



Ethical Corporate Management Best Practice Principles

Article 1 (Purpose of adoption and scope of application)

These Principles are adopted to follow an enterprise spirit of ethical corporate management and build a framework for establishing good commercial practices.

These Principles apply to the Company's subsidiaries and other business groups or organizations which are substantially controlled by the Company.

Article 2 (Prohibition against unethical behavior)

When engaging in commercial activities, directors, managers, employees, and mandataries of the Company or persons having substantial control over the Company ("Substantial Controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("Unethical Conduct") for purposes of acquiring or maintaining benefits.

Article 3 (Types of benefits)

"Benefits" in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment, or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

Article 4 (Legal compliance)

The Company shall comply with the "Company Act," "Securities and Exchange Act," "Business Entity Accounting Act," "Political Donations Act," "Anti-Corruption Statute," "Government Procurement Act," "Act on Recusal of Public Servants Due to Conflicts of Interest," TWSE/GTSM listing rules, and other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

Article 5 (Policies)

The Company shall abide by the operational philosophies of honesty, transparency, and responsibility, base policies on the principle of good faith, and establish good corporate governance and risk control mechanisms, so as to create an operational environment for sustainable development.

Article 6 (Prevention programs)

The Company's ethical management policy shall prescribe specific ethical management practices and programs to forestall Unethical Conduct ("Prevention Programs"), including operational procedures, guidelines, and training.

Article 7 (Scope of Prevention Programs)

The Company shall establish a risk assessment mechanism against Unethical Conduct, regularly analyze and assess related business activities which are at a higher risk of being involved in Unethical Conduct, form Prevention Programs accordingly, and review adequacy and effectiveness of the Prevention Programs on a regular basis.

Article 8 (Commitment and implementation)

The Company shall clearly specify in its rules and external documents and on the Company's website the ethical corporate management policies and the commitment to rigorous and thorough implementation of such policies. The policies shall be carried out in internal management and commercial activities.

Article 9 (Ethical management of commercial activities)

The Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.

Prior to any commercial transactions, the Company shall take into consideration the legality of the agents, suppliers, clients, or other trading counterparties and whether any of them are involved in Unethical Conduct, and shall avoid any dealings with persons so involved.

Article 10 (Prohibition against bribes or other improper benefits)

When conducting business, the Company and its directors, managers, employees, mandataries, and Substantial Controllers may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.

Article 11 (Prohibition against illegal political donations)

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, managers, employees, mandataries, and Substantial Controllers shall comply with the "Political Donations Act" and relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.

Article 12 (Prohibition against improper donations or sponsorship)

When making or offering donations and sponsorship, the Company and its directors, managers, employees, mandataries, and Substantial Controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

Article 13 (Prohibition against unreasonable presents, hospitality or other improper benefits)

The Company and its directors, managers, employees, mandataries, and Substantial Controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationships or influence commercial transactions.

Article 14 (Prohibition against the infringement of intellectual property rights)

The Company and its directors, managers, employees, mandataries, and Substantial Controllers shall observe applicable laws and regulations, the Company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.

Article 15 (Prohibition against anti-competitive practices)

The Company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 16 (Preventing products and services from harming stakeholders)

In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company and its directors, managers, employees, mandataries, and Substantial Controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, their products and services, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders.

Article 17 (Organization and responsibilities)

The directors, managers, employees, mandataries, and Substantial Controllers of the Company shall exercise the due care of good administrators to urge the Company to prevent Unethical Conduct, to consistently review the results of the preventive measures, and to continually make adjustments so as to ensure thorough implementation of ethical corporate management policies.

To achieve sound ethical corporate management, the Company shall establish a dedicated unit that is responsible for establishing and supervising the implementation of the ethical corporate management policies and Prevention Programs. The dedicated unit shall report to the Board of Directors on a regular basis (at least once a year).

Article 18 (Compliance with laws and regulations when conducting business)

The Company and its directors, managers, employees, mandataries, and Substantial Controllers shall comply with laws and regulations and the Prevention Programs when conducting business.

Article 19 (Conflict of interest avoidance)

When a proposal at a given Board of Directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managers, and other stakeholders attending or present at Board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given Board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in voting on the proposal and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

The Company's directors, managers, employees, mandataries, and Substantial Controllers shall not take advantage of their positions or influence in the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.

Article 20 (Accounting and internal controls)

The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in an Unethical Conduct, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The internal audit unit of the Company shall, based on the results of assessment of the risk of involvement in Unethical Conduct, devise relevant audit plans and examine accordingly. The results of examination in the preceding paragraph shall be reported to the ethical management dedicated unit and submitted to the Board of Directors.

Article 21 (Operational procedures and guidelines)

The Company shall establish operational procedures and guidelines in accordance with Article 6 hereof to guide directors, managers, employees, and Substantial Controllers on how to conduct business.

Article 22 (Training and assessments)

The Company shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis, and periodically organize training and awareness programs so they understand the Company's resolve to implement ethical corporate management, the related policies, Prevention Programs as well as the consequences of committing Unethical Conduct and resulting discipline.

Article 23 (Whistleblowing system)

The Company shall adopt a whistleblowing system and an independent mailbox or hotline to allow internal and external personnel of the Company to submit reports. Measures shall be taken to ensure confidentiality of the identity of whistleblowers and the content of reported cases, and the whistleblowers shall be protected from inappropriate disciplinary actions due to their whistleblowing.

Article 24 (Discipline)

The Company shall handle violations of the ethical corporate management rules in accordance with the Company's management rules as well as related laws and regulations.

Article 25 (Information disclosure)

The Company shall continue to promote ethical management policies and shall disclose the status of implementation on the Company's website, annual reports, and prospectuses.

Article 26 (Reviews and amendments of ethical management policies)

The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.

Article 27 (Implementation)

These Principles, and any amendments hereto, shall be implemented after adoption by resolution of the Board of Directors.