



## 2024年股東常會

# 議事錄

召開方式：實體股東會

時間：2024年6月18日(星期二)上午九時整

地點：台北市信義區信義路五段1號4樓

(台北國際會議中心4樓貴賓廳)

TPK Holding Co., Ltd.  
2024 年股東常會議事錄



時間：2024 年 6 月 18 日（星期二）上午九點整  
地點：台北市信義區信義路五段 1 號 4 樓（台北國際會議中心 4 樓貴賓廳）  
出席：出席股東及代表人股份總數 250,275,987 股（含以電子方式行使表決權股數 151,021,406 股），佔本公司已發行總股數 406,663,759 股之 61.54%  
出席董事：江朝瑞、謝立群、蔡宗良、劉詩亮代表 Capable Way Investments Limited、獨立董事翁明正

主席：董事長 江朝瑞先生



記錄：張嘉維



壹、主席致詞：(略)

貳、報告事項

一、本公司 2023 年度營業狀況報告，報請 公鑒。

說明：2023 年度營業報告書，請參閱附件一。

二、審計委員會查核 2023 年度決算表冊報告，報請 公鑒。

說明：審計委員會查核 2023 年度決算表冊，請參閱附件二。

三、本公司 2023 年度員工酬勞及董事酬勞分派案，報請 公鑒。

說明：一、本公司 2023 年度獲利為美金 6,827,580 元，依本公司章程第 34.1 條規定，應提撥不低於千分之一作為員工酬勞，不超過百分之二作為董事酬勞。

二、考量上述營運成果，本案業經本公司 2024 年 3 月 7 日董事會決議通過：

(1) 擬自 2023 年度獲利提撥 1.15% 作為員工酬勞，計美金 80 仟元，以現金方式發放，發放對象包括符合一定條件之從屬公司員工。

(2) 本年度擬不提撥董事酬勞。

報告事項皆無股東提問。

## 參、承認事項

### 第一案

董事會提

案由：承認本公司 2023 年度營業報告書及合併財務報表案，謹提請 承認。

說明：一、本公司 2023 年度合併財務報表，包括合併資產負債表、合併綜合損益表、合併權益變動表及合併現金流量表，連同營業報告書送請審計委員會查核完竣並出具審計委員會查核報告書在案。上述合併財務報表業經勤業眾信聯合會計師事務所莊碧玉會計師及陳俊宏會計師共同查核完竣。

二、本公司 2023 年度營業報告書、會計師查核報告及上述合併財務報表，請參閱附件一及附件三。

三、以上核請股東常會承認。

決議：本案無股東提問，投票表決結果如下：

表決時出席股東表決權數：250,275,987 權

表決結果	占出席股東表決權數%
贊成權數 232,538,515 權	92.91
反對權數 1,712,140 權	0.68
棄權/未投票權數 16,025,332 權	6.40

本案照原案表決通過。

### 第二案

董事會提

案由：承認本公司 2023 年度盈餘分派案，謹提請 承認。

說明：一、本公司 2023 年度營業決算稅後淨利為美金 6,827,580 元，依法提撥 10%法定盈餘公積美金 682,758 元及特別盈餘公積美金 13,171,540 元，加計當年度確定福利計畫再衡量數認列於保留盈餘美金 41,101 元後，併同考量期初未分配盈餘美金 14,179,549 元，合計可分配盈餘為美金 7,193,932 元；基於業務發展之資金考量，本公司擬不分配股息紅利。本公司擬具之盈餘分派表，請參閱附件四。

二、以上核請股東常會承認。

決議：本案無股東提問，投票表決結果如下：

表決時出席股東表決權數：250,275,987 權

表決結果	占出席股東表決權數%
贊成權數 234,384,060 權	93.65
反對權數 1,657,940 權	0.66
棄權/未投票權數 14,233,987 權	5.68

本案照原案表決通過。

## 肆、討論事項

### 第一案

董事會提

案由：修訂本公司「背書保證處理辦法」部分條文案，謹提請 公決。

說明：一、配合臺灣主管機關法令及本公司實際運作需要，擬修訂本公司「背書保證處理辦法」，其修訂前後條文對照表，請參閱附件五。  
二、以上核請決議。

決議：本案無股東提問，投票表決結果如下：

表決時出席股東表決權數：250,275,987 權

表決結果	占出席股東表決權數%
贊成權數 234,580,118 權	93.72
反對權數 1,457,157 權	0.58
棄權/未投票權數 14,238,712 權	5.68

本案照原案表決通過。

### 第二案

董事會提

案由：修訂本公司「從事衍生性商品交易處理程序」部分條文案，謹提請 公決。

說明：一、配合臺灣主管機關法令及本公司實際運作需要，擬修訂本公司「從事衍生性商品交易處理程序」，其修訂前後條文對照表，請參閱附件六。  
二、以上核請決議。

決議：本案無股東提問，投票表決結果如下：

表決時出席股東表決權數：250,275,987 權

表決結果	占出席股東表決權數%
贊成權數 234,395,116 權	93.65
反對權數 1,649,158 權	0.65
棄權/未投票權數 14,231,713 權	5.68

本案照原案表決通過。

伍、臨時動議：無。

股東提問：(戶號：75475)

- 1.請董事長更新公司觸控技術發展、新技術發展及業外投資近況。
- 2.是否應該考慮買回庫藏股或進行減資來提高股東回報？
- 3.請問公司未來願景和發展策略是什麼？

主席回覆：

1.因觸控技術演變，公司失去部分產品訂單，但我們仍持續積極轉型。轉型並非容易的事，每個行業要獲利都需要達到一定規模，需要多年的投入，目前公司在3D列印、激光雷達以及新能源上，均已開始獲利，遠景看好，持續努力中。

業外投資的部分，由於電動車市場面臨快速變化，使公司在相關領域的投資因受到其股價大幅波動而影響損益，新創公司向來會比較辛苦，希望他們融資資金方面能獲得更多支持，對TPK來說這是一個長遠的投資。

- 2.目前公司尚無減資(或買回庫藏股)的計劃，主要是為公司轉型而預留資金做準備。
- 3.我們將繼續努力在技術創新和產品轉型上取得進展，雖然這些努力需要時間，但我們有信心可以在未來幾年內實現。

股東提問：(戶號：15599)

建議公司尋找新的發展方向，3D 列印建議了解客戶需求，提供定制替換零件；在醫療和軍工領域具高利潤，應專注於高價值和難以製作的產品，避免大眾化材料，並尋找適合的人才推動高價值應用。

主席回覆：

在 3D 列印方面，由於成本效益和技術能力的需求，目前應用包括鞋類製造、運動護具和醫療領域等，我們會繼續努力尋找新項目，擴大規模和提高毛利率，謝謝大家的支持和耐心，我們會牢記股東的建議，讓公司一年比一年更好。

股東提問：(戶號：172564)

請問公司如何讓股東相信今年本業和新業務的進展，以及明年開始轉型成果的發酵力度？請問我們要等多久才能看到這些目標的實現？

主席回覆：

隨觸控技術演變，部分消費性電子產品觸控解決方案由外掛式改為內嵌式，使得公司面臨挑戰，我們持續尋找高毛利的新項目，如新能源、3D 列印、激光雷達和電動摩托車 B2B 等。公司的經營能力和體質良好，目標是逐步擴大新事業規模，提升獲利。

**陸、散會**

(本次股東會記錄僅載明會議進行要點；會議進行內容、程序及股東發言仍以會議影音記錄為準)



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主席：江朝瑞



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記錄：張嘉維



## 2024 Annual General Shareholders' Meeting Minutes

**Time:** June 18, 2024 (Tuesday) at 9:00 a.m.

**Place:** 4F., No. 1, Sec. 5, Xinyi Rd., Xinyi Dist., Taipei City 110, Taiwan (R.O.C.)  
(Taipei International Convention Center 4F VIP Hall)

The total number of shares present in person or by proxy in the 2024 Annual General Shareholders Meeting was 250,275,987 shares (including 151,021,406 shares of the shareholders who had used E-voting), i.e. 61.54% of 406,663,759 shares of TPK's common stock issued and outstanding.

**Board Members Present:** Michael Chao-Juei Chiang, Li-Chien Hsieh, Tsung-Liang Tsai, Capable Way Investments Limited (represented by Hsi-Liang Liu), Ming-Jeng Weng (the Independent Director)

**Chairman:** Michael Chao-Juei Chiang, the Chairman of Board of Directors

**Secretary:** Chia-Wei Chang

The aggregate voting shares present in person or by proxy constitute a quorum. The Chairman hereby declares the 2024 Annual General Shareholders' Meeting to order.

### A. Chairman's Statement (omitted)

### B. Matters to Report

#### 1. 2023 Business Report

Description: The 2023 Business Report is attached as Exhibit 1.

#### 2. Audit Committee's Review Report on 2023 Financial Statements

Description: The Audit Committee's Review Report on 2023 Financial Statements is attached as Exhibit 2.

#### 3. The distribution of employees' and directors' compensation of 2023

Description:

- (1) The Company's 2023 net profit after tax is USD 6,827,580. According to Article 34.1 of the Company's Articles of Association, the company shall reserve an amount no less than 0.1% as employees' compensation and no more than 2% as Directors' compensation.
- (2) Considering the Company's operating results above, the employees and directors compensation distribution proposal for 2023 was resolved by the board meeting

on March 7, 2024 as follows:

- A. To distribute 1.15% of the Company's 2023 net profit after tax as employees' compensation, and the total amount is USD 80,000. It will be distributed by way of cash; employees entitled to the compensation include those of the Company' Subsidiaries who meet certain qualifications.
- B. Not to distribute any director compensation.

There were no shareholder questions on the reported matters.

### **C. Matters for Approval**

#### **Item 1: To approve 2023 Business Report and Consolidated Financial Statements.**

**(Proposed by the Board of Directors)**

Descriptions:

- (1) The 2023 Consolidated Financial Statements, including consolidated balance sheet, consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows of the Company along with the Business Report have been submitted to the Audit Committee for review and approval and the Audit Committee has issued its Review Report accordingly. The above Consolidated Financial Statements have been audited by independent auditors Chuang, Pi-Yu and Chen, Chun-Hung of Deloitte & Touche.
- (2) Please refer to Exhibits 1 and 3 for the 2023 Business Report, Independent Auditors' Report and the Consolidated Financial Statements.
- (3) Please resolve.

Resolution: No questions from shareholders.

Voting Results: Shares present at the time of voting: 250,275,987

Voting Results	% of the represented share present
Votes in favor : 232,538,515 votes	92.91
Votes against : 1,712,140 votes	0.68
Votes abstained : 16,025,332 votes	6.40

RESOLVED, that the above proposal be and hereby was approved as proposed.

#### **Item 2: To approve the Proposal for 2023 Profit Distribution.**

**(Proposed by the Board of Directors)**

Descriptions:

- (1) The Company's 2023 net profit after tax is USD 6,827,580. After setting aside legal reserve USD 682,758 and special reserve USD 13,171,540, adding the remeasurement of defined benefit plan recognized in retained earnings in the amount of USD 41,101, considering the unappropriated retained earnings of previous year of USD 14,179,549, the total amount of retained earnings available



for distribution is USD 7,193,932. After taking into consideration financial and business factors, the Company proposes not to distribute dividends. Please see Exhibit 4 as attached.

(2) Please resolve.

Resolution: No questions from shareholders.

Voting Results: Shares present at the time of voting: 250,275,987

Voting Results	% of the represented share present
Votes in favor : 234,384,060 votes	93.65
Votes against : 1,657,940 votes	0.66
Votes abstained : 14,233,987 votes	5.68

RESOLVED, that the above proposal be and hereby was approved as proposed.

## D.Matters for Discussion

### Item 1: To amend the Regulations Governing Granting Endorsements or Guarantees to Others. (Proposed by the Board of Directors)

Descriptions:

- (1) To comply with the laws and regulations of the Taiwan competent authorities and to accommodate the Company's actual operational needs, it is proposed to amend the Regulations Governing Granting Endorsements or Guarantees to Others. The comparison table of amendments to the Regulations Governing Granting Endorsements or Guarantees to Others is attached as Exhibit 5.
- (2) Please resolve.

Resolution: No questions from shareholders.

Voting Results: Shares present at the time of voting: 250,275,987

Voting Results	% of the represented share present
Votes in favor : 234,580,118 votes	93.72
Votes against : 1,457,157 votes	0.58
Votes abstained : 14,238,712 votes	5.68

RESOLVED, that the above proposal be and hereby was approved as proposed.

### Item 2: To amend the Procedures of Engaging in Derivatives Transactions. (Proposed by the Board of Directors)

Descriptions:

- (1) To comply with the laws and regulations of the Taiwan competent authorities and to accommodate the Company's actual operational needs, it is proposed to amend the Procedures of Engaging in Derivatives Transactions. The comparison table of amendments to the Procedures of Engaging in Derivatives Transactions is attached as Exhibit 6.
- (2) Please resolve.

Resolution: No questions from shareholders.

Voting Results: Shares present at the time of voting: 250,275,987

Voting Results	% of the represented share present
Votes in favor : 234,395,116 votes	93.65
Votes against : 1,649,158 votes	0.65
Votes abstained : 14,231,713 votes	5.68

RESOLVED, that the above proposal be and hereby was approved as proposed.

## **E. Ad hoc Motions**

Questions from shareholders: (Account number: 75475)

1. Please have the chairman provide updates on the company's touch technology development, advancements in new technologies, and the status of non-core investments.
2. Should the company consider buying back treasury stocks or reducing capital to increase shareholder returns?
3. What are the company's future vision and development strategies?

Chairman's Reponse:

1. Due to the evolution of touch technology, the company has lost some product orders, but we continue to actively pursue transformation. Transformation is not an easy task; every industry requires a certain scale to be profitable and involves years of investment. Currently, the company has started to turn a profit in the 3D printing, LiDAR and new energy sectors. We have a positive outlook for the future and are continuing our efforts.  
Regarding non-core investments, the rapidly changing electric vehicle market has led to significant fluctuations in the financial performance of our investments in related areas. Startups always face challenges, and we hope they receive more support in fundraising. For TPK, this is a long-term investment.
2. At present, the company has no plans to reduce capital (or buy back treasury stocks). The main purpose is to reserve funds for the company's transformation.
3. We will continue to work hard to make progress in technological innovation and product transformation. Although these efforts will take time, we are confident that we can achieve our goals in the coming years.

Questions from shareholders: (Account number: 15599)

It is recommended that the company explore new development directions. Regarding 3D printing, understanding customer needs and providing customized replacement parts is recommended. The company should focus on high-profit sectors such as medical and defense industries, emphasizing high-value and complex products while avoiding commoditized materials. Additionally, efforts should be made to recruit suitable talent to drive high-value applications.

Chairman's Response:

In terms of 3D printing, due to the demand for cost-effectiveness and technical capabilities, current applications include footwear manufacturing, sports protective gear and medical fields. We will continue to seek new projects to expand our scale and increase gross margins. Thank you for your support and patience. We will keep shareholders' suggestions in mind to make the company better year by year.

Questions from shareholders: (Account number: 172564)

How will the company convince shareholders of the progress in both its core and new businesses this year, and the effects of its transformation results starting next year? How long do we have to wait to see these goals achieved?

Chairman's Response:

With the evolution of touch technology, some consumer electronics touch solutions have changed from out-cell to in-cell, which presents challenges for the company. We are continuously seeking high-margin new projects, such as new energy, 3D printing, LiDAR and B2B electric motorcycles. The company's operational capabilities and structure are strong, and our goal is to gradually expand the scale of new businesses to and increase profitability.

## **F.Meeting Adjournment**

This shareholders meeting minutes is a summary of the meeting. Video records may be referenced for details of the event, the procedures, and shareholder statements.

Chairman

Secretary

Michael Chao-Juei Chiang

Chia-Wei Chang



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附件

**Exhibit**

## TPK Holding Co., Ltd.

### 營業報告書

2023 年，全球經濟放緩，加上美聯儲強力升息影響市場，使企業投資趨保守，加上俄烏戰爭及中東衝突導致能源價格波動，致終端消費者需求疲軟。此外，疫情初期居家辦公及遠距教學對 IT 產品需求預支，導致疫後經濟退場後，需求顯著減弱，品牌端通路庫存去化趨緩，致使公司 2023 年營收較前一年度減少。面臨大環境不可逆的困境，公司積極開發新產品，投入新事業。在 2023 年，除了與宸展光電合作開展車艙中控系統總成業務，和泓德能源合資跨入電池儲能領域，亦與美國汽車光達（LIDAR）領導大廠合作進行產品開發和組裝業務，並成功量產手勢捕捉的感應器手套。公司持續強化精實運營，提高生產效率且進行成本優化，在營收衰退下仍盡力維持盈利。

2024 年，全球仍面臨區域性戰爭、地緣政治角力、消費力減退等多重挑戰，但同時也伴隨著多重嶄新的機會。AI 的崛起可望帶動消費者升級行動裝置之需求，包括手機、平板電腦等；地緣政治造成的供應鏈分化及重組，也創造出新產能及工業需求；而全球抗暖化的趨勢亦開啟能源轉型與儲能減碳等產品需求。在這複雜多變的大環境中，本公司將維持靈活應對，適時調整供應鏈佈局與管理，以因應市場變化。

### 2023 年策略目標

儘管新冠疫情在 2023 年已正式退場，然而在全球通膨和緊縮貨幣政策下，終端需求持續低靡，疫後經濟尚未復甦。在全球主要經濟體面臨各種挑戰的環境中，公司仍積極應對，聚焦新項目開發和客戶拓展，已執行的策略目標概述如下：

#### (一)創新堅實、積本厚業：

在本業方面，公司持續發揮堅強的研發與製造實力，擔任客戶新產品量產夥伴與關鍵供應商角色。2023 年除協助既有客戶按計畫推出新產品，維持量產產品穩定的生產及品質外，亦順利與合作夥伴推出車載顯示系統總成產品，在面對外在環境艱困的挑戰下，仍穩固產品供應，同時致力於為客戶提升產品品質與服務價值，拓廣業務並鞏固與客戶間的長遠合作關係。

#### (二)競力外擴、蓄勢待發：

隨觸控產品技術成熟，公司近年來積極發展多角化事業，將公司在工程製造上的核心競爭力推廣至新事業，除 3D 列印事業穩定成長外，在順應追求零碳排的抗暖化趨勢下，公司也成功跨入新能源領域，與泓德能源合資並已開始出貨；此外，公司亦憑藉著優異的量產製造生產能力及供應鏈管理競爭優勢，攜手光達大廠共同進行產品開發，協助其推出更具市場競爭力之產品。

### (三) 保守穩健、穩步經營

2023 年營收減少，營運規模縮減使全年營業費用率約 4.6%；且近年持續調整產線自動化的成果已顯現，在人力調度方面較具彈性，員工人數由 2022 年底 14,800 人左右降至 2023 年底低於 13,000 人。因整體經濟及金融環境風險較高，公司在帳款收付、庫存管理、成本控管及財務操作上更趨保守嚴謹。

### 財務表現

本公司 2023 年合併營收約為新台幣 699 億元，較 2022 年減少 28.1%，歸屬母公司之稅後淨利約為新台幣 2.1 億元，稀釋後每股淨利為新台幣 0.51 元，較 2022 年減少。

### 研發情形

公司作為觸控解決方案的領先者，致力於與客戶攜手開發新的設計、材料和產品，不斷豐富既有產品線。同時，我們將持續擴展產品應用的多元性，善用在量產製造和供應鏈管理方面的豐富經驗。在專利授權部分，截至 2023 年底，集團已獲核准專利權數為 3,251 項，其中發明專利 1,992 項，新型專利 1,259 項；2024 年仍將積極主張本公司所擁有之專利權利，持續研發與申請，以確保公司在觸控領域之產品技術領先，以及在新事業的妥善佈局。

### 2024 年營業計劃概要

展望 2024 年，全球地緣政治和通膨挑戰依舊，地球暖化加劇，但隨著 AI 推動終端需求、供應鏈調整帶來新產能的擴張以及能源轉型創造的新市場。本公司將適時調整策略，配合供應鏈佈局，並積極開發新產品、爭取新客戶，以拓展新業務提升盈利能力。2024 年公司營業計畫概述如下：

#### (一) 創新增益、精實本業：

做為觸控面板領導廠商之一，公司將持續投入研發，提供輕薄敏銳的電容觸控方案，廣泛用於各種顯示技術以及各種尺寸產品的各式應用。此外，公司持續精益生產、創新製程、優化供應鏈與系統管理，提升效益，確保客戶長期信任與支持。今年，觸控新產品開發上，將迎來關鍵時刻，公司將與現有客戶攜手共同成長，保持量產產品穩定生產，並積極參與下世代產品開發，以創新設計與材料應用提升產品價值。

#### (二) 穩健擴展、成長新業：

在觸控面板相關產品，公司除繼續增益本業，更將善用團隊多年累積的核心競爭力，擴大應用於開展新事業，在量產製程導入、自動化產線開發與設計及實驗室檢測與品質管理等方面，深度參與品牌客戶設計開發，協助其實現新產品高品質快速量產，成為客戶實現量產之最佳夥伴。公司將持續穩健擴大新事業規模，針對有潛力的新產品，充分發揮自身核心競爭力擴展新事業。

### (三) 穩固財務、活化資產

儘管全球通脹可能趨緩，緊縮貨幣政策亦有放緩趨勢，然而在消費需求尚未顯著提升及地緣政治動盪之際，市場環境仍充滿風險與不確定性。因應此情勢，本公司將持續保持穩健財務結構來因應市場波動，並審慎評估人力配置及設備投資需求。此外，公司致力推動資產活化效益，積極進行現金管理與匯率避險，在資金穩定的前提下，積極增加業外收益。

### 未來公司發展策略

新的一年，TPK 全體團隊將延續過去這幾年跨界精進的態度，持續轉型創新，提供更多客戶專業製造的全方位服務，宸鴻經驗將持續向內扎根，向外拓展，開拓更多豐厚的新事業，同時將攜手客戶推出更多創新產品，全力以赴讓 2024 年成為 TPK 的精成年。

同時，公司堅守企業社會責任，強化環境保護、社會關懷，實踐公司治理（ESG）。遵循法令法規，推動節能減碳，建構綠電節能生產，實施碳排查及碳中和計畫，持續推動永續發展。TPK 經營團隊感謝股東、客戶及全體同仁長期支持。公司期許同仁保持學習新領域的熱情，共同奮進轉型事業，讓我們在勇往開創新業的「任重」，環境永續的「道遠」中，繼續為股東創造最大利益。

董事長 江朝瑞



總經理 謝立群



**TPK Holding Co., Ltd.****Business Report**

In 2023, the global economy slowed down, and the aggressive interest rate hikes by the Federal Reserve impacted the market, causing companies to become more conservative in their investments. Additionally, the Russia-Ukraine war and conflicts in the Middle East led to fluctuations in energy prices, resulting in weakened demand from end consumers. Furthermore, the demand for IT products was frontloaded during the initial stage of the pandemic due to work-from-home and remote learning needs. As a result, when the pandemic economy subsided, demand declined significantly, and it took longer time to clean the inventories of brand channel, and hence, the company's revenue decreased compared to the previous year. Facing these irreversible challenges, the company actively developed new products and invested in new businesses. In 2023, in addition to collaborating with TES touch embedded solutions Inc. to develop in-car entertainment system assemblies, and establishing a joint venture with HD Renewable Energy Co., Ltd. to enter the battery energy storage sector, the company also partnered with a leading American automotive LiDAR company for product development and assembly operations, and successfully mass-produced gesture-sensing gloves. The company continued to strengthen lean operations, improve production efficiency, and optimize costs, striving to maintain profitability despite the decline in revenue.

Looking forward to 2024, the world continues to face multiple challenges such as regional conflicts, geopolitical tensions, and weakened consumer demand. However, amidst these challenges, there are also numerous new opportunities emerging. The rise of AI is expected to drive the demand for upgraded mobile devices, including smartphones and tablets. Geopolitical shifts in the supply chain are leading to diversification and restructuring, creating new capacities and industrial demand. Additionally, the global trend towards combating climate change is fostering the demand for energy transition and carbon reduction products such as energy storage. In this complex and ever-changing environment, our company will maintain flexibility and adaptability, adjusting our supply chain layout and management in response to market changes.

**Review of 2023 Company Strategy**

Although the COVID-19 pandemic officially receded in 2023, the global economy continued to face challenges due to inflation and tight monetary policies, leading to persistently weak end demand and a slow recovery post-pandemic. Despite the various challenges confronting the major economies worldwide, the company remains proactive, focusing on new project development and customer expansion. The outlined strategic objectives already executed are as



follows:

### 1. Innovation with solid foundation and accumulation of extensive experiences

In our core business, the company continues to leverage its strong research and development capabilities and manufacturing strength, serving as a key partner for customers in new product production and as a critical supplier. In 2023, in addition to assisting existing customers in launching new products according to plan and maintaining stable production and quality of mass-produced products, the company also successfully launched a car display system assembly product with its partners. Despite the challenging external environment, the company has maintained a steady product supply, while also committed to enhancing product quality and service value for customers, expanding its business, and solidifying long-term cooperative relationships with customers.

### 2. Strengthening competitive expansion and gearing up for upcoming challenges

As the development of touch product technology matures, the company has actively diversified its business in recent years, extending its core competitive advantage in engineering and manufacturing to new ventures. In addition to the stable growth of its 3D printing business, the company has successfully ventured into the field of new energy in response to the anti-global warming trend towards zero carbon emissions, with a joint venture with HD Renewable Energy already underway and shipments commenced. Furthermore, leveraging its excellent mass production manufacturing capabilities and competitive advantages in supply chain management, the company has collaborated with leading LiDAR manufacturers to jointly develop products and assist in launching more competitive products in the market.

### 3. Conservative and steady operation

In 2023, the decrease in revenue was accompanied by a reduction in operational scale, resulting in an approximate annual operating expense ratio of 4.6%. Additionally, the results of continuous adjustments to production line automation in recent years have become apparent, providing greater flexibility in workforce scheduling. The number of employees decreased from around 14,800 at the end of 2022 to less than 13,000 by the end of 2023. Due to higher overall economic and financial risks, the company has adopted a more conservative and rigorous approach in accounts receivable and payable, inventory management, cost control, and financial operations.

## **Financial Results**

TPK reported sales of NT\$69.9 billion in 2023, down 28.1% year-on-year, and net profit for the parent company totaled NT\$208 million with a diluted earnings per share of NT\$0.51 decreased

from 2022.

## **Research & Development**

As a leader among touch solution providers, the company is committed to collaborating with customers to develop new designs, materials, and products, continuously enriching its existing product lines. At the same time, we will continue to expand the diversity of product applications and leverage our extensive experience in mass production and supply chain management. In terms of patent licensing, as of the end of 2023, the group has been granted a total of 3,251 patents, including 1,992 invention patents and 1,259 utility model patents. In 2024, we will continue to assert the company's patent rights actively, pursuing ongoing research and development and applications to ensure our technological leadership in the touch industry and to strategically position ourselves in new business ventures.

## **Summary of Business Plans for 2024**

Looking ahead to 2024, global geopolitical and inflationary challenges persist, exacerbated by climate change. However, opportunities arise with AI driving end-user demand, supply chain adjustments leading to expanded production capacity, and new markets emerging from energy transition. The company will adjust its strategies timely, aligning with supply chain arrangements, actively developing new products, acquiring new clients, and expanding new businesses to enhance profitability. An overview of the company's business plan for 2024 is outlined below.

### **1. Create Added Value, Streamline Core Business**

As one of the leading touch panel manufacturers, the company will continue investing in R&D to provide thin and more sensitive projected capacitive touch solutions widely used in various display technologies and applications across different product sizes. Furthermore, the company continues lean production, innovative processes, supply chain optimization, and system management enhancements to improve manufacturing efficiency and ensure long-term customer trust and support. This year marks a critical juncture for new touch product development, where the company will work hand-in-hand with existing customers for mutual growth, maintain stable mass production, and actively participate in next-generation product development to create added value through innovative designs and material applications.

### **2. Steady Expansion, Cultivate New Businesses**

For touch panel related products, in addition to continuing to drive growth in our core business, the company will also leverage the core competencies accumulated by our team over many years to expand into developing new businesses. We are deeply involved in areas such as mass

production process introduction, automated production line development and design, laboratory testing, and quality management for brand customers' design and development processes. This allows us to assist them in achieving high-quality, rapid mass production of new products, becoming the ideal partner for customers to realize mass production. The company will steadily expand the scale of our new businesses, fully utilizing our core competitive advantages to cultivate high-potential new products and expand into new business areas.

### 3. Remain Stable Financials, Optimize Assets

Despite global inflation may ease and monetary tightening policies show signs of moderation, market conditions remain fraught with risks and uncertainties amid subdued consumer demand recovery and geopolitical turmoil. In response to this situation, the company will continue to maintain a robust financial structure to weather market volatility, while carefully evaluating manpower allocation and equipment investment needs. Furthermore, the company is committed to driving asset optimization benefits, actively pursuing cash management and foreign exchange hedging. On the premise of stable funding, we will proactively increase non-operating income.

### **Embrace the future**

In the coming year, TPK's entire team will carry forward the cross-disciplinary spirit of improvement from the past few years, continuing to transform and innovate, providing more comprehensive professional manufacturing services to customers. TPK's experience will continue to take root internally while expanding outward, venturing into more promising new businesses. At the same time, we will join hands with customers to launch more innovative products, giving our utmost effort to make 2024 a crowning year for TPK.

Meanwhile, the company upholds corporate social responsibility by strengthening environmental protection and social care, implementing corporate governance (ESG). Adhering to laws and regulations, we promote energy conservation and carbon reduction through green power and energy-efficient production, implementing carbon footprint audits and carbon neutrality plans to continuously drive sustainable development. TPK's management team thanks shareholders, customers, and all employees for their long-term support. The company encourages employees to maintain enthusiasm for learning new domains and jointly strive for business transformation. Let us continue to create maximum benefit for shareholders as we boldly pioneer new industries with a "weighty responsibility" and travel the "long road" of environmental sustainability.


Michael Chao-Juei Chiang, Chairman  
Li-Chien Hsieh, Chief Executive Officer

TPK Holding Co., Ltd. 審計委員會查核報告書

董事會造具本公司2023年度營業報告書、合併財務報表及盈餘分派議案等，經本審計委員會查核，認為尚無不合，爰依證券交易法第十四條之四等相關規定報告如上，敬請 鑒核。

TPK Holding Co., Ltd.

審計委員會召集人：翁明正



2024 年 3 月 7 日

**Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2023 Business Report, Financial Statements, and proposal for allocation of earnings. The Business Report, Financial Statements, and earnings allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of TPK Holding Co., Ltd.. According to relevant requirements of the Securities and Exchange Act, we hereby submit this report.

TPK Holding Co., Ltd.

Chairman of the Audit Committee : Ming-Jeng Weng

March 7, 2024

**Deloitte.**

**勤業眾信**

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## 會計師查核報告

TPK Holding Co., Ltd. 公鑒：

### 查核意見

TPK Holding Co., Ltd.及子公司（以下稱 TPK 集團）民國 112 年及 111 年 12 月 31 日之合併資產負債表，暨民國 112 年及 111 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 TPK 集團民國 112 年及 111 年 12 月 31 日之合併財務狀況，暨民國 112 年及 111 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

### 查核意見之基礎

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

### 關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對 TPK 集團民國 112 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對 TPK 集團民國 112 年度合併財務報表之關鍵查核事項敘明如下：

### 存貨跌價及呆滯損失之評估

#### 關鍵查核事項說明

TPK 集團截至民國 112 年 12 月 31 日止，存貨占合併資產總額 8%。TPK 集團主要係研發、生產及銷售觸控模組相關產品，基於行業特性，觸控產業及相關之技術變化迅速，產品之生命週期短，存貨跌價及呆滯之風險較高。TPK 集團每月依存貨庫齡及產品之淨變現價值，並考量存貨銷售狀況及市場變化以計提存貨跌價及呆滯損失。因存貨評價涉及諸多重大之估計判斷，其估計判斷之結果將影響存貨跌價及呆滯損失之計提。因是，將 TPK 集團之存貨跌價及呆滯損失之評估列為本年度之關鍵查核事項。

與存貨相關之會計政策及攸關揭露資訊，請參閱合併財務報表附註四(七)、五(三)及十一。

#### 因應之查核程序

針對存貨跌價及呆滯損失之評估，本會計師藉由對 TPK 集團產業的了解，評估公司存貨跌價及呆滯損失計提政策是否合理、執行存貨庫齡及淨變現價值之抽核測試及重新驗算，以驗證存貨跌價及呆滯損失是否已按既定之政策正確提列、另實際觀察年底存貨盤點並執行抽盤及了解存貨狀況，並評估過時及損壞存貨之備抵存貨跌價損失之適當性。

#### 管理階層與治理單位對合併財務報表之責任

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

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

TPK 集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

## 會計師查核合併財務報表之責任

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

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

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對 TPK 集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使 TPK 集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致 TPK 集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。



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

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

本會計師從與治理單位溝通之事項中，決定對 TPK 集團民國 112 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師 莊 碧 玉

莊碧玉



會計師 陳 俊 宏

陳俊宏



金融監督管理委員會核准文號

金管證審字第 1070323246 號

金融監督管理委員會核准文號

金管證審字第 0990031652 號

中 華 民 國 113 年 3 月 29 日

代碼	資產	112年12月31日			111年12月31日		
		金額	%	金額	%		
	流動資產(附註四)						
1100	現金及約當現金(附註四、六及二七)	\$ 33,941,402	39	\$ 24,284,276	29		
1110	透過損益按公允價值衡量之金融資產-流動(附註四、七及三一)	991,190	1	656,359	1		
1120	透過其他綜合損益按公允價值衡量之金融資產-流動(附註四、八及三一)	55,816	-	266,969	-		
1136	按攤銷後成本衡量之金融資產-流動(附註四、九、二七、三一及三三)	12,379,629	14	9,972,167	12		
1170	應收票據及帳款淨額(附註四、十、二七、三一及三二)	9,122,866	10	8,433,188	10		
1200	其他應收款淨額(附註四、十、十六、二七、三一及三二)	2,930,078	3	6,129,982	8		
1220	本期所得稅資產(附註四及二五)	57,301	-	4,444	-		
130X	存貨(附註四、五、十一及二七)	6,594,415	8	9,270,132	11		
1470	其他流動資產(附註二七)	915,127	1	815,648	1		
11XX	流動資產合計	66,987,824	76	59,833,165	72		
	非流動資產						
1510	透過損益按公允價值衡量之金融資產-非流動(附註四、七及三一)	541,482	1	732,002	1		
1517	透過其他綜合損益按公允價值衡量之金融資產-非流動(附註四、八及三一)	40,540	-	-	-		
1550	採用權益法之投資(附註四及十三)	103,650	-	-	-		
1600	不動產、廠房及設備(附註四、五、十四、二七、三二及三三)	10,893,313	12	16,851,811	20		
1755	使用權資產(附註四、十五及二七)	3,244,394	4	3,982,053	5		
1760	投資性不動產(附註四及十六)	3,953,618	5	226,284	-		
1780	無形資產(附註四、十七及二七)	88,256	-	103,675	-		
1840	遞延所得稅資產(附註四、五及二五)	1,081,616	1	1,032,215	1		
1915	預付設備款	771,562	1	722,367	1		
1920	存出保證金(附註二七、三一及三二)	116,240	-	115,813	-		
1975	淨確定福利資產-非流動(附註四及二一)	284	-	-	-		
1990	其他非流動資產-其他	548	-	891	-		
15XX	非流動資產合計	20,835,503	24	23,767,111	28		
1XXX	資產總計	\$ 87,823,327	100	\$ 83,600,276	100		
	負債及權益						
	流動負債(附註四)						
2100	短期借款(附註十八及三一)	\$ 11,499,557	13	\$ 7,437,076	9		
2120	透過損益按公允價值衡量之金融負債-流動(附註四、七及三一)	522,973	1	614,449	1		
2170	應付票據及帳款(附註二七及三二)	10,109,486	11	9,393,716	11		
2213	應付工程及設備款(附註十九及二九)	437,989	-	486,636	1		
2219	其他應付款-其他(附註十九、二七及三二)	2,235,886	3	2,816,364	3		
2230	本期所得稅負債(附註四及二五)	227,167	-	334,157	-		
2250	負債準備-流動(附註四、五、十一及二十)	1,381,436	2	1,805,951	2		
2280	租賃負債-流動(附註四、十五、二七及三二)	288,844	-	479,411	1		
2320	一年內到期之長期負債(附註十八、二七、三一及三三)	2,667,521	3	4,911,779	6		
2365	退款負債-流動(附註十九及二三)	654,674	1	-	-		
2399	其他流動負債-其他(附註二七及三二)	512,471	1	343,148	-		
21XX	流動負債合計	30,538,004	35	28,622,687	34		
	非流動負債						
2540	長期借款(附註十八、二七、三一及三三)	15,611,161	18	11,969,058	14		
2570	遞延所得稅負債(附註四及二五)	2,087,696	2	2,490,187	3		
2580	租賃負債-非流動(附註四、十五、二七及三二)	2,477,132	3	2,822,557	4		
2640	淨確定福利負債-非流動(附註四及二一)	-	-	1,347	-		
2645	存入保證金(附註三一)	33,021	-	44,185	-		
2670	其他非流動負債	129,619	-	278,428	-		
25XX	非流動負債合計	20,338,629	23	17,605,762	21		
2XXX	負債合計	50,876,633	58	46,228,449	55		
	歸屬於本公司業主之權益(附註四、八、二二、二七及二八)						
3110	股本-普通股	4,066,638	5	4,066,638	5		
3200	資本公積	28,234,810	32	28,231,125	34		
	保留盈餘						
3310	法定盈餘公積	3,556,086	4	3,497,439	4		
3320	特別盈餘公積	2,256,831	3	189,610	-		
3350	(累積虧損)未分配盈餘	(1,287,884)	(2)	831,664	1		
3300	保留盈餘合計	4,525,033	5	4,518,713	5		
	其他權益						
3410	國外營運機構財務報表換算之兌換差額	1,903,932	2	2,018,194	2		
3420	透過其他綜合損益按公允價值衡量之金融資產未實現評價損失	(2,077,825)	(2)	(1,782,710)	(2)		
3400	其他權益合計	(173,893)	-	235,484	-		
31XX	本公司業主權益合計	36,652,588	42	37,051,960	44		
36XX	非控制權益	294,106	-	319,867	1		
3XXX	權益合計	36,946,694	42	37,371,827	45		
	負債與權益總計	\$ 87,823,327	100	\$ 83,600,276	100		

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞



經理人：謝立群



會計主管：林胡耀



TPK Holding Co., Ltd. 及子公司

合併綜合損益表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟  
每股盈餘為元

代 碼		112年度		111年度	
		金 額	%	金 額	%
4100	營業收入淨額（附註四、二 三、二七、三二及三七）	\$ 69,861,231	100	\$ 97,180,969	100
5110	營業成本（附註四、十一、 十四、十五、十七、二十、 二一、二四及三二）	<u>66,630,943</u>	<u>95</u>	<u>93,066,492</u>	<u>96</u>
5900	營業毛利	<u>3,230,288</u>	<u>5</u>	<u>4,114,477</u>	<u>4</u>
	營業費用（附註四、十、十 四、十五、十七、二一、 二四及三二）				
6100	推銷費用	302,805	1	341,301	-
6200	管理費用	2,329,971	3	2,550,428	3
6300	研究發展費用	585,849	1	695,423	1
6450	預期信用減損損失（迴 轉利益）	<u>6,880</u>	<u>-</u>	<u>( 22,515)</u>	<u>-</u>
6000	營業費用合計	<u>3,225,505</u>	<u>5</u>	<u>3,564,637</u>	<u>4</u>
6900	營業淨利	<u>4,783</u>	<u>-</u>	<u>549,840</u>	<u>-</u>
	營業外收入及支出				
7010	政府補助收入（附註四）	376,356	1	422,749	-
7060	採用權益法認列之關聯 企業損失之份額（附 註四及十三）	<u>( 155,574)</u>	<u>-</u>	<u>-</u>	<u>-</u>
7100	利息收入（附註四、二 四及三二）	1,935,989	2	815,344	1
7190	其他收入—其他（附註 四、十五、二四及三 二）	289,261	-	416,776	-

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代 碼		112年度		111年度	
		金 額	%	金 額	%
7635	透過損益按公允價值衡 量之金融資產(負債) 損失(附註四、七及 三一)	(\$ 224,733)	-	(\$ 498,073)	-
7510	財務成本(附註四、十 五、十八、二四及三 二)	( 1,483,370)	( 2)	( 860,198)	( 1)
7671	金融資產減損損失(附 註四及十三)	( 137,522)	-	-	-
7230	外幣兌換利益淨額(附 註四及三六)	174,320	-	509,297	1
7590	什項支出(附註四、十 六及二四)	( 186,669)	-	( 95,872)	-
7000	營業外收入及支出 合計	<u>588,058</u>	<u>1</u>	<u>710,023</u>	<u>1</u>
7900	稅前淨利	592,841	1	1,259,863	1
7950	所得稅費用(附註四及二五)	<u>366,755</u>	<u>1</u>	<u>678,167</u>	<u>1</u>
8200	本年度淨利	<u>226,086</u>	<u>-</u>	<u>581,696</u>	<u>-</u>
	其他綜合損益				
	不重分類至損益之項目				
8311	確定福利計畫之再 衡量數(附註四 及二一)	1,262	-	2,031	-
8316	透過其他綜合損益 按公允價值衡量 之權益工具投資 未實現評價損失 (附註四、八及 二二)	( 295,115)	-	( 1,334,291)	( 1)
8341	換算表達貨幣之兌 換差額(附註四 及二二)	( 7,055)	-	<u>3,795,997</u>	<u>4</u>
8310		<u>( 300,908)</u>	<u>-</u>	<u>2,463,737</u>	<u>3</u>

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代 碼		112年度		111年度	
		金 額	%	金 額	%
8360	後續可能重分類至損益之項目				
8361	國外營運機構財務報表換算之兌換差額(附註四及二二)	(\$ 104,361)	-	(\$ 626,220)	( 1)
8300	其他綜合損益(稅後淨額)	( 405,269)	-	1,837,517	2
8500	本年度綜合損益總額	(\$ 179,183)	-	\$ 2,419,213	2
	淨利歸屬於：				
8610	本公司業主	\$ 208,390	-	\$ 543,738	-
8620	非控制權益	17,696	-	37,958	-
8600		<u>\$ 226,086</u>	-	<u>\$ 581,696</u>	-
	綜合損益總額歸屬於：				
8710	本公司業主	(\$ 199,725)	-	\$ 2,361,155	2
8720	非控制權益	20,542	-	58,058	-
8700		<u>(\$ 179,183)</u>	-	<u>\$ 2,419,213</u>	2
	每股盈餘(附註二六)				
	來自本公司業主本年度淨利				
9710	基 本	<u>\$ 0.51</u>		<u>\$ 1.34</u>	
9810	稀 釋	<u>\$ 0.51</u>		<u>\$ 1.34</u>	

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞



經理人：謝立群



會計主管：林胡耀



單位：新台幣仟元



歸屬於本公司之權益

代碼	111年1月1日餘額	增	減	留	盈	未分配盈餘(累積盈餘)(附註四、二及二二)	國外營運機構財務報表換算之兌換差額(附註四及二二)	透過其他綜合損益按公允價值衡量之金融資產未實現損益(附註四、二及二二)	其他權益項目	總計	非控制權益(附註四、二、二七及二八)	權益總額
A1	\$ 4,066,638	\$ 28,165,226	\$ 3,384,463	\$ -	\$ 1,198,477	\$ -	\$ 1,131,483	\$ 448,419	\$ -	\$ 35,234,902	\$ 150,786	\$ 35,385,688
B1	-	-	112,976	-	(112,976)	-	-	-	-	-	-	-
B3	-	-	-	189,610	(189,610)	-	-	-	-	-	-	-
B5	-	-	-	-	(609,996)	-	-	-	(609,996)	-	-	(609,996)
C17	-	62,824	-	-	-	-	-	-	-	62,824	-	62,824
M5	-	3,075	-	-	-	-	-	-	-	3,075	51,551	54,626
D1	-	-	-	-	543,738	-	-	-	-	543,738	37,958	581,696
D3	-	-	-	-	2,031	-	3,149,677	(1,334,291)	-	1,817,417	20,100	1,837,517
D5	-	-	-	-	545,769	-	3,149,677	(1,334,291)	-	2,361,155	58,058	2,419,213
O1	-	-	-	-	-	-	-	-	-	-	59,472	59,472
Z1	4,066,638	28,231,125	3,497,439	189,610	831,664	-	2,018,194	(1,782,710)	-	37,051,960	319,867	37,371,827
B1	-	-	58,647	-	(58,647)	-	-	-	-	-	-	-
B3	-	-	-	2,067,221	(2,067,221)	-	-	-	-	-	-	-
B5	-	-	-	-	(203,332)	-	-	-	(203,332)	-	-	(203,332)
C7	-	3,696	-	-	-	-	-	-	-	3,696	-	3,696
D1	-	-	-	-	208,390	-	-	-	-	208,390	17,696	226,086
D3	-	-	-	-	1,262	-	(114,262)	(295,115)	-	(405,115)	2,846	(402,269)
D5	-	-	-	-	209,652	-	(114,262)	(295,115)	-	(99,725)	20,542	(79,183)
O1	-	(11)	-	-	-	-	-	-	(11)	11	36,011	36,000
T1	-	-	-	-	-	-	-	-	-	-	(82,314)	(82,314)
Z1	\$ 4,066,638	\$ 28,234,810	\$ 3,556,086	\$ 2,256,831	\$ (1,287,884)	\$ -	\$ 1,903,932	\$ (2,077,825)	\$ -	\$ 36,652,588	\$ 294,106	\$ 36,946,694

後附之附註係本合併財務報告之一部分。



董事長：江朝瑞



經理人：謝立群



會計主管：林朝麗

TPK Holding Co., Ltd. 及子公司

合併現金流量表

民國 112 年及 111 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代 碼		112年度	111年度
	營業活動之現金流量		
A10000	本年度稅前淨利	\$ 592,841	\$ 1,259,863
A20010	收益費損項目		
A20100	折舊費用	3,852,958	4,079,867
A20200	攤銷費用	34,394	31,495
A20300	預期信用減損損失（迴轉利益）	6,880	( 22,515)
A20400	透過損益按公允價值衡量金融資產 及負債之淨損失	226,793	74,560
A20900	財務成本	1,483,370	860,198
A21200	利息收入	( 1,935,989)	( 815,344)
A22300	採用權益法認列之關聯企業損失之 份額	155,574	-
A22500	處分及報廢不動產、廠房及設備利 益	( 93,265)	( 168,647)
A22800	處分無形資產損失	-	178
A22900	處分租賃協議利益	( 387)	( 181,598)
A23500	金融資產減損損失	137,522	-
A23700	非金融資產減損損失	26,890	571
A23700	存貨跌價及呆滯損失	-	237,591
A29900	（迴轉）提列負債準備	( 184,618)	378,908
A30000	營業資產及負債之淨變動數		
A31150	應收票據及帳款（增加）減少	( 325,464)	4,279,066
A31180	其他應收款減少（增加）	3,774,695	( 1,990,956)
A31200	存貨減少	2,600,623	2,378,343
A31240	其他流動資產增加	( 132,607)	( 547,770)
A32150	應付票據及帳款增加（減少）	811,691	( 5,414,761)
A32180	其他應付款（減少）增加	( 595,567)	4,300
A32200	短期負債準備減少	( 249,219)	( 318,723)
A32230	其他流動負債增加	194,449	110,847
A32240	淨確定福利計畫減少	( 369)	( 403)
A32990	退款負債增加	255,259	-
A33000	營運產生之現金	10,636,454	4,235,070
A33100	收取之利息	1,332,539	554,863
A33500	支付之所得稅	( 1,009,807)	( 227,806)
AAAA	營業活動之淨現金流入	10,959,186	4,562,127

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(承前頁)

代 碼		112年度	111年度
	投資活動之現金流量		
B00010	取得透過其他綜合損益按公允價值衡量之金融資產	(\$ 121,920)	\$ -
B00040	按攤銷後成本衡量之金融資產增加	( 1,995,486)	( 5,651,626)
B00100	取得透過損益按公允價值衡量之金融資產	( 940,767)	( 325,947)
B00100	取得透過損益按公允價值衡量之金融負債	159,191	-
B00200	處分透過損益按公允價值衡量之金融資產	108,939	141,429
B01800	取得採用權益法之長期股權投資	( 150,175)	-
B02700	購置不動產、廠房及設備	( 200)	( 220)
B02800	處分不動產、廠房及設備價款	126,263	186,367
B03700	存出保證金(增加)減少	( 535)	8,445
B04500	購置無形資產	( 19,056)	( 18,584)
B06800	其他非流動資產減少	345	5,487
B07100	預付設備款增加	( 1,046,810)	( 1,048,411)
B02200	取得子公司之淨現金流入	-	14,301
BBBB	投資活動之淨現金流出	( 3,880,211)	( 6,688,759)
	籌資活動之現金流量		
C00100	短期借款增加	3,818,561	3,268,179
C01600	舉借長期借款	11,476,869	11,160,239
C01700	償還長期借款	( 9,857,651)	( 9,539,965)
C03000	存入保證金(減少)增加	( 11,985)	4,053
C04020	租賃負債本金償還	( 606,352)	( 614,173)
C04400	其他非流動負債減少	( 150,353)	( 59,601)
C04500	發放現金股利	( 203,332)	( 609,996)
C05500	處分子公司部分權益價款	-	117,450
C05600	支付之利息	( 1,303,161)	( 646,425)
C05800	支付非控制權益現金股利	( 82,314)	-
C05800	非控制權益變動	36,000	-
CCCC	籌資活動之淨現金流入	3,116,282	3,079,761
DDDD	匯率變動對現金及約當現金之影響	( 538,131)	2,716,026
EEEE	本年度現金及約當現金增加數	9,657,126	3,669,155
E00100	年初現金及約當現金餘額	24,284,276	20,615,121
E00200	年底現金及約當現金餘額	\$ 33,941,402	\$ 24,284,276

後附之附註係本合併財務報告之一部分。

董事長：江朝瑞



經理人：謝立群



會計主管：林胡耀





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www.deloitte.com.tw**INDEPENDENT AUDITORS' REPORT**The Board of Directors and Shareholders  
TPK Holding Co., Ltd.**Opinion**

We have audited the accompanying consolidated financial statements of TPK Holding Co., Ltd. and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2023 and 2022, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023 and 2022, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

**Basis for Opinion**

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

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2023. 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 key audit matter of the Group's consolidated financial statements for the year ended December 31, 2023 is described as follows:

#### Valuation of Inventory

The description of the key audit matter:

As of December 31, 2023, the carrying amount of inventory accounted for 8% of the Group's total assets. The Group is mainly engaged in the business of developing, manufacturing and selling touch modules and related products. As the touch module industry is characterized by rapid change in technology, as well as short life cycles for the related products, in this regard, the risk surrounding the write-down of slow-moving and obsolete inventory is higher. Based on the aging of inventories, the net realizable value of the Group's products, the related sales status and the changes in the market, the Group evaluated and recognized losses related to the write-down of slow-moving and obsolete inventory monthly. Since such valuation of inventory requires significant judgment from management, the valuation of inventory has been identified as a key audit matter.

Refer to Notes 4 (g), 5 (c) and 11 to the Group's consolidated financial statements for details of the related accounting policy and the relevant information about inventory.

Corresponding audit procedures:

As for the evaluation of losses related to the write-down of slow-moving and obsolete inventory, after first gaining familiarity with the industry characteristics to which the Group belongs, we obtained an understanding of the reasonability of the Group's policy on provisions for obsolete inventory and inventory whose carrying amount was lower than the net realizable value, and we randomly inspected inventory aging and performed our own calculation to verify whether the loss recognized adhered to the Group's provision policy.

In addition, at the end of the year, we performed an inventory observation and random counting to understand the inventory status and evaluate the appropriateness of the loss of obsolete and damaged inventory.

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

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group'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 misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the 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 the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters

that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2023 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Pi-Yu Chuang and Chun-Hung Chen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 29, 2024

Notice to Readers

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

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

**TPK HOLDING CO., LTD. AND SUBSIDIARIES**

**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**  
(In Thousands of New Taiwan Dollars)

ASSETS	2023		2022	
	Amount	%	Amount	%
<b>CURRENT ASSETS (Note 4)</b>				
Cash and cash equivalents (Notes 4, 6 and 27)	\$ 33,941,402	39	\$ 24,284,276	29
Financial assets at fair value through profit or loss - current (Notes 4, 7 and 31)	991,190	1	656,359	1
Financial assets at fair value through other comprehensive income - current (Notes 4, 8 and 31)	55,816	-	266,969	-
Financial assets at amortized cost - current (Notes 4, 9, 27, 31 and 33)	12,379,629	14	9,972,167	12
Notes and trade receivables, net (Notes 4, 10, 27, 31 and 32)	9,122,866	10	8,433,188	10
Other receivables, net (Notes 4, 10, 16, 27, 31 and 32)	2,930,078	3	6,129,982	8
Current tax assets (Notes 4 and 25)	57,301	-	4,444	-
Inventories (Notes 4, 5, 11 and 27)	6,594,415	8	9,270,132	11
Other current assets (Note 27)	915,127	1	815,648	1
Total current assets	<u>66,987,824</u>	<u>76</u>	<u>59,833,165</u>	<u>72</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through profit or loss - non-current (Notes 4, 7 and 31)	541,482	1	732,002	1
Financial assets at fair value through other comprehensive income - non-current (Notes 4, 8 and 31)	40,540	-	-	-
Investments accounted for using the equity method (Notes 4 and 13)	103,650	-	-	-
Property, plant and equipment (Notes 4, 5, 14, 27, 32 and 33)	10,893,313	12	16,851,811	20
Right-of-use assets (Notes 4, 15 and 27)	3,244,394	4	3,982,053	5
Investment properties (Notes 4 and 16)	3,953,618	5	226,284	-
Intangible assets (Notes 4, 17 and 27)	88,256	-	103,675	-
Deferred tax assets (Notes 4, 5 and 25)	1,081,616	1	1,032,215	1
Prepayments for equipment	771,562	1	722,367	1
Refundable deposits (Notes 27, 31 and 32)	116,240	-	115,813	-
Net defined benefit assets - non-current (Notes 4 and 21)	284	-	-	-
Other non-current assets	548	-	891	-
Total non-current assets	<u>20,835,503</u>	<u>24</u>	<u>23,767,111</u>	<u>28</u>
<b>TOTAL</b>	<u>\$ 87,823,327</u>	<u>100</u>	<u>\$ 83,600,276</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES (Note 4)</b>				
Short-term borrowings (Notes 18 and 31)	\$ 11,499,557	13	\$ 7,437,076	9
Financial liabilities at fair value through profit or loss - current (Notes 4, 7 and 31)	522,973	1	614,449	1
Notes and trade payables (Notes 27 and 32)	10,109,486	11	9,393,716	11
Payables for purchase of equipment (Notes 19 and 29)	437,989	-	486,636	1
Other payables - others (Notes 19, 27 and 32)	2,235,886	3	2,816,364	3
Current tax liabilities (Notes 4 and 25)	227,167	-	334,157	-
Provisions - current (Notes 4, 5, 11 and 20)	1,381,436	2	1,805,951	2
Lease liabilities - current (Notes 4, 15, 27 and 32)	288,844	-	479,411	1
Current portion of long-term borrowings (Notes 18, 27, 31 and 33)	2,667,521	3	4,911,779	6
Refund liabilities - current (Notes 19 and 23)	654,674	1	-	-
Other current liabilities - others (Notes 27 and 32)	512,471	1	343,148	-
Total current liabilities	<u>30,538,004</u>	<u>35</u>	<u>28,622,687</u>	<u>34</u>
<b>NON-CURRENT LIABILITIES</b>				
Long-term borrowings (Notes 18, 27, 31 and 33)	15,611,161	18	11,969,058	14
Deferred tax liabilities (Notes 4 and 25)	2,087,696	2	2,490,187	3
Lease liabilities - non-current (Notes 4, 15, 27 and 32)	2,477,132	3	2,822,557	4
Net defined benefit liabilities - non-current (Notes 4 and 21)	-	-	1,347	-
Guarantee deposits received (Note 31)	33,021	-	44,185	-
Other non-current liabilities	129,619	-	278,428	-
Total non-current liabilities	<u>20,338,629</u>	<u>23</u>	<u>17,605,762</u>	<u>21</u>
Total liabilities	<u>50,876,633</u>	<u>58</u>	<u>46,228,449</u>	<u>55</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4, 8, 22, 27 and 28)</b>				
Share capital				
Ordinary shares	4,066,638	5	4,066,638	5
Capital surplus	28,234,810	32	28,231,125	34
Retained earnings				
Legal reserve	3,556,086	4	3,497,439	4
Special reserve	2,256,831	3	189,610	-
(Accumulated deficit) unappropriated earnings	(1,287,884)	(2)	831,664	1
Total retained earnings	4,525,033	5	4,518,713	5
Other equity				
Exchange differences on translating foreign operations	1,903,932	2	2,018,194	2
Unrealized valuation loss on financial assets at fair value through other comprehensive income	(2,077,825)	(2)	(1,782,710)	(2)
Total other equity	(173,893)	-	235,484	-
Total equity attributable to owners of the Company	36,652,588	42	37,051,960	44
<b>NON-CONTROLLING INTERESTS</b>	294,106	-	319,867	1
Total equity	<u>36,946,694</u>	<u>42</u>	<u>37,371,827</u>	<u>45</u>
<b>TOTAL</b>	<u>\$ 87,823,327</u>	<u>100</u>	<u>\$ 83,600,276</u>	<u>100</u>

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

## TPK HOLDING CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2023		2022	
	Amount	%	Amount	%
OPERATING REVENUE, NET (Notes 4, 23, 27, 32 and 37)	\$ 69,861,231	100	\$ 97,180,969	100
OPERATING COSTS (Notes 4, 11, 14, 15, 17, 20, 21, 24 and 32)	<u>66,630,943</u>	<u>95</u>	<u>93,066,492</u>	<u>96</u>
GROSS PROFIT	<u>3,230,288</u>	<u>5</u>	<u>4,114,477</u>	<u>4</u>
OPERATING EXPENSES (Notes 4, 10, 14, 15, 17, 21, 24 and 32)				
Selling and marketing expenses	302,805	1	341,301	-
General and administrative expenses	2,329,971	3	2,550,428	3
Research and development expenses	585,849	1	695,423	1
Expected credit loss (gain)	<u>6,880</u>	<u>-</u>	<u>(22,515)</u>	<u>-</u>
Total operating expenses	<u>3,225,505</u>	<u>5</u>	<u>3,564,637</u>	<u>4</u>
OPERATING INCOME	<u>4,783</u>	<u>-</u>	<u>549,840</u>	<u>-</u>
NON-OPERATING INCOME AND EXPENSES				
Government grant revenue (Note 4)	376,356	1	422,749	-
Share of loss of associates (Notes 4 and 13)	(155,574)	-	-	-
Interest income (Notes 4, 24 and 32)	1,935,989	2	815,344	1
Other income (Notes 4, 15, 24 and 32)	289,261	-	416,776	-
Loss on financial assets (liabilities) at fair value through profit or loss (Notes 4, 7 and 31)	(224,733)	-	(498,073)	-
Finance costs (Notes 4, 15, 18, 24 and 32)	(1,483,370)	(2)	(860,198)	(1)
Impairment loss recognized on financial assets (Notes 4 and 13)	(137,522)	-	-	-
Foreign exchange gain, net (Notes 4 and 36)	174,320	-	509,297	1
Other losses (Notes 4, 16 and 24)	<u>(186,669)</u>	<u>-</u>	<u>(95,872)</u>	<u>-</u>
Total non-operating income and expenses	<u>588,058</u>	<u>1</u>	<u>710,023</u>	<u>1</u>
PROFIT BEFORE INCOME TAX	592,841	1	1,259,863	1
INCOME TAX EXPENSE (Notes 4 and 25)	<u>366,755</u>	<u>1</u>	<u>678,167</u>	<u>1</u>
NET PROFIT FOR THE YEAR	<u>226,086</u>	<u>-</u>	<u>581,696</u>	<u>-</u>
OTHER COMPREHENSIVE INCOME (LOSS)				

(Continued)

## TPK HOLDING CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2023		2022	
	Amount	%	Amount	%
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 21)	\$ 1,262	-	\$ 2,031	-
Unrealized valuation loss on investments in equity instruments at fair value through other comprehensive income (Notes 4, 8 and 22)	(295,115)	-	(1,334,291)	(1)
Exchange differences arising on translation to the presentation currency (Notes 4 and 22)	<u>(7,055)</u>	<u>-</u>	<u>3,795,997</u>	<u>4</u>
	<u>(300,908)</u>	<u>-</u>	<u>2,463,737</u>	<u>3</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating foreign operations (Notes 4 and 22)	<u>(104,361)</u>	<u>-</u>	<u>(626,220)</u>	<u>(1)</u>
Other comprehensive (loss) income for the year, net of income tax	<u>(405,269)</u>	<u>-</u>	<u>1,837,517</u>	<u>2</u>
<b>TOTAL COMPREHENSIVE (LOSS) INCOME FOR THE YEAR</b>	<u><u>\$ (179,183)</u></u>	<u><u>-</u></u>	<u><u>\$ 2,419,213</u></u>	<u><u>2</u></u>
<b>NET PROFIT ATTRIBUTABLE TO:</b>				
Owners of the Company	\$ 208,390	-	\$ 543,738	-
Non-controlling interests	<u>17,696</u>	<u>-</u>	<u>37,958</u>	<u>-</u>
	<u><u>\$ 226,086</u></u>	<u><u>-</u></u>	<u><u>\$ 581,696</u></u>	<u><u>-</u></u>
<b>TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:</b>				
Owners of the Company	\$ (199,725)	-	\$ 2,361,155	2
Non-controlling interests	<u>20,542</u>	<u>-</u>	<u>58,058</u>	<u>-</u>
	<u><u>\$ (179,183)</u></u>	<u><u>-</u></u>	<u><u>\$ 2,419,213</u></u>	<u><u>2</u></u>
<b>EARNINGS PER SHARE (Note 26)</b>				
Basic	<u>\$ 0.51</u>		<u>\$ 1.34</u>	
Diluted	<u>\$ 0.51</u>		<u>\$ 1.34</u>	

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

(Concluded)

**TPK HOLDING CO., LTD. AND SUBSIDIARIES**

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022  
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company								
	Retained Earnings				Other Equity				
	Share Capital (Notes 4 and 22)	Capital Surplus (Notes 4, 22 and 28)	Legal Reserve (Note 22)	Special Reserve (Note 22)	Unappropriated Earnings (Accumulated deficit)(Notes 4, 21 and 22)	Exchange Differences on Translating Foreign Operations (Notes 4 and 22)	Unrealized Valuation Loss on Financial Assets at Fair Value Through Other Comprehensive Income (Notes 4, 8 and 22)	Non-controlling Interests (Notes 4, 22, 27 and 28)	Total Equity
BALANCE AT JANUARY 1, 2022	\$ 4,066,638	\$ 28,165,226	\$ 3,384,463	\$ -	\$ 1,198,477	\$ (1,131,483)	\$ (448,419)	\$ 150,786	\$ 35,385,688
Appropriation of 2021 earnings	-	-	-	-	(112,976)	-	-	-	-
Legal reserve	-	-	112,976	-	(189,610)	-	-	-	-
Special reserve	-	-	-	189,610	(609,996)	-	-	-	(609,996)
Cash dividends distributed by the Company	-	-	-	-	-	-	-	-	-
Share options issued by the subsidiary	-	62,824	-	-	-	-	-	-	62,824
Difference between consideration and the carrying amount of the subsidiary acquired or disposed	-	3,075	-	-	-	-	-	51,551	54,626
Net profit for the year ended December 31, 2022	-	-	-	-	543,738	-	-	37,958	581,696
Other comprehensive income (loss) for the year ended December 31, 2022, net of income tax	-	-	-	-	2,031	3,149,677	(1,334,291)	20,100	1,837,517
Total comprehensive income (loss) for the year ended December 31, 2022	-	-	-	-	545,769	3,149,677	(1,334,291)	58,058	2,419,213
Change in non-controlling interests	-	-	-	-	-	-	-	59,472	59,472
BALANCE AT DECEMBER 31, 2022	4,066,638	28,231,125	3,497,439	189,610	831,664	2,018,194	(1,782,710)	319,867	37,371,827
Appropriation of 2022 earnings	-	-	58,647	-	(58,647)	-	-	-	-
Legal reserve	-	-	-	-	(2,067,221)	-	-	-	-
Special reserve	-	-	-	2,067,221	(203,332)	-	-	-	(203,332)
Cash dividends distributed by the Company	-	-	-	-	-	-	-	-	-
Changes in equity of associates accounted for using the equity method	-	3,696	-	-	-	-	-	3,696	3,696
Net profit for the year ended December 31, 2023	-	-	-	-	208,390	-	-	17,696	226,086
Other comprehensive income (loss) for the year ended December 31, 2023, net of income tax	-	-	-	-	1,262	(114,262)	(295,115)	2,846	(405,269)
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	209,652	(114,262)	(295,115)	20,542	(179,183)
Changes in non-controlling interests	-	(11)	-	-	-	-	-	36,011	36,000
Cash dividends distributed by the subsidiary	-	-	-	-	-	-	-	(82,314)	(82,314)
BALANCE AT DECEMBER 31, 2023	\$ 4,066,638	\$ 28,234,810	\$ 3,556,086	\$ 2,256,831	\$ (1,287,884)	\$ 1,903,932	\$ (2,077,825)	\$ 294,106	\$ 36,946,694

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



# TPK HOLDING CO., LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (In Thousands of New Taiwan Dollars)

	2023	2022
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before income tax	\$ 592,841	\$ 1,259,863
Adjustments for:		
Depreciation expenses	3,852,958	4,079,867
Amortization expenses	34,394	31,495
Expected credit loss recognized (reversed) on trade receivables	6,880	(22,515)
Net loss on fair value changes of financial assets and liabilities at fair value through profit or loss	226,793	74,560
Finance costs	1,483,370	860,198
Interest income	(1,935,989)	(815,344)
Share of loss of associates	155,574	-
Gain on disposal of property, plant and equipment	(93,265)	(168,647)
Loss on disposal of intangible assets	-	178
Gain on lease modification	(387)	(181,598)
Impairment loss recognized on financial assets	137,522	-
Impairment loss recognized on non-financial assets	26,890	571
Recognition of write-down of inventories	-	237,591
(Reversed) recognition of provisions	(184,618)	378,908
Changes in operating assets and liabilities		
(Increase) decrease in notes and trade receivables	(325,464)	4,279,066
Decrease (increase) in other receivables	3,774,695	(1,990,956)
Decrease in inventories	2,600,623	2,378,343
Increase in other current assets	(132,607)	(547,770)
Increase (decrease) in notes and trade payables	811,691	(5,414,761)
(Decrease) increase in other payables	(595,567)	4,300
Decrease in provisions	(249,219)	(318,723)
Increase in other current liabilities	194,449	110,847
Decrease in net defined benefit plans	(369)	(403)
Increase in refund liabilities	255,259	-
Cash generated from operations	10,636,454	4,235,070
Interest received	1,332,539	554,863
Income tax paid	(1,009,807)	(227,806)
Net cash generated from operating activities	<u>10,959,186</u>	<u>4,562,127</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at fair value through other comprehensive income	(121,920)	-
Purchase of financial assets at amortized cost	(1,995,486)	(5,651,626)
Purchase of financial assets at fair value through profit or loss	(940,767)	(325,947)
Issue of financial liabilities at fair value through profit or loss	159,191	-
Proceeds from sale of financial assets at fair value through profit or loss	108,939	141,429
Acquisition of the associate	(150,175)	-
Payments for property, plant and equipment	(200)	(220)

(Continued)

## TPK HOLDING CO., LTD. AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 (In Thousands of New Taiwan Dollars)

	<b>2023</b>	<b>2022</b>
Proceeds from disposal of property, plant and equipment	\$ 126,263	\$ 186,367
(Increase) decrease in refundable deposits	(535)	8,445
Payments for intangible assets	(19,056)	(18,584)
Decrease in other non-current assets	345	5,487
Increase in prepayments for equipment	(1,046,810)	(1,048,411)
Net cash inflow on acquisition of the subsidiary	<u>-</u>	<u>14,301</u>
Net cash used in investing activities	<u>(3,880,211)</u>	<u>(6,688,759)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Increase in short-term borrowings	3,818,561	3,268,179
Proceeds from long-term borrowings	11,476,869	11,160,239
Repayments of long-term borrowings	(9,857,651)	(9,539,965)
(Refund of) proceeds from guarantee deposits received	(11,985)	4,053
Repayments of the principal portion of lease liabilities	(606,352)	(614,173)
Decrease in other non-current liabilities	(150,353)	(59,601)
Dividends paid to owners of the Company	(203,332)	(609,996)
Partial disposal of interests in the subsidiary without a loss of control	-	117,450
Interest paid	(1,303,161)	(646,425)
Dividends paid to non-controlling interests	(82,314)	-
Changes in non-controlling interests	<u>36,000</u>	<u>-</u>
Net cash generated from financing activities	<u>3,116,282</u>	<u>3,079,761</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	<u>(538,131)</u>	<u>2,716,026</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	9,657,126	3,669,155
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>24,284,276</u>	<u>20,615,121</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 33,941,402</u>	<u>\$ 24,284,276</u>

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

(Concluded)

【附件四】



單位：美金元

期初未分配盈餘	14,179,549
確定福利計畫再衡量數認列於保留盈餘	41,101
調整後未分配盈餘	14,220,650
本期稅後淨利	6,827,580
減：提列法定盈餘公積	(682,758)
提列特別盈餘公積	(13,171,540)
期末未分配盈餘	7,193,932

董事長：江朝瑞



經理人：謝立群



會計主管：林胡耀



**Exhibit 4**

TPK Holding Co., Ltd.  
PROFIT DISTRIBUTION STATEMENT  
Year 2023

(Unit : \$US)

Unappropriated retained earnings of previous year	14,179,549
Remeasurement of defined benefit plan recognized in Retained Earnings	41,101
Unappropriated retained earnings after adjustments	<u>14,220,650</u>
Y2023 net profit after tax	6,827,580
Less : 10% legal reserve	(682,758)
Special reserve	<u>(13,171,540)</u>
The ending balance of unappropriated retained earnings	<u><u>7,193,932</u></u>

Chairman : Michael Chao-Juei Chiang

Executive : Li-Chien Hsieh

Accounting Manager : Hu-Yao Lin

背書保證處理辦法修訂前後條文對照表

修訂後	修訂前
<p>(修訂內容)</p> <p>1、目的： 為保障股東權益，健全本公司辦理背書保證之財務管理及降低本公司之經營風險，訂定本作業辦法。本作業辦法如有未盡事宜，悉依相關法律規定辦理之。</p>	<p>1、目的： 為保障股東權益，健全本公司及子公司辦理背書保證之財務管理及降低本公司及子公司之經營風險，訂定本作業辦法。本作業辦法如有未盡事宜，悉依相關法律規定辦理之。</p>
<p>(項次調整及修訂內容)</p> <p><u>2.1.</u> 本公司：係指 TPK Holding Co., Ltd. (TPKH)</p> <p><u>2.2.</u> 子公司：母<u>公司</u>直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例之公司均適用，但個別公司內若有其他較嚴格之規定，依個別公司較嚴格辦法為準。</p> <p><u>2.3.</u> 名詞定義：</p> <p><u>2.3.1.</u> 財務報告係以國際財務報導準則編製者，本辦法所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。</p>	<p><u>3.1.</u> 本公司：係指 TPK Holding Co., Ltd. (TPKH)</p> <p><u>3.2.</u> 本辦法所稱子公司及母公司，應依證券發行人財務報告編製準則之規定認定之。</p> <p><u>3.3.</u> 財務報告係以國際財務報導準則編製者，本辦法所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。</p>
<p>(項次調整及修訂內容)</p> <p><u>2.3.2.</u> 本辦法所稱事實發生日，係指簽約日、付款日、董事會決議日或其他足資確定背書保證對象及金額之日等日期孰前者。</p>	<p><u>4.4.4.</u> 本辦法所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定交易對象及交易金額之日等日期孰前者。</p>
<p>(項次調整及修訂內容)</p> <p><u>2.4.</u>背書保證對象：本公司得對下列公司為背書保證。</p> <p><u>2.4.1.</u>有業務往來之公司。</p> <p><u>2.4.2.</u>公司直接及間接持有表決權之股份超過百分之五十之公司。</p> <p><u>2.4.3.</u>直接及間接對公司持有表決權之股份超過百分之五十之公司。</p> <p>(刪除，已編入子公司處理辦法)</p>	<p><u>2.1.</u>背書保證對象：本公司及子公司得對下列公司為背書保證。</p> <p><u>2.1.1.</u>有業務往來之公司。</p> <p><u>2.1.2.</u>公司直接及間接持有表決權之股份超過百分之五十之公司。</p> <p><u>2.1.3.</u>直接及間接對公司持有表決權之股份超過百分之五十之公司。</p> <p><u>2.1.4.</u>本公司直接及間接持有表決權股</p>

<p><u>2.4.4.</u>基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受上開背書保證對象之限制，得為背書保證。前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。</p>	<p><u>份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。</u></p> <p><u>2.1.5.</u>基於承攬工程需要之同業間或共同起造人間依合約規定互保，或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受上開背書保證對象之限制，得為背書保證。前項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。</p>
<p>(項次調整及修訂內容)</p> <p><u>2.5.</u>本作業程序所稱之背書保證事項如下：</p> <p><u>2.5.1.</u> 融資背書保證：係指</p> <p>(1) 客票貼現融資。</p> <p>(2) <u>本公司</u>為他公司融資之目的所為之背書或保證，包括提供動產或不動產作擔保設定質權、抵押權者。</p> <p>(3) <u>本公司</u>為<u>子公司</u>融資之目的而另開立票據予非金融事業作擔保者。</p> <p><u>2.5.2.</u> 關稅背書保證：係指<u>本公司</u>為<u>子公司</u>或<u>他公司</u>有關關稅事項所為之背書或保證。</p> <p><u>2.5.3.</u> 其他背書保證：係指無法歸類列入前二項之背書或保證事項。</p>	<p><u>2.2.</u>本作業程序所稱之背書保證事項如下：</p> <p><u>2.2.1.</u> 融資背書保證：係指</p> <p>(1) 客票貼現融資。</p> <p>(2) 為他公司融資之目的所為之背書或保證，包括提供動產或不動產作擔保設定質權、抵押權者。</p> <p>(3) 為<u>本公司</u>及<u>子公司</u>融資之目的而另開立票據予非金融事業作擔保者。</p> <p><u>2.2.2.</u> 關稅背書保證：係指為<u>本公司</u>及<u>子公司</u>或<u>他公司</u>有關關稅事項所為之背書或保證。</p> <p><u>2.2.3.</u> 其他背書保證：係指無法歸類列入前二項之背書或保證事項。</p>
<p>(項次調整)</p> <p><u>3、</u>作業程序：</p> <p><u>3.1.</u>背書保證額度</p>	<p><u>4、</u>作業程序：</p> <p><u>4.1.</u>背書保證額度</p>
<p>(項次調整及修訂內容)</p> <p><u>3.1.1.</u> 本公司背書保證額度</p> <p>(1) 本公司背書保證之總額不得超過本公司淨值之百分之五十，對單一企業背書保證金額不得超過<u>本公司淨值之百分之二十五</u>。</p>	<p><u>4.1.2.</u> <u>本公司及子公司</u>背書保證額度</p> <p>(1) 本公司背書保證之總額不得超過本公司淨值之百分之五十，對單一企業背書保證金額不得超過<u>前述總額之二分之一</u>。</p>

<p>(刪除，已編入子公司處理辦法)</p> <p>(2) 本公司及子公司整體背書保證之總額不得超過本公司淨值之百分之五十，對單一企業背書保證金額不得超過本公司淨值之百分之二十五。</p>	<p>(2) 子公司得為背書保證之總額及對單一企業背書保證之金額與本公司相同。</p> <p>(3) 本公司及子公司整體背書保證之總額不得超過本公司淨值之百分之五十，對單一企業背書保證金額不得超過前述總額之二分之一。</p>
<p>3.1.2. 本公司對有業務往來之公司進行背書或提供保證，該筆背書保證金額不得超過雙方於背書保證前十二個月期間內之業務往來總金額(略)。</p>	<p>4.1.1. 與本公司及子公司有業務往來之公司，個別背書保證金額不得超過雙方於背書保證前十二個月期間內之業務往來總金額(略)。</p>
<p>(項次調整及修訂內容)</p> <p>3.2. 核決權限</p> <p>3.2.1. 董事會授權董事長決行之限額以不逾 3.1 項各款背書保證限額之百分之五十為限，事後應再報經最近期之董事會追認之。</p> <p>3.2.2. 本公司辦理背書保證，除 3.2.1 項之情況外，應經董事會決議同意後為之。</p>	<p>4.1.6. 董事會授權董事長決行之限額以不逾本條 4.1.2 項各款背書保證限額之百分之五十為限，事後應再報經最近期之董事會追認之。</p> <p>4.1.5. 本公司辦理背書保證，除 4.1.6 項之情況外，應經董事會決議同意後為之。</p>
<p>(項次調整及修訂內容)</p> <p>3.2.3. 若因業務需要，背書保證額度有超過 3.1 項各款標準之必要，且符合本處理辦法所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正處理辦法之額度標準後，提報股東會追認；股東會不同意時，應訂定計畫於一定期限內解除超額背書保證部位。本公司及子公司訂定整體得為背書保證之總額達本公司淨值百分之五十以上者，應於股東會說明背書保證之必要性及合理性。</p>	<p>4.2.4. 若因業務需要，背書保證額度有超過上述標準之必要，且符合本作業程序所訂條件者，應經董事會同意並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本條之額度標準後，提報股東會追認；股東會不同意時，應訂定計畫於一定期限內解除超額背書保證部位。</p> <p>4.1.4. 本公司及子公司整體得為背書保證之總額達本公司淨值百分之五十以上者，應於股東會說明背書保證之必要性及合理性。</p>
<p>(項次調整及修訂內容)</p> <p>3.3. 審查及作業程序</p> <p>3.3.1. 本公司辦理背書保證時，財務部門</p>	<p>4.2. 審查及作業程序</p> <p>4.2.1. 本公司及子公司辦理背書保證</p>

<p>應先評估背書保證之必要性、合理性、風險性、背書保證對象之徵信、對公司營運風險、財務狀況與股東權益之影響並擬具評估報告。</p> <p><u>3.3.2.</u> 必要時應取得擔保品或保證票據，並進行擔保品之價值評估，再提送簽呈敘明背書保證對象、種類、理由及金額，呈請董事長決行或由董事會通過始得為之。財務部門並就每月所發生及註銷之保證事項列登錄於背書保證備查簿。</p> <p><u>3.3.3.</u> (略)</p>	<p>時，財務部門應先評估背書保證之必要性、合理性、風險性、背書保證對象之徵信、對公司營運風險、財務狀況與股東權益之影響並擬具評估報告。</p> <p><u>4.2.2.</u> 必要時應取得擔保品或保證票據，並進行擔保品之價值評估，再提送簽呈敘明背書保證對象、種類、理由及金額，呈請董事長決行或由董事會通過始得為之。財務部門並就每月所發生及註銷之保證事項列登錄於【背書保證備查簿】。</p> <p><u>4.2.3.</u> (略)</p>
<p>(項次調整及修訂內容)</p> <p><u>3.3.4</u> 本公司因情事變更，致背書保證對象不符本準則規定或金額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。</p>	<p><u>4.2.5</u> 本公司及子公司因情事變更，致背書保證對象不符本準則規定或金額超限時，應訂定改善計畫，將相關改善計畫送審計委員會，並依計畫時程完成改善。</p>
<p>(項次調整及修訂內容)</p> <p><u>3.3.5</u> 背書保證對象若為淨值低於實收資本額二分之一之子公司，應提董事會同意後始得對子公司進行背書保證，並應明定其後續相關管控措施。子公司股票無面額或每股面額非屬新臺幣十元者，其實收資本額，應以股本加計資本公積-發行溢價之合計數為之。</p>	<p><u>4.1.3.</u> 背書保證對象若為淨值低於實收資本額二分之一之子公司，應提董事會同意後始得對子公司進行背書保證。子公司股票無面額或每股面額非屬新臺幣十元者，其實收資本額，應以股本加計資本公積-發行溢價之合計數為之。</p>
<p>(項次調整及修訂內容)</p> <p><u>3.3.6.</u> (略)</p> <p><u>3.3.7.</u> 外國公司無印鑑章者，得不適用<u>3.3.6.</u>之規定。</p>	<p><u>4.2.6.</u> (略)</p> <p><u>4.2.7.</u> 外國公司無印鑑章者，得不適用<u>4.2.6.</u>之規定。</p>
<p>(項次調整及修訂內容)</p> <p><u>3.4.</u> 後續管理</p> <p><u>3.4.1.</u> 本公司內部稽核人員應至少每季稽核背書保證作業之執行情形，並作成書面紀錄，如發現違規情事，應即予糾正。違規情節重大時，除即以書面通知審計委員會外，並依本公司人事管理規定懲處相關違規人員。</p>	<p><u>4.3.</u> 後續管理</p> <p><u>4.3.1.</u> 本公司及子公司內部稽核人員應至少每季稽核背書保證作業之執行情形，並作成書面紀錄，如發現違規情事，應即予糾正。違規情節重大時，除即以書面通知審計委員會外，並依本公司及子公司人事管理規定</p>



<p>(刪除，已編入子公司處理辦法)</p> <p>3.4.2. 本公司應評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料與簽證會計師執行必要之查核程序。</p>	<p>懲處相關違規人員。</p> <p>4.3.2. 子公司若擬為他公司背書保證時，本公司應監督子公司依本處理程序辦理。子公司應於每月五日前編製上月份為他公司背書保證備查簿，送本公司審閱。</p> <p>子公司內部稽核人員如發現重大違規情事，應即以書面通知本公司，本公司應瞭解其處理及跟催後續改善情形。子公司若未設內部稽核單位，由本公司稽核單位執行之。</p> <p>4.3.3. 本公司及子公司應評估或認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料與簽證會計師執行必要之查核程序。</p>
<p>(項次調整)</p> <p>3.5. 公告申報</p> <p>3.5.1. (略)</p>	<p>4.4. 公告申報</p> <p>4.4.1. (略)</p>
<p>(項次調整及修訂內容)</p> <p>3.5.2. 本公司除應公告申報每月背書保證餘額外，背書保證金額達公開發行公司資金貸與及背書保證處理準則第二十五條規定之任一標準者，於事實發生之日起算二日內，輸入指定之資訊申報網站。</p> <p>(1) 本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。</p> <p>(2) (略)</p> <p>(3) 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、<u>採用權益法之投資帳面金額</u>及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。</p> <p>(4) 本公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。</p>	<p>4.4.2. 本公司除應公告申報每月背書保證餘額外，背書保證金額達公開發行公司資金貸與及背書保證處理準則第二十五條規定之任一標準者，於事實發生之日起二日內，輸入指定之資訊申報網站。</p> <p>(1) 本公司及其子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。</p> <p>(2) (略)</p> <p>(3) 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、<u>長期性質之投資</u>及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。</p> <p>(4) 本公司及子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。</p>

<p>(新增內容)</p> <p><u>3.6. 子公司管理</u></p> <p><u>3.6.1. 本公司應督促子公司辦理為他人背書保證時，應依本處理辦法訂定子公司處理辦法。</u></p> <p><u>3.6.2. 本公司應監督子公司自行檢查訂定的背書保證處理辦法是否符合相關法令規定及是否依所訂處理辦法規定辦理背書保證。</u></p> <p><u>3.6.3. 內部稽核人員應依法令規定覆核子公司自行檢查為他人背書保證執行情形。</u></p> <p><u>3.6.4. 本公司直接及經由子公司間接持有逾百分之五十有表決權股份或表決權比例且非公開發行公司之子公司，如其背書保證達應公告申報標準者，本公司亦應為公告、申報及抄送。</u></p>	<p><u>4.4.3. 本公司之子公司非屬國內公開發行公司者，該子公司有 4.4.2.應公告申報之事項，應由本公司為之。</u></p>
<p>(新增內容)</p> <p><u>3.7. 罰則：</u></p> <p><u>公司之經理人及主辦人員違反本處理辦法時，依照員工手冊提報考核，依其情節輕重處罰。</u></p>	
<p>(項次調整及修訂內容)</p> <p><u>3.8. 實施與修訂：</u></p> <p><u>3.8.1. 本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，如有董事表示異議且有紀錄或書面聲明者，應將其異議併送審計委員會及提報股東會討論，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。</u></p>	<p><u>4.5. 實施與修訂：</u></p> <p><u>4.5.1. 本處理程序經審計委員會及董事會同意，並提報股東會通過後實施，修訂時亦同。本處理程序訂定後，如遇相關法令變更，應適時配合修正。</u></p>
<p>(刪除)</p>	<p><u>4.5.2. 本公司已設置獨立董事者，依前項規定將本處理程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會議記錄。</u></p>

<p>(項次調整及修訂內容)</p> <p><u>3.8.2.</u> 本公司已設置審計委員會，訂定或修正本處理程序，應經審計委員會全體成員(以實際在任者計算之)二分之一以上同意，並提董事會決議。前項如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</p>	<p><u>4.5.3.</u> 本公司已設置審計委員會者，訂定或修正本處理程序，應經審計委員會全體成員(以實際在任者計算之)二分之一以上同意，並提董事會決議。前項如未經審計委員會全體成員(以實際在任者計算之)二分之一以上同意者，得由全體董事(以實際在任者計算之)三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</p>
<p>(項次調整及修訂內容)</p> <p><u>3.8.3.</u> 本辦法制定並經 2010 年 1 月 8 日第二次股東會通過後實施。 第一次修訂，並經 2010 年 4 月 13 日股東會通過。 第二次修訂，並經 2011 年 6 月 9 日股東會通過。 第三次修訂，並經 2013 年 5 月 22 日股東會通過。 第四次修訂，並經 2015 年 6 月 12 日股東會通過。 <u>第五次修訂，並經 2024 年 6 月 18 日股東會通過。</u></p>	<p><u>4.5.4.</u> 本辦法制定並經 2010 年 1 月 8 日第二次股東會通過後實施。 第一次修訂，並經 2010 年 4 月 13 日股東會通過。 第二次修訂，並經 2011 年 6 月 9 日股東會通過。 第三次修訂，並經 2013 年 5 月 22 日股東會通過。 第四次修訂，並經 2015 年 6 月 12 日股東會通過。</p>
<p>(刪除)</p>	<p><u>5、管理重點：</u></p> <p><u>5.1. 辦理背書保證是否經董事會決議同意後為之。</u></p> <p><u>5.2. 背書保證金額是否符合董事會核准之限額。</u></p> <p><u>5.3. 是否依規定輸入背書保證資訊於指定之資訊申報網站。</u></p> <p><u>5.4. 背書保證是否使用公司設立登記之印鑑章，該印章之保管人是否經董事會通過。</u></p> <p><u>5.5. 內部稽核人員至少每季稽核背書保證作業之執行情形，並作成書面紀錄。</u></p>

<p>(項次調整及修訂內容)</p> <p><u>4</u>、參考辦法：</p> <p><u>4.1</u>. <u>公開發行公司</u>資金貸與及背書保證處理準則</p>	<p><u>6</u>、參考辦法：</p> <p><u>6.1</u>. 資金貸與及背書保證處理準則</p>
<p>(項次調整)</p> <p><u>5</u>、使用表單：</p> <p><u>5.1</u>. 背書保證備查簿</p>	<p><u>7</u>、使用表單：</p> <p><u>7.1</u>. 背書保證備查簿</p>

**Comparison Table of Amendments to  
the Regulations Governing Granting  
Endorsements or Guarantees to Others**

Proposed Amendments	Current Provisions
<p>1 These Regulations are duly enacted in an attempt to safeguard shareholders' equity, assure wholesome financial management over TPK's endorsements/guarantees and to minimize TPK's risk in business operation. Any matters insufficiently provided for in these Regulations shall be subject to due handling in accordance with the laws and ordinances concerned.</p>	<p>1 These Regulations are duly enacted in an attempt to safeguard shareholders' equity, assure wholesome financial management over TPK's <u>and its Subsidiaries'</u> endorsements/guarantees and to minimize TPK's <u>and its Subsidiaries'</u> risk in business operation. Any matters insufficiently provided for in these Regulations shall be subject to due handling in accordance with the laws and ordinances concerned.</p>
<p><u>2.1. TPK: meaning TPK Holding Co., Ltd. (TPKH)</u></p> <p><u>2.2. Subsidiaries: Companies in which the parent company holds directly or indirectly more than fifty percent of the voting rights shares or voting rights percentages are applicable. However, if there are stricter regulations within individual companies, the stricter method of individual companies shall prevail.</u></p> <p><u>2.3. Definition:</u> <u>2.3.1. Where a financial reports are prepared according to the International Financial Reporting Standards, "net worth" as set forth in these Regulations means the balance sheet equity attributable to the owners of the parent company under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</u></p>	<p><u>3.1. TPK: meaning TPK Holding Co., Ltd. (TPKH)</u></p> <p><u>3.2. The terms "a subsidiary or a parent company" as set forth herein shall be defined in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers.</u></p> <p><u>3.3. Where a financial reports are prepared according to the International Financial Reporting Standards, "net worth" as set forth in these Regulations means the balance sheet equity attributable to the owners of the parent company under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</u></p>

Proposed Amendments	Current Provisions
<p><u>2.3.2.</u> “Date of occurrence” in these Regulations means the date of contract signing, payment date, date of directors’ resolutions, or other date on which the counterparty and monetary amount of <u>the endorsements or guarantees</u> can be confirmed, whichever is earlier.</p>	<p><u>4.4.4.</u> “Date of occurrence” in these Regulations means the date of contract signing, payment date, date of directors’ resolutions, or other date on which the counterparty and monetary amount of <u>the transaction</u> can be confirmed, whichever is earlier.</p>
<p><u>2.4.</u> Target beneficiaries for endorsements/guarantees: TPK may grant endorsements/guarantees to companies and firms with the following attributes:</p> <p><u>2.4.1.</u> A company which is in business transaction with TPK.</p> <p><u>2.4.2.</u> A company where TPK holds over 50% of the voting powers either directly or indirectly.</p> <p><u>2.4.3.</u> A company which holds over 50% of the voting powers of TPK either directly or indirectly.</p> <p>(Deleted and incorporated into subsidiaries’ regulation.)</p> <p><u>2.4.4.</u> Where TPK is in mutual guarantee as required under the contract with a fellow company or joint constructors as required to undertake projects, or where, as one of the investing shareholders, TPK grants endorsements/guarantees to a company invested by it in proportion to its</p>	<p><u>2.1.</u> Target beneficiaries for endorsements/guarantees: TPK may grant endorsements/guarantees to companies and firms with the following attributes:</p> <p><u>2.1.1.</u> A company which is in business transaction with TPK.</p> <p><u>2.1.2.</u> A company where TPK holds over 50% of the voting powers either directly or indirectly.</p> <p><u>2.1.3.</u> A company which holds over 50% of the voting powers of TPK either directly or indirectly.</p> <p><u>2.1.4.</u> <u>The companies which TPK directly or indirectly holds more than 90% of voting shares may grant endorsements to each other and the amount of endorsement shall not exceed 20% of the net worth of TPK; provided, however, that the amount limitation is not applicable to endorsements granted between the companies which TPK directly or indirectly holds 100% of voting shares.</u></p> <p><u>2.1.5.</u> Where TPK is in mutual guarantee as required under the contract with a fellow company or joint constructors as required to undertake projects, or where, as one of the investing shareholders, TPK grants endorsements/guarantees to a company invested by it in proportion to its</p>

Proposed Amendments	Current Provisions
<p>shareholding in such company under a joint investment relationship, or where, fellow companies provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other, TPK may grant endorsements/guarantees and may be free of the aforementioned restriction upon the target beneficiaries of endorsements/ guarantees. The term "investment" refers to a capital injection directly by TPK or indirectly through a company, which the public company holds 100% of voting shares.</p>	<p>shareholding in such company under a joint investment relationship, or where, fellow companies provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other, TPK may grant endorsements/guarantees and may be free of the aforementioned restriction upon the target beneficiaries of endorsements/ guarantees. The term "investment" refers to a capital injection directly by TPK or indirectly through a company, which the public company holds 100% of voting shares.</p>
<p><u>2.5.</u> The term "endorsements/guarantees" as used in these Regulations refers to the following:</p> <p><u>2.5.1.</u> Financing endorsements/guarantees, including:</p> <p>(1) Bill discount financing.</p> <p>(2) Endorsement or guarantee <u>provided by the Company</u> made to meet the financing needs of another company, including provision of chattels or real estate as collateral through establishment of pledge, mortgage.</p> <p>(3) <u>Company's</u> issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of <u>TPK's subsidiaries</u>.</p> <p><u>2.5.2.</u> Customs duty endorsement/guarantee, meaning an endorsement or guarantee for <u>TPK's subsidiaries or another company</u> with respect to customs duty matters.</p> <p><u>2.5.3.</u> Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two subparagraphs.</p>	<p><u>2.2.</u> The term "endorsements/guarantees" as used in these Regulations refers to the following:</p> <p><u>2.2.1.</u> Financing endorsements/guarantees, including:</p> <p>(1) Bill discount financing.</p> <p>(2) Endorsement or guarantee made to meet the financing needs of another company, including provision of chattels or real estate as collateral through establishment of pledge, mortgage.</p> <p>(3) Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of <u>TPK itself and its subsidiaries</u>.</p> <p><u>2.2.2.</u> Customs duty endorsement/guarantee, meaning an endorsement or guarantee for <u>TPK itself and its subsidiaries or another company</u> with respect to customs duty matters.</p> <p><u>2.2.3.</u> Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two subparagraphs.</p>

Proposed Amendments	Current Provisions
<p><u>3. Operating procedures:</u>  <u>3.1. Limits on the Amount of Endorsements/Guarantees</u></p>	<p><u>4. Operating procedures:</u>  <u>4.1. Limits on the Amount of Endorsements/Guarantees</u></p>
<p><u>3.1.1. The total amount of endorsements/guarantees provided by TPK</u></p> <p>(1) The total amount of endorsements/guarantees provided by TPK shall not exceed 50% of its net worth, and the amount of endorsements/guarantees provided to a single enterprise by TPK <u>shall not exceed 25% of its net worth.</u></p> <p>(Deleted and incorporated into subsidiaries' regulation.)</p> <p>(2)The total amount of endorsements/guarantees provided by TPK and its subsidiaries shall not exceed 50% of the net worth of TPK, and the amount of endorsements/guarantees provided to a single enterprise <u>shall not exceed 25% of the net worth of TPK.</u></p>	<p><u>4.1.2. The total amount of endorsements/guarantees provided by TPK and its subsidiary</u></p> <p>(1) The total amount of endorsements/guarantees provided by TPK shall not exceed 50% of its net worth, and the amount of endorsements/guarantees provided to a single enterprise by TPK <u>shall not exceed 50% of the said total amount.</u></p> <p><u>(2)The total amount of endorsement/guarantee and the amount of endorsement/guarantee for a single corporation provided by the subsidiaries of TPK is identical to TPK.</u></p> <p>(3)The total amount of endorsements/guarantees provided by TPK and its subsidiaries shall not exceed 50% of the net worth of TPK, and the amount of endorsements/guarantees provided to a single enterprise <u>shall not exceed 50% of the said total amount.</u></p>
<p><u>3.1.2. The total amount of endorsements/guarantees of an individual company which is in business transaction with TPK shall not exceed the total amount of business transaction by and between the two firms in the twelve months preceding the endorsements/guarantees (The term "amount of business transaction" as set forth herein denotes the input transaction or output transaction by and between both firms, whichever is higher).</u></p>	<p><u>4.1.1. The total amount of endorsements/guarantees of an individual company which is in business transaction with TPK and its subsidiaries shall not exceed the total amount of business transaction by and between the two firms in the twelve months preceding the endorsements/guarantees (The term "amount of business transaction" as set forth herein denotes the input transaction or output transaction by and between both firms, whichever is higher).</u></p>
<p><u>3.2. Level Of Authority</u>  <u>3.2.1. The Chairman is authorized by the Board of Directors to grant endorsement/guarantee</u></p>	<p><u>4.1.6. The Chairman is authorized by the Board of Directors to grant endorsement/guarantee</u></p>



Proposed Amendments	Current Provisions
<p>within 50% of the respective limit set forth in all sub-paragraphs of Article <u>3.1</u> and the most recent meeting of the Board of Directors afterwards shall recognize such endorsement/guarantee.</p> <p><u>3.2.2.</u> Except for the circumstance under Article <u>3.2.1.</u>, any endorsement/guarantee provided by TPK is subject to the approval of the Board of Directors.</p>	<p>within 50% of the respective limit set forth in all sub-paragraphs of Article <u>4.1.2.</u> and the most recent meeting of the Board of Directors afterwards shall recognize such endorsement/guarantee.</p> <p><u>4.1.5.</u> Except for the circumstance under Article <u>4.1.6.</u>, any endorsement/guarantee provided by TPK is subject to the approval of the Board of Directors.</p>
<p><u>3.2.3.</u> In case of a change in circumstances which causes the limit of endorsements/guarantees <u>to exceed the criteria specified in Article 3.1</u> because of the business needs and where such limit proves consistent with the terms and conditions set forth in these Regulations, such excess shall call for consent from the Board of Directors, concerted guarantee by a majority of the directors against the risk of potential loss, amendment of the criteria under this <u>Regulations</u> and shall further call for retrospective approval by the shareholders' meeting. In the event that the shareholders' meeting disagrees, a plan shall be worked out to remove the part of excess of endorsements/guarantees within the specified time limit. If the total amount of endorsements/guarantees by TPK and its subsidiaries on a consolidated basis exceeds 50% of the net worth of TPK, the indispensability and reasonableness of these endorsements/guarantees shall be reported to the shareholders' meeting</p>	<p><u>4.2.4.</u> In case of a change in circumstances which causes the limit of endorsements/guarantees <u>to exceed the aforementioned criteria</u> because of the business needs and where such limit proves consistent with the terms and conditions set forth in these Regulations, such excess shall call for consent from the Board of Directors, concerted guarantee by a majority of the directors against the risk of potential loss, amendment of the criteria under this <u>Paragraph</u> and shall further call for retrospective approval by the shareholders' meeting. In the event that the shareholders' meeting disagrees, a plan shall be worked out to remove the part of excess of endorsements/guarantees within the specified time limit.</p> <p><u>4.1.4.</u> If the total amount of endorsements/guarantees by TPK and its subsidiaries on a consolidated basis exceeds 50% of the net worth of TPK, the indispensability and reasonableness of these endorsements/guarantees shall be reported to the shareholders' meeting</p>
<p><u>3.3.</u> Review and operating procedures</p> <p><u>3.3.1</u> Where TPK extending endorsements/guarantees to others, TPK's Financial Department shall assess the indispensability, reasonableness, associated</p>	<p><u>4.2.</u> Review and operating procedures</p> <p><u>4.2.1</u> Where TPK <u>and its subsidiary</u> extending endorsements/guarantees to others, TPK's Financial Department shall assess the indispensability, reasonableness, associated</p>

Proposed Amendments	Current Provisions
<p>risks, creditability of the beneficiary receiving the endorsement/guarantee, TPK's potential operating risk, financial condition and shareholders' equity and prepare an evaluation report accordingly.</p> <p><u>3.3.2.</u> The department in charge shall obtain collateral or guaranteed notes when necessary, assess the value of collateral and submit a report specifying the beneficiaries, categories, reasons and amounts of endorsements/guarantees to the Chairman or to the Board of Directors for approval. The Financial Department shall register the matters of guarantees occurred or terminated into the Memorandum Book for Endorsements/Guarantees on a monthly basis.</p> <p><u>3.3.3.</u> (omitted)</p>	<p>risks, creditability of the beneficiary receiving the endorsement/guarantee, TPK's potential operating risk, financial condition and shareholders' equity and prepare an evaluation report accordingly.</p> <p><u>4.2.2.</u> The department in charge shall obtain collateral or guaranteed notes when necessary, assess the value of collateral and submit a report specifying the beneficiaries, categories, reasons and amounts of endorsements/guarantees to the Chairman or to the Board of Directors for approval. The Financial Department shall register the matters of guarantees occurred or terminated into the Memorandum Book for Endorsements/Guarantees on a monthly basis.</p> <p><u>4.2.3.</u> (omitted)</p>
<p><u>3.3.4.</u> In case of a change in circumstances, which causes the target endorsements/guarantees beneficiaries or amounts to go beyond the specified limits for TPK, a plan for corrective action shall be worked out and submitted to the Audit Committee. The corrective action shall be duly completed within the specified time limit.</p>	<p><u>4.2.5.</u> In case of a change in circumstances, which causes the target endorsements/guarantees beneficiaries or amounts to go beyond the specified limits for TPK <u>and its subsidiaries</u>, a plan for corrective action shall be worked out and submitted to the Audit Committee. The corrective action shall be duly completed within the specified time limit.</p>
<p><u>3.3.5.</u> The endorsement/guarantee provided by TPK to a subsidiary whose net worth is lower than half of its paid-in capital shall be subject to the approval of the Board of Directors, <u>and relevant control measures shall be specified subsequently.</u> In the case of a subsidiary with shares having no par value or a par value other than NT\$10, its paid-in capital shall be the sum of the share capital plus capital reserve in excess of issuance premium.</p>	<p><u>4.1.3.</u> The endorsement/guarantee provided by TPK to a subsidiary whose net worth is lower than half of its paid-in capital shall be subject to the approval of the Board of Directors. In the case of a subsidiary with shares having no par value or a par value other than NT\$10, its paid-in capital shall be the sum of the share capital plus capital reserve in excess of issuance premium.</p>

Proposed Amendments	Current Provisions
<p><u>3.3.6.</u> (omitted)</p> <p><u>3.3.7.</u> Foreign company without specimen seal will not be subject to Article <u>3.3.6.</u></p>	<p><u>4.2.6.</u> (omitted)</p> <p><u>4.2.7.</u> Foreign company without specimen seal will not be subject to Article <u>4.2.6.</u></p>
<p><u>3.4.</u> Powers and responsibilities:</p> <p><u>3.4.1.</u> TPK's internal auditors shall audit the performance of the endorsements/guarantees at least on a quarterly basis and shall work out written records of the audit findings. The internal auditors shall demand rectification if any unlawful practices are found. In the case a critical offense is found, the internal auditors shall inform the Audit Committee and impose penalties upon the offenders concerned in accordance with TPK's regulations governing personnel management.</p> <p>(Deleted and incorporated into subsidiaries' regulation.)</p> <p><u>3.4.2.</u> TPK shall assess and recognize the</p>	<p><u>4.3.</u> Powers and responsibilities:</p> <p><u>4.3.1.</u> TPK's <u>or the subsidiaries'</u> internal auditors shall audit the performance of the endorsements/guarantees at least on a quarterly basis and shall work out written records of the audit findings. The internal auditors shall demand rectification if any unlawful practices are found. In the case a critical offense is found, the internal auditors shall inform the Audit Committee and impose penalties upon the offenders concerned in accordance with TPK's <u>or the subsidiaries'</u> regulations governing personnel management.</p> <p><u>4.3.2.</u> Where a subsidiary of TPK is to grant endorsements/guarantees to another company, TPK shall urge such subsidiary to act in accordance with these Regulations. A subsidiary of TPK shall work out the itemized statement of endorsements/guarantees granted to others and submit it to TPK for review on or before the 5th day of every month. In case a critical violation is found, the subsidiary's internal auditor(s) shall report to TPK in writing forthwith. TPK shall, in response, look into the fact and trace the performance of subsequent corrective actions. In the event that a subsidiary has not established its own internal auditor section, TPK's Audit Section shall carry out the aforementioned duties instead.</p> <p><u>4.3.3.</u> TPK <u>and its subsidiaries</u> shall assess and</p>

Proposed Amendments	Current Provisions
<p>probable loss in endorsements/guarantees and shall have the endorsements/guarantees related information disclosed in the financial statements and shall, meanwhile, provide the relevant information to the Certified Public Accountant so that the Certified Public Accountant may take audit procedures as necessary and to issue appropriate audit report.</p>	<p>recognize the probable loss in endorsements/guarantees and shall have the endorsements/guarantees related information disclosed in the financial statements and shall, meanwhile, provide the relevant information to the Certified Public Accountant so that the Certified Public Accountant may take audit procedures as necessary and to issue appropriate audit report.</p>
<p><u>3.5.</u>Public disclosure and reporting: <u>3.5.1.</u> (omitted)</p>	<p><u>4.4.</u>Public disclosure and reporting: <u>4.4.1.</u> (omitted)</p>
<p><u>3.5.2.</u>In addition to reporting the monthly balances of endorsements/guarantees, where the amount of endorsements/guarantees granted by TPK is amounting to any single criterion set forth in Article 25 of Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies, TPK shall upload such information to the website designated for public disclosure within two days after occurrence of the fact.</p> <p>(3)The balance of endorsements/guarantees provided by TPK and its subsidiaries for a single enterprise reaches NT\$10 millions or more and the aggregate amount of all endorsements/guarantees for, <u>carrying value of equity method investment in</u>, and balance of loans to, such enterprise reaches 30 percent or more of TPK's net worth as stated in its latest financial statement.</p> <p>(4) The additional endorsement/guarantee provided by TPK is NT\$30 million or more and reaches 5 percent or more of TPK's net</p>	<p><u>4.4.2.</u>In addition to reporting the monthly balances of endorsements/guarantees, where the amount of endorsements/guarantees granted by TPK is amounting to any single criterion set forth in Article 25 of Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies, TPK shall upload such information to the website designated for public disclosure within two days after occurrence of the fact.</p> <p>(3)The balance of endorsements/guarantees provided by TPK and its subsidiaries for a single enterprise reaches NT\$10 millions or more and the aggregate amount of all endorsements/guarantees for, <u>long-term investment in</u>, and balance of loans to, such enterprise reaches 30 percent or more of TPK's net worth as stated in its latest financial statement.</p> <p>(4) The additional endorsement/guarantee provided by TPK <u>and its subsidiaries</u> is NT\$30 million or more and reaches 5</p>

Proposed Amendments	Current Provisions
<p>worth as stated in its latest financial statement.</p>	<p>percent or more of TPK's net worth as stated in its latest financial statement.</p>
<p><u>3.6.Management of subsidiaries</u></p> <p><u>3.6.1.Where a subsidiary of the Company intends to grant endorsements/guarantees to others, the Company shall instruct it to formulate its own regulations in compliance with the Regulations herein.</u></p> <p><u>3.6.2.The Company shall monitor whether the regulations governing endorsements/guarantees to others formulated by the subsidiary on its own comply with related laws and regulations and whether its endorsements/guarantees pursuant to such regulations.</u></p> <p><u>3.6.3.The internal auditors shall review the subsidiary's self-inspection on its implementation of endorsements/guarantees to others pursuant to laws and regulations.</u></p> <p><u>3.6.4. If any directly or indirectly held subsidiary of TPK, where TPK holds more than 50% of the voting shares or voting rights and which is a non-publicly issued company, meets the criteria requiring public announcement and filing for its endorsement guarantees, this company shall also make the public announcement, filing, and submission.</u></p>	<p>(Newly added)</p> <p>4.4.3. <u>TPK shall announce and report, on behalf of its subsidiary that is not a public company of the Republic of China, any matters that such subsidiary is required to announce and report pursuant to Article 4.4.2.</u></p>
<p><u>3.7.Penalty</u>  <u>The Company's managers and personnel in charge who violate the Regulations, if any, shall be reported for performance appraisal pursuant to the employee handbook, and disciplined subject to the gravity of the case.</u></p>	<p>(Newly added)</p>
<p><u>3.8.Enforcement and amendments</u></p>	<p><u>4.5. Enforcement and amendments</u></p>

Proposed Amendments	Current Provisions
<p>3.8.1. These Regulations and any amendment hereto shall be put into enforcement after being submitted to the Audit Committee and the Board of Directors, reported to and approved by the shareholders' meeting. <u>Where there any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the dissenting opinions to each supervisor and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Regulations.</u> If there is any change to the applicable laws and regulations after the enactment of these Regulations, these Regulations shall be amended accordingly.</p>	<p>4.5.1. These Regulations and any amendment hereto shall be put into enforcement after being submitted to the Audit Committee and the Board of Directors, reported to and approved by the shareholders' meeting. If there is any change to the applicable laws and regulations after the enactment of these Regulations, these Regulations shall be amended accordingly.</p>
<p>(Deleted )</p>	<p>4.5.2. <u>If TPK has independent director(s), when submitting these Regulations to the Board of Directors for discussion as set forth in the preceding paragraph, the opinions of independent director(s) shall be taken into consideration, and their opinions and reasons of agreement and objection shall be recorded in the meeting minutes of Board of Directors.</u></p>
<p>3.8.2 If TPK has established the Audit Committee, any enactment or amendment to these Regulations shall be approved by a majority of all incumbent members of the Audit Committee and submitted to the Board of Directors for approval. If the enactment or amendment in the preceding paragraph has not been approved by a majority of all incumbent members of the Audit Committee, such enactment or amendment may be approved by no less than two-thirds of all incumbent members of the Board of Directors and the resolution of the Audit Committee shall be recorded in the meeting minutes of the Board of Directors.</p>	<p>4.5.3 If TPK has established the Audit Committee, any enactment or amendment to these Regulations shall be approved by a majority of all incumbent members of the Audit Committee and submitted to the Board of Directors for approval. If the enactment or amendment in the preceding paragraph has not been approved by a majority of all incumbent members of the Audit Committee, such enactment or amendment may be approved by no less than two-thirds of all incumbent members of the Board of Directors and the resolution of the Audit Committee shall be recorded in the meeting minutes of the Board of Directors.</p>

Proposed Amendments	Current Provisions
<p><u>3.8.3.</u> These regulations were enacted and approved by the 2nd shareholders' meeting held on January 8, 2010. The first amendment was approved by the shareholders' meeting held on April 13, 2010. The second amendment was approved by the shareholders' meeting held on June 9, 2011. The third amendment was approved by the shareholders' meeting held on May 22, 2013. The fourth amendment was approved by the shareholders' meeting held on June 12, 2015. <u>The fifth amendment was approved by the shareholders' meeting held on June 18, 2024.</u></p>	<p><u>4.5.4.</u> These regulations were enacted and approved by the 2nd shareholders' meeting held on January 8, 2010. The first amendment was approved by the shareholders' meeting held on April 13, 2010. The second amendment was approved by the shareholders' meeting held on June 9, 2011. The third amendment was approved by the shareholders' meeting held on May 22, 2013. The fourth amendment was approved by the shareholders' meeting held on June 12, 2015.</p>
(Deleted)	<p><u>5. Highlights of management:</u> <u>5.1. Whether endorsements/guarantees are granted only after being officially approved by the Board of Directors.</u> <u>5.2. Whether the endorsements/guarantees amount is within the maximum limit approved by the Board of Directors.</u> <u>5.3. Whether endorsements/guarantees information has been input into the website designated for public disclosure.</u> <u>5.4. Whether the registered specimen seal used by TPK for incorporation registration has been used for endorsements/guarantees business and whether such special registered specimen seal has been under custody by the custodian as approved by the Board of Directors.</u> <u>5.5. Whether the internal auditor(s) has (have) audited endorsements/guarantees performance at least on a quarterly basis and duly worked out the audit report in writing.</u></p>
<p><u>4. Regulations for reference:</u> <u>4.1. Regulations Governing Loaning of Funds</u></p>	<p><u>6. Regulations for reference:</u> <u>6.1. Regulations Governing Loaning of Funds</u></p>

<b>Proposed Amendments</b>	<b>Current Provisions</b>
and Making of Endorsements/Guarantees by <u>Public Companies</u>	and Making of Endorsements/Guarantees
<u>5.</u> Forms used: <u>5.1.</u> Memorandum Book for Endorsements/Guarantees.	<u>7.</u> Forms used: <u>7.1.</u> Memorandum Book for Endorsements/Guarantees.



從事衍生性商品交易處理程序修訂前後條文對照表

修訂後	修訂前
<p>(修訂內容)</p> <p>3.3.2. 本公司及子公司從事「交易目的」衍生性商品交易之契約總額，任一時點，累計未結清契約餘額，不得超過本公司近期財務報表股東權益之百分之百；<u>全部契約損失上限為全部契約金額之 10%，個別契約損失上限為個別契約金額之 20% 且總損失金額達美元 50 萬元</u>；有關個別契約之內容由董事會授權高階主管人員核定。</p>	<p>3.3.2. 本公司及子公司從事「交易目的」衍生性商品交易之契約總額，任一時點，累計未結清契約餘額，不得超過本公司近期財務報表股東權益之百分之百；<u>全部與個別契約損失以契約金額百分之十為其上限</u>；有關個別契約之內容由董事會授權高階主管人員核定。</p>
<p>(修訂內容)</p> <p>3.3.3. 本公司及子公司從事「避險目的」衍生性商品交易可從事契約總額與損失上限金額如下：</p> <p>(1)承作衍生性商品交易之契約總上限為被避險標的金額之百分之百。</p> <p>(2)全部衍生性商品交易之損失上限為總契約金額之百分之十。</p> <p>(3)<u>個別契約損失上限為個別契約金額之 20%且總損失金額達美元 50 萬元。</u></p>	<p>3.3.3. 本公司及子公司從事「避險目的」衍生性商品交易可從事契約總額與損失上限金額如下：</p> <p>(1)承作衍生性商品交易之契約總上限為被避險標的金額之百分之百。</p> <p>(2)全部衍生性商品交易之損失上限為總契約金額之百分之十。</p> <p>(3)<u>個別衍生性商品交易之損失上限為該契約金額之百分之十。</u></p>
<p>(增訂內容)</p> <p>3.3.5. 本公司及子公司承作衍生性金融商品交易之全部契約未實現損失占最近期財務報告股東權益之 3% 以上時，<u>依法令規定辦理公告申報。</u></p>	
<p>(修訂內容)</p> <p>3.11.2. 本公司及子公司交易損失達 <u>3.3.2.、3.3.3.或 3.3.5.所列者</u>，及原交易簽訂之相關契約有變更、終止或解除情事者，應於事實發生之日</p>	<p>3.11.2. 本公司及子公司交易損失達<u>契約金額百分之十之損失上限者</u>，及原交易簽訂之相關契約有變更、終止或解除情事者，應於事實發生之日</p>

修訂後	修訂前
起次日內按規定格式，提供相關資訊，進行公告申報。	起次日內按規定格式，提供相關資訊，進行公告申報。
<p>(增訂內容)</p> <p>3.13.4. 本處理程序制定並經2010年1月8日第二次股東會通過後實施。 第一次修訂，並經2010年4月13日股東會通過。 第二次修訂，並經2011年6月9日股東會通過。 第三次修訂，並經2019年5月16日股東會通過。 <u>第四次修訂，並經2024年6月18日股東會通過。</u></p>	<p>3.13.4. 本處理程序制定並經2010年1月8日第二次股東會通過後實施。 第一次修訂，並經2010年4月13日股東會通過。 第二次修訂，並經2011年6月9日股東會通過。 第三次修訂，並經2019年5月16日股東會通過。</p>

## Comparison Table of Amendments to the Procedures of Engaging in Derivatives Transactions

Proposed Amendments	Current Provisions
<p>3.3.2. The total contract amount of “transaction-oriented” derivatives transactions taken by the Company shall not exceed 100% of the shareholders’ equity in the recent financial statement of the Company. <u>The maximum amount of losses of the total Derivatives transaction contracts shall be 10% of the total contracts amount. The maximum amount of losses of the individual Derivative transaction contracts shall be 20% of the individual contract amount, and the total loss amount reaches USD 500,000.</u>Regarding the contents of the contract, the Board of Directors authorizes the high ranking supervisory executives to approve.</p>	<p>3.3.2. The total contract amount of “transaction-oriented” derivatives transactions taken by the Company shall not exceed 100% of the shareholders’ equity in the recent financial statement of the Company. <u>The total loss in a single individual derivatives transaction shall not exceed 10% of the total contract amount.</u> Regarding the contents of the contract, the Board of Directors authorizes the high ranking supervisory executives to approve.</p>
<p>3.3.3. (3) <u>The maximum amount of losses of the individual Derivative transaction contracts shall be 20% of the amount of such contract, and the total loss amount reaches USD 500,000.</u></p>	<p>3.3.3. (3) <u>The maximum amount of losses of the individual Derivative transaction contracts shall be 10% of the amount of such contract.</u></p>
<p>3.3.5 <u>When the total unrealized losses from derivative transactions undertaken by the Company and its Subsidiaries exceed 3% of shareholders' equity on the latest financial report, the company will make public announcement and filing in accordance with regulations.</u></p>	<p>(Newly added)</p>

Proposed Amendments	Current Provisions
<p>3.11.2. In the event that <u>the trading loss of the Company and its Subsidiaries reaches the thresholds listed in 3.3.2, 3.3.3, or 3.3.5</u>, and in the event of any change, termination or rescission of the relevant contract which is entered into for the original transaction, the relevant information shall be provided and made public by an announcement in the prescribed format within the next day after the occurrence of the event.</p>	<p>3.11.2. In the event that <u>the amount of the trading loss of the Company and its Subsidiaries reaches the maximum loss of 10% of the contract amount</u>, and in the event of any change, termination or rescission of the relevant contract which is entered into for the original transaction, the relevant information shall be provided and made public by an announcement in the prescribed format within the next day after the occurrence of the event.</p>
<p>3.13.4. These Procedures were enacted and approved by the 2nd shareholders' meeting held on January 8, 2010.</p> <p>The first amendment was approved by the shareholders' meeting held on April 13, 2010.</p> <p>The second amendment was approved by the shareholders' meeting held on June 9, 2011.</p> <p>The third amendment was approved by the shareholders' meeting held on May 16, 2019.</p> <p><u>The fourth amendment was approved by the shareholders' meeting held on June 18, 2024.</u></p>	<p>3.13.4. These Procedures were enacted and approved by the 2nd shareholders' meeting held on January 8, 2010.</p> <p>The first amendment was approved by the shareholders' meeting held on April 13, 2010.</p> <p>The second amendment was approved by the shareholders' meeting held on June 9, 2011.</p> <p>The third amendment was approved by the shareholders' meeting held on May 16, 2019.</p>

