

**Corporate governance implementation status and deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons**

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
I. Has the Company established and disclosed its corporate governance principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Board of Directors has approved the "Corporate Governance Best Practice Principles" and which is disclosed both on the Company's website ( <a href="https://www.egat.com.tw/zh-hant/corporate-governance/company-rules/">https://www.egat.com.tw/zh-hant/corporate-governance/company-rules/</a> ) and Market Observation Post System (MOPS).	No difference
II. Shareholding structure and shareholders' rights				
(I) Does the Company have internal operation procedures for handling shareholders' suggestions, concerns, disputes, and litigations matters. If yes, have these procedures been implemented accordingly?	V		The Finance Department is responsible for handling shareholders' suggestions, doubts and disputes pursuant to internal procedures.	No difference
(II) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	V		The charge is taken by related department(s).	No difference
(III) Has the Company built and implemented risk management system and a firewall between the Company and its affiliates?	V		The risk control measures are established in the internal control operating procedures of the Company.	No difference
(IV) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		1. The Company's Board of Directors has approved to formulate the "Procedures for Prevention of Insider Trading and Handling Material Inside Information", which clearly stipulates that directors	No difference

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			<p>shall not trade in the Company' s equity based securities during the closed period (30 days before the announcement of the annual financial report and 15 days before the announcement of the quarterly financial report), and the insiders of the Company shall not trade the securities by utilizing the undisclosed information in the market.</p> <p>Prior to the start of the aforementioned period, the Company notified directors closed period of transaction of the Company' s equity based securities by email and reminded directors to be mindful of relevant regulations.</p> <p>In addition, "Management of the Prevention of Insider Trading" is established in the internal control operating procedures to regulate the securities trading of behavior of insiders.</p> <p>2. In addition to reminding insiders of important regulations on equity transfers every month, the Company also provides "Questions and Answers on Prohibition Against of Insider Trading" to directors and managers, while forwarding the promotional letters and orders of "Prevention of Insider Trading" from the competent authority from time to time, to enable directors and managers to grasp the relevant regulations of "insider trading" instantly and comprehensively.</p> <p>3. The Company organizes pre-employment education and training on "Ethical Management and Ethical Code of Conduct" for new employees when they come onboard, also regularly organize relevant online courses for in-service personnel, and discloses the relevant provisions in the "Ethical Management Column" on the employee portal website.</p>	

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III. Composition and responsibilities of the board of directors				
(I) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?	V		Please refer to p.24-25 of the Company' s 2023 Annual Report for the diversity policy, specific management objectives and implementation of the composition of the Company' s board of Directors.	No difference
(II) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?	V		In addition to setting up the Remuneration Committee and the Audit Committee in accordance with the law, in order to fulfill corporate social responsibility and achieve the goal of sustainable operations, the Company has set up the "Sustainability Committee" under the Board of Directors through the resolution of the Board of Directors on November 7, 2023, and more than half of the members are Independent Directors. The Committee is in charge of reviewing and formulating policies, strategies, objectives, and management guidelines related to corporate sustainability (including risk management) of the Company and the corporate sustainability annual work plan.	No difference
(III) Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the board of directors and used them as reference in determining salary/compensation for	V		<ol style="list-style-type: none"> <li>1. The Board of Directors has approved the "Regulations Governing the Board Performance Evaluation" and which is disclosed both on the Company' s website (<a href="https://www.egat.com.tw/zh-hant/corporate-governance/company-rules/">https://www.egat.com.tw/zh-hant/corporate-governance/company-rules/</a>) and Market Observation Post System (MOPS).</li> <li>2. "Regulations Governing the Board Performance Evaluation" specify that the Company shall conduct an internal board performance evaluation at least once every year, and may conduct an external board performance evaluation once every three years.</li> </ol>	No difference

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individual directors and their nomination and additional office terms?			<p>3. The 2023 evaluation results of the performance of the Board of Directors (please refer to Note 1) was reported to the Board of Directors on March 11, 2024.</p> <p>4. The annual evaluation results of the performance of the Board of Directors may serve as the basis for remunerations and nomination of individual directors.</p>	
(IV) Does the Company regularly evaluate its external auditors' independence?	V		<p>1. The CPAs assigned by the Company are not the directors, supervisors, managers, employees, or shareholders; they have been confirmed not the stakeholders and thus meet the requirement of independence judgment by the competent authority. (Please refer to Note 2 for the CPAs evaluation table)</p> <p>2. The Company's the Audit Committee evaluates the independence and competency of CPAs every year. In addition to require CPAs to provide the "Declaration of Independence" and "Audit Quality Indicators (AQI)", and The Company's the Audit Committee evaluated in accordance with the standards of Note 2 and 13 AQI items. It has been confirmed that the CPAs and the Company are not related in terms of other financial interests or business except for attestation of financial statements and non-audit service cases. After referring to the AQIs data, it has also been confirmed that the CPAs and the firm have all pulled ahead of the average level among industry peers in terms of their audit experience, and have continued to introduce digital auditing tools to improve audit quality. The evaluation results of the most recent year was approved by the Audit Committee on December 18, 2023, and was submitted to the Board of Directors for</p>	No difference

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			resolution to approval the assessment of the independence and competency of the CPAs on December 18, 2023.	
IV. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?	V		<ol style="list-style-type: none"> <li>1. The Board of Directors on March 11, 2022 appointed, Vice President Chen, Chi-Ming, the head of the Finance Department as the Corporate Governance Officer and allocated sufficient professional corporate governance personnel to protect the rights and interests of shareholders and strengthen the functions of the Board of Directors. The Corporate Governance Officer of the Company has been in a managerial position of the public company for at least three years in financial affairs and is qualified as the regulation requires.</li> <li>2. The major duties of the Corporate Governance officer are as follows: <ol style="list-style-type: none"> <li>(1) Handling the board meetings and shareholders' meetings according to laws.</li> <li>(2) Producing minutes of the board meetings and shareholders' meetings.</li> <li>(3) Assisting in onboarding and continuous education of directors.</li> <li>(4) Furnishing information required for business execution by directors.</li> <li>(5) Assisting directors with legal compliance.</li> <li>(6) Reporting the results to the Board of Directors of reviewing the qualifications if Independent Directors comply with relevant regulations when nomination, election and during their tenure.</li> <li>(7) Handling matters related to the change of directors.</li> </ol> </li> <li>3. The operation in 2023 was as follows: <ol style="list-style-type: none"> <li>(1) Furnishing information and</li> </ol> </li> </ol>	No difference

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			<p>regulations required for business execution by directors and arranging their continuing education:</p> <p>A-Furnishing the latest laws and regulations related to corporate governance to each director from time to time.</p> <p>B- Furnishing company information required for business execution by directors, and maintaining the smooth communications between the directors and each department.</p> <p>C- Arranging more than four closed-door communication meetings to enable independent directors to communicate face-to-face with the chief internal auditor and CPAs, and to deeply understand the Company' s audit, financial status and audit (review) results.</p> <p>D- Holding two training courses (each three hours) for directors.</p> <p>(2) Handling matters relating to functional committee meetings, board meetings and shareholders' meetings according to laws:</p> <p>A- Notify the meeting agendas to directors at least seven days prior to a board meeting, remind the director not to participate in discussion or voting on the agenda item if he/she is an interested party with it and send the meeting minutes to each director within 20 days after a board meeting.</p> <p>B- Assist in releasing material information related to major resolutions after a board meeting, while ensuring the legitimacy and accuracy of the material information, to protect the investment information of</p>	

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			<p>investors.</p> <p>C- Registering the date of the shareholders' meeting according to laws, producing meeting notices, meeting handbooks, and meeting minutes within the legal period.</p> <p>(3) Handling of matters related to the change of directors:</p> <p>A. Regularly (once a year) reviews the qualifications of independent directors for compliance with relevant laws and regulations.</p> <p>B. When changing a director, provide the information required for the change of director and handle various announcements according to laws.</p> <p>4. Please refer to page 81 of the Company' s 2023 Annual Report for information on the continuing education of the Corporate Governance Officer in 2023.</p>	
V. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders' section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	V		<p>The Company has set up a stakeholder contact area on its website (<a href="https://www.egat.com.tw/zh-hant/corporate-social-responsibility/stakeholder-contact/">https://www.egat.com.tw/zh-hant/corporate-social-responsibility/stakeholder-contact/</a> ). It provides two-way communication channels for stakeholders such as investors, suppliers, customers, and employees.</p>	No difference
VI. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		<p>The Company has appointed the professional shareholder service agency, "Shareholder Service Agency Department, KGI Securities Co. LTD." to handle shareholders' meetings.</p>	No difference

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VII. Information disclosure				
(I) Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status?	V		<p>1. Disclosure of financial and business information: Relevant personnel are responsible for maintaining the company's website (<a href="https://www.egat.com.tw/">https://www.egat.com.tw/</a>) and disclosing operational, marketing, financial, and business-related information to provide consumers, suppliers, and shareholders with detailed and accurate information.</p> <p>2. Disclosure of corporate governance information: The Company has set up a corporate governance area on its website ( <a href="https://www.egat.com.tw/">https://www.egat.com.tw/</a> ) to disclose the related information such as the board of directors, functional committees, organization and execution of internal audit, the operation of corporate governance, corporate governance officer and major company regulations. It's help stakeholders understand the operation of corporate governance.</p>	No difference
(II) Does the Company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?	V		The Company has set up an English version of its website ( <a href="https://www.egat.com.tw/en/">https://www.egat.com.tw/en/</a> ), and appointed personnel is responsible for the collection and disclosure of corporate information, and establishes a spokesperson system. In addition, investor conference information of the Company held or been invited to over the years is disclosed on the its website.	No difference
(III) Does the company publish and report its annual financial report within two months after the end of the fiscal year,		V	The Company shall announce and report its annual financial statements within the prescribed deadline, and shall announce and report the first, second and third quarterly financial statements and the	Although the Company did not announce and report its financial statements and

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and publish and report its financial reports for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?			operation status of each month before the prescribed deadline. For the disclosure of the above information, please refer to the Market Observation Post System (MOPS).	operation status in advance, it nevertheless complied with the deadlines required for announce and report.
VIII. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices?				
(I) Employee Rights and Wellness	V		Please refer to the description of Labor Relations in Chapter Five of the Company' s 2023 Annual Report.	No difference
(II) Investor Relations	V		The Company has set up an "Investor Section" on its website ( <a href="https://www.egat.com.tw/">https://www.egat.com.tw/</a> ) to provide investors with operational and financial information.	No difference
(III) Supplier Relations and Rights of Stakeholders	V		Please refer to the description of "Implementation of Sustainable Development" in Chapter Three of the Company' s 2023 Annual Report.	No difference
(IV) Directors' and supervisors' continuing education	V		The directors of the Company have completed the continuing training in accordance with the "Directions for the Implementation of Continuing Education for Directors of TWSE Listed and TPEX Listed Companies" . The content of the continuing education of the directors has been disclosed on the Company' s website( <a href="https://www.egat.com.tw/zh-hant/corporate-governance/board-of-directors/">https://www.egat.com.tw/zh-hant/corporate-governance/board-of-directors/</a> ) and the Market Observation Post System (MOPS).	No difference
(V) The implementation of risk management	V		Please refer to the description of Risk Assessment in Chapter Seven of the	No difference

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policies and risk evaluation standards (VI) Purchasing liability insurance for directors and supervisors	V		Company' s 2023 Annual Report. Since 2022, the Company has purchased liability insurance for all the directors.	No difference
IX. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement. (If the Company was not included among the companies evaluated for the given recent year, this item does not need to be completed.): Not applicable.				

Note 1: The Evaluation Results of Board of Directors of 2023

Item	Self-Evaluation of Performance of the Board	Self-Evaluation of Performance of the Board members	Self-Evaluation of Performance of the Audit Committee	Self-Evaluation of Performance of the Remuneration Committee	Self-Evaluation of Performance of the Sustainability Committee
Average score (Full Score: 5)	4.98	4.94	5.00	5.00	5.00
Results	Excellent	Excellent	Excellent	Excellent	Excellent

Note 2: CPA Independence Assessment Form

Item	Item	Company assessment	Statement from CPA Chen, Ya-Ling	Statement from CPA Huang, Ming-Hung
1	The CPAs and their families do not directly or indirectly hold material financial interests in the Company.	Conformed	Conformed	Conformed
2	The CPAs or their family members do not have a business relationship with the Company or the directors, supervisors and managerial officers of the Company which may affect the independence.	Conformed	Conformed	Conformed
3	The CPAs have not held any positions of directors, supervisors, managerial officers, or positions that have a significant influence on the Company at present or in the last two years; nor have they committed themselves to the abovementioned relevant positions.	Conformed	Conformed	Conformed
4	During the audit period, family members of the CPAs did not serve as the Company' s directors, supervisors, managerial officers, or positions that have	Conformed	Conformed	Conformed

Item	Item	Company assessment	Statement from CPA Chen, Ya-Ling	Statement from CPA Huang, Ming-Hung
	a direct and significant influence on the audit work.			
5	During the audit period, the CPAs and the Company' s directors, supervisors or managerial officers did not have a relation of direct relatives by blood, direct relatives by marriage, or second-degree relatives. (Or during the audit period, the close relatives of the CPAs have served as directors, supervisors, managerial officers or positions of audit clients, which may have direct and significant influence on the audit work, but the degree of violation of independence has been reduced to an acceptable level.) )	Conformed	Conformed	Conformed
6	The CPAs did not receive valuable gifts or presents (or the value has not exceeded the general social etiquette standard) from the Company' s directors, supervisors, executive officers or major shareholders.	Conformed	Conformed	Conformed