

Ethical Corporate Management Working Group

In an effort to foster a comprehensive ethical corporate management, the Ethical Corporate Management Best Practice Principles was approved by the Board of Directors on May 12, 2015 and has revised on April 10, 2019 and November 10, 2021 respectively. The Board and the management are urged to enforce proactively the Ethical Corporate Management Best Practice Principles.

The Company's administration division acts as the dedicated unit of the Ethical Management Working Group, with the Vice President of the administration division as the convener. According to the unit's work duties and scope, it is responsible for assisting the board of directors and management in formulating and overseeing the implementation of ethical management policies and preventive programs to ensure the enforcement of the ethical corporate management best practice principles, the Ethical Corporate Management Working Group is scheduled to report the progress to the Board of Directors in November annually. This year is scheduled to report its implementation status to the board of directors on November, 2024.

Evaluation Item	Implementation Status			Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
1. Establishment of ethical corporate management policies and programs	V		1) On May 12, 2015, April 10, 2019 and November 10, 2021, the Company's board of directors approved and revised the establishment of the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct," which are available on the Company's website and the MOPS.	1) No material difference.
1) Does the company have a Board-approved ethical corporate management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and management towards enforcement of such policy?	V		2) The Company has formulated the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct," which contain safeguards against unethical conduct and specify procedures, sanctions and grievance systems for non-compliance.	2) No material difference.
2) Does the company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scope of business? Does the company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in				

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<p>Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?</p> <p>3) Does the company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the company enforce the programs above effectively and perform regular reviews and amendments?</p>	V		<p>3) The Company has prepared the “Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct,” and has defined and implemented precautionary measures and regularly reviews and revises the aforementioned programs.</p>	<p>3) No material difference.</p>
<p>2. Fulfill operations integrity policy</p> <p>1) Does the company evaluate business partners’ ethical records and include ethics-related clauses in business contracts?</p>	V		<p>1) The Company shall require suppliers, contractors and other partners who have business dealings with the Company to comply with the Company’s Code of Conduct for Employees and to conduct themselves with integrity and honesty. The Company has an ethical conduct clause in all external contracts entered into by the Company in connection with its business activities. The Company may downgrade, suspend or remove from the list of eligible suppliers any party with a record of unethical conduct.</p>	<p>1) No material difference.</p>
<p>2) Does the company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors which reports the ethical corporate management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors while overseeing such operations?</p>	V		<p>2)</p> <p>(1) The Company’s administration division acts as the dedicated unit of the Ethical Management Working Group, with the Vice President of the administration division as the convener. According to the unit’s work duties and scope, it is responsible for assisting the board of directors and management in formulating and overseeing the implementation of ethical management</p>	<p>2) No material difference.</p>

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			<p>policies and preventive programs to ensure the enforcement of the ethical corporate management best practice principles, which was reported to the board of directors on November ,2024.</p> <p>(2) The Company’s ethical management policy was enforced in 2024 as follows:</p> <p>1. Legal compliance promotion: The administration division promoted the awareness education among all directors/employees, compiled the ethical corporate management best practice principles and the important rules for handling internal material information, and educated directors/employees on the points to note in conducting business.</p> <p>2. Periodic review The Company’s annual self-audit and self-assessment of compliance with laws and regulations are performed by each unit to achieve effective control and implementation, with independent audits by an auditing entity to ensure the operation of the overall mechanism to jointly manage and prevent the occurrence of unethical conduct. Zero corruption and anti-competitive reports were filed as of Sep. 2024.</p> <p>3. Whistleblower system and whistleblower protection The Company has set up a specific whistleblower system under the Corporate Governance Best Practice Principles, the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct to actively prevent unethical conduct and</p>	

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3) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	V		<p>encourage internal and external staff to report unethical conduct or misconduct, and has designated the President’s Office as the dedicated unit to receive reports of unethical conduct from our employees. If the report involves a director or a senior executive, it will be referred to the independent director, and the identity of the whistleblower and the content of the report will be kept confidential, and the whistleblower will be protected from improper treatment as a result of the report. Zero external unethical conduct reports were filed as of Sep. 2024.</p> <p>3) To avoid prejudice to the Company’s interests, its “Code of Conduct for Employees,” “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Management and Guidelines for Conduct” all contain policies on the avoidance of conflicts of interest. For suppliers who have business dealings with the Company, they are also required to observe the Company’s code of conduct for employees, not to engage in any illegal business practices and not to offer improper benefits or bribes to the Company’s staff in all transactions with the Company. The Company has a reporting system on its intranet site for employees and related personnel to report any improper practice.</p>	3) No material difference.
4) Does the company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit the systems accordingly to prevent	V		<p>4) In order to establish an effective accounting and internal control system, the Company has fully computerized its operations, linking all management functions from computer to computer, and performing exception management at every level.</p>	4) No material difference.

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<p>unethical conduct, or hire outside accountants to perform the audits?</p> <p>5) Does the company regularly hold internal and external educational trainings on operational integrity?</p>	V		<p>5) Internal and external training on ethical management: In fiscal 2024, the Company (subsidiaries exclusive) held internal and external training sessions on ethical management issues (including courses on ethical management regulations compliance, safety and health training, accounting system and internal control), for 152 persons totaling 636 hours as of Sep. 2024.</p>	<p>5) No material difference.</p>
<p>3. Operation of the integrity channel</p> <p>1) Does the company establish both a reward/punishment system and an integrity hotline? Can the accused be reached by an appropriate person for follow-up?</p> <p>2) Does the company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?</p> <p>3) Does the company provide proper whistleblower protection?</p>	<p>V</p> <p>V</p> <p>V</p>		<p>1) 2) A whistleblower system is set up on the Company’s intranet site to receive reports of any unlawful or unethical activity, with an independent and dedicated unit responsible for investigating the matter and keeping the identity of the whistleblower and the content of the report confidential.</p> <p>3) The Company does not tolerate any threats or reprisals against whistleblowers. If the whistleblower wishes to remain anonymous, the Company will use anonymity instead of the name of the whistleblower during the investigation.</p>	<p>1) 2) No material difference.</p> <p>3) No material difference.</p>
<p>4. Strengthening information disclosure</p> <p>Does the company disclose its ethical corporate management policies and the results of its implementation on the company’s website and MOPS?</p>	V		<p>The Company’s board of directors approved and revised on May 12, 2015 April 10, 2019 and November 10, 2021 the formulation of the “Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct,” which are</p>	<p>No material difference.</p>

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			available on the Company’s website and the MOPS. Internal and external training on ethical management: In fiscal 2023, the Company held internal and external training sessions on ethical management issues (including courses on ethical management regulations compliance, safety and health training, accounting system and internal control), for 152 persons totaling 636 hours as of Sep. 2024.	
5. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: None				
6. Other important information to facilitate a better understanding of the company’s ethical corporate management policies: None				