

2024 Year 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/GTSM 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	V		The Company has implemented relevant accounting systems and internal control systems to prevent the transaction	No material discrepancy.

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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”?			involving unethical conduct from occurring. Meanwhile, the Company also established the “Employee Handbook” and “Employee Code of Ethical Conduct” to regulate various ethical conducts and prevent employees from engaging in unethical practices.	
(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 formulated its “Procedures for Ethical Management and Guidelines for Conduct” and the General Management Unit is the dedicated unit in charge of the amendment, implementation, interpretation, and advisory services with respect to the Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation.	No material discrepancy.
II. Implementation of ethical corporate management				
(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	V		The Company’s General Management Unit is responsible for implementing the Company’s ethical corporate management.	No material discrepancy.

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on the ethical management policy, prevention program of unethical conduct, and status of supervision to board of directors regularly (at least once a year)?				
(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		The Company's auditors arrange an audit plan every year and perform audits in line with the plan while reporting 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	The Company has not yet organized internal and external education and training on ethical management regularly, but has disclosed the Procedures for Ethical Management and Guidelines for Conduct on its website as a reference for employees and the public.	No material discrepancy.

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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 adopted the Company's public website and the internal employee suggestion box as channels for whistleblowing, and the Vice Chairman is in charge of accepting reports submitted.	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		The Company has established a mechanism for accepting reports submitted and relevant confidentiality measures.	No material discrepancy.
(III) Has the Company adopted any measures to prevent the complainants from being abused after filing complaints?	V		The Company takes appropriate measures to protect whistleblowers and relevant information.	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)				

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The Company’s business philosophy is based on the business principle of “doing business with integrity; respect; consistency of words and action.”				