Ethical Corporate Management Best Practice Principles

Article 1 ：Purpose and Scope

To strengthen the Company’s corporate culture of ethical management, promote sound development, and ensure sound business operations, the Company has established these Principles. These Principles shall apply to the Company and other enterprises and organizations over which the Company has substantive control, including institutions or juridical persons.

Article 2 ：Prohibition of Unethical Conduct

During the course of conducting business, the Company’s directors, supervisors, managers, employees, appointees, or persons with substantive control (hereinafter referred to as “substantial controllers”) shall not directly or indirectly offer, promise, request, or accept any improper benefit, or engage in any other unethical conduct that violates integrity, laws and regulations, or fiduciary duties, for the purpose of obtaining or maintaining benefits (hereinafter referred to as “unethical conduct”).

The parties referred to in the preceding paragraph include public officials, candidates for public office, political parties or party officials, and directors (directors of juridical persons), supervisors, managers, employees, substantial controllers, or other stakeholders of any public or private enterprise or institution.

Article 3 ：Types of Benefits

The term “benefits” as used in these Principles means anything of value, including money, gifts, commissions, positions, services, preferential treatment, rebates, or other benefits in any form or under any name. However, this shall not apply to benefits that conform to ordinary social customs and etiquette, are occasional in nature, and are unlikely to affect specific rights or obligations.

Article 4 ：Compliance with Laws and Regulations

The Company shall comply with the Company Act, Securities and Exchange Act, Business Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, relevant rules and regulations governing listed and OTC companies, and other laws and regulations applicable to business conduct, as the fundamental prerequisite for implementing ethical management.

Article 5 ：Policy

Based on the management philosophy of integrity, transparency, and accountability, the Company shall formulate policies based on ethical management, which shall be approved by the Board of Directors. The Company shall also establish sound corporate governance and risk management mechanisms to create an operating environment conducive to sustainable development.

Article 6 ：Prevention Programs

The Company’s ethical management policy shall include practices for ethical management and programs for preventing unethical conduct (hereinafter referred to as the “Prevention Programs”), including operating procedures, guidelines for conduct, education and training, and other measures. The Company shall actively prevent unethical conduct and, when necessary, communicate with employees, important business transaction counterparties, or other stakeholders.

In establishing the Prevention Programs, the Company shall comply with the relevant laws and regulations of the Republic of China (Taiwan).

Article 7 ：Scope of the Prevention Programs

The Company shall establish a mechanism for assessing the risks of unethical conduct and shall regularly analyze and assess business activities within its business scope that are at a higher risk of unethical conduct. Based on such assessment, the Company shall formulate Prevention Programs and regularly review their appropriateness and effectiveness.

The Company should refer to generally accepted domestic and international standards or guidelines when formulating the Prevention Programs. At a minimum, the Prevention Programs shall include preventive measures against the following conduct:.

1. Bribery and acceptance of bribes.
2. Provision of illegal political contributions.
3. Improper charitable donations or sponsorships.
4. Provision or acceptance of unreasonable gifts, hospitality, or other improper benefits.
5. Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights.
6. Engaging in unfair competition.
7. Directly or indirectly harming the rights, health, or safety of consumers or other stakeholders during the research and development, procurement, manufacture, provision, or sale of products and services.

Article 8 ：Commitment and Implementation

The Company shall require directors and senior management to issue statements of compliance with the ethical management policy and shall require employees to comply with the ethical management policy as a condition of employment.

The Company and its group enterprises and organizations shall expressly state the ethical management policy, as well as the commitment of the Board of Directors and senior management to actively implement the ethical management policy, in their rules and regulations, external documents, and corporate website, and shall effectively implement such policy in internal management and business activities.

With respect to the ethical management policy, statements, commitments, and implementation referred to in the preceding two paragraphs, the Company shall prepare documented information and properly retain such documentation.

Article 9 ：Ethical Business Activities

The Company shall conduct business activities in a fair and transparent manner. Prior to conducting business transactions, the Company shall consider the legality of agents, suppliers, customers, or other business transaction counterparties and whether they have any record of unethical conduct, and shall avoid conducting transactions with parties that have a record of unethical conduct.

Contracts entered into by the Company with agents, suppliers, customers, or other business transaction counterparties may include provisions requiring compliance with the ethical management policy and providing for suspension or termination of the contract if the counterparty is involved in unethical conduct..

Article 10：Prohibition of Bribery and Acceptance of Bribes

The Company and its directors, supervisors, managers, employees, appointees, and substantial controllers shall not, in the performance of their duties, directly or indirectly offer, promise, request, or accept any form of improper benefit from or to customers, agents, contractors, suppliers, public officials, or other stakeholders.

Article 11：Prohibition of Illegal Political Contributions

The Company and its directors, supervisors, managers, employees, appointees, and substantial controllers shall comply with the Political Donations Act and the Company’s relevant internal procedures when directly or indirectly making donations to political parties or organizations or individuals engaged in political activities, and shall not use such donations to seek business benefits or transaction advantages.

Article 12：Prohibition of Improper Charitable Donations or Sponsorships

The Company and its directors, supervisors, managers, employees, appointees, and substantial controllers shall comply with applicable laws and regulations and internal procedures when making charitable donations or sponsorships and shall not use such donations or sponsorships as a means of disguised bribery.

Article 13：Prohibition of Unreasonable Gifts, Services, Hospitality, or Other Improper Benefits

The Company and its directors, supervisors, managers, employees, appointees, and substantial controllers shall not directly or indirectly provide or accept any unreasonable gifts, hospitality, or other improper benefits for the purpose of establishing business relationships or influencing business transactions.

Article 14：Prohibition of Intellectual Property Rights Infringement

The Company and its directors, supervisors, managers, employees, appointees, and substantial controllers shall comply with laws and regulations relating to intellectual property rights, the Company’s internal procedures, and contractual requirements. Without the consent of the owner of the intellectual property rights, they shall not use, disclose, dispose of, damage, or otherwise infringe upon such intellectual property rights.

Article 15：Prohibition of Unfair Competition

The Company shall conduct business activities in accordance with applicable competition laws and regulations and shall not engage in price fixing, bid rigging, restrictions on production or quotas, or market sharing or allocation through the allocation of customers, suppliers, operating territories, business categories, or other means.

Article 16：Prevention of Products or Services from Harming Stakeholders

The Company and its directors, supervisors, managers, employees, appointees, and substantial controllers shall comply with applicable laws, regulations, and international standards throughout the research and development, procurement, manufacture, provision, and sale of products and services, so as to ensure the transparency and safety of information relating to products and services and to implement such requirements in business operations, thereby preventing products or services from directly or indirectly harming the rights, health, or safety of consumers or other stakeholders.

Where there are sufficient facts to determine that a product or service may pose a risk to the safety or health of consumers or other stakeholders, the Company shall, in principle, immediately recall the relevant products or suspend the relevant services.

Article 17：Organization and Responsibilities

The Company's directors, supervisors, managers, employees, appointees, and substantial controllers shall exercise the duty of care of a prudent administrator, supervise the Company to prevent unethical conduct, regularly review the effectiveness of implementation, and continuously improve relevant measures to ensure the implementation of the ethical management policy.

To strengthen the management of ethical corporate management, the Company shall designate the General Manager's Office, which is under the Board of Directors, as the dedicated unit responsible for ethical corporate management. The Company shall allocate sufficient resources and appropriate personnel to the unit, which shall be responsible for formulating and supervising the implementation of the ethical management policy and Prevention Programs. Its principal responsibilities shall include the following, and it shall report to the Board of Directors on a regular basis, at least once a year:

1. Assisting in integrating integrity and ethical values into the Company's business strategies and establishing relevant anti-fraud measures to ensure ethical management in compliance with laws and regulations.
2. Regularly analyzing and assessing the risks of unethical conduct within the Company's business scope, formulating Prevention Programs accordingly, and establishing standard operating procedures and guidelines for conduct relating to relevant business activities within each program.
3. Planning the internal organizational structure, staffing, and responsibilities, and establishing mechanisms for mutual supervision and checks and balances for business activities within the Company's business scope that carry higher risks of unethical conduct.
4. Promoting and coordinating training and communication regarding the Company's ethical management policy.
5. Planning the whistleblowing system and ensuring its effective implementation.

6. Assisting the Board of Directors and management in reviewing and evaluating whether the preventive measures established for implementing ethical management are operating effectively, and, when appropriate, assessing compliance with relevant business processes and preparing reports thereon.

Article 18：Business Operations and Legal Compliance

The Company’s directors, supervisors, managers, employees, appointees, and substantial controllers shall comply with applicable laws and regulations and the Prevention Programs when performing their duties.

Article 19：Recusal from Conflicts of Interest

The Company’s Prevention Programs shall establish policies for preventing conflicts of interest, based on which the Company shall identify, monitor, and manage the risks of unethical conduct that may arise from conflicts of interest. The Company shall also provide appropriate channels for directors, supervisors, managers, and other stakeholders attending or sitting in on Board meetings to disclose whether they have any potential conflict of interest with the Company.

The Company’s directors, supervisors, managers, and other stakeholders attending or sitting in on Board meetings shall exercise a high degree of self-discipline. With respect to any agenda item of the Board of Directors in which they or the juridical person they represent has a conflict of interest, they shall explain the material aspects of such conflict of interest at the relevant Board meeting. Where there is a risk of harm to the Company’s interests, they may state their opinions and respond to inquiries but shall not participate in the discussion or voting, shall recuse themselves during discussion and voting, and shall not exercise voting rights on behalf of another director. Directors shall also exercise self-discipline and shall not provide inappropriate mutual support.

The Company’s directors, supervisors, managers, employees, appointees, and substantial controllers shall not use their positions or influence within the Company to obtain improper benefits for themselves, their spouses, parents, children, or any other person.

Article 20：Accounting and Internal Control

For business activities carrying a higher risk of unethical conduct, the Company shall establish effective accounting systems and internal control systems and shall regularly review such systems to ensure their continued effectiveness in both design and implementation.

The Company’s internal audit unit shall, based on the results of the assessment of risks of unethical conduct, formulate relevant audit plans specifying the audit subjects, scope, items, frequency, and other matters. Based on such plans, the internal audit unit shall examine compliance with the Prevention Programs. The Company may engage certified public accountants to conduct such audits and, when necessary, may engage professional experts to provide assistance.

The results of the audits referred to in the preceding paragraph shall be reported to senior management and the dedicated unit responsible for ethical corporate management, and an audit report shall be prepared and submitted to the Board of Directors.

Article 21：Procedures and Guidelines for Conduct

Pursuant to Article 6, the Company shall establish the **“Procedures for Ethical Management and Guidelines for Conduct”** to specifically regulate matters that directors, supervisors, managers, employees, and substantial controllers shall observe when performing their duties. The contents shall include at least the following:

1. Standards for determining the provision or acceptance of improper benefits.
2. Procedures for handling lawful political contributions.
3. Procedures and monetary standards for making legitimate charitable donations or sponsorships.
4. Regulations for avoiding conflicts of interest related to official duties, as well as reporting and handling procedures.
5. Confidentiality requirements for confidential and commercially sensitive information obtained in the course of business.
6. Regulations and handling procedures applicable to suppliers, customers, and business transaction counterparties involved in unethical conduct.
7. Procedures for handling violations of the **Ethical Corporate Management Best Practice Principles**.
8. Disciplinary measures to be taken against violators.

Article 22：Education, Training, and Assessment

The Chairperson, General Manager, or senior management of the Company shall, at appropriate times, communicate the importance of integrity to directors, employees, and appointees. The Company shall also provide education, training, and communication programs on ethical management for directors, supervisors, managers, employees, appointees, and substantial controllers at appropriate times, and may invite counterparties conducting business with the Company to participate, so that they fully understand the Company’s commitment to ethical management, its policies, Prevention Programs, and the consequences of violating the prohibition against unethical conduct.

The Company may incorporate its ethical management policy into employee performance evaluations and human resources policies and establish clear and effective reward and disciplinary systems.

Article 23：Whistleblowing System

The Company shall establish a specific whistleblowing system and shall effectively implement it. At a minimum, the system shall include the following:

1. Establishing and publicly announcing an independent internal whistleblowing mailbox and hotline, or engaging another independent external institution to provide a whistleblowing mailbox and hotline for use by internal and external parties.
2. Designating dedicated personnel or a unit responsible for receiving whistleblowing reports. Where a report involves a director or senior management, the matter shall

be reported to an independent director or supervisor. The Company shall also establish categories of reportable matters and corresponding standard operating procedures for investigation.

3. Establishing follow-up measures to be taken after completion of an investigation, based on the severity of the reported matter. Where necessary, the matter shall be reported to the competent authority or referred to judicial authorities for investigation.
4. Recording and retaining records relating to the receipt of whistleblowing reports, investigation processes, investigation results, and preparation of relevant documents.
5. Maintaining the confidentiality of the identity of whistleblowers and the contents of reports, and allowing anonymous reports.
6. Establishing measures to protect whistleblowers from improper treatment or retaliation as a result of making a report.
7. Establishing reward measures for whistleblowers.

Where the dedicated personnel or unit responsible for receiving whistleblowing reports discovers, through investigation, a material violation or a risk of material damage to the Company, it shall prepare a report and notify the independent directors or supervisors in writing.

Article 24：Disciplinary and Appeal System

The Company's Prevention Programs shall specify disciplinary and appeal systems for violations of the ethical management requirements and shall promptly announce and disclose internally information regarding the title, name, date of violation, details of the violation, and handling of the violator.

Article 25：Information Disclosure

The Company shall disclose on its corporate website, in its annual report, and in its prospectus the measures adopted for ethical management and the status of their implementation.

Article 26：Review and Amendment of Ethical Management Policies and Measures

The Company shall remain attentive to developments in domestic and international regulations and standards relating to ethical management and shall encourage directors, supervisors, managers, and employees to provide recommendations. Based on such recommendations and developments, the Company shall review and improve its ethical management policies and measures in order to enhance the effectiveness of ethical management.

Article 27：Implementation

When the Company submits the Ethical Corporate Management Best Practice Principles to the Board of Directors for discussion pursuant to the preceding paragraph, it shall give full consideration to the opinions of all independent directors and shall record any objections or reservations expressed by independent directors in the minutes of the Board meeting. If an independent director is unable to attend the Board meeting in person to express an objection or reservation, the independent director shall, except where there is a legitimate reason, provide a written opinion in advance, which shall be recorded in the minutes of the Board meeting.

After the Company establishes an Audit Committee, the provisions of these Principles concerning supervisors shall apply mutatis mutandis to the Audit Committee.