

Implementation of ethical management and deviation and causes of deviation
from the *Ethical Corporate Management Best Practice Principles for
TWSE/TPEX Listed Companies?*

Evaluation Item	Performance			Deviation and causes of deviation from the <i>Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies</i>
	Yes	No	Summary	
I. Establishment of integrity policies and solutions				
(I) Has the company established an ethical corporate management policy approved by the board and expressly stated the ethical corporate management policy and practices? Has the board and senior management actively implement the policy commitment?	V		Apart from the “Ethical Corporate Management Best Practice Principles”, we have also developed a corporate culture and maintained the robust development of ethical corporate management, hoping that all employees actively realize the commitment for ethical corporate management.	No difference
(II) Has the company established a mechanism for assessing unethical behavior, periodically analyzed and evaluate the business activities within the scope of services with higher risk of unethical behavior, and established plans covering at least the preventive actions stipulated in paragraph 2, Article 7, <i>Ethical Corporate Management Best Practice Principles</i>	V		We have established the “Procedures for Ethical Management and Guidelines for Conduct” to implement the ethical corporate management policy and actively prevent unethical behavior. We have also established channels for reporting unethical behavior to enable the unfailing implementation of the Company’s “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Corporate Management and Guidelines for Conduct”.	No difference

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<p><i>for TWSE/GTSM Listed Companies</i>, to prevent unethical behavior?</p> <p>(III) Has the company defined and implemented operating procedures, guidelines for conduct, disciplinary actions for offense, and a grievance system in the plan to prevent unethical behavior, and periodically reviewed the plan?</p>	V		In addition to communicating the importance of business ethics and integrity within the Company, we have also established various procedures for handling the prevention of unethical behavior in the “Procedures for Ethical Corporate Management and Guidelines for Conduct”.	No difference
<p>II. Enforcing ethical corporate management</p> <p>(I) Has the company evaluated the ethics and integrity record of its business counterparts and stipulated terms for ethical behavior in the contracts signed with them?</p> <p>(II) Has the company established a dedicated unit under the board to promote ethical corporate management, periodically (at least once a year) reported its ethical corporate management policies and plans to</p>	V		<p>Before trading with important customers, we will first assess the legal status of counterparts and conduct a credit investigation on them to prevent trading with customers with unethical behavior. We have also stipulated the non-corruption terms in the contracts to ban unethical trading behavior.</p> <p>We have established the “Ethical Corporate Management Best Practice Principles”. To optimize ethical corporate management, we assign the Administration Division to take charge of ethical corporate management, establish the ethical corporate management policy and prevention plan, and report the</p>	<p>No difference</p> <p>No difference</p>

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			performance of implementation to the Board each year.	
(III) prevent unethical behavior to the board, and supervised the implementation? Has the company established policies to prevent conflicts of interest, provided channels for appropriate explanation, and unfailingly implemented such policies?	V		We have established the “Procedures for Ethical Corporate Management and Guidelines for Conduct” to provide a guide for employees to handle conflicts of interest in business operations.	No difference
(IV) Has the company established an effective accounting system and internal control system to achieve ethical corporate management and allowed the internal audit unit to draw up the relevant audit programs according to the risk assessment results and check the compliance with the plans to prevent unethical behavior or hire CPAs to conduct the audit?	V		We have established the “Ethical Corporate Management Best Practice Principles” and developed an effective accounting system and an effective internal control system. We also review these systems at all times to ensure the continuing effectiveness of system design and implementation. The internal audit unit periodically audit the system compliance and present an audit report to the Board.	No difference
(V) Does the company periodically arrange internal and external education and training on ethical corporate management?	V		We have established the “Ethical Corporate Management Best Practice Principles”. The chairman, president, or senior management shall periodically communicate the importance of	

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			ethical corporate management to directors, employees, and mandatories. We have also set integrity, enthusiasm, and innovation as our core values. We periodically arrange education, training, and awareness education for directors, managers, employees, mandatories, and substantial controllers for them to understand the Company's determination, policy, and prevention plans for ethical corporate management and the consequences of unethical behavior.	
III. Whistle-blowing system				
(I) Has the company established specific systems for reporting unethical behavior and encouraging the report of unethical behavior and assign special personnel to investigate the persons accused of unethical behavior?	V		After receiving reports of unethical behavior to the Company from the special email or the HR unit, we will activate the investigation procedure, and the audit unit will send special staff to take charge of the investigation.	No difference
(II) Has the Company established standard operating procedures for investigating unethical behavior reports, the measures for following up	V		Apart from defining the report receiving personnel and unit in the "Procedures for Ethical Corporate Management and Guidelines for Conduct", we have also made commitment to ensure the	No difference

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the investigation, and other relevant non-disclosure mechanisms? (III) Has the company provided proper whistle-blower protection?	V		confidentiality of both the whistle-blower and evidence. In addition to keep absolute confidentiality of the identity of whistle-blowers and the content of reports, we even prohibit retaliation on whistle-blowers.	No difference
IV. Enhancing information disclosure (I) Has the company disclosed the content and performance of its “Ethical Corporate Management Best Practice Principles” on its corporate website and MOPS?	V		We have disclosed both the Company’s “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Corporate Management and Guidelines for Conduct” on the corporate website and MOPS.	No difference
V. After establishing the “Ethical Corporate Management Best Practice Principles” in accordance with the <i>Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies</i> , state its performance and differences from the <i>Ethical Corporate Management Best Practice Principles for TWSE/TPEE-Listed Companies</i> . We have established the “Ethical Corporate Management Best Practice Principles” based on the philosophy of integrity, accountability, and probity; established a sound mechanism for corporate governance and risk control; and complied with the <i>Company Act</i> , <i>Securities and Exchange Act</i> , <i>Business Entity Accounting Act</i> , and the relevant regulations governing TWSE/TPEX-listed companies or other relevant laws and regulations governing business activities as the basis for implemented ethical corporate management. Additionally, we have unfaithfully practice these principles and controls in internal management and external business activities.				
VI. Other important information useful to understand of the Company’s performance in ethical corporate management: Integrity is the basis of our operations. We request all employees to uphold integrity to take responsibility for investors and society. Additionally, we maintain long-term cooperation with				

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most suppliers and partners and have established full-time staff to engage in cooperation to maintain long-term and steady partnerships.				