

Status of the Company' s practice of ethical management and differences from the Ethical Corporate Management Best Practice Principles for the Listed Companies and reasons for the differences

Assess Criteria	Implementation Status			Deviation and causes of deviation from Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
<p>I. Establish corporate conduct and ethics policy and implementation measures</p> <p>(I) Does the company establish ethical management policies approved by the board and have bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures and the commitment regarding the implementation of such policy from the board and the executive management team?</p>	V		We have formulated the Ethical Corporate Management Best Practice Principles in accordance with the board resolution, and stipulated the compliance with ethical corporate management on the company website and the MOPS. We also require all units to actively fulfill their rights and responsibilities in line with the principles of ethics and mutual benefit when performing duties.	No difference.
<p>(II) Has the Company established a risk assessment mechanism against unethical conduct, analyzed and assessed on a regular basis business activities within their business scope which are at a higher risk of being involved in unethical conduct, and established prevention programs accordingly which at least cover the prevention measures against the conducts listed in Paragraph 2 of Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies?</p>	V		We have formulated the Ethical Corporate Management Best Practice Principles which prohibit our personnel from engaging inappropriate transactions, such as offering or accepting bribes, providing illegal political contributions, inappropriate charitable donations or sponsorships, unreasonable gifts, gratuity or other inappropriate benefits, etc. The head of each unit shall formulate preventive measures for at-risk unethical behaviors within the scope of business they are responsible for and incorporate them into various internal control systems to effectively implement and strengthen self-management, under the supervision and control of relevant authority management units.	No difference.

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(III) Has the Company defined operating procedures, conduct guidelines, disciplinary penalties and grievance processes in the program preventing unethical conduct and put them in practice, and regularly reviewed and amended the program?	V		We have established the "Ethical Corporate Management Procedure and Code of Conduct" pursuant to the board resolution to actively prevent unethical behaviors. There are also management rules which require managers at all levels to promote a business philosophy of integrity, transparency and responsibility and establish a corporate culture of ethical management. The punishment for violating the ethical management regulations and the grievance filing system are handled in accordance with the management rules and grievance filing procedures.	No difference.
<p>II. Enforcement of business integrity</p> <p>(I) Does the company assess the ethics records of whom it has business relationships and include business conduct and ethics-related clauses in the business contracts?</p>	V		<p>In order to pick out qualified and excellent suppliers, the Company has formulated work instructions on vendor review management, performance management, etc., and assigned responsible units to prudently evaluate the relevant provisions of supplier's qualifications, quality, and ethical management requirements. Suppliers whose evaluation results meet the standard are included in the "Qualified Supplier List" as a reference for procurement and outsourcing works.</p> <p>Newly-added suppliers have been asked, in the vendor review application documents, to ensure that they will not engage in unethical and illegal behaviors which provide, promise or pay any commissions, kickbacks or, inappropriate benefits in business activities.</p>	No difference.

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(II) Has the Company established a dedicated unit under the board responsible for the promotion of corporate ethics management, which regularly (at least once a year) reports policies on ethical operations, programs on prevention of unethical conduct and the status of supervision to the board?	V		Our personnel department is responsible for supervising the implementation status of each unit, assisting the board of directors and the management team to check and evaluate whether the preventive measures established in the implementation of ethical management are operating effectively, assessing the compliance status of relevant business processes, producing a report to be submitted to the board of directors once a year.	No difference.
(III) Does the Company establish policies to prevent conflict of interests, provide appropriate communication and complaint channels and implement such policies properly?	V		In order to prevent conflicts of interest and provide appropriate reporting channels, the Company has formulated the "Ethical Corporate Management Procedure and Code of Conduct" and "Procedures for Ethical Operations Management and Guidelines for Conduct" and implemented the above policies through the Company's auditing system and various internal management measures.	No difference.
(IV) Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside CPAs to perform the audits?	V		In order to ensure the implementation of ethical management, the Company has established an effective accounting system and internal control system. Internal auditors regularly check compliance with the abovementioned system in accordance with the audit plan, prepare audit reports to be submitted to the board, and may appoint CPAs to perform the audit. When necessary, professional assistance may be entrusted.	No difference.
(V) Does the Company provide internal and external ethical management training programs on a regular basis?	V		We disseminate the business philosophy of ethical management through our departmental meetings or executive meetings. Employees	No difference.

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			also participate in external courses from time to time to understand the key points of corporate governance and ethical management.	
III. Whistleblowing system (I) Does the Company establish specific complaint and reward procedures, set up conveniently accessible complaint channels, and designate responsible personnel to handle the complaint received?	V		We have formulated the Codes of Ethical Conduct pursuant to the board resolution, which guides the behavior of our personnel to comply with ethical standards, and clearly stipulates that those who have violations of ethical management will be reported in writing or orally. An independent website for filing grievances is also set up on the Company' s website and can be used by internal and external personnel. Our "Ethical Corporate Management Procedure and Code of Conduct" have assigned the personnel and relevant departments to be responsible for investigation and verifying facts.	No difference.
(II) Does the Company establish standard operating procedures for investigating the complaints received, follow-up measures to be adopted and the related confidentiality measures after investigation? (III) Does the Company adopt measures to protect whistleblowers from improper treatment as a result of whistleblowing?	V V		Our "Ethical Corporate Management Procedure and Code of Conduct" have stipulated the measures for handling grievances, and stated that we will keep the whistleblowers' identity and contents of information confidential. The Company also promises to protect the whistleblowers from improper treatment due to their whistle-blowing actions.	No difference.
IV. Enhanced information disclosure Does the Company disclose its Ethical Corporate Management Best Practice Principles as well as information about the	V		We have formulated the Ethical Corporate Management Best Practice Principles in accordance with the board resolution, and stipulated the compliance with ethical corporate management on the company website and the MOPS.	No difference.

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implementation of such guidelines on its website and the Market Observation Post System?				
V. If the company has established its own Ethical Corporate Management Best Practice Principles based on the Ethical Corporate Management Best Practice Principles for the Listed Companies, please describe any difference between the policies and their implementation in the Company: None.				
VI. Other important information to facilitate a better understanding of the Company' s corporate conduct and ethics compliance practices: (Such as reviewing and amending the Company' s existing Ethical Corporate Management Best Practice Principles) None.				