



如何解讀

ISS 投票建議報告

Overview of ISS Proxy Report



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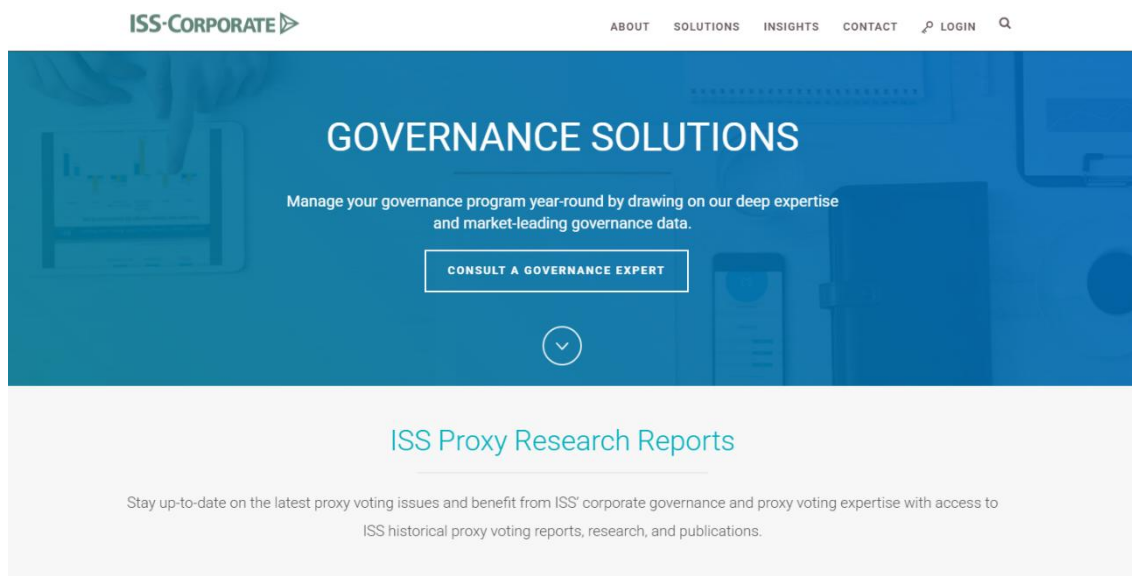
壹、前言

配合金融監督管理委員會「公司治理 3.0 - 永續發展藍圖」接軌國際規範及引導盡職治理之具體推動措施，臺灣集中保管結算所股份有限公司(下簡稱本公司)於 113 年與國際投票顧問機構 Institutional Shareholder Services 公司(下簡稱 ISS)旗下全資子公司 ISS - Corporate 完成簽約，取得 ISS 公司就本國發行公司股東會投票建議報告(Proxy Report)相關資料之授權，無償提供我國發行公司參考。

為協助發行公司取得及解讀 ISS 投票建議報告，本公司編撰「如何解讀 - ISS 投票建議報告」指引(下簡稱本指引)，主要係提供使用者瞭解 ISS 針對我國發行公司出具投票建議報告相關內容。本指引涵蓋投票建議報告簡介、發行公司取得自身報告之方式，並提供完整報告項目解析說明，以及各種與 ISS 聯絡方式等內容。

發行公司藉由本指引協助，得充分瞭解如何解讀自身投票建議報告之內容，包括 ISS 研究團隊針對各項股東會議案之分析觀點，以及其為全球超過 1,600 家機構投資人、退休基金、共同基金及資產管理人等提供之投票建議。同時，發行公司得據以判斷外國機構投資人之投票行為與投票傾向，並可針對投票建議與相關議案分析之內容進行回應或對外說明，以提升相關資訊透明度，強化公司與外部利害關係人溝通及投資人關係維護，俾利完善公司治理結構。

貳、投票建議報告簡介



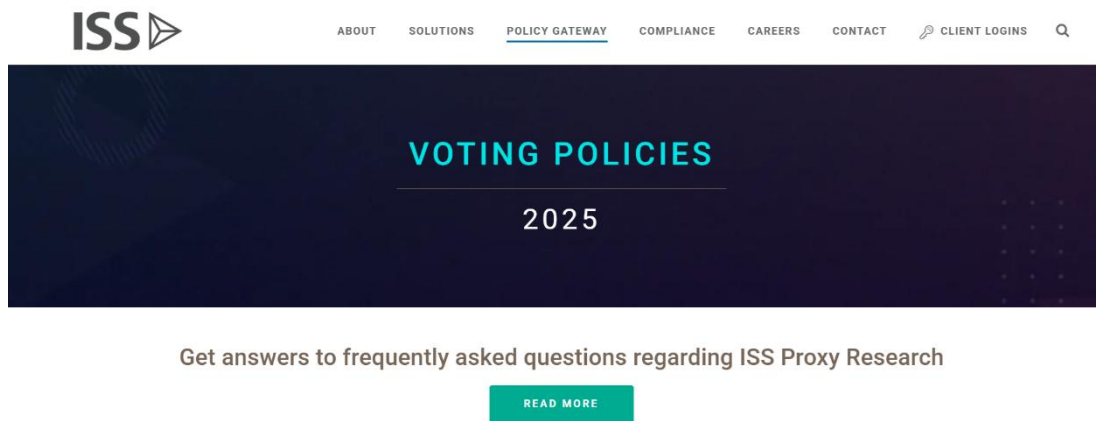
ISS 之研究團隊約有近 300 成員，包括財務金融、會計與法律等領域之專業研究人員，以及熟稔各標的市場規範之區域分析師，每年針對全球約 115 個國家，近 40,000 家發行公司進行研究分析，並提供客戶各該發行公司股東會（臨時會）之投票建議報告。鑒於全球發行公司數量甚鉅，每年投票建議報告所涵蓋發行公司範圍，將視機構投資人持股情形予以調整。

投票建議報告之主要內容，係 ISS 研究團隊經由蒐集、審閱與分析標的發行公司相關公開資訊，並考量公司營運狀況、產業類別、註冊國家與交易市場相關規範後，針對該次股東會所列各項議案出具之分析意見及投票建議，且提供如企業併購或經營權爭奪等相關研究內容，以及 ISS 針對受評公司於環境、社會及治理等面向之風險管理、

第貳章 投票建議報告簡介

資訊揭露、氣候變遷風險認知與應對策略之評級等分析資訊。

針對發行公司股東會各項議案之投票建議，ISS 每年將參考各國公司治理相關法令規範，提供投票政策 (Proxy Voting Policy) 說明其如何評估各類型股東會議案贊成與否之投票依據。



以我國為例，ISS 出具之「台灣投票政策(Proxy Voting Guidelines Benchmark Policy Recommendations)」，係以公司法、證券交易法及上市櫃公司治理實務守則等相關法規為基礎，並納入 ISS 研究團隊及區域分析師關注之重點，針對如財務報表承認、盈餘分派、公司章程與辦法修訂、董事選舉及解除董事競業禁止等常見股東會議案態樣，提供相應之投票建議指引。

ISS 於其官方網頁¹提供使用者下載各國之投票政策，本公司亦於「公司投資人關係整合平台 (ESG IR Platform)」(下簡稱 ESG IR 平

¹ ISS, *Current Voting Policy*, <https://www.issgovernance.com/policy-gateway/voting-policies/>

台) 提供原版投票政策資料與其中譯摘要，使用者可於 ESG IR 平台首頁「活動及資源」項下點選「研究洞察」，即可查詢 ISS 年度投票政策之完整資料。

I 研究洞察

標題搜尋 

【投票政策】ISS 2025年台灣投票政策

2024/12/31

資料來源: ISS

報告下載 >

【投票政策】ISS 2025年台灣投票政策摘要

2024/12/31

資料來源: ISS，集保結算所編譯

報告下載 >

藉由分析投票政策，發行公司得瞭解 ISS 關注重點，以及其針對各類型股東會議案提供投票建議之考量依據，並提前與 ISS 進行溝通互動。

參、取得投票建議報告

當發行公司宣布股東會召開日期，ISS 便開始針對相關議案內容進行研究，並陸續於股東會召開前 2 周(14 日) 提供客戶投票建議報告。本公司每日會更新 ESG IR 平台資料庫，一旦投票建議報告發布後，將立即以電子郵件通知發行公司於公開資訊觀測站申報之投資人關係聯絡人。

您好,

國際投票顧問機構ISS公司，對 貴公司本次股東會之投票建議報告已經發布，請登入ESG IR平台後，點選「報告下載」功能下載。
請注意，此報告僅供櫃公司內部參考，請勿以任何形式將此報告散布至貴公司之外。

ESG IR平台網址：<https://irplatform.tdcc.com.tw>

臺灣集中保管結算所敬上 (系統寄送，請勿回覆信件)

發行公司接獲電子郵件通知後，即可以發行公司權限登入 ESG IR 平台，並維持瀏覽器頁面處於登入狀態。發行公司預設之帳號為「TW 證券代號.公司於公開資訊觀測站申報之投資人關係電子郵件」，例如「TW9999.ir@company.com.tw」；首次登入時，發行公司得輸入由 ESG IR 平台自動寄送至公司於公開資訊觀測站申報之投資人關係聯絡人信箱之登入密碼，或於 ESG IR 平台登入頁面選擇「忘記密碼」，本公司即會以電子郵件發送登入密碼予發行公司於公開資訊觀測站申報之投資人關係聯絡人。



發行公司登入後，即可於平台首頁「報告下載」項下，選擇下載「ISS 投票建議報告」。點選後，系統將以彈出式視窗揭示 ISS 之免責聲明。

ISS-CORPORATE

免責聲明

本報告係無償提供予貴公司（作為報告內容之標的公司）。作為提供本報告之條件，貴公司不得散布本報告（或其任何部分），亦不得將本報告之內容或實質傳達予貴公司外之任何人。任何在貴公司外之使用，應取得 ICS 明示書面同意。ICS 於本報告內所提供資訊之一切相關權利，悉歸 ICS 及 / 或其授權人所有。ICS 不對此等資訊之正確性、完整性或有用性作出任何明示或默示之保證，且對於基於任何目的依賴此等資訊從而產生之後果，概不承擔任何責任。貴公司取用本報告，即表示貴公司同意，貴公司無權且無立場針對本報告中提供之資訊對 ICS 或其關聯實體提起任何法律行動、訴訟或法律程序。


確認同意並下載

此時公司於詳細閱讀、瞭解並同意免責聲明之內容後，即可點選「確認同意並下載」下載 ISS 針對自身公司該次股東會所列各項議案之投票建議報告。須特別注意者，該投票建議報告僅供發行公司內部自行參考使用，切勿以任何形式對外散布此份報告。

肆、解讀投票建議報告

為協助發行公司瞭解 ISS 投票建議報告之內容，以下將提供投票建議報告範本²圖例，並針對各項欄位內容資訊予以說明：

一、報告資訊封面頁 (Cover Page)

ISS Proxy Analysis & Benchmark Policy Voting Recommendations		QualityScore資訊	ISS
公司名稱 – AAA Global Services Co., Ltd.			<p>Meeting Type: Annual Meeting Date: 4 June 2024 Record Date: 3 April 2024</p> <p>Taiwan Stock Exchange: 0000 Index: N/A Sector: Semiconductors GICS: 45301020</p> <p>Primary Contact(s) 0000 0000 tw-research@issgovernance.com</p>
重點摘要 – Key Takeaways	Based on review and evaluation of company's disclosures and practices, a vote FOR all meeting agenda items is warranted.		

- 股東會類型
- 股東會開會日
- 股東會登記日
- 股票代號
- 所屬主要指數
- 產業類別
- 全球行業分類標準代碼
- ISS聯絡窗口

提供投票建議報告之基本資訊，包括分析對象公司名稱、分析內容重點摘要、股東會類型與日期、股票代號、所屬主要指數、產業類別、全球行業分類標準代碼 (Global Industry Classification Standard, GICS) 及本報告之主要聯絡窗口。

為使報告使用者能迅速瀏覽各項股東會議案並做出投票決定，ISS 另於此封面頁後段，提供本次股東會所列議案及投票建議之簡表，內容包括本次股東會議案案由、董事會提供之投票建議以及 ISS 提供之投票建議。頁面下方則呈現本報告提供之內容項目，包括財務資訊

² 有關投票建議報告之格式及內容，仍以 ISS 實際提供之報告資料為主。

摘要 (Financial Highlights)、股權結構概覽 (Ownership & Control Overview)、公司治理簡介 (Corporate Governance Profile)、董事會與功能性委員會組成分析 (Board & Committee Composition)、董事會簡介 (Board Profile)、ESG 相關資訊、前年度投票結果 (Vote Results)、股東會議案投票建議及分析、附加資訊 (Additional Information) 及各該內容項目相應之頁碼資訊。

股東會議程及投票建議 – Agenda & Recommendations

Policy: Taiwan – 適用投票政策
Incorporated: Taiwan – 公司註冊地

編號、議案類型代碼及案由 –

Item	Code	Proposal	董事會投票建議 – Board Rec.	ISS Rec.	
承認營業報告書及財務報表 –	1	M0105	Approve Business Report and Financial Statements	FOR	FOR
承認盈餘分派 –	2	M0152	Approve Profit Distribution	FOR	FOR
修訂公司章程 –	3	M0126	Approve Amendments to Articles of Association	FOR	FOR
修訂董事選舉辦法 –	4	M0413	Amend Rules and Procedures for Election of Directors	FOR	FOR
修訂股東會議事規則 –	5	M0413	Amend Rules and Procedures Regarding Shareholder's General Meeting	FOR	FOR
修訂背書保證作業程序 –	6	M0471	Amend Procedures for Endorsement and Guarantees	FOR	FOR
私募發行普通股 –	7	M0471	Approve Issuance of Shares via a Private Placement	FOR	FOR
解除董事競業禁止 –	8	M0190	Approve Competitive Activities of Directors	FOR	FOR

ISS投票建議

改選公司董事及獨立董事 –

ELECT NON-INDEPENDENT DIRECTORS AND INDEPENDENT DIRECTORS VIA CUMULATIVE VOTING					
9.1	M0276	Elect Alice Clark , a Representative of ABC Tech Co., Ltd. with SHAREHOLDER NO.00000 as Non-independent Director		FOR	FOR
9.2	M0276	Elect Ben Brown , a Representative of DEF Service Co., Ltd. with SHAREHOLDER NO.00000 as Non-independent Director		FOR	AGAINST
9.3	M0276	Elect Calvin Jeremiah , a Representative of ABC Tech Co., Ltd. with SHAREHOLDER NO.00000 as Non-independent Director		FOR	AGAINST
9.4	M0276	Elect Danielle Davis , a Representative of DEF Service Co., Ltd. with SHAREHOLDER NO.00000 as Non-independent Director		FOR	AGAINST
9.5	M0276	Elect Ellen Foster , a Representative of WXYZ Consultancy CO., Ltd. Employee Welfare Committee with SHAREHOLDER NO.00000 as Non-independent Director		FOR	AGAINST
9.6	M0276	Elect Francis Zeke , a Representative of ABC Tech Co., Ltd. with SHAREHOLDER NO.00000 as Non-independent Director		FOR	AGAINST
9.7	M0276	Elect George Clark with SHAREHOLDER NO.Q100000XXX as Independent Director		FOR	AGAINST
9.8	M0276	Elect Heather Edwards with SHAREHOLDER NO.000000 as Independent Director		FOR	FOR
9.9	M0276	Elect Isaac Nathaniel with SHAREHOLDER NO.A100000XXX as Independent Director		FOR	FOR

董事候選人名單

報告內容 – Report Contents

財務資訊摘要 –	Financial Highlights	3	QualityScore	8 – QualityScore資訊
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公司治理簡介 –	Corporate Governance Profile	4	Meeting Agenda and Proposals	11 – 股東會議案
董事會簡介 –	Board Profile	6	Additional Information	18 – 附加資訊

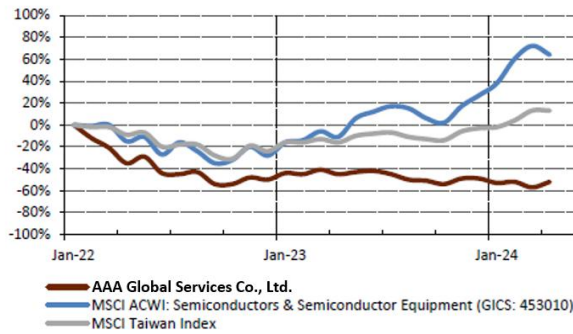
二、財務資訊摘要 (Financial Highlights)

(一) 股價表現、股東總報酬率及公司概覽

Financial Highlights

公司簡介 – Company Description: AAA Global Services is a leading provider of advanced equipment and solutions in the semiconductor industry. Specializing in the design, manufacturing, and servicing of cutting-edge semiconductor production tools, the company supports the development of high-performance microelectronics. AAA Global Services was incorporated in 1994 and is headquartered in Hsinchu City, Taiwan.

股價表現 – STOCK PRICE PERFORMANCE



TOTAL SHAREHOLDER RETURNS (ANNUALIZED)

	1 Yr	3 Yr	5 Yr
Company TSR (%)	3.46		
GICS 4530 TSR (%)	78.94	18.27	31.61
Index TSR (%)	22.21	7.80	12.79

Source: Compustat. As of last day of company FY end month: 12/31/2023

COMPANY SNAPSHOT (AS OF RECORD DATE)

Market Cap (M)	29,967
Closing Price	39.80
Dividends Paid (LTM)	0.00
52-Week High	57.20
52-Week Low	39.30
Shares Outstanding (M)	752.94
Average daily trading volume (prior mo)*	2,602.60

Source: Compustat. As of March 25, 2024 (All currency in TWD)

* Trading Volume in thousands of shares

– 股東總報酬率

– 公司總報酬率

– 產業總報酬率

– 指數總報酬率

– 公司概覽

– 公司市值 (百萬)

– 收盤價

– 近12月股利支付數額

– 52周最高價

– 52周最低價

– 流通在外股數 (百萬)

– 日平均成交量 (千股)

提供受評公司簡介，並以圖像化方式揭示受評公司股價與相應產業及區域市值加權指數績效之對照。另提供公司與相應產業及區域市值加權指數年度平均之股東總報酬率 (Total Shareholder Return, TSR)、公司市值、報告編制截止日普通股收盤價、近 12 月股利支付數額、52 周最高價與最低價、流通在外股數及日平均成交量等相關資訊。

(二) 財務及營運績效

FINANCIAL & OPERATIONAL PERFORMANCE		歷史表現 (各該會計年度結束)				
		Historical Performance (FY ending)				
All currency in TWD		12/2019	12/2020	12/2021	12/2022	12/2023
企業盈餘	Earnings					
	Revenue (M) – 營業收入 (百萬)	15,960	14,532	36,425	28,878	22,306
	Net Income (M) – 稅後淨利 (百萬)	-3,754	-8,109	2,178	38	-6,783
	EBITDA (M) – 息稅折舊攤銷前利潤 (百萬)	1,426	49	7,322	4,735	839
	EPS (TWD) – 每股盈餘 (新臺幣)			3.19	0.05	-9.02
	EPS Y/Y Growth (%) – 每股盈餘年增率 (新臺幣)				-98	
獲利能力	Profitability					
	Pretax Net Margin (%) – 稅前淨利潤率	-24	-58	6	-2	-33
	EBITDA Margin (%) – 息稅折舊攤銷前利潤率	9	0	20	16	4
	Return on Equity (%) – 股東權益報酬率	-8	-22	4	0	-14
	Return on Assets (%) – 資產報酬率	-6	-15	3	0	-11
	ROIC (%) – 投入資本報酬率	-8	-18	4	0	-13
槓桿比率	Leverage					
	Debt/Assets – 負債資產比率	8	12	13	11	11
	Debt/Equity – 負債權益比率	10	18	19	14	15
現金流量	Cash Flows					
	Operating (M) – 營業活動現金流 (百萬)	2,511	1,786	4,353	7,959	2,380
	Investing (M) – 投資活動現金流 (百萬)	-2,523	-4,450	-219	-4,699	-2,134
	Financing (M) – 籌資活動現金流 (百萬)	-128	2,795	3,550	296	-765
	Net Change (M) – 淨現金流 (百萬)	-280	-25	7,108	3,791	-564
估值與績效	Valuation & Performance					
	Price/Earnings – 本益比			24.02	884.56	
	Annual TSR (%) – 年度股東總報酬比率				-39.49	3.46

Source: Compustat. *Note: Compustat standardizes financial data and fiscal year designations to allow for meaningful comparison across companies. Compustat data may differ from companies' disclosed financials and does not incorporate non-trading equity units. See www.issgovernance.com/policy-gateway/company-financials-faq/ for more information.

提供受評公司盈餘、獲利能力、槓桿比率、現金流量、本益比估值及年度股東總報酬率等相關資訊。

三、股權結構概覽 (Ownership & Control Overview)

股票類型	Ownership & Control Overview		每股表決權數	已發行股數
	Stock Type	Votes per Share	Issued	
普通股	Common Equity	1	25,932,070,992	
主要持股股東	Top Holders - Ownership & Control		% of Stock	% of Votes
持股比例前10股東	Treasury		0.0	0.0
	▶ALAN A. ANDERSON FAMILY		20.5	20.5
	▶National Development Fund, Executive Yuan		6.3	6.3
	The Vanguard Group, Inc.		3.5	3.5
	GIC Pte Ltd. (Investment Management)		3.3	3.3
	Capital Research & Management Co. (World Investors)		2.2	2.2
	BlackRock Fund Advisors		1.8	1.8
	Norges Bank Investment Management		1.7	1.7
	Labor Pension Fund Supervisory Committee		1.2	1.2
	Fidelity Management & Research Co. LLC		1.0	1.0

公眾流通及策略性股東
持股比率 / 表決權比率

Category	Free Float	Strategic Shareholders
Stock	73.2%	26.8%
Votes	73.2%	26.8%

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Percentages rounded down to 1 decimal. "▶" identifies shareholders considered strategic under ISS' definition.

ISS' definition of strategic shareholders may include, but is not limited to, shareholders with board representation, State-controlled entities, insiders/executives, employee funds, and other entities with holdings beyond a materiality threshold (5% or 10%).

[to Detailed Ownership Profile](#)

第肆章 解讀投票建議報告

提供受評公司股權結構項目資訊，包括股票類型、每股表決權數、已發行股數，以及受評公司持股比例佔前 10 名股東之姓名 (名稱)、持股比率及表決權比率。另以圖像化方式提供公眾流通及策略性股東³持股比率及表決權比率。

四、公司治理簡介 (Corporate Governance Profile)

Corporate Governance Profile

董事會概要 -	BOARD SUMMARY	
董事長分類 -	Chair classification	N/A
董事長與執行長分離 -	Separate chair/CEO	N/A
董事持股總數 (千股) -	Total director ownership (000 shares)	35,993
董事持股比率 -	Total director ownership (%)	< 1
董事平均年齡 -	Average director age	N/D
董事平均任期 (累計) -	Average director tenure	8 years
女性董事比例 -	Percentage of women on board	20%

提供公司董事會相關資訊概要，包括董事長是否為執行業務董事、董事長是否與執行長分離、董事持股總數、持股比率、平均年齡、累積平均任期及女性董事比例。

³ 此處所稱策略性股東 (Strategic Shareholders)，係依據 ISS 定義，包括但不限於具董事會席次之股東、國營事業機構、公司內部人或高階管理者、員工持股信託基金以及持股比例超過特定重大門檻 (5%或 10%) 之法人實體。

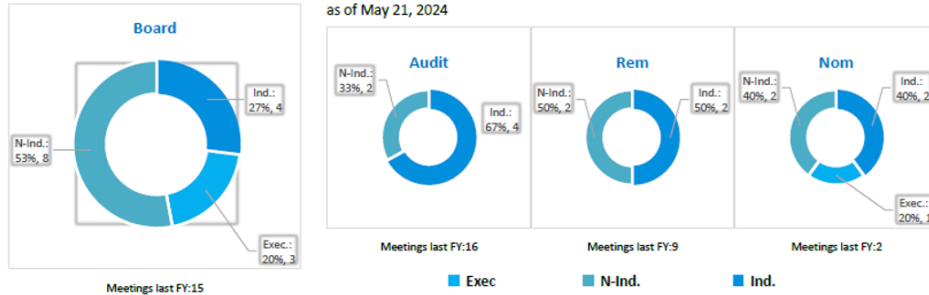
五、董事會與功能性委員會組成分析 (Board & Committee Composition)

Board & Committee Composition

The information provided in the charts and tables below is based on ISS data records, which rely on disclosures in proxy materials and other public sources available as of the date set forth below (for the general meeting under review) and, with respect to information from prior years, information that was available ahead of each year's annual general meeting at the time of ISS' report for that meeting. As such, these charts and tables might not reflect changes to the board composition and/or other covered elements subsequently disclosed by the issuer after ISS' publications or between general meetings.

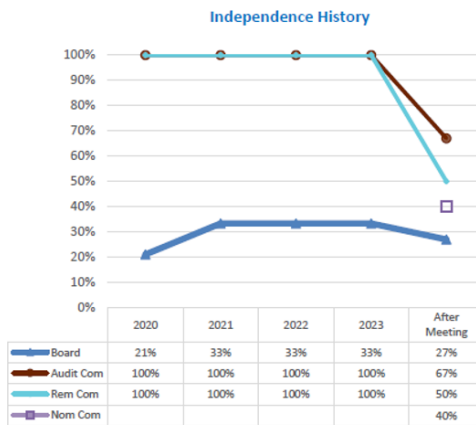
Independence values refer to ISS Independence classifications ("Exec": Executive Director; "N-Ind.": Non-Independent Director; "Ind.": Independent Director).

董事會組成及比率 -

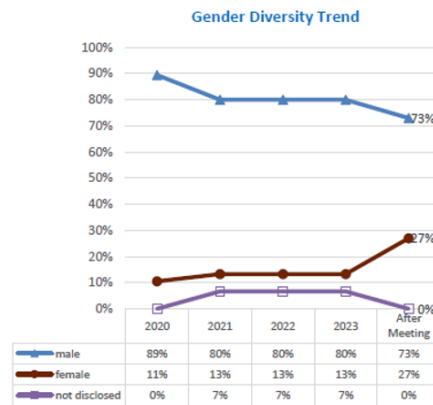


功能性委員會組成及比率
審計 / 薪酬 / 提名

獨立性趨勢 -



性別多元化趨勢



董事任職期間 (累計) -



提供部分有選舉議案之受評公司，其董事會與各該功能性委員會之組成資訊分析，並以圖像化方式揭示執行董事、非獨立董事與獨立董事於董事會及各功能性委員會之比例。另提供董事會與各功能性委員會獨立性與性別多樣化之變化趨勢，以及各該董事累計任職期間等資訊。

第肆章 解讀投票建議報告

六、董事會簡介 (Board Profile)

Board Profile (after upcoming meeting)	Item #	Executive Directors	Affiliation 關聯性	獨立性 公司分類 / ISS分類		Leadership	Gender	Age	Tenure	Term Ends	Committee		
				Co.	ISS						Audit	Comp	Nom
執行董事 -	9.1	Alan Anderson		Exec	Exec	CEO	M	N/D	7	2027			
非執行董事 -	Non-Executive Directors												
	9.4	Danielle Davis		Ind.	Ind.		M	79	22	2027	C	M	M
	9.8	Alice Clark		Ind.	Ind.		F	65	NEW	2027	M		
	9.9	Heather Edwards		Ind.	Ind.		F	68	NEW	2027	M		
	9.6	Francis Zeke		Ind.	Ind.		M	70	5	2027	M	M	C
	9.3	Ming-Hsin Kung	Shareholder Rep.	Non-Ind.	Non-Ind.		M	N/D	3	2027			
	9.10	Isaac Nathaniel		Ind.	Ind.		M	N/D	NEW	2027	M		
	9.7	George Clark		Ind.	Ind.		M	N/D	3	2027	M	M	M
	9.5	Ellen Foster		Ind.	Ind.		M	73	9	2027	M	C	M
	9.2	Ben Brown		Non-Ind.	Non-Ind.		M	N/D	27	2027			
				70% Ind.	70% Ind.		20% F	N/D	Ave: 8	Ave: 3	100% Ind.	100% Ind.	100% Ind.

Committee Membership: M = Member | C = Chair

獨立董事比例: 70% Ind. / 70% Ind.
女性比例: 20% F
平均年齡: N/D
平均任期 (累計): Ave: 8
平均任期: Ave: 3
獨立董事比例: 100% Ind. / 100% Ind. / 100% Ind.

功能性委員會
審計 / 薪酬 / 提名

董事額外資訊 - DIRECTOR NOTES

9.4	Danielle Davis	OTHER INFORMATION Danielle D. Davis is entering his 9th consecutive term. The company has provided justifications for the election of Danielle D. Davis as an independent director and confirmed his independence.
9.8	Alice Clark	OTHER INFORMATION All independent director candidates, once elected, will automatically become a member of the audit committee pursuant to Article 14-4 of the Securities and Exchange Act.
9.9	Heather Edwards	OTHER INFORMATION All independent director candidates, once elected, will automatically become a member of the audit committee pursuant to Article 14-4 of the Securities and Exchange Act.
9.3	Ming-Hsin Kung	SHAREHOLDER REP. Kung Ming-Hsin is a representative of National Development Fund, Executive Yuan, which is the second largest shareholder of the company and holds 6.38 percent of the company's outstanding shares.
9.10	Isaac Nathaniel	OTHER INFORMATION All independent director candidates, once elected, will automatically become a member of the audit committee pursuant to Article 14-4 of the Securities and Exchange Act.
9.5	Ellen Foster	OTHER INFORMATION Ellen Elisbet Foster is entering his 4th consecutive term. The company has provided justifications for the election of Ellen Elisbet Foster as an independent director and confirmed his independence.

編號	董事姓名	任職職務	出席率	薪酬總額	持股股數及比率		
Item #	Director Name	Board Position	Attendance (in %)	Total Compensation	#	% stock	% votes
9.1	Alan Anderson	ED, CEO	100	TWD 547,742,235	6,392,834	<0.1	<0.1
9.4	Danielle Davis	NED, Audit (C), Comp (M), Nom (M)	100	TWD 16,445,264	0	0	0
9.8	Alice Clark	NED, Audit (M)	N/A	N/A	0	0	0
9.9	Heather Edwards	NED, Audit (M)	N/A	N/A	0	0	0
9.6	Francis Zeke	NED, Audit (M), Comp (M), Nom (C)	100	TWD 16,445,264	0	0	0
9.3	Ming-Hsin Kung	NED	60	TWD 10,560,000	779	<0.1	<0.1
9.10	Isaac Nathaniel	NED, Audit (M)	N/A	N/A	126,826	<0.1	<0.1
9.7	George Clark	NED, Audit (M), Comp (M), Nom (M)	100	TWD 16,445,264	0	0	0
9.5	Ellen Foster	NED, Audit (M), Comp (C), Nom (M)	95	TWD 16,445,264	0	0	0
9.2	Ben Brown	NED	100	TWD 11,781,743	29,472,675	0.1	0.1
Total				TWD 635,865,034			

Attendance rates take into account board and committee meetings.
ED for Executive Directors, NED for Non-Executive Directors

編號	董事姓名 任職董事會及功能性委員會數量			任職類型	執行長 董事長			功能性委員會 審計 / 薪酬 / 提名		
	Item #	Director Name	# of boards		CEO	Board Chair	Committee			
			Company Name – 公司名稱	Mandate Type			Audit	Comp	Nom	
9.1	Alan Anderson	1	AAA Global Services Co., Ltd.	Executive Director	✓					
9.4	Danielle Davis	2	AAA Global Services Co., Ltd.	Non-Executive Director			C	M	M	
			Alpha Inc.	Non-Executive Director			M	C		
9.8	Alice Clark	4	AAA Global Services Co., Ltd.	Non-Executive Director			M			
			Beta Inc.	Non-Executive Director			F		M	
			Gamma Inc.	Non-Executive Director			F			
			Delta Inc.	Non-Executive Director						
9.9	Heather Edwards	3	AAA Global Services Co., Ltd.	Non-Executive Director			M			
			Epsilon Inc.	Non-Executive Director			C	M		
9.6	Francis Zeke	2	AAA Global Services Co., Ltd.	Non-Executive Director			M	M	C	
			Zeta Inc.	Non-Executive Director				M	M	
9.3	Ming-Hsin Kung	1	AAA Global Services Co., Ltd.	Non-Executive Director						
9.10	Isaac Nathaniel	3	AAA Global Services Co., Ltd.	Non-Executive Director			M			
			Eta Inc.	Non-Executive Director		✓				
			Theta Inc.	Non-Executive Director						
9.7	George Clark	1	AAA Global Services Co., Ltd.	Non-Executive Director			M	M	M	
9.5	Ellen Foster	4	AAA Global Services Co., Ltd.	Non-Executive Director			M	C	M	
			Lota Inc.	Non-Executive Director				C	M	
			Kappa Inc.	Non-Executive Director				C		
			Lambda Inc.	Non-Executive Director				M	M	
9.2	Ben Brown	3	AAA Global Services Co., Ltd.	Non-Executive Director						
			Mu Inc.	Non-Executive Director		✓				
			Sustainable Solutions Co., Ltd.	Non-Executive Director						

提供部分有選舉議案受評公司之董事相關資訊，包括董事姓名、獨立性分類、性別、年齡、任職期間與屆滿年分、功能性委員會任職職務、出席率、薪酬總額、持股股數及比例等相關資訊。

七、ESG 相關資訊

提供 ISS 針對受評公司⁴於環境、社會及治理等面向之風險管理、資訊揭露、氣候變遷風險認知與應對策略之評級及分析資訊。

(一) 品質評分 (QualityScore)

內容包括受評公司於「環境層面」(環境風險與機會管理、碳排放與氣候、自然資源、廢棄物與有害物質)、「社會層面」(人權、勞工健康與安全、利害關係人與社區、產品安全、品質及品牌) 以及「公司治理層面」(董事會架構、薪資報酬、股東權益、審計與風險監督) 之評分資訊。

(二) 氣候風險意識評分 (Climate Awareness Scorecard)

內容包括受評公司溫室氣體排放數據、碳風險評等，以及公司依「氣候相關財務揭露」(Task Force on Climate-related Financial Disclosures, TCFD) 之「治理」、「策略」、「風險管理」、「指標與目標」等核心要素進行氣候相關資訊揭露之程度。

⁴ 倘投票建議報告未有此項資訊，代表受評公司未涵蓋於 ISS ESG 分析之研究對象範疇。

八、前年度投票結果 (Vote Results)

Vote Results for Annual General Meeting 31 May 2023		ISS建議	決議情形	贊成權數 比率	反對權數 比率	棄權權數 比率
議案案由 – Proposal	公司管理層建議 – Mgmt Rec	ISS Rec	Disclosed Result	% For	% Against	% Abstain
1 Approve Business Report and Financial Statements	For	For	Pass	91.7	0.1	8.2
2 Approve Plan on Profit Distribution	For	For	Pass	91.9	0.0	8.1
3 Approve Long-term Capital Raising Plan	For	For	Pass	89.8	0.2	10.0
4 Approve Amendments to Articles of Association	For	For	Pass	89.8	0.1	10.1

提供受評公司前年度股東會議案之投票結果資訊，包括公司管理層與 ISS 提供之投票建議、各項議案之決議情形及投票贊成、反對與棄權權數之比率。

第肆章 解讀投票建議報告

九、股東會議案投票建議及分析

提供受評公司本次股東會議案逐項案由之投票建議及分析，包括議案內容、投票政策資訊、贊成或反對之投票建議，並附有 ISS 針對各項議案之討論事項及詳細分析內容。以下針對我國常見之股東會議案，如報告案、承認案、討論案及選舉案等，提供相應之投票建議報告範本圖例：

(一) 承認營業報告書及財務報表

議案編號及案由 -	Item 1. Approve Business Report and Financial Statements	FOR	- 投票建議：贊成
投票建議 -	VOTE RECOMMENDATION A vote FOR is merited for this routine resolution because no concerns have been identified.		
背景資訊 -	BACKGROUND INFORMATION Policies: Financial Statements		
討論事項 -	Discussion The external auditor has issued an unqualified audit opinion on the company's financials.		

除非對於營業報告書或財務報表內容完整性有疑義，或有會計查核簽證相關程序不完備之情事，ISS 原則上會建議股東投票贊成此類議案。

(二) 盈餘分派情形

議案編號及案由 –	Item 2. Approve Profit Distribution	FOR	– 投票建議：贊成												
投票建議 –	<p>VOTE RECOMMENDATION</p> <p>A vote FOR is warranted because the proposed payout is considered reasonable.</p>														
背景資訊 –	<p>BACKGROUND INFORMATION</p> <p>Policies: Approve Dividend</p>														
討論事項 –	<p>Discussion</p> <p>Shareholders are asked to approve the company's profit distribution for FY 2023 as shown below:</p> <table border="1"> <tr> <td><i>Cash dividend per share</i></td> <td>TWD 2.5</td> </tr> <tr> <td><i>Cash distribution from legal/capital reserve per share</i></td> <td>TWD 0</td> </tr> <tr> <td><i>Cash distribution in total</i></td> <td>TWD 735,332,405</td> </tr> <tr> <td><i>Distributable earnings as of FYE 2023</i></td> <td>TWD 1,708,603,383</td> </tr> <tr> <td><i>Net profit in FY 2023</i></td> <td>TWD 1,041,814,963</td> </tr> <tr> <td><i>Cash payout ratio</i></td> <td>70.58 percent</td> </tr> </table>			<i>Cash dividend per share</i>	TWD 2.5	<i>Cash distribution from legal/capital reserve per share</i>	TWD 0	<i>Cash distribution in total</i>	TWD 735,332,405	<i>Distributable earnings as of FYE 2023</i>	TWD 1,708,603,383	<i>Net profit in FY 2023</i>	TWD 1,041,814,963	<i>Cash payout ratio</i>	70.58 percent
<i>Cash dividend per share</i>	TWD 2.5														
<i>Cash distribution from legal/capital reserve per share</i>	TWD 0														
<i>Cash distribution in total</i>	TWD 735,332,405														
<i>Distributable earnings as of FYE 2023</i>	TWD 1,708,603,383														
<i>Net profit in FY 2023</i>	TWD 1,041,814,963														
<i>Cash payout ratio</i>	70.58 percent														
分析內容 –	<p>Analysis</p> <p>This is a routine request and no significant concerns have been identified regarding the payment of the dividend.</p>														

除非公司未提供充分解釋而持續維持偏低之股利支付比率，或有於財務狀況不佳時仍維持過高股利發放比率之情形，ISS 原則上會建議股東投票贊成此類議案。

第肆章 解讀投票建議報告

(三) 修訂公司章程

議案編號及案由 –	Item 3. Approve Amendments to Articles of Association	FOR	– 投票建議：贊成
投票建議 –	VOTE RECOMMENDATION A vote FOR is warranted given that the amendments are mostly technical in nature, to align company procedures with regulations, and based on operational needs.		
討論事項 –	Discussion Shareholder approval is being sought for the amendments to Articles of Association. Details have been disclosed in the meeting circular for shareholder information. The amendments are based on operational needs, meant to align company procedures with regulations, and non-contentious in nature. In the absence of any concerns, a vote FOR is warranted.		

ISS 認為將複數修正條文合併為單項議案以進行表決，將妨礙並限制股東判斷個別條文內容及做出不同投票決策之權利。是針對此類議案，ISS 將逐條審視修正條文內容，確保該修正符合現行法令規範、已充分揭露相關資訊，以及未對公司治理造成負面影響，並視具體個案分析評估結果提出投票建議。

(四) 修訂董事選舉辦法

議案編號及案由 –	Item 4. Approve Amendment to Rules and Procedures for Election of Directors	FOR	– 投票建議：贊成
投票建議 –	<p data-bbox="244 409 512 439">VOTE RECOMMENDATION</p> <p data-bbox="244 454 1334 510">A vote FOR is warranted given that the amendments are mostly technical in nature and would help enhance the company's corporate governance practices.</p>		
討論事項 –	<p data-bbox="244 528 363 557">Discussion</p> <p data-bbox="244 573 1345 689">Shareholder approval is being sought for the amendments to Rules and Procedures for Election of Directors. Details have been disclosed in the meeting circular for shareholder information. The amendments are based on operational needs and meant to align company procedures with regulations, and non-contentious in nature. In the absence of any concerns, a vote FOR is warranted.</p>		

針對此類議案，ISS 將逐條審視修正條文內容，確保該修正符合現行法令規範且已充分揭露相關資訊，並視具體個案分析評估結果提出投票建議。

第肆章 解讀投票建議報告

(五) 修訂股東會議事規則

議案編號及案由 –	Item 5. Approve Amendments to Rules and Procedures Regarding Shareholder's General Meeting	FOR	– 投票建議：贊成
投票建議 –	VOTE RECOMMENDATION A vote FOR is warranted given that the amendments are mostly to align company procedures with regulations.		
討論事項 –	Discussion The company proposes to amend the existing terms regarding the convening of virtual shareholder meetings, among which the primary amendments are summarized as below:		
主要修訂內容摘要 –	Rules and Procedures Regarding Shareholder's General Meeting <ul style="list-style-type: none">– To add that except otherwise specified by relevant regulations, the convening of virtual shareholder meeting shall be specified in the Articles and is upon approval from majority of the directors at board meeting attended with more than two-thirds of all directors; and,– To specify that the company shall provide connecting equipment and necessary assistance to shareholders and specify the application period and other related matters. <p>Full details are available in the company's meeting circular.</p> <p>Additionally, shareholder approval is also being sought for the other amendments to the Rules and Procedures Regarding Shareholder's General Meeting. Details have been disclosed in the meeting circular for shareholder information. The amendments are based on operational needs and non-contentious in nature.</p>		
分析內容 –	Analysis VIRTUAL-ONLY AND HYBRID SHAREHOLDER MEETINGS <p>In March 2022, given the backdrop of Covid-19 pandemic, the Financial Supervisory Commission (FSC) introduced rules which allow companies to hold virtual-only and hybrid shareholder meetings by amending their Articles of Incorporation and obtaining majority vote from the board of directors. In January 2023, FSC published draft amendments which include a move to increase the quorum for such board resolution from one-half to two-thirds. The rules afford corporations the ability to conduct virtual-only or hybrid meeting when an in-person shareholder meeting is less viable, but they also impose limits on this flexibility. Among other things, the rules limit the agenda type which can be discussed at a virtual-only or a hybrid meeting. In a virtual-only meeting, election or dismissal of director/supervisor, merger and acquisition and material transactions as specified by regulators cannot be included in the meeting agenda. In a hybrid meeting, dismissal of director/supervisor is similarly disallowed but director/supervisor election can be discussed if the election is uncontested. The limitation on the agenda types which can be discussed and voted on at virtual-only and hybrid meeting would likely provide certain protection to minority shareholders as well as strikes a balance between the flexibility afforded to the company and the drawbacks that are part and parcel with virtual-only meetings in general. With that said, the regulation is silent on many of the finer points regarding the actual workings of these alternative meeting formats under various circumstances. We will continue to monitor any future developments on this issue.</p>		

針對此類議案，ISS 將逐條審視修正條文內容，確保該修正符合現行法令規範且已充分揭露相關資訊，並視具體個案分析評估結果提出投票建議。

(六) 修訂資金貸與他人及背書保證作業程序

議案編號及案由 –	Item 6. Amend Procedures for Lending Funds to Other Parties and Procedures for Endorsement and Guarantees	FOR	– 投票建議：贊成
投票建議 –	<p>VOTE RECOMMENDATION</p> <p>A vote FOR is warranted given that the amendments are mostly to align company procedures with regulations.</p>		
討論事項 –	<p>Discussion</p> <p>Shareholder approval is being sought for the amendments to Articles of Association and several Company Bylaws. Details have been disclosed in the meeting circular for shareholder information. The amendments are meant to align company procedures with regulations, and non-contentious in nature. In the absence of any concerns, a vote FOR is warranted.</p>		

針對此類議案，ISS 將逐條審視修正條文內容，確保該修正符合現行法令規範且已充分揭露相關資訊，並視具體個案分析評估結果提出投票建議。

第肆章 解讀投票建議報告

(七) 私募發行普通股

議案編號及案由 –	Item 7. Approve Issuance of Shares via a Private Placement	AGAINST	– 投票建議：反對
投票建議 –	VOTE RECOMMENDATION A vote AGAINST is warranted due to lack of sufficient disclosure.		
背景資訊 –	BACKGROUND INFORMATION Policies: Share Issuance for Private Placements		
討論事項 –	Discussion Shareholder approval is being sought for the company to raise capital by issuing new shares via a private placement of common shares.		
私募發行資訊 –	PRIVATE PLACEMENT		
	<i>Number of shares to be issued</i>	Not more than 15 million common shares	
	<i>Total number of shares</i>	101,347,483 shares	
	<i>Dilution</i>	14.80 percent	
	<i>Par value</i>	TWD 10	
	<i>Estimated proceeds</i>	To be determined	
	<i>Basis of issue price</i>	The issue price is set at no less than 80 percent of the higher of: 1) The company's average closing price one, three or five trading days prior to the pricing date; 2) The company's average closing price 30 days prior to the pricing date.	
	<i>placees</i>	Qualified investors stipulated in Article 43-6 of the Securities & Exchange Act, including: 1) Institutional investors; 2) Natural persons, juristic persons, or funds meeting the requirements mandated by the Financial Supervisory Commission; 3) Directors, supervisors, and managements of the company or its affiliated enterprises. No more than 35 parties from (2) and (3) shall participate in the private placement. Strategic investors which can directly or indirectly contribute to the company's operation and comply with the qualifications stipulated by Article 43-6 of the Securities and Exchange Act.	
	<i>Lockup period</i>	36 months	
	<i>Usage of raised proceeds</i>	Replenish working capital, expand business scale, enhance financial structure of the company	

分析內容 – Analysis

In this case, the proposed share issuance will lead to a dilution of 14.80 percent. Although the company claimed that the proceeds will be used to replenish working capital and meet future development needs, it has failed to provide any further explanation of its operational needs and current financial status. Such disclosure of usage is considered vague. In addition, the company has failed to disclose the strategic investors to be introduced as of the date of the analysis. Absent the relevant information, the effects and fairness of the proposal cannot be effectively gauged. As such, a vote AGAINST is warranted.

除非股權稀釋比例超過 10%，或有相關募集資訊揭露不完整之情形，ISS 原則上會建議股東投票贊成此類議案。

(八) 解除董事競業禁止

議案編號及案由 –	Item 8. Approve Competitive Activities of Directors	FOR	– 投票建議：贊成
投票建議 –	<p>VOTE RECOMMENDATION</p> <p>A vote FOR is warranted because sufficient details have been provided regarding the proposal and no significant concern relating to outside board positions has been identified.</p>		
討論事項 –	<p>Discussion</p> <p>Per Article 209 of the Company Act, "a director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval". This request seeks to allow the directors to serve on the boards of other companies that operate in a similar business area.</p> <p>The directors in question are as follows:</p> <ul style="list-style-type: none"> • Clara Carter , a representative of a statutory director named AAA. Corporation • David Dawson • Eva Ellis • AAA. Corporation <p>The company has disclosed all outside board positions held by above directors.</p>		
分析內容 –	<p>Analysis</p> <p>The company has disclosed sufficient details for the proposal, including full disclosure of all outside board positions held by relevant directors, and no significant concern has been identified regarding these outside board positions. A vote FOR is thus warranted.</p>		

除非相關資訊未能充分揭露，或該屬於公司營業範圍之事業或對象，有非為全資子公司、控制公司、合資企業或主要股東等情形，ISS 原則上會建議股東投票贊成此類議案。

第肆章 解讀投票建議報告

(九) 改選公司董事及獨立董事

ELECT NON-INDEPENDENT DIRECTORS AND INDEPENDENT DIRECTORS VIA CUMULATIVE VOTING

議案編號及案由 –

Items 9.1-9.9. Elect Directors

SPLIT

– 投票建議：分割

投票建議 –

VOTE RECOMMENDATION

A vote FOR independent director nominees under item 9.8 - 9.9 is warranted given the absence of any known issues concerning the nominees.

A vote AGAINST the following nominees under Item 9.7 is warranted for the reasons below:

- Considered by the company as independent directors, **George G. Clark** under Items 9.7 is non-independent non-executive directors under ISS' classification.

A vote AGAINST the non-independent director nominees under Items 9.2-9.6 is warranted because the independence level will be 25 percent under ISS classification, which does not meet the ISS minimum requirement of one-third.

A vote FOR the non-independent director **Alan Anderson** warranted given his removal would be expected to have material negative impacts on shareholder value.

討論事項 – Discussion

Shareholders are asked to elect 9 directors (including 3 independent directors) as the terms of the incumbents have ended. After the election, the board will be 33.33 percent independent under the company's classification and 25 percent under ISS classification. Profiles of the candidates are summarized below:

非獨立董事候選人 –

Non-independent director candidates

候選人姓名 –

Candidate name

- 1) ABC Tech Co., Ltd. (representative: **Alice Clark**)
- 2) DEF Service Co., Ltd. (representative: **Ben Brown**)
- 3) ABC Tech Co., Ltd. (representative: **Danielle D. Davis**)
- 4) DEF Service Co., Ltd. (representative: **Michael Miller**)
- 5) WXYZ Consultancy CO., Ltd. Employee Welfare Committee (representative: **Ellen Foster**)
- 6) ABC Tech Co., Ltd. (representative: **Francis Zeke**)

選舉方式 –

Election system

Nomination system

獨立董事候選人 –

Independent director candidates

候選人姓名 –

Name	獨立性 公司分類 / ISS分類		關聯性 Affiliation	曾任公司 簽證會計 師合夥人 Former auditing partner	出席率達 75%以上 Attendance ≥75%?	過度兼任 Over boarding?	任期 (years) Tenure (years)
	Company	ISS					
George Clark	Independent director	Non-independent director	Nil	N	Y	N	9 [#]
Heather Hazel Edwards	Independent director	Independent director	Nil	N	Y	N	5
Isaac Nathaniel	Independent director	Independent director	Nil	N	N/A	N	0

– 任職期間

[#] George Clark is entering his 4th consecutive term. The company has provided justifications for the election of Ting-Kuo Chen as independent directors but has failed to provide any confirmation on his independence.

分析內容 – Analysis

市場背景 – MARKET CONTEXT

The Financial Supervisory Commission (FSC) rolled out new rules in 2013 to require at least two independent directors and 20-percent board independence in all listed companies. Such requirements have become fully effective since 2017. The FSC, meanwhile, plans to order all listed companies to set up an audit committee by the conclusion of their general elections of directors in 2022. Specifically, the Securities and Exchange Act stipulates that the audit committee shall be composed of at least three independent directors, which is higher than the minimum number of two independent directors as required for a basic board composition. Further, listed companies with non-separation of CEO/chairman roles or their CEO and chairman being relatives shall have at least four independent directors by Dec. 31, 2023, while all listed companies shall have no less than 1/3 independent directors on the board by 2027 as promoted by the FSC in the Sustainable Development Action Plan released in 2023. ISS examines the board independence level and uses a minimum of one-third as a benchmark.

In April 2019, the FSC issued an executive order mandating all listed companies to adopt the nomination system for director and supervisor elections effective as of Jan. 1, 2021. Elections by the nomination system require the board to review and approve the qualifications of each candidate, before submitting for shareholder vote. However, even if the nomination system is adopted, legal entities, such as governmental organizations and corporations, can be nominated as non-independent directors, often referred to as a "statutory director." These legal entities can either appoint individuals as candidates or run for election themselves and then appoint representatives to perform their fiduciary duties after the election without shareholder approval. As a result, it is not uncommon to see only the name of the legal entity being nominated for a board seat on the ballot and not the identity of the actual individual who will serve on the board to represent that entity's interest, which limited shareholders' ability to assess the quality of these representatives. Such situation essentially contradicts the requirements of the nomination system.

As the nomination system has only been made mandatory recently, ISS will monitor and assess the overall disclosure quality of candidate profile over a certain period of time. Most of the assessment criteria, such as attendance and public boards held, among others, which are applicable to peer markets in the Asia-Pacific Region, will still only be applied to independent director candidates in this year. In order to better evaluate non-independent director nominees' suitability in the long run, relevant assessment criteria could be phasing in and adopted in the review of non-independent director nominees by ISS in the near future. ISS uses annual reports to assess candidates' biography, background, meeting attendance, directorships as well as affiliations. Meeting circulars on the other hand, are used in conjunction with annual reports, and more specifically as a reference to confirm long-tenured independent directors' independence status.

治理評論 – GOVERNANCE COMMENTS

獨立董事 – Independent directors

George G. Clark has served the board for three consecutive terms. Long tenure on a board can lead to a sense of identification with the company and the interests of its management team which can impair a director's independence, even in the absence of a formal transactional or professional relationship between the director and the company.

According to Article 5 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, companies are required to provide justification for the nomination of an independent director candidate who has served on the board for three consecutive terms. This in effect creates a rebuttable presumption that independence of a director will be affected by long tenure. Hence, ISS examines the independence of long-tenured nominees by reviewing the justifications on their nominations and the independence confirmation notes disclosed in the meeting circulars despite those independence levels have been confirmed by the independence tables attached in the company's annual reports.

The company has provided justifications for the election of George G. Clark independent director, which states that he has extensive professional experience. However, the company has failed to provide any confirmation regarding the independence of the candidate. As such, the candidate is considered non-independent under ISS' classification of directors.

非獨立董事 – Non-independent directors

In this case, the independence level will be 25 percent under ISS classification. ISS generally recommends to vote AGAINST all non-independent director candidates if the board is less than one-third independent under ISS classification. However, it is noticed that ABC Tech Co., Ltd. (representative: Alice Clark) is currently serving as the executive chairman or founder of the company, whose removal from the board would be expected to have a material negative impact on shareholder value.

結論 – Conclusion

Given the above, a vote AGAINST candidates under Items 6.2-6.7 is warranted. In the absence of any known issues concerning other nominees under Item 6.1, 6.8 and 6.9, a vote FOR them is warranted.

第肆章 解讀投票建議報告

針對此類議案，ISS 將考量董事會候選人之獨立性、過往會議出席率、是否有過度兼任及治理表現不佳等因素，並據以提出相應之投票建議。

十、附加資訊 (Additional Information)

Additional Information

開會地點 – Meeting Location	No. 7, Section 5, Xinyi Road, Xinyi District, Taipei, Taiwan, ROC
開會時間 – Meeting Time	09:00
證券代碼 – Security IDs	Y00000000 (CINS)

提供受評公司本次股東會之開會地點、開會時間及 CUSIP 國際編碼系統 (CUSIP International Numbering System, CINS) 證券代碼等資訊。

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