meeting and shall be well preserved during the existence of AES.

The minutes of a board of directors meeting shall bear the signature or seal of both the meeting chair and the minutes taker; a copy of the minutes shall be distributed to each director within 20 days after the conclusion of the meeting. The meeting minutes shall be well preserved as important company records during the existence of AES.

The production and distribution of the meeting minutes referred to in Paragraph 1 may be done in electronic form.

Article XVII Delegation Principle of the Board of Directors

Except for matters that must be submitted to the board of directors for discussion under Paragraph 1 of Article 12, when the board of directors is in recess, it may delegate the exercise of its power to the chairman in accordance with law, regulations, or the Articles of Incorporation of AES. The contents to be delegated are as follow:

- I. According to the Company's approval authorization sheet, management regulations, systems, and measures, matters subsequently reported to the most recent board of directors for confirmation.
- II. Approval of the base date of capital increase or capital reduction and the base date of cash dividend distribution.
- III. Appointment of directors and supervisors of investee companies.
- IV. In the case of any increase or extension of the variable line of credit of a financial institution, if necessary for effectiveness, the chairman may make the decision first and subsequently report to the latest board of directors meeting for ratification.

Article XVIII Managing Directors

If the company has managing directors, the procedures for the managing directors shall be subject to the provisions of Article 8-Article 11, Article 13-Article 16; Article 3(4) of appointment or dismissal of chairman. However, if a meeting of managing directors is scheduled to be convened within seven days, the notice to each managing director may be made two days in advance.

Article XIX Supplementary Provisions

These Rules shall be implemented with the consent of the board of directors, and reported at the latest shareholders' meeting, any amendment hereto.

AcmePOINT Energy Services Co., Ltd.
Sustainable Development Best Practice Principles
(After Amendment)

- Article I **Basis of Formulation**
 To implement corporate social responsibility and promote economic, environmental and social progress to achieve the goal of sustainable development, these Guidelines are formulated in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, to management the impact of the Company on economy, society and environment.
- Article II **Applicable Objects**
 The Principles apply to the entire operations of AES and its business group. While engaging in operation, the Company actively implements the sustainable development, to adapt to international development trends, and enhance national economic contributions, improve the quality of life of employees, communities, and society through corporate citizenship, and, improve sustainable development-based competitive advantages.
- Article III **Rights of Stakeholders**
 While promoting the sustainable development, the Company should pay attention to the rights and interests of stakeholders. While pursuing sustainable operation and profitability, the Company shall attach importance to environmental, social, and corporate governance factors, and incorporate them into the company's management policies and operational activities.
 The Company shall conduct risk assessment on environmental, social and corporate governance issues related to the Company's operations in accordance with the principle of materiality, and formulates relevant risk management policies or strategies.
- Article IV **Implementation Principles**
 The Company implements the sustainable development based on the following principles:
 I. Exercise corporate governance.
 II. Foster a sustainable environment.
 III. Preserve public welfare.
 IV. Strengthen the disclosure of sustainable development information.
- Article V **Sustainable development Policy**
 The Company should consider the relationship between the development of sustainable development both at home and abroad and major corporate development, the impact of the company itself and the overall operating activities of the group enterprise on the stakeholders, formulate the sustainable development policy, regulations, rules and specific plans, and submit to the latest shareholders' meeting after adopted by the board for implementation.
 When a shareholder proposes a proposal related to the sustainable development, the board of directors of the Company should consider it as a shareholders' meeting proposal.

- Article VI Exercise Corporate Governance
The Company shall establish an effective governance structure and relevant ethical standards to improve corporate governance, in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies.
- Article VII Duties of Director
The directors of the Company shall fulfill the duty of care of a good manager, urge the enterprise to implement sustainable development, review its implementation effect and continuous improvement at any time to ensure the implementation of sustainable development policy.
When pushing the goal of sustainable development, the Board of Directors of the Company should fully consider the interests of stakeholders and include the following:
I. Propose the mission or vision of sustainable development, and formulate sustainable development policies, regulations or relevant management guidelines.
II. Incorporate the sustainable development into the Company's operating activities and development direction, and approve the specific promotion plan for the sustainable development.
III. Ensure the timeliness and correctness of information disclosure related to the sustainable development.
The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of AES, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.
- Article VIII Education and Training
The Company shall regularly hold sustainable development training, including the promotion of the second paragraph of the preceding article.
- Article IX Responsible Unit
To improve the management of sustainable development, before the establishment of the full-time (part-time) unit of the Sustainable Development Committee, the Administrative Management Department shall be responsible for the overall planning, proposing and implementing sustainable development policies, regulations or related management policies and specific promotion plans, and reporting to the Board of Directors from time to time.
AES shall adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.
The employee performance appraisal regulation shall be combined with the sustainable development policy, and a clear and effective reward and punishment regulation shall be established.
- Article X Stakeholder Communication
The Company should respect the rights and interests of stakeholders, identify the Company's stakeholders, and set up a stakeholder section on the Company's website; understand the reasonable expectations and needs of stakeholders through appropriate communication methods, and properly respond to their concerns about important sustainable development issues.

- Article XI Foster a Sustainable Environment
The Company should be committed to improving energy efficiency and using recycled materials with low impact on the environmental loads, so that the Earth's resources can be used in a sustainable manner.
- Article XII Efficient Utilization of Resources
The Company should be committed to improving energy efficiency and using recycled materials with low impact on the environmental loads, so that the Earth's resources can be used in a sustainable manner.
- Article XIII Environment Management System
AES shall establish proper environment management systems based on the characteristics of its industry. Such systems shall include the following tasks:
I. Collecting sufficient and up-to-date information to evaluate the impact of AES's business operations on the natural environment.
II. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
III. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.
- Article XIV Dedicated Environment Management
Prior to the establishment of the full-time (part-time) unit of the Sustainable Development Committee, the environmental management unit of the Company shall be coordinated by the Administrative Management Department. The Company may also set up the environmental management unit or personnel as needed to formulate, promote and maintain the relevant environmental management system and specific action plans, and should provide environmental education courses for management and employees on a regular basis.
- Article XV Natural Environment Protection
AES shall take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from its business operations:
I. Reduce resource and energy consumption of products and services.
II. Reduce emission of pollutants, toxins and waste, and dispose of waste properly.
III. Improve recyclability and reusability of raw materials or products.
IV. Maximize the sustainability of renewable resources.
V. Enhance the durability of products.
VI. Improve efficiency of products and services.
- Article XVI Water Resources Protection
To improve water use efficiency, AES shall properly and sustainably use water resources and establish relevant management measures, and shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land, and make its best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

Article XVII Greenhouse Gas Management

AES should evaluate the potential risks and opportunities of climate change for businesses now and in the future, and take relevant response measures.

AES should adopt commonly used standards or guidelines both domestically and internationally to conduct corporate greenhouse gas inventories and disclose them. The scope should include:

- I. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by AES.
- II. Indirect greenhouse gas emissions: Generated by the utilization of energy such as imported electricity, heat, or steam.
- III. Other indirect emissions: The emissions generated by the Company activities are not indirect emissions from energy sources, but rather from sources owned or controlled by other companies.

The Company shall count greenhouse gas emissions, water consumption and total weight of waste, and formulate policies on energy conservation and carbon reduction, greenhouse gas reduction, water use reduction or other waste management, and incorporate the acquisition of carbon rights into the Company's carbon reduction strategy planning, and promote it to reduce the impact of the Company's operating activities on climate change.

Article XVIII Preserve public welfare

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

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

- I. Presenting a corporate policy or statement on human rights.
- II. Evaluating the impact of AES's business operations and internal management on human rights, and adopting corresponding handling processes.
- III. Reviewing on a regular basis the effectiveness of the corporate policy or statement on human rights.
- IV. In the event of any infringement of human rights, the Company shall disclose the processes for handling of the matter with respect to the stakeholders involved.

AES shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

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

Article XIX Legal Rights and Interests of Employees

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

- Article XX Employee Working Environment
AES shall provide safe and healthful work environments for its employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents, and shall organize training on safety and health for their employees on a regular basis.
- Article XXI Employee Career Development
AES should create a favorable environment for employees' career development and establish an effective training plan.
AES shall formulate and implement reasonable employee benefit guidelines (including salary, vacation, and other benefits), and shall properly reflect the business performance or achievements of the Company in the employee compensation, so as to ensure the recruitment, retention and encouragement of human resources and achieve the goal of sustainable operation.
- Article XXII Employee Communication Channels
AES shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on AES's operations, management and decisions.
AES shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.
AES shall, by reasonable means, inform employees of operation changes that might have material impacts.
- Article XXIII Customer Management
AES shall treat customers or consumers of its products or services in a fair and reasonable manner, including the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc, and shall also develop the relevant strategies and specific measures for implementation.
- Article XXIV Consumer Protection
AES shall take responsibility for its products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, AES shall ensure the transparency and safety of its products and services, further shall establish and disclose policies on consumer rights and interests, and enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers.
- Article XXV Products Comply with Relevant Laws and Regulations
AES shall ensure the quality of our products and services in accordance with government regulations and relevant industry standards.
AES shall comply with relevant regulations and international standards regarding customer health and safety, customer privacy, marketing, and labeling of products and services, and shall not engage in any deceptive, misleading, fraudulent, or any other behavior that undermines consumer trust or harms consumer rights.

Article XXVI Operation Risk Management

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

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

Article XXVII Supplier Management

AES should assess the impact of procurement on the environment and society of the supply source community, and work with its suppliers to jointly implement corporate social responsibility.

AES should establish a supplier management policy that requires suppliers to comply with relevant standards in areas such as environmental protection, occupational safety and health, or labor rights. Before conducting business transactions, the Company should evaluate whether their suppliers have a record of environmental and social impacts to avoid transactions that conflict with the company's social responsibility policies. When the Company signs a contract with its main suppliers, its contents should include compliance with the corporate social responsibility policies of both parties, and the terms of the contract can be terminated or rescinded at any time if the supplier is involved in violating the policies and has a significant impact on the environment and society of the supply source community.

Article XXVIII Community Management

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

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

Article XXIX Information Disclosure

AES shall conduct information disclosure in accordance with relevant laws and regulations and the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and shall fully disclose relevant and reliable information on sustainable development to enhance information transparency.

AES discloses the following information about sustainable development:

- I. Policies, systems or related management policies and specific promotion plans for sustainable development adopted by the Board of Directors.
- II. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment, and preserving social public welfare.
- III. Implementation objectives, measures and implementation performance proposed by the company for sustainable development.
- IV. Major stakeholders and their concerns.
- V. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
- VI. Other information about sustainable development.

- Article XXX Sustainable Development Report
If the Company prepares a sustainable development report, it shall adopt internationally recognized standards or guidelines to disclose the sustainable development, and should obtain the confidence or assurance of a third party to improve the reliability of information. The reports shall include:
- I. Implement sustainable development policies, regulations or related management policies and specific promotion plans.
 - II. Major stakeholders and their concerns.
 - III. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development.
 - IV. Future improvements and goals.
- Article XXXI Supplementary Provisions
AES shall pay attention to the development of relevant standards for sustainable development at home and abroad, changes in the enterprise environment, so as to review and improve the sustainable development regulation, to improve the performance of sustainable development
- Article XXXII Formulation and Amendment
The Principles and any amendments hereto, shall be implemented upon approval by AES's board of directors.

AcmePoint Energy Services Co., Ltd.
Ethical Corporate Management Best Practice Principles
(After Amendment)

- Article I Purpose and Scope of Application
These Principles are adopted to foster a corporate culture of ethical management and sound development of AES.
These Principles are applicable to AES and institutions or juridical persons which are substantially controlled by AES.
- Article II Prohibition on Unethical Conduct
When engaging in commercial activities, directors, supervisors, managers, employees, and mandataries of AES or persons having substantial control over such companies (hereinafter referred to as "applicable personnel") 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 (hereinafter referred to as "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, managers, employees or substantial controllers or other stakeholders.
- Article III Pattern 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.
- Article IV Compliance with Law
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 Conflict of Interest, TWSE/TPEX listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.
- Article V Policy
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 VI Commitment and Implementation
The Company shall require directors and senior management to issue a statement of compliance with the integrity management policy, and require employees to comply with the integrity management policy in accordance with the employment conditions.
The company should clearly state the policy of good faith operation in its regulations, and website. The board of directors and management should actively implement the policy of good faith operation and ensure its implementation in internal management and external business activities.
- Article VII Ethical Corporate Management in 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 commercial transactions, AES 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 its agents, suppliers, clients, or other trading counterparties, AES shall include in such contracts terms requiring compliance with ethical corporate management policy. In the event that the trading counterparties are involved in unethical conduct, AES may at any time terminate or rescind the contracts.
- Article VIII Prohibition on Offering and Acceptance of Bribes
When conducting business, the Company and its directors, managerial officers, employees 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, including through the political party , the organizations which are involved in political activities individuals directly or indirectly provided donations, or bribery in disguise in the form of sponsorship. However, this restriction does not apply to those who comply with the laws of the place of operation.
- Article IX Prohibition on Illegal Political Donations
When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, managerial officers, employees, and substantial controllers shall comply with the Political Donations Act and relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.
- Article X Prohibition against Improper Charitable Donations or Sponsorship
When making or offering donations or sponsorship, the Company and its directors, managerial officers, employees and substantial controllers shall comply with relevant laws and regulations, and the Company's internal operational procedures, and shall not engage in bribery in disguise.

- Article XI Prohibition against Unreasonable Gifts, Entertainment or Other Improper Benefits
The Company and its directors, managerial officers, employees 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 XII Prohibition against Infringement
The Company and its applicable personnel 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.
- Article XIII Prohibition against Market Manipulation
The Company is engaged in business activities in accordance with relevant competition regulations and shall not fix prices, manipulate bids, limit production and quotas, or share or segment markets by assigning customers, suppliers, operating areas or business types and others.
- Article XIV Avoidance of conflict of interest of directors and managerial officers
The Company directors shall exercise a high degree of self-discipline. If a director or its represented corporate shareholder is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the Company, the director shall state his/her opinions and answer the inquiries, may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter. The directors shall practice self-discipline and must not support one another in improper dealings.
Where the spouse or a blood relative within the second degree of kinship of a director, or a company which has a controlling or subordinate relation with a director, is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.
No directors and managerial officers of the Company may make themselves, their spouse, a blood relative within the second degree of kinship or any company which has a controlling or subordinate relation earn improper interests by taking advantage of their position.
- Article XV Prohibition of disclosing trade secrets
The Company's personnel shall strictly abide by the Company's confidentiality regulations, and shall not disclose the company's trade secrets they are aware of to others, and shall not inquire or collect non job related business secrets.

- Article XVI Organization and responsibility
Members of the board of directors shall perform the duty of care of a good administrator, supervise unethical behavior, to ensure the implementation of ethical management policy.
To improve the ethical management of the Company, the Audit Committee shall include these Guidelines into the audit, and regularly report to the Board of Directors improvement measures.
- Article XVII Whistle-blowing and punishment
If any Company's directors, managerial officers, or employees find any violation of ethical management, they shall immediately report to the board of directors, audit committee, or auditing unit. The Company should maintain confidentiality regarding the identity of whistleblowers and the matters reported.
The Company shall conduct in-depth investigation by the auditing unit of the reported case mentioned in the preceding paragraph. If the investigation is true, the auditing unit shall handle it in accordance with the relevant disciplinary guidelines of the Company by the administrative management department, and shall promptly disclose the title, name, date of violation, case of violation, and handling of the violator on the Company's internal website.
- Article XVIII Information disclosure
The Company shall, in accordance with the provisions of the Company Act, the Securities and Exchange Act, and other relevant regulations, disclose the situation of the Company's ethical operation in the annual report, and disclose the annual report on the Company's website.
- Article XIX Implementing 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 audit unit of the Company shall examine accordingly the compliance with the prevention programs and present the report to the board of directors. The internal audit unit may employ a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.
- Article XX Education training and performance review
The Company will, from time to time, provide education, training, and publicity to applicable personnel, and may invite counterparties engaged in business activities with the Company to fully understand the Company's determination, policies, regulations for preventing dishonest behavior, and the consequences of violating the ethical management.
The relevant internal control regulations promulgated by the Company includes implementation standards and link the employee performance assessment with related rewards and punishment regulations.

- Article XXI Review and revision
The Company encourages employees to offer suggestions on implementing ethical management, so as to review and improve the ethical management rules and enhance the effectiveness of ethical management.
- Article XXII These Guidelines should be submitted to the Audit Committee for approval and implemented after approval by the board of directors, and reported to the shareholders' meeting, amendments or abolishment thereto.

AcmePoint Energy Services Co., Ltd.
Principle for Ethical Management Best Practice
and Guidelines for Conduct
(After Amendment)

- Article I Purpose and Scope of Application
The Company engages in business activities based on the principles of fairness, honesty, trustworthiness and transparency. In order to implement the ethical management policy and actively prevent dishonest practices, the Company has established these Procedures and Conduct Guidelines in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and relevant laws and regulations governing the operations of the Company and the Group’s businesses and organizations, to specifically regulate the matters that company personnel should pay attention to when performing business. These Procedures and Conduct Guidelines apply to the Company and its subsidiaries, consortium companies that directly or indirectly contribute more than 50% of funds, and other institutions or legal entities with substantial control.
- Article II Applicable Objects
For the purposes of these Procedures and Guidelines, the term “personnel of this Company” refers to any director, supervisor, managerial officer, employee, mandatary or person having substantial control, of this Company or its group enterprises and organizations.
Any provision, promise, request, or acceptance of improper benefits by any of the Company’s personnel through a third party will be presumed to be an act by the Company’s personnel.
- Article III 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 employees, 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 IV 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 V Responsible unit and duties
The Chairman of the Company is authorized to designate personnel from the Audit Office or relevant units to establish a dedicated unit (hereinafter referred to as the Company’s responsible unit) based on business conditions and management, to supervise and implement these Procedures.
- Article VI Prohibition against providing or accepting improper benefits
The Company’s personnel 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, including through the political party, the organizations which are involved in political activities individuals directly or indirectly provided donations, or bribery in disguise in the form of sponsorship. Unless otherwise under the circumstances referred to in Article 7 of the Procedures, the Company’s personnel shall not accept gifts, entertainment, or any economically valuable products, services, or benefits proposed by internal or external parties. The internal staff include the inter-group officers, colleagues or intra-department staff. The external personnel include customers, vendors, job seekers or other parties related to the Company’s business. Notwithstanding, the following shall be excluded from the benefits:
- I. Gifts and entertainment between the party and his/her spouse or relatives within the second degree of kinship.
 - II. Sponsorships by external entities to the training expenses, in whole or in part, upon an executive’s approval.
 - III. Office appliances of advertisement in nature, e.g. calendar, notebook, and stationery.
- Article VII Handling procedure for receipt of improper benefits
The Company’s personnel may accept the gifts and entertainment, insofar as they satisfy the following requirements and the gifts are needed in line with the general social courtesy or social activities occasionally and moderate free from affecting the Company’s/personal rights and obligations, and shall comply with the following rules:
- I. Compliance with laws, no active request, and no illegal consideration involved: (1) The goods, service or benefit related to the accepted gifts or entertainment shall be value no more than NT\$3,000, and the gifts and entertainment accepted from the same giver or its related third party in the same year shall total no more than NT\$6,000; or (2) In the case of social courtesy for wedding and funeral, the cash gift or mourning rituals accepted from the same person shall value no more than NT\$6,000 each time. This shall not apply if accepted gifts or entertainment valuing more than said threshold is considered

adequate in terms of the personnel's job rank and functions and counterpart's social and economic position.

- II. The senior vice presidents or above who accept the gifts or entertainment valuing more than said threshold shall record the fact into book by themselves or allow the relevant unit to record the fact into book.
- III. The gifts accepted by supervisors in the name of a third party, e.g. lineal relatives by blood, spouses or relatives, shall be governed by said requirements.
- IV. Where it is necessary to provide related counterparts with gifts or entertainment in order to maintain fair and proper business friendship, the gifts bearing the Group's name or corporate identity logo shall be adopted as the first priority. The Company's personnel shall also satisfy the normal business customs and avoid buying excessive luxury items, wasting money, or offering gifts or entertainment frequently.

Article VIII **Prohibition of and handling procedure for facilitating payments**
The Company shall neither provide nor promise any facilitating payment. Personnel of the Company who provide or promise bribes because of threats or intimidation shall record the process and report to their direct supervisor as well as notify the Company's responsible unit. Upon receipt of the notice under the preceding paragraph, the Company's 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 IX **Procedures for handling political contributions**
Political donations by the Company and its personnel shall be made in accordance with the Political Donations Act, which shall not be utilized to seek business profit or trading advantages.

Article X **Procedures for Handling Charitable Donations or Sponsorship**
The Company's provision for charitable donations or sponsorships shall be in accordance with the Company's approval authorization sheet, approved by the responsible executive, in compliance with relevant laws and regulations. No disguised bribery or improper transfer of benefits shall be allowed.

Article XI **Avoiding interest of conflicts**
If a director or its represented corporate shareholder is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the Company, the director shall state his/her opinions and answer the inquiries, may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that 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 voluntarily report the relevant matters to both the responsible officer and related unit.

Article XII Organization and responsibility of confidentiality mechanism

The Company's personnel shall keep the Company's business secrets in confidence strictly (the information about the Company known by them in performance of their duties, including but not limited to, business plan, business information, customer information and financial information saved in writing or in an electronic form), and shall take appropriate measures to maintain the confidentiality of the same. Unless it is required for performance of duties, subject to the Company's prior written consent or require bylaws and regulations, the same shall not disclosed the same to a third party, or access, store or reproduce the same, in any manner, directly or indirectly, or probe into or collect the Company's business secrets irrelevant to their duties.

The Company's personnel are allowed to collect, process and use personal information (including the personal information of customers and the Company's personnel), insofar as it is required by their duties and the relevant laws are satisfied. The personnel shall keep in confidence and maintain customers' information with due diligence and be prohibited from misappropriating, forging or tampering the same. The Company's personnel's personal information not available to the public (including but not limited to, job rank, salary and bonus, etc.) shall be kept in confidence and prohibited from being disclosed to any person other than the concerned party. The personnel are also prohibited from probing into such information with each other.

The Company shall use the Group company name, corporate identity logo, trademark, copyright or patent in accordance with the Company's internal regulations.

When performing duties, the Company's personnel shall respect and use another person's intellectual property rights with license.

Article XIII Prohibition against Unfair Competition

The Company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities.

Article XIV Prevention of damage caused by products and services to stakeholders

The Company shall collect and understand the applicable laws and regulations governing its products and services. The Company's personnel shall ensure that the products and services are researched and developed, procured, provided and sold in accordance with the applicable laws and regulations.

The Company shall respect the protection of stakeholders' interests and rights to prevent its products and services from directly or indirectly damaging the stakeholders' interests and rights.

Where there are sufficient facts to determine, that the Company's products or services are likely to pose any hazard to the stakeholders' interests and rights, the Company shall verify the facts and present a review and improvement plan immediately.

Article XV Prohibition against Insider Trading and Confidentiality Agreement

The 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.

Other entity or staff that participate in merger, division, acquisition, transfer of stocks, important memorandum, strategic alliance, other business cooperation plan or important contract of the Company shall enter into a Non-Disclosure Agreement with the Company, promising not divulge trade secret or other significant information known by him/her to any third party. Moreover, such information shall not be used without the previous consent of the Company.

Article XVI Complying with and announcing ethical management policy

The Company shall request its directors and senior management to issue a statement of compliance with the integrity and ethics management policy and require in the terms of employment that employees comply with such policy.

The Company shall disclose its ethical management policy in internal regulations, annual reports, company website or other publicity materials, and announce it in product announcements, investor conferences and other external activities in due course, so that suppliers, customers or other business- related institutions and personnel can clearly understand the ethical management concepts and norms.

Article XVII Ethical management assessment prior to establishing business relationships

Before establishing business relations with others, the Company shall review the trading counterparts' qualifications pursuant to the Company's internal regulations and verify whether they are dishonored or debarred suppliers.

Article XVIII Statement on ethical management policies to business counterparties

Personnel of the Company, when engaging in commercial activities, shall make a statement to the business counterparties about the Company's ethical management policies and related rules, and shall clearly refuse to directly or indirectly offer, promise, request, or accept any improper benefits in whatever form or entitlement.

- Article XIX Avoidance of trading with unethical management counterparties
Personnel of the Company shall avoid conducting commercial transactions with agents, suppliers, customers, or other counterparties with commercial interactions that are involved in unethical conducts. When such counterparties are found to have engaged in unethical conducts, the personnel of the Company shall immediately cease dealing with such counterparties and blacklist them for any further business interaction in order to effectively implement the Company's ethical management policies.
- Article XX Incorporation of ethical management terms in contracts
When executing a contract with another person, it is advised that the Company should include the terms of ethical management into the contract.
- Article XXI Handling unethical conducts of personnel of the Company
The Company shall encourage internal and external personnel to blow the whistle of unethical conduct by the Company's personnel. An independent reporting mailbox shall be provided on the Company's website and intranet for internal and external personnel to use.
Personnel of the Company handling whistleblowing 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 handle whistleblowing reports according to following procedures:
- I. The report concerning ordinary employees shall be submitted to the head of the department; concerning a director or a senior executive officer shall be submitted to the independent directors.
 - II. The responsible unit of the Company and the head of the department or the person receiving the reports in the preceding subparagraph shall immediately investigate and verify the related facts and, where necessary, with the assistance of other related departments.
 - III. If the reported person is confirmed to have indeed violated the applicable laws and regulations or the Company's ethical management policy and regulations, the Company shall immediately require the reported person to cease the related conducts and shall impose an appropriate punishment. When necessary, the Company will refer the occurrence to the authority or judicial department, or institute legal proceedings and seek damages to safeguard its reputation, 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 a litigation relating to such report occurs before the retention period expires, the relevant information shall continue to be kept until the close of such litigation.
 - V. If the fact in the report is confirmed, the Company shall delegate relevant units to review the relevant internal control system and procedures, and to propose improvement measures to prevent recurrence.

VI. The responsible unit of the Company shall submit the reports, handling situation and subsequent improvement measures to the board of directors.

Article XXII Handling unethical conducts of others towards the company

If any personnel of the Company finds out that another party has engaged in unethical conducts against the Company, and such unethical conduct involves 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 government anti-corruption authority.

Article XXIII Education and Training

The responsible unit of the Company shall periodically hold internal education and convey the importance of ethics to the directors, employees, and mandatories.

Article XXIV Formulation and amendments

These Procedures and Guidelines, any amendments or abolishment thereto, should be submitted to the audit committee for approval, implemented through a resolution of the board of directors, and reported to the shareholders' meeting.

AcmePoint Energy Services Co., Ltd.
Guidelines for the Adoption of Codes of Ethical Conduct
(After Amendment)

- Article I Purpose and Scope of Formulation
These Guidelines are hereby adopted for the purpose of guiding all Company's personnel to act in line with ethical standards and helping stakeholders better understand the ethical standards of the Company.
- Article II Applicable to: The Company's directors, managerial officers and employees (hereinafter, the Employees).
- Article III Prevention against conflict of interest
Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of the company, as for example when a director, or managerial officer of the Company is unable to perform his/her duties in an objective and efficient manner, or when a person in such a position takes advantage of his/her position in the Company to obtain improper benefits for either himself/herself, his/her spouse, or relatives within the second degree of kinship. The Company shall pay special attention to loans of funds, provision of guarantees and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprises at which each director and each managerial officer works.
When the behavior of the above-mentioned personnel is likely to conflict with the interests of the Company, the relevant directors and managerial officers should voluntarily explain whether there is a potential conflict of interest between them and the Company. The relevant directors and managerial officers should voluntarily explain whether there is a potential conflict of interest between them and the Company, and should handle it in accordance with relevant laws and regulations and the Company's regulations.
- Article IV Minimizing incentives to pursue personal gain
The Company shall prevent its directors, managerial officers and employees from engaging in any of the following activities:
I. Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions ;
II. Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions ;
III. Competing with the Company.
When the Company has a chance for profit, it is the responsibility of all directors and managerial officers to maximize the reasonable and proper benefits that can be obtained by the Company.

- Article V Confidentiality
All directors and managerial officers of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the Company or its suppliers and clients, 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 its suppliers and clients.
- Article VI Fair trade
All directors and managerial officers of the Company shall treat all suppliers and clients, competitors and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, misuse of the information learned by virtue of their positions, through misrepresentation of important matters or through other unfair trading practices.
- Article VII Safeguarding and Proper Use of Company Assets
All directors and managerial officers of the Company have the responsibility to safeguard corporate assets and to ensure they can be effectively and lawfully used for official business purposes. If being stolen, negligent, or wasted, it will directly affect the Company's profitability.
- Article VIII Legal compliance
All directors, managerial officers and employees shall comply with applicable and governing laws and regulations, including Securities and Exchange Act, as well as the policies and rules made by the Company.
- Article IX Encouraging reporting on illegal or unethical activities
The Company should strengthen the promotion of ethical concepts internally, and encourage employees to report to independent directors, managerial officers, internal audit executives, or other appropriate personnel when they suspect or find any violations of laws, regulations, or ethical conduct standards. To encourage employees to report illegal conduct, the Company shall establish a concrete whistle-blowing system (QW-CW-006 Employee Appealing Regulations), allow anonymous reporting, and make employees aware that the Company will use its best efforts to ensure the safety of whistleblowers and protect them from reprisals.
- Article X Disciplinary Measures
When any director or managerial officer or employee violates the code of ethical conduct, depending on the seriousness of the case, the Company shall handle the matter and submit to the board in accordance with the disciplinary measures prescribed in the code and shall without delay disclose on the Market Observation Post System (MOPS), the job title, the name, the date of the violation, the cause thereof, the provisions of the code violated thereby and the relevant complaint system to provide the violator with remedies. If a director or managerial officer of the Company proves no violation of these standards, he/she may immediately appeal to the

Company's executive, internal audit supervisor, or other suitable and the relevant complaint method shall be provided for those who violate ethical standards of conduct.

Article XI Procedures for exemption

If it is necessary to exempt relevant directors, members of the audit committee or managerial officers from compliance with the code of ethical conduct, the Company must require that such exemption 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 such exemption be disclosed, in order that 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 exemption occurs.

Article XII Method of disclosure

The Company shall disclose these Guidelines, and any amendments thereto, on its company website, in its annual reports, prospectus and on the MOPS.

Article XIII Upon the approval of the audit committee, the code of ethical conduct of the Company shall be implemented after the board of directors grants the approval, and reported to the shareholders' meeting. The same procedure shall be followed when the code of ethical conduct have been amended.

AcmePOINT Energy Services Co., Ltd.
Articles of Incorporation
(Before Amendment)

Chapter 1 General Principles

Article I The Company is duly incorporated in accordance with the Company Act bearing the title of AcmePOINT Energy Services Co., Ltd.

Article II The Company is engaged in the following business:

- CC01010 Manufacture of Power Generation, Transmission and Distribution Machinery
- CC01040 Lighting Equipment Manufacturing
- CC01080 Electronics Components Manufacturing
- CB01010 Mechanical Equipment Manufacturing
- CE01010 General Instrument Manufacturing
- D101040 Non-Public Electric Power Generation
- D101060 Self-Usage Power Generation Equipment Utilizing Renewable Energy Industry
- E502010 Fuel Catheter Installation Engineering
- E599010 Pipe Lines Construction
- E601010 Electric Appliance Construction
- E601020 Electric Appliance Installation
- E603050 Automatic Control Equipment Engineering
- E603090 Lighting Equipment Construction
- E604010 Machine Installation
- E605010 Computer Equipment Installation
- EZ05010 Instrument and Meters Installation Engineering
- EZ99990 Other Engineering
- F113010 Wholesale of Machinery
- F113020 Wholesale of Household Appliance
- F113030 Wholesale of Precision Instruments
- F113110 Wholesale of Batteries
- F119010 Wholesale of Electronic Materials
- F213080 Retail Sale of Other Machinery and Equipment
- F219010 Retail Sale of Electronic Materials
- F401010 International Trade
- I103060 Management Consulting
- I301010 Software Design Services
- I199990 Other Consultancy
- IF02010 Electricity Equipment Checking and Maintenance
- IG03010 Energy Technical Services
- IZ09010 Management System Certification
- ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

- Article III The Company is headquartered in Taipei City, and may establish branches or office at home and abroad, its dissolution, cancellation or relocation thereto, upon the adoption of the Board of Directors if necessary.
- Article IV The announcement method of the Company shall be handled in accordance with the Company Act and other relevant laws and regulations.
- Chapter 2 Capital Stock
- Article V The Company may make external endorsements and guarantees due to business or investment needs. Unless otherwise Article 15(1) of the Company Act, the Company shall not loan funds to any of its shareholders or any other person.
- Article VI When the Company becomes a shareholder of limited liability in other companies for business needs, the total amount of its re-investments in such other companies shall not exceed forty percent of the amount of its own paid-up capital. The re-investment shall be subject to the board of directors.
- Article VII The total capital of the Company is NT\$ 500 million, divided into 50 million shares. Each share is NT\$10, and of which unissued shares may be issued in installments by the resolutions of the board of directors. The total capital stated in the preceding sub-paragraph shall reserve NT\$ 50 million, divided into 5 million shares. Each share has a face value of NT\$ ten and is reserved for use in issuing employee stock options. It may be issued in installments according to the resolution of the board of directors.
- Article VII -1 The Company issues new shares for employees, employee stock option certificates, new restricted employee shares, and repurchased treasury shares for employees to subscribe and transfer in accordance with relevant laws and regulations. Such issue or transfer may include employees of controlled and affiliated companies in compliance with terms and conditions.
- Article VIII The Company may apply for an approval of ceasing its status as a public company by a resolution adopted, at a shareholders' meeting, by a majority of the shareholders present who represent two-thirds or more of the total number of its outstanding shares, unless otherwise listed in the TPEx Emerging Stock Board and TPEx Mainboard.
- Article IX The shares of the Company are generally issued in registered form, signed or sealed by the directors representing the Company, and audited in accordance with the laws. When issuing new shares after a public offering, other marketable securities thereto, the Company may be exempted from printing any share certificate or may have the total number of printed share certificates to be under the registration and custody of the centralized securities depository enterprise. The Company shall handle share matters in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies.

Article X Changes to the shareholder register of the Company may not be made within the period specified in Article 165 of the Company Act. Unless otherwise provided by laws and securities regulations, the share affairs of the Company shall be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies.

Chapter 3 Shareholders' Meeting

Article XI The shareholders' meeting of the Company is divided into two types: general meeting and extraordinary meeting. The general meeting of shareholders is convened once a year and shall be lawfully convened by the board of directors within six months after the end of each fiscal year. The extraordinary shareholders' meetings shall be convened in accordance with the law when necessary.

The Company's shareholders' meetings can be held by means of video conferencing network or other methods as promulgated by the central competent authority. However, if the central competent authority announces that the Company shall convene the shareholders' meeting within a certain period due to natural disasters, incidents, or other force majeure factors. The meeting may be held by video conference or in accordance with the method announced by the Company's Articles of Incorporation.

In the case where a shareholders' meeting is convened via a video conferencing network, the shareholders taking part in such a video conference meeting shall be deemed to have attended the meeting in person.

For the preceding two paragraphs, the Company shall comply with the provisions otherwise prescribed by the competent authority in charge of securities affairs.

Article XII Unless otherwise provided in laws, shareholders meeting shall be convened by the Board of Directors, and the meeting shall be chaired by the chairman of the Board of Directors. If the chairman is on leave or cannot perform his duty due to any reason, the chairman representative shall be handled in accordance with Article 208 of the Company Act.

Article XIII The general and extraordinary shareholders' meetings shall be convened in accordance with Article 172 of the Company Act. The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the shareholders, the meeting notice may be given in electronic form. The notice of the shareholders meeting to be given by an issuer to shareholders who own less than 1,000 shares of nominal stocks may be given in the form of a public announcement.

Article XIV For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Company and stating the scope of the proxy's authorization. In case of publicly issued shares, the Company shall comply with the provisions otherwise prescribed by the competent authority in charge of securities affairs.

Except in the case of a trust enterprise or securities proxy organization approved by the competent securities authority, the proxy voting rights

of a person serving as a proxy for two or more shareholders may not exceed 3% of total issued and outstanding shares voting rights; if it does exceed 3%, the excess portion shall not be counted. The proxy referred to in the preceding paragraph shall be delivered to the Company five days before the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail.

Article XV 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 of the Company Act.

Article XVI 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.

When convening shareholders' meetings during the TPEx emerging stock board period (since 2023) and after the TWSE/TPEx main board market, the Company should include electronic means as one of the channels for exercising voting rights.

A shareholder's exercise of voting rights by electronic means will be deemed to have attended the meeting in person, but to have waived their rights with respect to the extraordinary motions and amendments to original proposals of that meeting.

Shareholders who exercise their voting rights electronically and have not canceled their declaration of intent two days before the shareholders' meeting may still attend the shareholders' meeting to participate in the proposal and vote on extraordinary motions, unless otherwise no voting rights shall be exercised.

Article XVII 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 chair 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. After the public offering of this company's shares, a public announcement may be made in place of the distribution of shareholders meeting minutes.

Chapter 4 Directors and the Audit Committee

Article XVIII The Company has three to nine directors, serving a term of three years, who are elected by the shareholders' meeting from among those who have the capacity to act. They may be reappointed upon re-election. The election of directors adopt registered and accumulated cumulative voting system as per Article 198 of the Company Act.

In the number of directors referred to in the preceding paragraph, there shall be no less than three independent directors, nor less than one-fifth of the number of directors. The professional qualifications, restrictions on shareholdings and concurrent positions, recognition of independence, nomination method and other requirements regarding independent directors shall be handled in accordance with the securities and exchange regulations.

- Shareholders holding more than 1% of the issued shares of the Company may submit a roster of director candidates to the Company. After the board of directors has reviewed that they meet the requirements required by laws and regulations, they shall be submitted to the shareholders' meeting, and the shareholders shall select candidates from the roster.
- Article XIX The total shares number of the registered shares of the Company held by all of the directors shall be determined according to the regulations of competent securities and exchange authority. The Company may obtain directors liability insurance with respect to liabilities resulting from exercising their duties during their terms of directorship.
- Article XX The board of directors shall be organized by directors, and shall be attended by more than two-thirds of the directors, with the consent of a majority of the directors present. One chairman shall be elected from among themselves, who shall represent the Company externally.
- Article XXI The chairman is the head of the shareholders' meeting. If the chairman is on leave or cannot perform his duty due to any reason, the chairman representative shall be handled in accordance with Article 208 of the Company Act. Directors shall attend the board meetings in person. Any director who cannot attend the meeting in person may appoint another director to attend the board meeting on his behalf. A proxy shall be issued with the scope of authorization specified. The director shall only designate one person as his representative.
- If another director resides abroad, he may appoint other shareholders residing in Taiwan in writing to attend the board of directors' meetings on a regular basis.
- In the case where a board meeting is convened via a video conferencing network, the shareholders taking part in such a video conference meeting shall be deemed to have attended the meeting in person.
- Article XXII Independent directors of the Company authorize their representatives to attend, and those representatives to attend by proxy are still limited to independent directors. Ordinary directors may not be appointed by independent directors to attend the meeting.
- Article XXIII The meeting agenda shall be specified when a meeting is convened and notified to all directors seven days in advance. In case of emergency, a board meeting may be convened anytime. The notice of convening a meeting of Board of Directors may be in writing, by email, or by fax.
- Article XXIV The Company sets out an audit committee composed of the entire number of independent directors as per Article 14-4 of the Securities and Exchange Act. The audit committee or members of the audit committee are responsible for implementing the duties and powers of supervisors prescribed by the Company Act, the Securities and Exchange Act, and other laws and regulations.
- Article XXV Unless otherwise provided by the Company Act, the board of directors shall be convened by the chairman of the board. Unless otherwise provided by the Company Act, resolutions of the board of directors shall be taken with the presence of a majority of the directors and the consent of a majority of the directors present.
- Article XXVI When one-third seats of directors become vacant, the board of directors shall convene an extraordinary shareholders' meeting within 60 days to

elect the directors to fill in the vacancies. The new directors shall serve until the original term expires.

If the independent directors are discharged for any reason, resulting in a number of independent directors lower than that required under Article 14.2 of the Securities and Exchange Act or the Articles of Incorporation, a by-election for independent directors shall be held at the next shareholders' meeting. In the event that all the independent directors have been discharged, the Company shall convene an extraordinary shareholders' meeting to hold a by-election within 60 days from the date from the occurrence.

Article XXVII The remuneration of directors shall be determined by the board meeting on the basis of participation and contribution to the Company's operation by reference to the general level in the same industry, regardless of the Company's operating profits or losses.

Chapter 5 Managerial Personnel

Article XXVIII The Company may appoint a manager, whose appointment, removal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Article XXIX In addition to the provisions of the Articles of Incorporation, the functions and powers of a manager may also be stipulated in a contract. The manager has the right to manage and sign for the Company within the scope of authority specified in the Company's Articles of Incorporation or contract.

Chapter 6 Accounting

Article XXX At the end of each fiscal year, the board of directors of the Company shall prepare the following forms and records, which shall be submitted to the audit committee for review 30 days before the general shareholders' meeting. The audit committee shall issue a report and submit it to the general shareholders' meeting for recognition.

(I) Business report.

(II) Financial statements.

(III) The proposal of surplus earning distribution or loss off-setting.

Article XXXI The Company will deduct the profit before the distribution of employees' compensation and directors' compensation from the pre-tax profit of the current year after making up the loss, if there is any balance no less than 10 per cent shall be allotted to employees and no more than 5 per cent to directors.

Employees and directors shall be paid in stock or cash by the Board of Directors with the presence of more than two-thirds of the directors and the approval of more than half of the directors. In addition, the remuneration of the employees shall be reported to the shareholders' meeting.

Employee compensation provided in the preceding paragraph may include employees of controlled and affiliated companies in compliance with certain conditions.

Article XXXII If there is any surplus in the Company's annual final accounts, the Company shall first pay taxes and make up for accumulated losses over the years, and then set aside 10% as the statutory surplus reserve, except when the statutory surplus reserve has reached the Company's total capital. The special surplus reserve shall be allocated or converted according to laws or regulations of the competent authority. Any remaining surplus will become the annual undistributed earnings. This remaining balance shall be added to the accumulated undistributed earnings of the previous years to form the cumulative distributable earnings of the shareholders. The Board of Directors may prepare a proposal for its distribution, and if new shares are to be issued as the form of distribution, the proposal shall be submitted to the shareholders meeting for resolution before the distribution.

Article XXXII-1 The Company lies in a stage of growth, and the type of dividends will be distributed through stock dividends or cash dividends, depending on future capital requirements and dilution of capital stock. The amount should be no less than 10% of the distributable surplus for the current year, with cash dividends no less than 10% of the total dividends.

Chapter 7 Supplementary Provisions

Article XXXIII Any matters not covered in the Articles of Incorporation shall be subject to the provisions prescribed in the Company Act.

Article XXXIV These Articles of Incorporation was formulated on October 7, 2014.

The 1st amendment was made on May 23, 2016.

The 2nd amendment was made on August 22, 2016.

The 3rd amendment was made on June 30, 2017.

The 4th amendment was made on May 21, 2018.

The 5th amendment was made on December 18, 2018.

The 6th amendment was made on June 19, 2020.

The 7th amendment was made on April 1, 2021.

The 8th amendment was made on June 10, 2022.

AcmePoint Energy Services Co., Ltd.
Rules of Procedure for Shareholders' Meetings
(Before Amendment)

- I. Unless otherwise provided by laws and regulations, the shareholders' meetings of the Company shall be conducted in accordance with these Rules.
- II. The Company shall provide a sign-in book allowing attending shareholders to sign in or require attending shareholders to submit attendance cards in lieu of signing in.
- III. The attendance of the meeting shall be calculated based on shares.
- IV. The venue for a shareholders' meeting shall be the premises of AES, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9:00 a.m. and no later than 3:00 p.m.
- V. If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board of directors. If the chairman is on leave or cannot perform his duty due to any reason, the chairman will designate a managing director to chair the meeting. If there is no managing director, one director will be designated. If the chairman does not make such designation, the managing directors or the directors shall elect one person from among themselves. If the shareholders meeting are convened by any person other than the board of directors with entitlement to convene a shareholders meeting, such person shall chair the meeting.

Matters to be listed for convening the shareholders' meeting and the name of the statistical audit firm shall be specified in the notice of the shareholders' meeting. Thirty days prior to the general shareholders' meeting (fifteen days prior to the extraordinary meeting), the Company shall send or electronically transmit the notice of the shareholders' meeting and the proxy to all shareholders on the same day. If there is a proposal for the election of directors or independent directors at the shareholders' meeting, and there is a public solicitation of power of attorney, the Company shall attach the compiled list of solicitors and the written solicitation and announcement of power of attorney that supports the business concepts of the elected directors to the shareholders.
- VI. The Company may ask its lawyer, certified public accountant or related person to attend the meeting.

The meeting affair personnel handling the shareholders meeting should wear identification cards or armbands.
- VII. The company shall record and record the entire process of the shareholders' meeting and keep it for at least one year.

- VIII. The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when no shareholders representing more than half of the total number of issued shares are present, the chairman may announce a delay in the meeting. The number of delays shall be limited to twice, and the total delay time shall not exceed one hour. If the second time is still insufficient and the shareholders represent more than one-third of the total number of issued shares are present, it may be deemed to be false resolution in accordance with the subparagraph 1 of Article 175 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 chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

- IX. If a shareholders' meeting is convened by the board of directors, the agenda is determined by the board of directors. The meeting shall be conducted in accordance with the order of agenda, which shall not be changed without the approval of shareholders' meeting.

Matters pertaining to election or discharge of directors and supervisors, amendment to the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of non-competition for directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185 of Company Act, Article 26(1) and Article 43(6) of Securities and Exchange Act and Article 56(1) and Article 60(2) of Regulations Governing the Offering and Issuance of Securities by Securities Issuers hereof shall be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as extraordinary motions.

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 chairman shall not announce the adjournment of the meeting without a resolution on the agenda set out in the preceding two paragraphs before the conclusion of the meeting (including extraordinary motions).

After the adjournment of the meeting, shareholders shall not elect another chairman to continue the meeting at the original address or another place. However, if the chairman declares the meeting adjourned in violation of the rules of procedure, a majority of the voting rights of the shareholders present may agree to elect one person as the chairman to continue the meeting.

- X. Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number, and account name. The order in which shareholders speak will be set by the chair.

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.

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

- XI. Without the consent of the chairman, each shareholder's speech on the same proposal shall not exceed twice, and each time may not exceed five minutes. However, if the shareholder's speech violates the rules or exceeds the scope of the discussion topic, the chairman may stop his/her speech.
- XII. When a juristic person shareholder designates representatives to attend a meeting of shareholders, only one person may speak on the same proposal.
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.
- XIII. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
- XIV. When the chairman believes that a proposal has been discussed sufficiently and may be put to vote, he may announce the cessation of discussion, put it forward for voting.
- XV. The election of directors at the shareholders' meeting shall proceed in accordance with the relevant election regulations established by the Company, and the Company shall announce the election results on the spot, including the list of elected directors and their number of voting rights, as well as the list of directors not to be elected and the number of voting rights obtained.
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. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.
- XVI. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of Aurora.
The results of the voting shall be announced on-site at the meeting, and with a record made.
The minutes of the shareholders' meeting shall be permanently kept.
- XVII. While the shareholders' meeting is in session, the chairperson may at his/her discretion allocate and announce time for breaks.

- XVIII. At each General Meeting, unless otherwise required by law or the Articles of Incorporation, all matters shall be decided by a majority of the votes duly cast. When voting, if the shareholders exercising their voting rights electronically have no objection to the proposal, and if other shareholders present have no objection after solicitation by the chairman, the proposal shall be deemed to have been passed, with the same effect as a resolution by voting.
- XIX. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
- XX. The chairperson may direct the pickets (or security guards) to assist in maintaining order in the venue. When the pickets (or security guards) are present to assist in maintaining order, the armbands with the printed words of “Picket” shall be worn.
- XXI. The Rules shall be implemented after having been approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

AcmePoint Energy Services Co., Ltd.

Description of the impact of dividend distribution in 2022

The impact of this free-gratis dividends on the Company's operating performance, earnings per share, and shareholder return on investment:

Unit: NT\$

Item		Year	2022 (Estimate)
Paid-in capital at the beginning of Period			376,430,000
This year Dividend allotment (Note 1)	Cash dividends per share		1
	Number of allotted shares per share for capitalization of earnings		1.5
	Capital surplus to capital allotment per share		0
Operating performance Changes	Operating gains		N/A (Note 2)
	Operating income increased (decreased) over the same period last year		
	Net profit after tax		
	Net profit after tax increased (decreased) over the same period last year		
	Earnings per Share		
	Earnings per share increased (decreased) over the same period last year		
	Average annual rate of return on investment (inverse of average annual cost-benefit ratio)		
Proposed mandatory earnings per share and capital gain ratio	If all of the capital surplus is transferred to cash dividends	Proposed earnings per share	N/A (Note 2)
		Average annual rate of return on investment	
	If the capital reserve has not been transferred to capital	Proposed earnings per share	
		Average annual rate of return on investment	
	If no capital reserve is recorded and the capital surplus is transferred to cash dividends	Proposed earnings per share	
		Average annual rate of return on investment	

Note1: The Board of Directors passed a resolution on March 21, 2023, to distribute cash dividends of approximately NT\$1 per share and stock dividends of roughly NT\$1.5 per share. However, the distribution amount will be determined based on the resolution of the 2023 Annual General Meeting of Shareholders.

Note2: In accordance with the Securities and Futures Bureau Letter Tai-Cai-Zheng (89) No. 00371 on February 1, 2000 and Regulations Governing the Publication of Financial Forecasts of Public Companies, the Company has not disclosed its financial forecast for 2022, so such information is not disclosed herein.

AcmePOINT Energy Services Co., Ltd. Current Shareholding of Directors

Title	Name	Shares held at election	Current shares held	Pledged shares	Pledged shares as a percentage of shares held	Shares held by spouse, minor children and in the names of others		
						Total shares held by internal personnel and related parties	Pledged shares	Pledged of shares held
Chairman Personally	AcmePOINT Technology Co., Ltd.	17,424,616	21,046,430	0	0.00%	0	0	0.00%
Chairman's Legal Representative	JS Huang	917,204	1,107,523	0	0.00%	507,686	0	0.00%
Director Personally	AcmePOINT Technology Co., Ltd.	17,424,616	21,046,430	0	0.00%	0	0	0.00%
Director's Legal Representative	Kuo-Chin Li (aka Jessie Li)	320,000	606,400	0	0.00%	0	0	0.00%
The director personally	Chun-Lai Lee	0	10,000	0	0.00%	0	0	0.00%
Independent Director Personally	Shiang-Tai Liu	0	0	0	0.00%	0	0	0.00%
Independent Director Personally	Li-Chung Lee	0	0	0	0.00%	0	0	0.00%
Independent Director Personally	Sharon Pai	0	0	0	0.00%	0	0	0.00%
Independent Director Personally	Leo H Wu	0	0	0	0.00%	0	0	0.00%
Total shares held by all directors:			21,056,430					

Explanatory Notes:

1. The shareholding ratios in this table are based on the Company's shareholding ratio as of the date of cessation of transfer at the annual general shareholders' meeting: As of April 16, 2023, the total number of issued shares is 39,852,150.
2. In accordance with Article 26-2 of the Securities and Exchange Act, "Implementation Rules for the Shareholding of Directors and Supervisors of Listed Companies and Audit", all directors of the Company hold 21,056,430 shares (excluding representatives), which have reached the legal majority standard.
3. The Company has established an audit committee in accordance with the law, so there is no supervisor.