Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies:

Evaluation Item	Performance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
I. Has the company established and disclosed its corporate governance principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies"?	V		We have established the "Corporate Governance Best-Practice Principles". Please visit the Market Observation Post System (MOPS) or our corporate website for details.	No difference
II. Shareholding structure and shareholders' interests				
(I) Has the company implemented a set of internal procedures to handle shareholders' suggestions, queries, disputes, and litigations?	V		We have appointed corporate spokespersons and deputy spokespersons to take charge of the related matters, and the legal unit and legal consultant will take charge of law-related matters.	No difference
(II) Does the Company retain at all times a register of major shareholders who own a relatively high percentage of shares and have controlling power, and of the persons with ultimate control over those major shareholders?	V		We have also assigned a professional shareholder services agent to take charge of shareholder-related matters. Additionally, a shareholder liaison has been appointed to keep close contacts with the professional shareholder services agent to keep informed of shareholder-related issues at all times.	No difference
(III) Has the company	V		We have established the	No difference

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	Yes	No	Summary	
established and implemented risk management and firewall mechanisms between its affiliates?			"Procedures for Trading with Related Parties, Specific Companies, and Group Affiliates" and management procedures of internal control and internal audit to effectively control risks.	
(IV) Has the company established internal policies that prevent insiders from trading securities against non-public information?	V		We have established the "Procedures for Ethical Management and Guidelines for Conduct" stipulation the prohibition of insider trading, the "Procedures for Handling Material Inside Information" and other internal controls of management for "management of insider trading prevention" to protect and maintain the rights and interests of investors and the Company.	No difference
III. Composition and duties of the Board				
(I) Has the board established and implemented diversified policies and specific and reasonable goals?	V		Board members have different professional backgrounds and different areas of specialization to ensure the robust Board structure.	No difference
(II) Apart from establishing the Remuneration Committee and Audit Committee by law, has the company voluntarily establish other functional	V		We have established the Remuneration Committee and Audit Committee by law and will establish other functional committees as necessary.	No difference

Evaluation Item	Performance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
committees?				
(III) Has the company established a set of policies and assessment tools to evaluate the Board's performance, conducted the performance evaluation each year and periodically, reported the evaluation results to the Board, and use them for the reference for determining the remuneration and future nomination of individual directors?	V		The regulations and methods for Board performance evaluation established by the Board on November 13, 2019 stipulate that performance evaluation shall be implemented on the Board, board members, Audit Committee, and Remuneration Committee at least once a year. The Remuneration Committee establishes and periodically reviews the policy and system for performance evaluation of directors and officers and their salary and remuneration.	No difference
(IV) Does the company periodically evaluate the independence of CPAs?	V		Each year the Company evaluates the independence(Note 1) of CPAs and requests from the Statement of Independence Compliance. The final evaluation results are reported to the Board.	No difference
IV. Has the company assigned an appropriate number of competent governance personnel and a chief governance officer to handle matters in relation to corporate governance?	V		The Company has appointed a the Finance Division to be responsible for corporate governance affairs, and has designated “Chang-Shen” as the head of corporate governance. His main responsibilities include providing the information required by	No difference

Evaluation Item	Performance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
			directors to perform their duties, handling matters related to the meetings of the board of directors and shareholders in accordance with the law, handling company registration and change registration, preparing minutes of the board of directors and shareholders meetings, etc. He is also responsible for matters related to corporate governance.	
V. Has the company established communication channels with stakeholders, created a dedicated stakeholder section on its corporate website, and properly addressed material corporate social responsibility issues that concern stakeholders?	V		We have established an ESG section on the corporate website to provide stakeholders with the relevant information. We also maintain sound relationships with suppliers, customers, financial institutions, and other stakeholders and uphold business ethics and integrity to create win-win for all parties.	No difference
VI. Does the company engage a professional shareholder services agent to handle AGM affairs?	V		We have engaged the Department of Stock affairs Agency of Taishin Securities Co., Limited as the Company's professional shareholder services agent and to take charge of the Company's AGM.	No difference
VII. Information disclosure (I) Has the company established a website to disclose financial, business, and	V		We have established an investor section on the corporate website to disclose the Company's financial, business, and material	No difference

Evaluation Item	Performance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
corporate governance information?			information, and governance-related information will be published soon.	
(II) Has the company adopted other means to disclose information (e.g., erection of an English website, assignment of specific personnel to collect and disclose corporate information, implementation of a spokesperson system, posting investor conferences on the corporate website)?	V		We have set up an English website and assigned special staff to collect and publish various types of information over this website. We have assigned spokespersons by law and reported them to the competent authorities. We have also posted the information of investor conferences on the corporate website.	No difference
(III) Does the company publish and report the annual financial report within two months at the end of each accounting year and publish the financial statements for Q1, Q2, and Q3 and monthly operation overview by the prescribed time-limit?		V	Does the company periodically publish the annual financial report and the financial statements for Q1, Q2, and Q3 and monthly operation overview as requested by the competent authorities?	Published and reported by the regulatory time-limit.
VIII. Other important information useful to	V		1. Employee rights and interests: Apart from treating employees	No difference

Evaluation Item	Performance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
understand the performance of corporate governance? (Including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholder rights, directors and supervisors' training, implementation of risk management policies and risk measurement standards, implementation of customer policies, and the company's purchase of liability insurance for directors and supervisors, etc.)			with sincerity and integrity, we have well-established benefit and training systems and develop mutual trust with employees. 2. Employee care: A staff welfare committee has been established to take good care of employees and offer benefits including funding for employee club activities; allowances for weddings, funerals, festivities, and birth of employees; and funding for employee travels. 3. Investor relations: Special staff have been assigned to handle investor relations and investor recommendations. 4. Supplier relations: Apart from upholding the commitment for suppliers and stakeholders and avoiding unnecessary extension of payment, we also maintain a sound relationship with suppliers. 5. Stakeholder relations: We respect and maintain the legal rights and interests of stakeholders. 6. Continuing education of directors: In addition to their professional backgrounds and field management and operation experience in the industry,	

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	Yes	No	Summary	
			directors also take continuing education courses. (Note 2) 7. Risk management policies and risk assessment standards: Besides establishing various internal regulations, we also engage with risk management and assessment. 8. Customer policy: We enhance quality improvement and technology upgrading to provide customers with the best products and services. 9. Directors and officers liability insurance (D&O): Each year we purchase D&O for directors according to the Articles of Incorporation.	

IX. Please describe the improvements made according to the results of Corporate Governance Evaluation results of the most recent year published by the TWSE Corporate Governance Center and propose measures for issues pending for improvement.

1. Improvements made in the most recent year:
   (1) The company website adds video recordings of shareholders' meetings.
   (2) Disclosure of individual remuneration of directors.
2. Strengthening matters:
   Company website English information