

Evaluation Item	Implementation Status			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies and Rationale
	Yes	No	Summary	
<p>Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies?</p> <p>(3) Does the Company have established operating procedures, action guidelines, penalties, and appeal systems for preventing unethical conduct, and a processes for the review of the aforementioned procedures and systems on a regular basis?</p>	V		<p>(3) According to the Company's Ethical Corporate Management Best Practice Principles, employees of the Company and its subsidiaries are required to report to the Audit Committee, managers, internal audit officers, or other managerial staff where appropriate upon discovery of any violation against business integrity. The Company has also established Whistle-Blowing Policy and Procedures for Illegal and Unethical Matters, and authorized the Compliance Department to handle all compliant cases through letter, email, telephone, and other access. The Company will maintain confidentiality the an informant's identity and the reported details while taking the initiative in the investigation.</p>	
<p>2. Implementation of ethical corporate management</p> <p>(1) Does the Company evaluate the ethical records of all counterparties? Are there any integrity clauses in contracts with business partners?</p> <p>(2) Does the Company have an established, exclusively dedicated unit</p>	V		<p>(1) The Company continues to implement its philosophy of ethical corporate management and avoids any dealings with counterparties with a track record of unethical conduct. All supplier partners are selected based on responsible procurement principles. In 2016, the Company issued the Supplier Corporate Social Responsibility Guidelines, under which the Company and its suppliers are bound to follow the provisions of labor rights protection, environmental protection, and code of ethics. The Company also continues to invite suppliers to sign the Letter of Undertaking regarding Supplier Corporate Social Responsibility to contribute to a balance between economic, social and ecological concerns and sustainable development.</p> <p>(2) The Company established the Ethical Corporate Management Committee in October 2019 to handle the establishment and execution of policies and</p>	No deviation

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<p>supervised by the Board of Directors in charge of ethical corporate management and reports to the Board of Directors about the implementation of ethical corporate management policies and prevention programs on a regular basis (at least once a year)?</p> <p>(3) Does the Company have established policies to prevent conflicts of interest, provide appropriate communication channels, and implement them accordingly?</p> <p>(4) Does the Company have established accounting systems and internal control systems that uphold ethical corporate management, with the internal audit unit being responsible for devising relevant audit plans based on the results of assessment of any unethical conduct risk, examining the compliance of prevention programs, and engaging a certified public accountant to carry out the audit?</p>	V		<p>prevention programs in relation to business integrity. Since 2020, the Ethical Corporate Management Committee has reported to the Board on the implementation of ethical corporate management on a yearly basis.</p> <p>(3) In order to prevent potential conflict of interest and facilitate immediate resolution, employees are obligated to report to their departments and the human resource department any commercial activities they have conducted in a private capacity and outside the Company. When required by law or under special circumstances, permission to undertake concurrent employment must be sought in a managing directors meeting or Board meeting beforehand. The Company will carefully evaluate all concurrent employments reported by employees in order to identify potential conflicts of interest.</p> <p>(4) The Company has established effective accounting policies and internal control systems to ensure business integrity. The Internal Audit Department is required to conduct general audits at least once a year, and special audits (finance, risk management, or compliance-related) at least once every six months on the Company and its subsidiaries. The Internal Audit Department also conducts regular checks on subsidiaries with regards to their establishment, execution, and compliance of business integrity principles. The Ethical Corporate Management Committee approved the process for assessing risks of unethical conduct on November 11, 2020; it went into effect in the first quarter of 2021. Risk assessments results will be reported to the Ethical Corporate Management Committee and the Board for review, and corresponding prevention programs will be drafted accordingly. The</p>	

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(5) Does the Company regularly hold internal and external training on ethical corporate management?	V		<p>Internal Audit Department will formulate and carry out audit plans based on the results of unethical conduct assessments.</p> <p>(5) To highlight its emphasis on ethical management, the Company has published related online videos to promote disciplinary rules to new employees. All employees are required to complete ethical corporate management courses, and these rules are conveyed to employees through training sessions.</p> <p>The online training program was completed by 17,190 employees in 2020, which demonstrated great learning results with a 100% completion rate. All employees signed a compliance statement online at the end of the program.</p>	
<p>3. Operation of the whistle-blowing system</p> <p>(1) Does the Company have an established reward/whistle-blowing system and convenient whistle-blowing channels? Are appropriate personnel assigned to the accused party?</p> <p>(2) Does the Company have established standard operating procedures for the reported matters and the relevant confidential mechanism?</p>	V		<p>(1) The Company encourages employees to take initiative in notifying the Audit Committee, managers, internal audit officers, or any supervisor deemed appropriate upon the discovery of any situation that would constitute a violation against laws or policies. The Company has also established the Whistle-Blowing Policy and Procedures for Illegal and Unethical Matters, and authorized the Compliance Department to handle all compliant cases. The said Policy covers the procedures for handling reported cases and protecting and rewarding whistle-blowers. The Company has created an online opinion box on the internal network that employees may use to report misconduct. The Company also has dedicated phone lines available or and accepts written statements for outsiders to report employee misconduct. All reported misconduct is treated with discretion by dedicated personnel.</p> <p>(2) The Company assigns dedicated personnel to investigate the reported misconduct; the process and details of said misconduct will be kept confidential, and access to information will be restricted.</p> <p>The investigation results will be presented to the Company's Ethical Corporate Management Committee or Audit Committee, depending on the</p>	No deviation

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(3) Does the Company provide protection for whistle-blowers against receiving improper treatment?	V		<p>job level of the person that is allegedly involved in business misconduct. A written notice on the handling of the case will be delivered to whistle-blowers. The internal control system and operating procedures of the unit in question will be reviewed to prevent the reoccurrence of the same unethical behavior if the allegation stands true.</p> <p>(3) Where a whistle-blower is an employee, the Company will take appropriate action to protect the employee from any inappropriate treatment that may arise from such whistle-blowing.</p>	
<p>4. Enhancement of information disclosure</p> <p>Does the Company disclose its ethical corporate management policies and the results of its implementation on the company website and Market Observation Post System (MOPS)?</p>	V		The Company has made Ethical Corporate Management Best Practice Principles, with related policies and approaches, available on the company website and in annual reports and CSR Reports.	No deviation
5. If the Company has established ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe the implementation and any deviations from the Principles:	No deviation			
6. Other important information that helps employees understand the operation of the Company's ethical corporate management (e.g., reviewing or amending the Company's Ethical Corporate Management Best Practice Principles):	See Evaluation Items 1-4 above.			