(2025Year)Implementation of ethical management and deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reasons thereof

Evaluation Item	Status			Deviations from Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reasons thereof
	Yes	No	Summary	
I. Enactment of ethical management policy and program				
(I) Does the Company formulate an ethical management policy approved by the board of directors and clearly indicate the ethical management policy and practice in rules and external documents? Are the board of directors and the senior management committed to implementing said policy actively?	V		The Company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these "Procedures for Ethical Management and Guidelines for Conduct" (hereinafter, "Procedures and Guidelines") are adopted pursuant to the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the applicable laws and regulations of the places where the Company and its business groups and organizations operate, with a view to providing all personnel of the Company with clear directions for the performance of their duties.	No material discrepancy.
(II) Does the Company establish a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within their business scope which are at a higher risk of being involved in unethical conduct, and establish a prevention program accordingly with the inclusion of the preventive measures against each behavior specified in Paragraph 2 of Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"?	V		The Company has implemented relevant accounting systems and internal control systems to prevent the transaction involving unethical conduct from occurring. Meanwhile, the Company also established the "Work Rules" and "Employee Code of Ethical Conduct" to regulate various ethical conducts and prevent employees from engaging in unethical practices.	No material discrepancy.
(III) Does the Company specify the operating procedures, behavior guidelines, disciplinary actions for violation, and complaint system in the prevention program for unethical conduct, and implement the program accordingly? Does the Company review and modify the program mentioned above regularly?	V		The Company has established the "Procedures for Ethical Management and Guidelines for Conduct," the " Internal Material Information Processing Procedures," the "Regulations Governing the Prevention of Insider Trading," and the "Procedures for Insider Trading Prevention." The General Management Unit serves as the responsible unit for the amendment, implementation, interpretation, consultation services, and the registration and record-keeping of reported matters under these procedures and guidelines, as well as for overseeing their execution.	No material discrepancy.
II. Implementation of ethical corporate management				

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	Yes	No	Summary	
(I) Does the Company assess its counterparties' record of ethical conduct and specify the ethical conduct clause in the contracts that it signs with its counterparties?	V		The Company reviews the status of transactions with customers and suppliers from time to time to prevent unethical conduct from occurring.	No material discrepancy.
(II) Does the Company establish a dedicated unit under board of directors to promote ethical corporate management and to report on the ethical management policy, prevention program of unethical conduct, and status of supervision to board of directors regularly (at least once a year)?	V		The Company's General Management Unit is responsible for implementing the Company's ethical corporate management and reported the implementation status for 2025 to the Board of Directors on January 29, 2026.	No material discrepancy.
(III) Does the Company formulate policies to prevent conflicts of interest, provide appropriate channels for opinions, and implement them accordingly?	V		The Company has not yet established a policy to prevent conflicts of interest. In the case of a conflict of interest, any employee can file an opinion with the General Management Unit.	No material discrepancy.
(IV) Has the Company established an effective accounting system and internal control system to implement ethical management? Have relevant audit plans been drafted by the internal audit unit based on the risk assessment results of unethical conduct? Has the compliance of the prevention program for unethical conduct been audited accordingly by the internal audit unit or CPAs appointed?	V		To ensure the implementation of ethical management, the Company has established effective accounting and internal control systems. Internal auditors formulate an annual audit plan, execute audit procedures in accordance with the plan, and report the results to the Board of Directors.	No material discrepancy.
(V) Does the Company organize internal and external education and training on ethical corporate management regularly?	V		(1) Upon onboarding, the Company provides new employees with an introduction to its rules and regulations and requires them to execute employment contracts that include provisions promoting ethical conduct. Relevant policies are also communicated periodically through departmental meetings and training programs. (2) The Company has disclosed documents such as the "Procedures for Ethical Management and Guidelines for Conduct" on its internal website for employees' reference. (3) In 2025, a total of 13 sessions were conducted, with an aggregate attendance of 164 participants. (4) Directors and the corporate governance officer registered to attend the "2025 Insider Trading Prevention Seminar" organized by the Securities and Futures Institute on September 26 and October 3, 2025.	No material discrepancy.

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	Yes	No	Summary	
			On November 21, 2025, the Company registered to attend the "2025 Legal Compliance Seminar on Insider Shareholding Transactions" organized by the Securities and Futures Institute. A total of 12 internal personnel participated in the online live seminar.	
III. The operation of the whistleblowing system				
(I) Does the Company formulate a specific whistleblowing and reward system, and establish an accessible whistleblowing channel, while designating personnel to be responsible for investigating accused parties?	V		The Company has established external reporting channels on its corporate website, as well as internal employee complaint mailboxes and dedicated email addresses, for employees to submit reports and complaints.	No material discrepancy.
(II) Has the Company established standard operating procedures for investigations on reports, follow-up measures to be taken after the investigation is completed, and related confidentiality mechanisms?	V		To encourage the reporting of unethical or improper conduct, the Company has adopted the "Procedures for Whistleblowing, Complaints, Suggestions, and Employee Participation Feedback Management" and the "Whistleblower Protection and Anti-Retaliation Procedures."	No material discrepancy.
(III) Has the Company adopted any measures to prevent the complainants from being abused after filing complaints?	V		Under these procedures, the Company provides protection to individuals who report violations of ethical management requirements or participate in related investigations to prevent them from being subjected to unfair treatment or retaliation.	No material discrepancy.
IV. Enhanced information disclosure Does the Company disclose on its website and MOPS the content and effectiveness of implementation of its Ethical Corporate Management Best Practice Principles?	V		The company has disclosed the Procedures for Ethical Management and Guidelines for Conduct and the Employee Codes of Ethical Conduct on its website.	No material discrepancy.
V. If the Company has established its own corporate management principles in accordance with "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies," please describe its current practices and any discrepancies from the Best Practice Principles: None.				
VI. Other information material to the understanding of ethical business operation (e.g. the discussion and amendment to the ethical business best practice principles defined by the Company) The Company's business philosophy is based on the business principle of "doing business with integrity; respect; consistency of words and action."				