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 *Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies*
		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, *Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies*, to prevent unethical behavior?	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
(III)	Has the company defined and implemented operating	V		In addition to communicating the importance of business ethics and	No difference

Evaluation Item	Performance			Deviation and causes of deviation from the *Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies*
	Yes	No	Summary	
procedures, guidelines for conduct, disciplinary actions for offense, and a grievance system in the plan to prevent unethical behavior, and periodically reviewed the plan?			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".	
II. Enforcing ethical corporate management				
(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?	V		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.	No difference
(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 prevent unethical behavior to the board, and supervised the implementation?	V		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 performance of implementation to the Board each year. Our progress in promoting ethical corporate management in 2025 was submitted to the Board of Directors on November 13, 2025.	No difference
(III) Has the company established policies to prevent conflicts of	V		We have established the "Procedures for Ethical Corporate Management and Guidelines for	

Evaluation Item		Performance			Deviation and causes of deviation from the *Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies*
		Yes	No	Summary	
	interest, provided channels for appropriate explanation, and unfailingly implemented such policies?			Conduct" to provide a guide for employees to handle conflicts of interest in business operations.	
(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 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, etc. Our company regularly conducts educational training and outreach programs related to integrity in	

Evaluation Item	Performance			Deviation and causes of deviation from the *Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies*
	Yes	No	Summary	
			business operations each year, targeting board members, managers, and employees. On November 5, 2025, we conducted an integrity outreach program through educational training and email outreach: On Corporate Integrity.	
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		Our company has a complaint email address and telephone number. After a complaint is submitted, an investigation will be initiated and the auditing unit will assign a dedicated person to investigate.	No difference
(II) Has the Company established standard operating procedures for investigating unethical behavior reports, the measures for following up the investigation, and other relevant non-disclosure mechanisms?	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 confidentiality of both the whistle-blower and evidence.	No difference
(III) Has the company provided proper whistle-blower protection?	V		In additional 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	V		We have disclosed both the Company's "Ethical Corporate	No difference

Evaluation Item	Performance			Deviation and causes of deviation from the *Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies*
	Yes	No	Summary	
of its "Ethical Corporate Management Best Practice Principles" on its corporate website and MOPS?			Management Best Practice Principles" and "Procedures for Ethical Corporate Management and Guidelines for Conduct" on the corporate website and MOPS.	
V. After establishing the "Ethical Corporate Management Best Practice Principles" in accordance with the *Ethical Corporate Management Best Practice Principles for TWSE/TPEx-Listed Companies*, state its performance and differences from the *Ethical Corporate Management Best Practice Principles for TWSE/TPEe-Listed Companies*. 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 *Company Act*, *Securities and Exchange Act*, *Business Entity Accounting Act*, 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 unfailingly 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 corpo 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 most suppliers and partners and have established full-time staff to engage in cooperation to maintain long-term and steady partnerships.				