

Stock Code: 6161



捷波資訊股份有限公司
JETWAY INFORMATION CO., LTD.

**Handbook for the 2023 Annual
Meeting of Shareholders**

MEETING TIME: June 27, 2023

PLACE: 2F., No. 223, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City
(Taipei Innovation City Convention Center)

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JETWAY INFORMATION CO., LTD.

Meeting Agenda for the 2023 Annual Meeting of Shareholders

Meeting Method: Physical Meeting

Time: 9:00 a.m. on Tuesday, June 27, 2023

Place: 2F., No. 223, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City (Taipei Innovation City Convention Center)

1. Call the Meeting to Order
2. Chairperson Remarks
3. Management Presentation (Company Reports)
 - (1) 2022 Business Report
 - (2) 2022 Audit Committee's Review Report
 - (3) Report on the 2022 Distribution of Compensation for Employees and Directors
4. Proposals
 - (1) Adoption of the 2022 Business Report and Financial Statements
 - (2) Adoption of the Proposal for Distribution of 2022 Profits
5. Elections
 - (1) Election of 14th Board of Directors (including Independent Directors)
6. Other Matters
 - (1) Proposal of Release the Prohibition on New Directors and their Legal Representatives from Participation in Competitive Business
7. Questions and Motions
8. Adjournment

Management Presentation (Company Reports)

Report No. 1

2022 Business Report

Explanation:

The Company's 2022 Business Report is attached as pp. 6-8, [Attachment 1].

Report No. 2

2022 Audit Committee's Review Report

Explanation:

The Company's 2022 financial statements have been audited and reviewed by the Audit Committee. The Audit Committee's Audit Committee's Review Report is attached as pp. 9, [Attachment 2].

Report No. 3

Report on the 2022 Distribution of Compensation for Employees and Directors

Explanation:

Based on the resolution of the Board of Directors on March 15, 2023, the Company will distribute an amount of NT\$25,000,000 as employee compensation and NT\$6,000,000 as director compensation for the year 2022. The entire distribution amount will be in cash. The resolution by the Board of Directors is consistent with the expense recognition amount for the year 2022.

Proposals

Proposal 1 (Proposed by the Board):

Adoption of the 2022 Business Report and Financial Statements

Explanation:

1. The Company's 2022 consolidated financial statements and individual financial statements have been audited by PwC Taiwan Certified Public Accountants, including FENG, MIN-JUAN and XU, SHENG-ZHONG, and have been reviewed and approved by the Audit Committee and the Board of Directors.
2. For the business report, auditor's review report, and financial statements, please refer to pages 6-8 [Attachment 1] and pages 10-30 [Attachment 3] of this handbook.

Resolution:

Proposal 2 (Proposed by the Board):

Adoption of the Proposal for Distribution of 2022 Profits

Explanation:

1. The proposal for the distribution of profits for the year 2022 has been approved by the Company's Board of Directors on March 15, 2023. It is proposed to distribute a cash dividend to shareholders amounting to NT\$187,458,258, with a dividend per share of NT\$2.5. The calculation will be rounded to the nearest whole dollar, with any fractional amount less than one dollar being omitted and recorded as other income of the Company.
2. In the event of changes in the Company's share capital that affect the number of shares outstanding on the dividend record date, the Board of Directors is

proposed to be authorized by the shareholders' meeting to adjust the dividend distribution rate based on the total amount of cash dividends determined in this proposal.

3. Please refer to page 31 [Attachment 4] of this handbook for the Company's 2022 profit distribution table.

Resolution:

Elections

Proposal 1 (Proposed by the Board):

Election of 14th Board of Directors (including Independent Directors).

Explanation:

1. The Company will hold elections for the 14th Board of Directors, consisting of seven directors (including three independent directors). Each member is held responsible for their position for three years, from June 27, 2023 to June 26, 2026. The Audit Committee, composed of all independent directors, will replace the role of the supervisor.
2. The selection of directors (including independent directors) in the Company follows a candidate nomination system. The qualification requirements were reviewed and approved by the Board of Directors on May 17, 2023. For related information, please refer to page 32 [Attachment 5] of this handbook.
3. Please proceed with the election.

Election Result:

Other Matters

Proposal 1 (Proposed by the Board):

Proposal of Release the Prohibition on New Directors and their Legal Representatives from Participation in Competitive Business

Explanation:

1. According to Article 209 of the Company Act, directors engaging in activities within the scope of the Company's business, whether for themselves or for others, shall explain the important details of their actions to the shareholders' meeting and obtain their approval.
2. It is proposed to seek the approval of the shareholders' meeting to release the prohibition on competitive business for the elected directors of the 14th term and their legal representatives. Please refer to page 33 [Attachment 6] of this handbook for the details of their positions.
3. Please proceed with the resolution.

Resolution:

Questions and Motions

Adjournment

Attachment 1

JETWAY INFORMATION CO., LTD.

Business Report

In the post-epidemic era of 2022, opportunities stimulated by easing lockdowns have led to increased demand in industries like Industrial IoT, transportation, communication equipment, smart retail, etc. With the alleviation of component shortages and nations expanding their infrastructure investments, the industrial computer industry is growing. Looking ahead, the world is still facing an inflationary environment, with major countries continuing monetary tightening policies, and uncertainties from geopolitical risks, the ongoing US-China tech war, etc. The IMF predicts that the global economic growth rate will be revised down from 3.4% in 2022 to 2.8% in 2023. Facing such a rapidly changing environment, our company will closely monitor developments and respond properly, striving to maximize the operational advantages and corporate value of our company. We would like to thank all shareholders for their full support for our company!

Here are the operational results for 2022 and an outline of the business plan for 2023:

1. 2022 Business Report

(1) Results of the implementation of the business plan

The company's consolidated net revenue for 2022 was NT\$ 1.78 billion, a decrease of 2.5% from NT\$ 1.82 billion in 2021. The total shipment volume for the year reached 310,000 pcs. On the profit and loss side, the net profit after tax for the year was NT\$ 262 million.

(2) Financial income and profitability analysis

Item		2021	2022
Financial Structure Analysis	Debt to assets ratio (%)	29.48	19.28
	Long-term capital to property, plant and equipment (%)	329.49	371.62
Profitability Analysis	Return on assets (%)	13.59	13.90
	Return on equity (%)	18.45	18.40
	Net income before tax as a percentage of paid-in capital (%)	44.34	44.29
	Net Income Ratio (%)	13.50	14.74
	Earnings per share (NT\$)	3.28	3.50

Data source: Consolidated financial statements audited and certified by CPA

In 2022, our company actively reduced inventory and reduced material procurement, leading to a decrease in liabilities and a lower debt-to-asset ratio than the previous period.

(3) Research and Development Status

- ① Develop an integrated ground-based attendance and temperature sensing system.
- ② Develop AI-powered non-contact physiological multifunctional sensing aids, smart home devices for temperature inspection and alarm of heating appliances such as gas stoves, machine vision and self-deep learning devices for automatic optical inspection equipment, and other AI application products.
- ③ Adopt Intel Alder Lake-S and Alder Lake-P series platforms as the main development axis, design a motherboard and fanless system that can support 4 sets of 4K display signals at the same time.

- ④ With a focus on the wide application of the Internet of Things (IoT), use the Intel Alder Lake-N integrated CPU to actively develop related edge computing systems, network neural systems and floating-point computing systems.
- ⑤ Develop an ARM architecture Panel PC product line that supports wide voltage input and PoE PD.
- ⑥ For the wide application of AI intelligence, use the Intel Alder Lake-S platform, equipped with AI calculation cards, actively develop related AI Server and AI Edge systems, and introduce them into edge computing systems, network neural systems and floating-point computing systems.
- ⑦ Based on the existing Panel PC technology, actively develop industrial touch displays for use in different industrial environments.
- ⑧ Use the Intel Alder Lake-S platform to develop motherboards and quasi-systems with multiple LANs, develop expandable quasi-systems, and by pairing with various GbE, 2.5GbE, 10GbE expansion cards with different functions, meet the needs of customers.

2. Outline of 2023 Business Plan

(1) Business Policy

- ① Deeply cultivate niche products such as industrial motherboards and quasi-systems to create higher revenue and profitability.
- ② Invest in the development of AI intelligent systems and software to meet the market demand for non-contact temperature measurement products.
- ③ Actively research and develop mid-to-high-end products, provide a full range of products according to market differences, to meet the needs of all customer groups.
- ④ Deepen production and sales cooperation with customers, increase revenue growth, to achieve the optimal production and procurement scale economy.

(2) Expected Sales Volume and its Basis

Looking forward to 2023, in order to achieve the goal of simultaneous growth in revenue and profit, the company will continue to deeply cultivate industrial motherboards, quasi-systems and touch computers, and actively develop AI intelligent related products to inject new momentum into business development. It is expected that in 2023, steady growth can be maintained.

(3) Important Production and Sales Policies

The Taiwan headquarters is a logistics center focusing on research and development and management, implementing roots in Taiwan. The production is carried out through direct investment in mainland subsidiaries and self-production to reduce product costs and increase corporate competitiveness. In terms of business marketing, actively seek potential partners in the target market, improve marketing efficiency and flexibility, strengthen service quality and customer satisfaction, in order to achieve growth in both quality and quantity.

3. Future Company Development Strategy, Influence of External Competitive Environment, Regulatory Environment and Overall Operating Environment

In April 2023, the company strategically cooperated with AAEON Technology Inc. by way of share exchange. Both parties have been deeply cultivating the industrial computer industry for many years, each has its own advantages in its professional field. This share exchange cooperation will establish a close cooperation relationship, complement and share each other's corporate resources through sales and procurement resources, achieve customer integrated marketing and product line complementary effects, increase economic scale benefits, further strengthen and consolidate each other's advantages in the professional field, and create the greatest value for shareholders.

In this year, despite the stabilization of energy prices and improvements in

supply chain operations, the imminent debt crisis in the United States, coupled with the increased uncertainty of financial institutions' instability, will be the main challenges for the global economy this year. In addition, the lack of recovery momentum in China, the continuing downturn in the manufacturing industry... etc., numerous challenges are testing the company's management capabilities. In the face of rapid changes in the industry and market, as well as overwhelming pressure, the company is not only building an efficient procurement and inventory management system, optimizing process technology and production efficiency, adjusting international marketing strategies in the post-pandemic era, but also actively investing in product innovation and upgrade to achieve the annual operating profit goals.

In the future, our management team and all colleagues will still go all out to create better results and profits for all shareholders. Lastly, on behalf of the management team of the company, I would like to express my sincere gratitude to all shareholders!

Best Regards

Chairman: YANG,
GUANG-HUI

Manager: LIN,
JIAN-HONG

Accounting Supervisor: WU,
YU-JUAN

Attachment 2

JETWAY INFORMATION CO., LTD.

Audit Committee Review Report

The Board of Directors has presented the consolidated financial statements and parent company only financial statements of the Company for the year 2022, which have been audited and signed by FENG, MIN-JUAN and XU, SHENG-ZHONG from PwC Taiwan, along with business reports, profit distribution tables, and other documents. These have been thoroughly reviewed by our audit committee, and we found no discrepancies. We have prepared this report in accordance with the relevant provisions of the Securities and Exchange Act and the Company Act for your review.

To:

The annual shareholders' meeting of the Company in 2023

JETWAY INFORMATION CO., LTD.

Convener of the Audit Committee: CHEN, YONG-LIN

March 15, 2023

Attachment 3

Auditor’s Review Report

(112) Cai-Shen-Bao-Zi No. 22004905

To Jetway Information Co., Ltd.:

Audit Opinion

Jetway Information Co., Ltd. (hereinafter referred to as “Jetway Group”) has completed the audit of the consolidated balance sheet as of December 31, 2022 and 2021, as well as the consolidated statement of comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flow for the period from January 1 to December 31 of both years, along with the notes to the consolidated financial statement (including a summary of significant accounting policies).

In the opinion of the auditors, based on the audit results and other auditors’ review reports (please refer to the section on other matters), the aforementioned consolidated financial statements are prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, interpretations, and explanatory announcements approved and effective by the Financial Supervisory Commission. These statements fairly present Jetway Group’s financial position as of December 31, 2022 and 2021, as well as its financial performance and cash flows for the period from January 1 to December 31 of both years.

Basis for Audit Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of Consolidated Financial Reports section of our report. We are independent of the Jetway 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. Based on our audits and the reports of the other auditors, we believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are the most important matters for the audit of Jetway Group's consolidated financial statements for the year 2022, based on the professional judgment of the auditors. These matters have been addressed in the overall audit of the consolidated financial statements and the formation of the audit opinion, and the auditors do not express an opinion on these matters separately.

Key audit matters for Jetway Group's consolidated financial statements for the year 2022 are as follows:

Evaluation of allowance for inventory valuation losses

Description of the matter

For accounting policies related to inventory valuation, please refer to Note 4 (12) of the consolidated financial statement; for uncertainty in accounting estimates and assumptions related to inventory valuation, please refer to Note 5 (2) of the consolidated financial statement; for a description of inventory accounting items, please refer to Note 6 (5) of the consolidated financial statement. As of December 31, 2022, Jetway Group's inventory and allowance for inventory valuation losses were NT\$464,679 thousand and NT\$73,749 thousand, respectively.

Jetway Group mainly manufactures and sells industrial motherboards and computer peripherals. The inventory of these products is subject to rapid technological changes, short life cycles, and susceptible to market price fluctuations, resulting in higher risks of inventory price declines or obsolescence. Jetway Group measures inventory at the lower of cost and net realizable value. Since Jetway Group's inventory amount is significant, the items are numerous, and the net realizable value of individual long-aged inventory items often involves management's subjective judgment, which also falls within the realm of judgment in the audit process. Therefore, the evaluation of Jetway Group's allowance for inventory valuation losses is one of the most important audit matters.

Response procedures

The response procedures that the auditors have performed for the specific aspects described in the key audit matters are summarized as follows:

1. Obtain Jetway's inventory allowance for valuation loss policy, compare the consistent application during the financial reporting period, and evaluate the reasonableness of the policy.
2. Observe the inventory conditions during the inventory count process and inquire about the control of obsolete and outdated inventory with management and relevant personnel responsible for inventory management.
3. Observe the inventory conditions during the inventory count process and inquire about the control of obsolete and outdated inventory with management and relevant personnel responsible for inventory management.
4. Obtain the detailed statement of inventory cost net realizable value, review the relevant supporting documents, evaluate the basis and reasonableness of management's estimate of net realizable value, and assess the adequacy of the allowance for valuation loss provision.

Other Matters - Mention of Other Accountants' Audits

Some subsidiaries included in Jetway Group's consolidated financial statements have their financial statements audited by other accountants rather than the Company's accountant. Therefore, the opinion expressed by the Company's accountant on the consolidated financial statements is based on the audit reports of other accountants for the amounts listed in the financial statements of those subsidiaries. The total assets of those subsidiaries as of December 31, 2022, and 2021, were NT\$213,111 thousand and NT\$227,341 thousand, respectively, accounting for 11.68% and 11.63% of the total consolidated assets. The net operating income for the years ended December 31, 2022, and 2021, was NT\$458,698 thousand and NT\$448,378 thousand, accounting for 25.79% and 24.59% of the consolidated net operating income, respectively.

Other Matters - Parent Company Only Financial Statement

Jetway Information Co., Ltd. has prepared parent company only financial statements for the fiscal years 2022 and 2021, and the Company's accountant has issued unqualified audit reports on them for reference.

Management's and Governance Unit's Responsibility for Financial Statements

Management is responsible for preparing consolidated financial statements that fairly present the financial position in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, interpretations, and explanatory announcements approved and effective by the Financial Supervisory Commission, and maintaining necessary internal controls related to the preparation of consolidated financial statements to ensure that they do not contain material misrepresentations due to fraud or error.

When preparing consolidated financial statements, management's responsibility also includes assessing Jetway Group's ability to continue as a going concern, disclosing relevant matters, and adopting the going concern accounting basis, unless management intends to liquidate Jetway Group or cease operations, or there is no other practical alternative but to liquidate or cease operations.

The governance unit of Jetway Group (including the audit committee) is responsible for overseeing the financial reporting process.

Auditor's Responsibility for Auditing 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is

higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of Jetway Group.
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 capability of Jetway Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Jetway Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the notes to financial statements, and whether the 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 Jetway Group's components and express an opinion on the consolidated financial statements. We are responsible for guiding, supervising, and performing the Jetway Group audit engagement, and for forming an audit opinion on the Group.

The matters communicated by the auditors with the governance unit include the planned audit scope and timing, as well as significant audit findings (including significant deficiencies in internal control identified during the audit process).

The auditors also provided a statement to the governance unit that the personnel of the firm affiliated with the auditors who are subject to the independence rules have complied with the independence requirements set forth in the Norm of Professional Ethics for Certified Public Accountant of the Republic of China and communicated with the governance unit all

relationships and other matters that may be considered to affect the auditors' independence (including relevant safeguards).

Based on the matters communicated with the governance unit, the auditors determined the key audit matters for the audit of Jetway Group's consolidated financial statements for the year 2022. The auditors described these matters in the audit report, unless the law prohibits the public disclosure of specific matters, or in extremely rare cases, the auditors decided not to communicate specific matters in the audit report because the reasonably expected negative consequences of such communication outweigh the public interest it promotes.

PwC Taiwan

CPA:

FENG, MIN-JUAN

XU, SHENG-ZHONG

Securities and Futures Bureau, FSC

Approval No.:

Jin-Guan-Zheng-Liu-Zi No. 0960038033

Financial Supervision Commission

Approval No.:

Jin-Guan-Zheng-Shen-Zi No. 1010034097

March 15, 2023

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
December 31, 2022 and 2021

Unit: NTD in thousands

	Assets	Notes	December 31, 2022		December 31, 2021	
			Amount	%	Amount	%
Current assets						
1100	Cash and cash equivalents	6 (1)	\$ 779,620	43	\$ 471,577	24
1136	Financial assets measured at amortized cost - current	6 (3)	50,000	3	55,487	3
1150	Net notes receivable	6 (4)	1,949	-	1,184	-
1170	Net accounts receivable	6 (4)	75,650	4	143,748	7
1220	Current income tax assets		51	-	323	-
130X	Inventory	6 (5)	390,930	22	604,157	31
1410	Prepayment		19,416	1	60,771	3
1470	Other current assets		5,747	-	7,438	1
11XX	Total current assets		<u>1,323,363</u>	<u>73</u>	<u>1,344,685</u>	<u>69</u>
Non-current assets						
1517	Financial assets measured at fair value through other comprehensive income - non-current	6 (2)	-	-	72,244	4
1600	Property, plant and equipment	6 (6) & 8	409,197	22	433,048	22
1755	Right-of-use assets	6 (7)	51,943	3	53,858	3
1780	Intangible assets		3,709	-	2,160	-
1840	Deferred income tax assets	6 (22)	27,290	2	32,505	1
1900	Other non-current assets		8,844	-	15,607	1
15XX	Total non-current assets		<u>500,983</u>	<u>27</u>	<u>609,422</u>	<u>31</u>
1XXX	Total assets		<u>\$ 1,824,346</u>	<u>100</u>	<u>\$ 1,954,107</u>	<u>100</u>

(Continued on next page)

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
December 31, 2022 and 2021

Unit: NTD in thousands

Liabilities and equity	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current liabilities						
2130	Contract liabilities - current	6 (16)	\$ 27,961	2	\$ 30,567	2
2150	Notes payable		1,773	-	2,578	-
2170	Accounts payable		76,443	4	328,035	17
2200	Other payables	6 (8)	149,087	8	100,769	5
2230	Current income tax liabilities		29,751	2	49,101	3
2250	Provisions for liabilities - current	6 (11)	9,080	1	8,169	-
2280	Lease liabilities - current		7,551	-	6,127	-
2399	Other current liabilities - others		2,059	-	1,923	-
21XX	Total current liabilities		<u>303,705</u>	<u>17</u>	<u>527,269</u>	<u>27</u>
Non-current liabilities						
2550	Provisions for liabilities - non-current	6 (11)	7,790	-	8,777	-
2570	Deferred income tax liabilities	6 (22)	6,768	-	-	-
2580	Lease liabilities - non-current		21,200	1	23,903	1
2600	Other non-current liabilities		12,294	1	16,182	1
25XX	Total non-current liabilities		<u>48,052</u>	<u>2</u>	<u>48,862</u>	<u>2</u>
2XXX	Total liabilities		<u>351,757</u>	<u>19</u>	<u>576,131</u>	<u>29</u>
Equity attributable to owners of the parent company						
	Capital stock	6 (12)				
3110	Common stock		749,833	41	749,833	38
	Capital surplus	6 (13)				
3200	Capital surplus		127,452	7	127,452	7
	Retained earnings	6 (14)				
3310	Legal reserve		118,443	7	94,196	5
3320	Special reserve		52,240	3	52,526	3
3350	Unappropriated earnings		434,399	24	406,209	21
	Other equity	6 (15)				
3400	Other equity		(9,778)	(1)	(52,240)	(3)
31XX	Total equity attributable to owners of the parent company		<u>1,472,589</u>	<u>81</u>	<u>1,377,976</u>	<u>71</u>
3XXX	Total equity		<u>1,472,589</u>	<u>81</u>	<u>1,377,976</u>	<u>71</u>
	Significant commitments and contingencies	9				
	Significant post-balance sheet events	11				
3X2X	Total liabilities and equity		<u>\$ 1,824,346</u>	<u>100</u>	<u>\$ 1,954,107</u>	<u>100</u>

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: YANG, GUANG-HUI

Manager: TSNUG, CHING-CHOU

Accounting Supervisor: WU, YU-JUAN

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
December 31, 2022 and 2021

Unit: NTD in thousands

Item	Notes	2022		2021		
		Amount	%	Amount	%	
4000	Operating revenue	6 (16)	\$ 1,778,621	100	\$ 1,823,652	100
5000	Operating cost	6 (5)(20)(21)	(1,167,359)	(65)	(1,239,220)	(68)
5900	Gross profit		611,262	35	584,432	32
	Operating expenses	6 (21)(21)				
6100	Sales promotion expenses		(130,066)	(7)	(114,159)	(6)
6200	Administrative expenses		(125,172)	(7)	(100,517)	(6)
6300	Research and development expenses		(79,160)	(5)	(70,233)	(4)
6450	Expected credit impairment loss	12 (2)	-	-	(310)	-
6000	Total operating expenses		(334,398)	(19)	(285,219)	(16)
6900	Operating profit		276,864	16	299,213	16
	Non-operating income and expenses					
7100	Interest income	6 (17)	2,342	-	1,865	-
7010	Other income	6 (18)	12,538	1	17,674	1
7020	Other gains and losses	6 (19)	40,785	2	14,212	1
7050	Finance costs		(451)	-	(462)	-
7000	Total non-operating income and expenses		55,214	3	33,289	2
7900	Profit before tax		332,078	19	332,502	18
7950	Income tax expense	6 (22)	(69,854)	(4)	(86,399)	(4)
8200	Net profit for the period		\$ 262,224	15	\$ 246,103	14
	Other comprehensive income (net)					
	Items that will not be reclassified to profit or loss					
8311	Remeasurements of defined benefit plans	6 (10)	\$ 3,918	-	\$ 758	-
8316	Unrealized valuation gains (losses) on equity instruments	6 (2)(15)	33,403	2	9,831	1

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: YANG, GUANG-HUI

Manager: TSNUG, CHING-CHOU

Accounting Supervisor: WU, YU-JUAN

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
December 31, 2022 and 2021

Unit: NTD in thousands

	measured at fair value through other comprehensive income				
8349	Income tax related to items not to be reclassified	6 (22)	(784)	-	(152) -
8310	Total items not to be reclassified to profit or loss		<u>36,537</u>	<u>2</u>	<u>10,437</u> <u>1</u>
	Items that may be subsequently reclassified to profit or loss				
8361	Exchange differences on translating foreign operations' financial statements	6 (15)	26,031	1	(11,356) (1)
8399	Income tax related to items that may be reclassified	6 (15)(22)	(5,229)	-	2,271 -
8360	Total items that may be subsequently reclassified to profit or loss		<u>20,802</u>	<u>1</u>	<u>(9,085)</u> <u>(1)</u>
8300	Other comprehensive income (net)		<u>\$ 57,339</u>	<u>3</u>	<u>\$ 1,352</u> <u>-</u>
8500	Total comprehensive income for the period		<u>\$ 319,563</u>	<u>18</u>	<u>\$ 247,455</u> <u>14</u>
	Net income attributable to:				
8610	Owners of the parent company		<u>\$ 262,224</u>	<u>15</u>	<u>\$ 246,103</u> <u>14</u>
	Total comprehensive income attributable to:				
8710	Owners of the parent company		<u>\$ 319,563</u>	<u>18</u>	<u>\$ 247,455</u> <u>14</u>
	Basic earnings per share	6 (23)			
9750	Basic earnings per share		<u>\$</u>	<u>3.50</u>	<u>\$</u> <u>3.28</u>
	Diluted earnings per share	6 (23)			
9850	Diluted earnings per share		<u>\$</u>	<u>3.45</u>	<u>\$</u> <u>3.25</u>

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: YANG, GUANG-HUI

Manager: TSNUG, CHING-CHOU

Accounting Supervisor: WU, YU-JUAN

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Statement of Changes in Equity
From January 1 to December 31, 2022 and 2021

Unit: NTD in thousands

Notes	Equity attributable to owners of the parent company										
	Capital surplus				Retained earnings			Other equity			
	Common stock	Capital surplus - Share issuance premium	Capital surplus - Treasury stock transactions	Capital surplus - Other	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translating foreign operations' financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Treasury stock	Total equity
<u>From January 1 to December 31, 2021</u>											
January 1, 2021	\$ 789,833	\$ 114,617	\$ 23,236	\$ 19,627	\$ 81,887	\$ 53,548	\$ 294,998	(\$ 21,495)	(\$ 31,031)	(\$ 35,956)	\$ 1,289,264
Net profit for the period	-	-	-	-	-	-	246,103	-	-	-	246,103
Other comprehensive income for the period	-	-	-	-	-	-	606	(9,085)	9,831	-	1,352
Total comprehensive income for the period	-	-	-	-	-	-	246,709	(9,085)	9,831	-	247,455
<u>2020 Earnings appropriation and distribution</u>											
Legal reserve allocation	-	-	-	-	12,309	-	(12,309)	-	-	-	-
Special reserve allocation	-	-	-	-	-	(1,022)	1,022	-	-	-	-
Cash dividends to shareholders	-	-	-	-	-	-	(119,972)	-	-	-	(119,972)
Treasury stock repurchase	-	-	-	-	-	-	-	-	(38,771)	(38,771)	-
Cancellation of treasury stock	(40,000)	(5,799)	(23,236)	(993)	-	-	(4,699)	-	-	74,727	-
Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	-	-	460	-	(460)	-	-
December 31, 2021	\$ 749,833	\$ 108,818	\$ -	\$ 18,634	\$ 94,196	\$ 52,526	\$ 406,209	(\$ 30,580)	(\$ 21,660)	\$ -	\$ 1,377,976
<u>From January 1 to December 31, 2022</u>											
January 1, 2022	\$ 749,833	\$ 108,818	\$ -	\$ 18,634	\$ 94,196	\$ 52,526	\$ 406,209	(\$ 30,580)	(\$ 21,660)	\$ -	\$ 1,377,976
Net profit for the period	-	-	-	-	-	-	262,224	-	-	-	262,224
Other comprehensive income for the period	-	-	-	-	-	-	3,134	20,802	33,403	-	57,339
Total comprehensive income for the period	-	-	-	-	-	-	265,358	20,802	33,403	-	319,563
<u>2021 Earnings appropriation and distribution</u>											
Legal reserve allocation	-	-	-	-	24,247	-	(24,247)	-	-	-	-
Special reserve allocation	-	-	-	-	-	(286)	286	-	-	-	-
Cash dividends to shareholders	-	-	-	-	-	-	(224,950)	-	-	-	(224,950)
Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	-	-	11,743	-	(11,743)	-	-
December 31, 2022	\$ 749,833	\$ 108,818	\$ -	\$ 18,634	\$ 118,443	\$ 52,240	\$ 434,399	(\$ 9,778)	\$ -	\$ -	\$ 1,472,589

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Statement of Cash Flow
From January 1 to December 31, 2022 and 2021

Unit: NTD in thousands

Notes	From January 1 to December 31, 2022	From January 1 to December 31, 2021
<u>Cash flows from operating activities</u>		
Profit before tax for the current period	\$ 332,078	\$ 332,502
Adjustments		
Income and expense items		
Depreciation expenses	6 (6)(7)(20) 35,606	36,671
Amortization of intangible assets	6 (20) 2,308	2,257
Expected credit loss	12 (2) -	310
Interest expenses	451	462
Interest income	6 (17) (2,342)	(1,865)
Government grant income	-	(7,216)
Loss (gain) on disposal of property, plant, and equipment	6 (19) (7)	1
Net changes in assets/liabilities related to operating activities		
Net changes in operating assets		
Notes receivable	(765)	(541)
Accounts receivable	67,958	(70,069)
Inventory	213,227	(311,225)
Prepayment	41,355	(6,719)
Other current assets	1,691	(517)
Other non-current assets	7,628	5,692
Net changes in operating liabilities		
Contract liabilities	(2,606)	(33,048)
Notes payable	(805)	2,214
Accounts payable	(251,592)	136,913
Other payables	48,318	22,037
Provisions for liabilities	(76)	1,712
Other current liabilities	136	786
Cash inflows generated from operations	492,563	110,357
Interest received	2,342	1,865
Interest paid	(451)	(462)
Income taxes paid	(78,080)	(47,243)
Net cash inflow from operating activities	416,374	64,517
<u>Cash flows from investing activities</u>		
Decrease in financial assets measured at fair value through profit or loss	-	105,048
Proceeds from disposal of financial assets measured at fair value through other comprehensive income	6 (2) 105,647	4,825
Decrease in financial assets measured at amortized cost	5,487	101,598
Acquisition of property, plant, and equipment	6 (6) (6,739)	(17,496)
Proceeds from disposal of property, plant, and	316	-

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: YANG, GUANG-HUI

Manager: TSNUG, CHING-CHOU

Accounting Supervisor: WU, YU-JUAN

Jetway Information Co., Ltd. and Subsidiaries
Consolidated Statement of Cash Flow
From January 1 to December 31, 2022 and 2021

Unit: NTD in thousands

Notes	From January 1 to December 31, 2022	From January 1 to December 31, 2021
equipment		
Acquisition of intangible assets	(3,838)	(338)
(Increase) decrease in refundable deposits	(865)	119
Net cash (outflow) inflow from investing activities	<u>100,008</u>	<u>193,756</u>
<u>Cash flows from financing activities</u>		
Treasury stock repurchase cost	6 (12)	(38,771)
Increase (decrease) in other non-current liabilities	30	(219)
Principal repayments of lease liabilities	6 (24)	(5,583)
Cash dividends paid	6 (14)	(119,972)
Net cash outflow from financing activities	(233,563)	(164,545)
Effect of exchange rate changes	<u>25,224</u>	(9,324)
Increase in cash and cash equivalents for the period	308,043	84,404
Cash and cash equivalents balance at the beginning of the period	<u>471,577</u>	<u>387,173</u>
Cash and cash equivalents balance at the end of the period	<u>\$ 779,620</u>	<u>\$ 471,577</u>

The accompanying notes to the consolidated financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: YANG, GUANG-HUI

Manager: TSNUG, CHING-CHOU

Accounting Supervisor: WU, YU-JUAN

Auditor's Review Report

(112) Cai-Shen-Bao-Zi No. 22005043

To Jetway Information Co., Ltd.:

Audit Opinion

Jetway Information Co., Ltd. (hereinafter referred to as "Jetway") has completed the audit of the parent company only balance sheet as of December 31, 2022 and 2021, as well as the parent company only statement of comprehensive income, parent company only statement of changes in equity, and parent company only statement of cash flow for the period from January 1 to December 31 of both years, along with the notes to the parent company only financial statement (including a summary of significant accounting policies).

In the opinion of the auditors, based on the audit results and other auditors' review reports (please refer to the section on other matters), the aforementioned parent company only financial statements are prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and fairly present Jetway's financial position as of December 31, 2022 and 2021, as well as its financial performance and cash flows for the period from January 1 to December 31 of both years.

Basis for Audit Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Parent Company Only Financial Reports section of our report. We are independent of the Jetway 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. Based on our audits and the reports of the other auditors, we believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are the most important matters for the audit of Jetway's parent company only financial statements for the year 2022, based on the professional judgment of the auditors. These matters have been addressed in the overall audit of the parent company only financial statements and the formation of the audit opinion, and the auditors do not express an opinion on these matters separately.

Key audit matters for Jetway's parent company only financial statements for the year 2022 are as follows:

Evaluation of allowance for inventory valuation losses

Description of the matter

For accounting policies related to inventory valuation, please refer to Note 4 (11) of the parent company only financial statement; for uncertainty in accounting estimates and assumptions related to inventory valuation, please refer to Note 5 (2) of the parent company only financial statement; for a description of inventory accounting items, please refer to Note 6 (5) of the parent company only financial statement. As of December 31, 2022, Jetway's inventory and allowance for inventory valuation losses were NT\$256,617 thousand and NT\$41,196 thousand, respectively.

Jetway mainly sells industrial motherboards and computer peripherals, and its indirectly wholly-owned subsidiary, FUJIAN CANDID INTERNATIONAL CO., LTD., is the main manufacturer. The inventory of these products is subject to rapid technological changes, short life cycles, and susceptible to market price fluctuations, resulting in higher risks of inventory price declines or obsolescence. Jetway measures inventory at the lower of cost and net realizable value. Since Jetway's inventory amount is significant, the items are numerous, and the net realizable value of individual long-aged inventory items often involves management's subjective judgment, which also falls within the realm of judgment in the audit process. Therefore, the evaluation of Jetway's allowance for inventory valuation losses is one of the most important audit matters.

Response procedures

The response procedures that the auditors have performed for the specific aspects described in the key audit matters are summarized as follows:

5. Obtain Jetway's inventory allowance for valuation loss policy, compare the consistent application during the financial reporting period, and evaluate the reasonableness of the policy.
6. Observe the inventory conditions during the inventory count process and inquire about the control of obsolete and outdated inventory with management and relevant personnel responsible for inventory management.
7. Obtain the inventory aging report and verify the relevant supporting documents for the inventory movement dates to ensure the accuracy of the age range classification.
8. Obtain the detailed statement of inventory cost net realizable value, review the relevant supporting documents, evaluate the basis and reasonableness of management's estimate of net realizable value, and assess the adequacy of the allowance for valuation loss provision.

Other Matters - Mention of Other Accountants' Audits

Some investee companies accounted for using the equity method in Jetway's parent company only financial statements were not audited by the auditors but by other accountants. Therefore, the opinion expressed by the auditors on the aforementioned parent company only financial statements, regarding the amounts and related information disclosed in Note 13 for such companies' financial statements, is based on the audit reports of other accountants. The balances of such investments accounted for using the equity method as of December 31, 2022 and 2021 were NT\$157,762 thousand and NT\$124,734 thousand, respectively. The comprehensive income recognized based on the financial statements audited by other accountants for the years 2022 and 2021 (including the share of subsidiaries' income and the share of other comprehensive income of subsidiaries accounted for using the equity method)

were NT\$38,741 thousand and NT\$25,450 thousand, respectively.

Management's and Governance Unit's Responsibility for Financial Statements

Management is responsible for preparing parent company only financial statements that fairly present the financial position in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and maintaining necessary internal controls related to the preparation of parent company only financial statements to ensure that they do not contain material misrepresentations due to fraud or error.

When preparing parent company only financial statements, management's responsibility also includes assessing Jetway's ability to continue as a going concern, disclosing relevant matters, and adopting the going concern accounting basis, unless management intends to liquidate Jetway or cease operations, or there is no other practical alternative but to liquidate or cease operations.

The governance unit of Jetway (including the audit committee) is responsible for overseeing the financial reporting process.

Auditor's Responsibility for Auditing Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of Jetway.
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 capability of Jetway to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the

financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Jetway to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the notes to financial statements, and whether the 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 Jetway's components and express an opinion on the parent company only financial statements. We are responsible for guiding, supervising, and performing the Jetway audit engagement, and for forming an audit opinion on the parent company only financial statements.

The matters communicated by the auditors with the governance unit include the planned audit scope and timing, as well as significant audit findings (including significant deficiencies in internal control identified during the audit process).

The auditors also provided a statement to the governance unit that the personnel of the firm affiliated with the auditors who are subject to the independence rules have complied with the independence requirements set forth in the Norm of Professional Ethics for Certified Public Accountant of the Republic of China and communicated with the governance unit all relationships and other matters that may be considered to affect the auditors' independence (including relevant safeguards).

Based on the matters communicated with the governance unit, the auditors determined the key audit matters for the audit of Jetway's parent company only financial statements for the year 2022. The auditors described these matters in the audit report, unless the law prohibits the public disclosure of specific matters, or in extremely rare cases, the auditors decided not to communicate specific matters in the audit report because the reasonably expected negative consequences of such communication outweigh the public interest it promotes.

PwC Taiwan

CPA:

FENG, MIN-JUAN

XU, SHENG-ZHONG

Securities and Futures Bureau, FSC

Approval No.:

Jin-Guan-Zheng-Liu-Zi No. 0960038033

Financial Supervision Commission

Approval No.:

Jin-Guan-Zheng-Shen-Zi No. 1010034097

March 15, 2023

Jetway Information Co., Ltd.
Parent Company Only Balance Sheet
December 31, 2022 and 2021

Unit: NTD in thousands

Assets	Notes	December 31, 2022		December 31, 2021		
		Amount	%	Amount	%	
Current assets						
1100	Cash and cash equivalents	6 (1)	\$ 406,435	23	\$ 393,917	21
1136	Financial assets measured at amortized cost - current	6 (3)	50,000	3	27,680	2
1150	Net notes receivable	6 (4)	-	-	259	-
1170	Net accounts receivable	6 (4)	43,170	2	97,182	5
1180	Net receivables - related parties	6 (4) & 7	71,397	4	77,752	4
1200	Other receivables		3,208	-	2,655	-
130X	Inventory	6 (5)	215,421	12	349,823	19
1410	Prepayment		1,886	-	2,388	-
1470	Other current assets		298	-	284	-
11XX	Total current assets		<u>791,815</u>	<u>44</u>	<u>951,940</u>	<u>51</u>
Non-current assets						
1550	Investments accounted for using the equity method	6 (6)	749,522	42	635,269	34
1600	Property, plant and equipment	6 (7) & 8	214,941	12	220,511	12
1780	Intangible assets		2,993	-	1,031	-
1840	Deferred income tax assets	6 (22)	27,290	2	32,505	2
1900	Other non-current assets		6,981	-	14,231	1
15XX	Total non-current assets		<u>1,001,727</u>	<u>56</u>	<u>903,547</u>	<u>49</u>
1XXX	Total assets		<u>\$ 1,793,542</u>	<u>100</u>	<u>\$ 1,855,487</u>	<u>100</u>

(Continued on next page)

Jetway Information Co., Ltd.
Parent Company Only Balance Sheet
December 31, 2022 and 2021

Unit: NTD in thousands

Liabilities and equity		Notes	December 31, 2022		December 31, 2021	
			Amount	%	Amount	%
Current liabilities						
2130	Contract liabilities - current	6 (15)	\$ 21,139	1	\$ 15,339	1
2150	Notes payable		1,773	-	2,578	-
2170	Accounts payable		67,151	4	128,430	7
2180	Accounts payable - related parties	7	86,502	5	210,451	11
2200	Other payables	6 (8)	88,819	5	54,997	3
2230	Current income tax liabilities		29,288	2	44,479	3
2250	Provisions for liabilities - current	6 (10)	8,325	-	5,725	-
2399	Other current liabilities - others		1,865	-	1,516	-
21XX	Total current liabilities		<u>304,862</u>	<u>17</u>	<u>463,515</u>	<u>25</u>
Non-current liabilities						
2550	Provisions for liabilities - non-current	6 (10)	7,346	1	8,325	1
2570	Deferred income tax liabilities	6 (22)	6,768	-	-	-
2600	Other non-current liabilities	6 (9)	1,977	-	5,671	-
25XX	Total non-current liabilities		<u>16,091</u>	<u>1</u>	<u>13,996</u>	<u>1</u>
2XXX	Total liabilities		<u>320,953</u>	<u>18</u>	<u>477,511</u>	<u>26</u>
Equity						
Capital stock		6 (11)				
3110	Common stock		749,833	42	749,833	40
Capital surplus		6 (12)				
3200	Capital surplus		127,452	7	127,452	7
Retained earnings		6 (13)				
3310	Legal reserve		118,443	7	94,196	5
3320	Special reserve		52,240	3	52,526	3
3350	Unappropriated earnings		434,399	24	406,209	22
Other equity		6 (14)				
3400	Other equity		(9,778)	(1)	(52,240)	(3)
3XXX	Total equity		<u>1,472,589</u>	<u>82</u>	<u>1,377,976</u>	<u>74</u>
3X2X	Total liabilities and equity		<u>\$ 1,793,542</u>	<u>100</u>	<u>\$ 1,855,487</u>	<u>100</u>

The accompanying notes to the parent company only financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: YANG, GUANG-HUI

Manager: TSUG, CHING-CHOU

Accounting Supervisor: WU, YU-JUAN

Jetway Information Co., Ltd.
Parent Company Only Statement of Comprehensive Income
From January 1 to December 31, 2022 and 2021

Unit: NTD in thousands
(except for earnings per share in NTD)

Item	Notes	2022		2021	
		Amount	%	Amount	%
4000 Operating revenue	6 (15) & 7	\$ 1,527,595	100	\$ 1,615,743	100
5000 Operating cost	6 (5)(20)(21) & 7	(1,137,388)	(75)	(1,247,046)	(77)
5900 Gross profit		390,207	25	368,697	23
5910 Unrealized sales profit		(29,799)	(2)	(24,933)	(2)
5920 Realized sales profit		24,933	2	11,336	1
5950 Net operating gross profit		385,341	25	355,100	22
Operating expenses	6 (20)(21)				
6100 Sales promotion expenses		(52,732)	(3)	(41,864)	(3)
6200 Administrative expenses		(72,110)	(5)	(50,692)	(3)
6300 Research and development expenses		(63,996)	(4)	(52,029)	(3)
6000 Total operating expenses		(188,838)	(12)	(144,585)	(9)
6900 Operating profit		196,503	13	210,515	13
Non-operating income and expenses					
7100 Interest income	6 (16)	1,110	-	434	-
7010 Other income	6 (17) & 7	24,204	1	22,233	1
7020 Other gains and losses	6 (18)	40,653	3	13,346	1
7050 Finance costs	6 (19)	(396)	-	(332)	-
7070 Share of profit (loss) of subsidiaries, associates, and joint ventures accounted for using the equity method	6 (6)	59,685	4	73,962	5
7000 Total non-operating income and expenses		125,256	8	109,643	7
7900 Profit before tax		321,759	21	320,158	20
7950 Income tax expense	6 (22)	(59,535)	(4)	(74,055)	(5)
8200 Net profit for the period		\$ 262,224	17	\$ 246,103	15
Other comprehensive income (net)					
Items that will not be reclassified to profit or loss					
8311 Remeasurements of defined benefit plans	6 (9)	\$ 3,918	1	\$ 758	-
8316 Unrealized valuation gains (losses) on equity instruments measured at fair value through other comprehensive income	6 (2)(14)	-	-	1,642	-
8330 Share of other comprehensive income of subsidiaries, associates, and joint ventures	6 (6)(14)	33,403	2	8,189	1

The accompanying notes to the parent company only financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: YANG, GUANG-HUI

Manager: TSNUG, CHING-CHOU

Accounting Supervisor: WU, YU-JUAN

Jetway Information Co., Ltd.
Parent Company Only Statement of Comprehensive Income
From January 1 to December 31, 2022 and 2021

Unit: NTD in thousands
(except for earnings per share in NTD)

	accounted for using the equity method - items not to be reclassified to profit or loss				
8349	Income tax related to items not to be reclassified	6 (22)	(784)	-	(152) -
8310	Total items not to be reclassified to profit or loss		<u>36,537</u>	<u>3</u>	<u>10,437</u> <u>1</u>
	Items that may be subsequently reclassified to profit or loss				
8361	Exchange differences on translating foreign operations' financial statements	6 (14)	26,031	2	(11,356) (1)
8399	Income tax related to items that may be reclassified	6 (14)(22)	(5,229)	(1)	<u>2,271</u> -
8360	Total items that may be subsequently reclassified to profit or loss		<u>20,802</u>	<u>1</u>	(9,085) (1)
8300	Other comprehensive income (net)		<u>\$ 57,339</u>	<u>4</u>	<u>\$ 1,352</u> -
8500	Total comprehensive income for the period		<u>\$ 319,563</u>	<u>21</u>	<u>\$ 247,455</u> <u>15</u>
9750	Basic earnings per share	6 (23)	<u>\$ 3.50</u>		<u>\$ 3.28</u>
9850	Diluted earnings per share	6 (23)	<u>\$ 3.45</u>		<u>\$ 3.25</u>

The accompanying notes to the parent company only financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: YANG, GUANG-HUI

Manager: TSUNG, CHING-CHOU

Accounting Supervisor: WU, YU-JUAN

Jetway Information Co., Ltd.
Parent Company Only Statement of Changes in Equity
From January 1 to December 31, 2022 and 2021

Unit: NTD in thousands

Notes	Capital surplus					Retained earnings			Other equity			Total equity
	Common stock	Capital surplus - Share issuance premium	Capital surplus - Treasury stock transactions	Capital surplus - Share options	Capital surplus - Other	Legal reserve	Special reserve	Unappropriated earnings	Exchange differences on translating foreign operations' financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Treasury stock	
<u>From January 1 to December 31, 2021</u>												
January 1, 2021	\$ 789,833	\$ 114,617	\$ 23,236	\$ 8,583	\$ 11,044	\$ 81,887	\$ 53,548	\$ 294,998	(\$ 21,495)	(\$ 31,031)	(\$ 35,956)	\$ 1,289,264
Net profit for the period	-	-	-	-	-	-	-	246,103	-	-	-	246,103
Other comprehensive income for the period	6 (14)	-	-	-	-	-	-	606	(9,085)	9,831	-	1,352
Total comprehensive income for the period	-	-	-	-	-	-	-	246,709	(9,085)	9,831	-	247,455
<u>2020 Earnings appropriation and distribution</u>												
6 (15)												
Legal reserve allocation	-	-	-	-	-	12,309	-	(12,309)	-	-	-	-
Reversal of special reserve	-	-	-	-	-	-	(1,022)	1,022	-	-	-	-
Cash dividends to shareholders	-	-	-	-	-	-	-	(119,972)	-	-	-	(119,972)
Treasury stock repurchase	6 (11)	-	-	-	-	-	-	-	-	-	(38,771)	(38,771)
Cancellation of treasury stock	6 (11)	(40,000)	(5,799)	(23,236)	(434)	(559)	-	(4,699)	-	-	74,727	-
Disposal of equity instruments measured at fair value through other comprehensive income	6 (2)(14)	-	-	-	-	-	-	460	-	(460)	-	-
December 31, 2021	\$ 749,833	\$ 108,818	\$ -	\$ 8,149	\$ 10,485	\$ 94,196	\$ 52,526	\$ 406,209	(\$ 30,580)	(\$ 21,660)	\$ -	\$ 1,377,976
<u>From January 1 to December 31, 2022</u>												
January 1, 2022	\$ 749,833	\$ 108,818	\$ -	\$ 8,149	\$ 10,485	\$ 94,196	\$ 52,526	\$ 406,209	(\$ 30,580)	(\$ 21,660)	\$ -	\$ 1,377,976
Net profit for the period	-	-	-	-	-	-	-	262,224	-	-	-	262,224
Other comprehensive income for the period	6 (14)	-	-	-	-	-	-	3,134	20,802	33,403	-	57,339
Total comprehensive income for the period	-	-	-	-	-	-	-	265,358	20,802	33,403	-	319,563
<u>2021 Earnings appropriation and distribution</u>												
6 (13)												
Legal reserve allocation	-	-	-	-	-	24,247	-	(24,247)	-	-	-	-
Reversal of special reserve	-	-	-	-	-	-	(286)	286	-	-	-	-
Cash dividends to shareholders	-	-	-	-	-	-	-	(224,950)	-	-	-	(224,950)
Disposal of equity instruments measured at fair value through other comprehensive income	6 (14)	-	-	-	-	-	-	11,743	-	(11,743)	-	-
December 31, 2022	\$ 749,833	\$ 108,818	\$ -	\$ 8,149	\$ 10,485	\$ 118,443	\$ 52,240	\$ 434,399	(\$ 9,778)	\$ -	\$ -	\$ 1,472,589

The accompanying notes to the parent company only financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Jetway Information Co., Ltd.
Parent Company Only Statement of Cash Flow
From January 1 to December 31, 2022 and 2021

Unit: NTD in thousands

	Notes	From January 1 to December 31, 2022	From January 1 to December 31, 2021
<u>Cash flows from operating activities</u>			
Profit before tax for the current period		\$ 321,759	\$ 320,158
Adjustments			
Income and expense items			
Depreciation expenses	6 (7)(20)	6,677	4,137
Amortization of intangible assets	6 (20)	1,876	1,858
Interest expenses	6 (19)	396	332
Interest income	6 (16)	(1,110)	(434)
Investment income recognized under the equity method	6 (6)	(59,685)	(73,962)
Unrealized sales profit		29,799	24,933
Realized sales profit		(24,933)	(11,336)
Net changes in assets/liabilities related to operating activities			
Net changes in operating assets			
Net notes receivable		259	(259)
Accounts receivable		60,367	(110,075)
Other receivables		(553)	236
Inventory		134,402	(214,911)
Prepayment		502	(435)
Other current assets		(14)	(284)
Other non-current assets		7,627	5,792
Net changes in operating liabilities			
Contract liabilities		5,800	(5,220)
Notes payable		(805)	1,712
Accounts payable		(185,228)	216,565
Other payables		33,822	16,011
Other current liabilities		350	134
Provisions for liabilities		1,620	1,261
Accrued pension liabilities		224	208
Cash inflows generated from operations		333,152	176,421
Interest received		1,110	434
Dividends received		-	78,947
Interest paid		(396)	(332)
Income taxes paid		(68,756)	(38,586)
Net cash inflow from operating activities		265,110	216,884

(Continued on next page)

Jetway Information Co., Ltd.
Parent Company Only Statement of Cash Flow
From January 1 to December 31, 2022 and 2021

Unit: NTD in thousands

	Notes	From January 1 to December 31, 2022	From January 1 to December 31, 2021
<u>Cash flows from investing activities</u>			
Proceeds from disposal of financial assets measured at fair value through other comprehensive income		\$ -	\$ 4,825
Acquisition of property, plant, and equipment	6 (7)	(1,107)	(14,190)
Increase in intangible assets		(3,838)	-
Increase in refundable deposits		(377)	-
(Increase) decrease in financial assets measured at amortized cost		(22,320)	100,480
Net cash (outflow) inflow from investing activities		(27,642)	91,115
<u>Cash flows from financing activities</u>			
Cash dividends paid	6 (13)	(224,950)	(119,972)
Cost of treasury stock repurchases	6 (11)	-	(38,771)
Net cash outflow from financing activities		(224,950)	(158,743)
Increase in cash and cash equivalents for the period		12,518	149,256
Cash and cash equivalents balance at the beginning of the period		393,917	244,661
Cash and cash equivalents balance at the end of the period		\$ 406,435	\$ 393,917

The accompanying notes to the parent company only financial statements are an integral part of these financial statements and should be read in conjunction therewith.

Chairman: YANG, GUANG-HUI

Manager: TSUNG, CHING-CHOU

Accounting Supervisor: WU, YU-JUAN

Attachment 4

JETWAY INFORMATION CO., LTD.
2022 Profit Distribution Table

Unit: NTD

Item	Amount
Beginning balance of undistributed earnings	157,297,699
Add (less):	
Adjustment for the disposal of financial products	11,742,411
Changes in re-measured number for defined benefit plans in the current period	3,134,250
Adjusted undistributed earnings	172,174,360
Add (less):	
Net income after tax for the year	262,223,875
Legal reserve provision	(27,710,054)
Reversal of equity deficit from special earnings reserve	42,462,746
Earnings available for distribution	449,150,927
Distributed items:	
Cash dividends to shareholders \$2.5/share (note)	(187,458,258)
Ending balance of undistributed earnings	<u>261,692,669</u>

Note: The cash dividends for shareholders are calculated based on the actual circulating shares as of March 15, 2023, which are 74,983,303 shares.

Chairman: YANG
GUANG-HUI

Manager: TSNUG,
CHING-CHOU

Accounting Supervisor:
WU, YU-JUAN

Attachment 5

JETWAY INFORMATION CO., LTD.

List of Candidates for the Fourteenth Board of Directors (including Independent Directors)

No.	Category	Candidate's Name	Main Education/Experience	Current Position	Number of Shares Held
1	Director	AAEON Technology Inc. Representative: YANG, GUANG-QIANG	Department of Computer Science, Tamkang University Ceo, Jetway Information Co., Ltd. Chairman, Jetway Information Co., Ltd.	Director, Chiang Yuh Investment Co., Ltd.	26,450,000
2	Director	AAEON Technology Inc. Representative: ZHUANG, YONG-SHUN	Ph.D. in Engineering, National Taiwan University of Science and Technology	Chairman, AAEON Technology Inc. Chairman, Onyx Healthcare Inc. Chairman, Everfocus Electronics Corp.	26,450,000
3	Director	AAEON Technology Inc. Representative: LIN, JIAN-HONG	Graduate Institute of Electrical Engineering, National Taiwan University Vice President of Business, HP/Agilent Vice President, Advantech Co., Ltd.	President, AAEON Technology Inc. President, Jetway Information Co., Ltd. Director, Onyx Healthcare Inc.	26,450,000
4	Director	AAEON Technology Inc. Representative: DU, YUN-ZHEN	Department of Accounting, Chung Yuan Christian University Manager, Lite-On Technology	Senior Manager, AAEON Technology Inc.	26,450,000
5	Independent Director	ZHANG, JING-YI	Master's degree, Graduate School of Business, National Chengchi University Chairman, Hua Wei International Technology Consultants Co., Ltd.	Chairman, Hua Wei International Technology Consultants Co., Ltd. Chairman, LandMark Optoelectronics Corporation Director, Taiflex Scientific Co., Ltd. Director, Shiang Yu Precision Co. Ltd. Director, Entire Technology Co.,	0

				Ltd. Director, Epoch Foundation	
6	Independent Director	LI, XING-PING	Ph.D. in Management, National Taiwan University of Science and Technology	Associate Professor, Department of Accounting, Ming Chuan University	0
7	Independent Director	WU, JIA-JIN	Master's degree, EMBA, Ming Chuan University School of Management	Managing Partner, Ying Tai Accounting Firm	0

Attachment 6

JETWAY INFORMATION CO., LTD.

**Details of the Positions Exempted from Competition Restrictions for Directors
and Independent Directors of the Company**

New Director	Concurrent Company	Concurrent Position
AAEON Technology Inc. Representative: ZHUANG, YONG-SHUN	Yen You Investment Co., Ltd., Onyx Healthcare Inc., EVERFOCUS ELECTRONICS CORP.	Chairman and President
	AAEON Technology Inc., Aaeon Technology (su Zhou) Inc., Onyx Healthcare (Shanghai) INC., Yen Xin Investment Co., Ltd., Fu Li Investment Co., Ltd.	Chairman
	AAEON Electronics, Inc., AAEON TECHNOLOGY (Europe) B.V., AAEON TECHNOLOGY GMBH , AAEON TECHNOLOGY SINGAPORE PTE. LTD., ONYX Healthcare USA, Inc., ONYX Healthcare Europe B.V, Yan Yang Education Foundation, Atech OEM Inc., Outstanding Electronics Manufacturer (Dongguan) Co.,Ltd., Outstanding Electronics Manufacturer (Danyang) Co.,Ltd., LITEMAX ELECTRONICS INC., Litemax Technology, Inc., KING CORE ELECTRONICS INC., ALLIED BIOTECH CORP., SUNENGINE CORPORATION LTD., MACHVISION, INC., Mu De (Dongguan) Testing Equipment Co., Ltd., XAC AUTOMATION CORP., CHC Healthcare Group, Allied Oriental International Ltd., Allied Oriental International Ltd., Mcfees Group Inc., NorthStar Venture Capital Co., Ltd., NEW FUTURE CAPITAL CO., LTD., iHELPER Inc., IBASE TECHNOLOGY INC., WINMATE INC.	Director
	TOP UNION ELECTRONICS CORPORATION, TAIFLEX SCIENTIFIC CO., LTD.	Independent Director
AAEON Technology Inc. Representative: LIN, JIAN-HONG	Onyx Healthcare Inc.	Director

Appendix 1
JETWAY INFORMATION CO., LTD.
Articles of Incorporation

Chapter 1 General Provisions

Article 1

The Company is organized in accordance with the provisions of the Company Act and is named JETWAY INFORMATION CO, LTD..

Article 2

The Company's business items are as follow:

1. CC01080 Electronics Components Manufacturing
2. CC01110 Computer and Peripheral Equipment Manufacturing
3. F113050 Wholesale of Computers and Clerical Machinery Equipment
4. F118010 Wholesale of Computer Software
5. F119010 Wholesale of Electronic Materials
6. F213030 Retail Sale of Computers and Clerical Machinery Equipment
7. F218010 Retail Sale of Computer Software
8. F219010 Retail Sale of Electronic Materials
9. F401010 International Trade
10. I301010 Information Software Services
11. I301030 Electronic Information Supply Services
12. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1

The total amount of our company's investments may exceed forty percent of the paid-in capital, which is not subject to the restriction of Article 13 of the Company Law.

Article 2-2

The company may provide endorsements and guarantees for external parties based on business needs, and its operations shall comply with the regulations of the competent authority and the company's procedures.

Article 3

The company's head office is located in New Taipei City, and branches can be established domestically or abroad as necessary, subject to the resolution of the board of directors.

Article 4

The method of the company's announcement shall be in accordance with the Company Law and the regulations of the competent authority.

Chapter 2 Shares

Article 5

The total capital of the company is set at two billion New Taiwan dollars, divided into 200 million shares, each share worth ten New Taiwan dollars, authorizing the board of directors to issue shares in batches.

Article 6

Deleted.

Article 7

The company's shares are generally registered. They are signed or stamped by three or more directors, and they are issued after being legally verified. The company's issued shares can also be exempted from printing, but the exempted shares should be registered with the securities central depository.

Article 7-1

The handling of stock affairs shall comply with the regulations of the "Guidelines for the Handling of Stock Affairs by Publicly Issued Stock Companies" promulgated by the competent authority.

Article 8

The transfer of shares is prohibited within sixty days before the regular shareholders meeting, thirty days before the temporary shareholders meeting, or five days before the benchmark date for the company's decision to distribute dividends and bonuses or other benefits.

Chapter 3 Shareholders' Meeting

Article 9

The shareholders' meetings are divided into regular meetings and special meetings. The regular meeting is held once a year within six months after the end of each fiscal year, convened by the board of directors in accordance with the law. The special meeting is convened as necessary in accordance with the law. For shareholders holding less than 1,000 shares of registered stock, the notification of the shareholders' meeting can be announced through the "Public Information Observation Station."

Article 10

If a shareholder is unable to attend the shareholders' meeting due to circumstances, they may authorize a proxy to attend the meeting with a power of attorney issued by the company specifying the scope of authorization. The method of proxy attendance for shareholders, in addition to the provisions of Article 177 of the Company Law, shall be handled in accordance with the "Rules for the Use of Powers of Attorney for Publicly Issued Companies to Attend Shareholders' Meetings" promulgated by the competent authority.

Article 11

Each shareholder of the company, except in the circumstances specified in Article 179 of the Company Law, has one voting right per share.

Article 12

Resolutions of the shareholders' meeting, except as otherwise provided by relevant laws and regulations, should be attended by shareholders representing over half of the total number of issued shares, and approved by over half of the voting rights of the attending shareholders.

Article 12-1

The resolutions of the shareholders' meeting should be recorded in minutes, signed or sealed by the chairman. The distribution of the minutes of the aforementioned meeting may be announced.

Chapter 4 Directors and Audit Committee

Article 13

The company shall have seven to nine directors. Directors shall be elected from the list of director candidates by the shareholders' meeting. The term of directors is three years and they are eligible for re-election. When the number of directors falls to less than two-thirds or all independent directors are dismissed, the board of directors should call a special shareholders' meeting to elect

replacements within 60 days.

The total amount of registered shares held by all directors shall be handled in accordance with the regulations of the competent authority.

The compensation of the directors of the company is determined by the board of directors in accordance with the extent of the directors' participation in the company's operations and the usual level of the industry, regardless of whether there is business profit or loss.

Article 13-1

Among all directors of the company, the number of independent directors shall not be less than three and not less than one-fifth of the total number of directors.

The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election methods, and other matters that should be followed by independent directors shall be in accordance with the relevant regulations of the securities regulatory authority.

Article 14

The board of directors shall be organized by the directors, and one person shall be elected as the chairman by the consent of over half of the attending directors who constitute over two-thirds of the board of directors. The chairman represents the company externally.

Article 15

The board of directors should be chaired by the chairman. When the chairman is on leave or unable to perform his duties, it should be handled according to Article 208, Paragraph 3 of the Company Act.

The board of directors' meeting should be notified to each director seven days before the meeting stating the purpose of the meeting, but in the event of an emergency, it can be convened at any time. The board of directors' meeting of the company can notify each director by written, fax, or email. When the board of directors' meeting is conducted by video conference, the directors who participate in the meeting by video are considered to be present in person.

Article 15-1

The resolution of the Board of Directors, unless otherwise provided by the Company Law, requires more than half of the directors to attend, and to be conducted with the consent of more than half of the attending directors. If a director cannot attend due to circumstances, they may authorize another director in writing to attend the board of directors meeting on their behalf.

The proxy in the previous clause is limited to one person's commission.

Article 16

This company has set up an audit committee. The audit committee is composed of all independent directors. The exercise of powers and other matters to be followed are handled in accordance with the provisions of the Company Law, the Securities Exchange Law, and related laws and regulations.

Chapter 5 Managers

Article 17

This company can appoint several managers. Their appointment, dismissal, and remuneration are handled in accordance with the provisions of Article 29 of the Company Law.

Chapter 6 Accounting

Article 18

The fiscal year of this company starts from January 1st of each year and ends on December 31st. At

the end of each fiscal year, the following items are prepared by the board of directors in accordance with the legal process, and submitted to the regular shareholders meeting for recognition:

1. Business report.
2. Financial statements.
3. Proposals for profit distribution or loss compensation.

Article 19

Deleted.

Article 20

This company provides 2% to 15% of the pre-tax and pre-employee and director remuneration profit as employee remuneration, and no more than 3% as director remuneration, but if the company still has accumulated losses, it should reserve the compensation amount in advance.

The employee remuneration in the previous clause can be distributed in the form of stocks or cash, and the distribution targets include employees of subsidiary companies that meet certain conditions. The employee and director remuneration shall be determined by a resolution of the board of directors with the attendance and agreement of more than two-thirds of the directors and reported to the shareholders meeting.

Article 20-1

The company's dividend policy is to comply with the overall environment and industry growth, and to consider the optimization of long-term financial planning and shareholder value.

If the company has a profit in the annual settlement, the board of directors will prepare a profit distribution proposal and submit it to the shareholders meeting for resolution.

The company's dividend shall at least allocate 50% of the current net profit after tax deducting the amount to compensate for the loss, legal profit reserve and special profit reserve for distribution, of which the cash dividend distributed to shareholders is not less than 20% of the total shareholder bonus.

Chapter 7 Supplementary Provisions

Article 21

Matters not covered in these articles shall be handled in accordance with the provisions of the Company Law.

Article 22

The Article was established on July 26, 1986.

First amendment was made on February 19, 1987.

Second amendment was made on February 15, 1989.

Third amendment was made on June 3, 1989.

Fourth amendment was made on August 5, 1992.

Fifth amendment was made on April 2, 1993.

Sixth amendment was made on September 13, 1996.

Seventh amendment was made on November 25, 1996.

Eighth amendment was made on July 15, 1997.

Ninth amendment was made on May 30, 2000.

Tenth amendment was made on June 27, 2000.

Eleventh amendment was made on November 15, 2000.

Twelfth amendment was made on December 1, 2000.
Thirteenth amendment was made on May 28, 2001.
Fourteenth amendment was made on May 20, 2002.
Fifteenth amendment was made on April 24, 2003.
Sixteenth amendment was made on April 30, 2004.
Seventeenth amendment was made on April 25, 2005.
Eighteenth amendment was made on June 19, 2007.
Nineteenth amendment was made on June 17, 2009.
Twentieth amendment was made on June 24, 2011.
Twenty-first amendment was made on June 21, 2012.
Twenty-second amendment was made on June 17, 2014.
Twenty-third amendment was made on June 21, 2016.
Twenty-fourth amendment was made on June 21, 2019.
Twenty-fifth amendment was made on June 19, 2020.

Appendix 2

JETWAY INFORMATION CO., LTD. Rules of Procedure for Shareholders Meetings

Article 1

To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, the Rule is adopted pursuant to related Law thereby.

Article 2

This Corporation's shareholders meetings (Including ordinary and extraordinary shareholders' meetings), except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3

Attending shareholders or proxies should hand in a sign-in card in lieu of signing in.

The number of shares in attendance shall be calculated according to the shares indicated by sign-in cards handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.

Article 4

Attendance and voting at shareholders meetings shall be calculated based on numbers of shares.

A shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment. After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting.

Article 5

The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.

Article 6

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the chairperson shall appoint one of the directors to act as chair. Where the chairperson does not make such a designation, the directors shall select from

among themselves one person to serve as chair.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

Article 7

This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

Staff handling administrative affairs of a shareholders meeting shall wear identification cards.

Article 8

The audio or video recordings of the shareholders' meeting process should be preserved for at least one year.

Article 9

The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act. When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 10

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

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

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. After the meeting is adjourned, shareholders are not allowed to re-elect a chairman to continue the meeting at the original location or find another venue.

Article 11

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair. A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

Article 12

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes.

If the shareholder's speech violates the preceding rules or exceeds the scope of the agenda item, the chair may terminate the speech.

Article 13

When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

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

Article 14

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

Article 15

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed and call for a vote.

Article 16

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation. The results of the voting shall be announced on-site at the meeting, and a record made of the vote.

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes, and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

Article 17

When a meeting is in progress, the chair may announce a break based on time considerations.

Article 18

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, followed by a poll of the shareholders.

Article 19

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Article 20

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

Article 21

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

The Rule was established on June 27, 2000,

The first revision was made on May 20, 2002,

The second revision was made on June 19, 2020.

Appendix 3

JETWAY INFORMATION CO., LTD. Procedures for Election of Directors

Article 1

The election of the company's directors (including independent directors) will be conducted in accordance with these regulations, in addition to the relevant provisions of the Company Law, Securities and Exchange Law, and the company's articles of association.

Article 2

The election of the company's directors will be held at the shareholders' meeting.

Article 3

The election of the company's directors will be conducted through a candidate nomination system. Shareholders should select from the list of candidates according to the number of slots stipulated in the company's articles of incorporation.

The results of the electronic communication platform and the ballots will be determined by the number of votes obtained. If two or more people have the same number of votes and exceed the stipulated quota, they will be processed according to relevant regulations.

Article 4

The election of the directors at this Corporation, each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 5

The independent and non-independent directors of this company should be elected together. The quotas for the elected independent and non-independent directors should be calculated separately. Those with the greater number of votes representing the election rights will be elected in sequence respectively.

Article 6

The board of directors should issue ballots according to the attendance number, and add the number of votes. Those who exercise their voting rights electronically do not need to issue additional ballots.

Article 7

If the elected person is a shareholder, the elector must fill in the elected person's shareholder account number, name, and the number of votes on each ballot; if they are not a shareholder, they must fill in the elected person's name, ID number, and the number of votes. However, if the elected person is a government agency or a legal person, the column of the elected person on the ballot should be filled with the full name of the government agency or legal person and its representative.

Article 8

Prior to the commencement of the election, the chairman shall appoint scrutineers for the shareholders present, and the rest of the tellers shall be appointed by the chairman to perform all relevant duties.

Article 9

A voting box should be set up for the director election, which will be opened for public inspection by the ballot supervisor before the voting.

Article 10

A ballot is invalid under any of the following circumstances:

1. Those not using the ballots as stipulated by these regulations.
2. Ballots that are not put into the ballot box or blank ballots.
3. The number of elected persons filled out exceeds the stipulated number of vacancies.
4. Any other graphics or text is written in addition to the name of the elected person (including the legal entity name and the name of its representative) and the shareholder account number.
5. Any item of the name or account number of the elected person filled in has been altered.
6. The writing is unclear and indecipherable.
7. If the elected person is a shareholder, their account name or account number does not match what is recorded in the shareholder register. If the elected person is not a shareholder, their name or ID number does not match after checking.
8. The name of the elected person filled in is the same as the name of other shareholders, but the shareholder account number that can be identified is not filled in.

Article 11

After voting, the ballots will be counted, read out, and recorded on the spot. The ballot supervisor will supervise the ballots on the side, and the chairman will announce the results on the spot.

Article 1 2

(Deleted)

Article 13

For matters not covered by these regulations, refer to the provisions of the Company Law and the company's articles of incorporation.

Article 14

These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

The regulation was established on June 27, 2000,

The first revision was made on May 20, 2002,

The second revision was made on June 19, 2020.

Appendix 4

JETWAY INFORMATION CO., LTD. Director's Shareholding Details

1. The statutory shareholding for the current directors of the company is as follows:

Total issued ordinary shares of the company: 74,983,303 shares

Statutory shareholding for all directors: 5,998,664 shares

2. As of the record date, April 29, 2023, for the regular shareholders' meeting, the total shareholdings of all directors are as follows:

Title	Name	Shareholding	%
Chairman	YANG, GUANG-HUI	439,503	0.59%
Director	TSNUG, CHING-CHOU	1,125,834	1.50%
Director	LIN, YI-JUN	43,477	0.06%
Director	ZHANG, MING-YAN	24,240	0.03%
Independent Director	CHEN, YONG-LIN	169,785	0.23%
Independent Director	FENG, JIA-XIANG	0	0.00%
Independent Director	LIN, JIAN-HONG	0	0.00%

Note:

1. As of April 29, 2023, the total shareholdings of all directors were 1,633,054 shares. After the re-election of directors at the shareholders' meeting on June 27, 2023, the company will comply with the regulations on the minimum proportion of shareholdings held by all directors as required by law.

2. The shareholding of independent directors is not included in the directors' shareholding.

3. The company has established an audit committee, hence there's no applicable requirement for a supervisor's statutory shareholding

MEMO

MEMO