

Implementing the situation of operating with integrity.

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
<p>I. Formulation of ethical management policy and scheme</p> <p>(I) Does the company clearly specify the policy, practice of ethical management in the rules and external files, and does the board of directors, management level actively implement the commitment of ethical management?</p>	✓		<p>(I) On March 21, 2012, the board of directors of the company approved the "Code of Integrity Management" and reported it to the shareholders' general meeting on June 20, 2012. On March 26, 2015, the board of directors passed a resolution to amend to "Ethical Operating Procedures and Behavior Guide", which specifically regulates the matters that the company's personnel should pay attention to when performing business, and serves as a commitment for the board and management to actively implement operating policies.</p> <p>The company designates the chairman's office as the designated unit (hereinafter referred to as the company's designated unit), which is affiliated with the board of directors and handles the relevant operations and supervision and implementation of the revision, execution, interpretation, consulting services and registration of the contents of the procedures and behavior guidelines, the main duties the following matters, and should be reported to the board of directors regularly:</p> <ol style="list-style-type: none"> <li>1. Assist in integrating integrity and moral values into the company's business strategy, and cooperate with the legal system to formulate relevant anti-fraud measures to ensure integrity management.</li> <li>2. To formulate plans to prevent dishonesty, and to establish standard operating procedures and behavior guidelines for work operations in each plan.</li> </ol>	<p>Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.</p>

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
			3. Plan the internal organization, organization and functions, and set up a mutual supervision and check mechanism for business activities with a high risk of dishonesty in the business scope. 4. Promotion and coordination of integrity policy advocacy training. 5. Plan the reporting system to ensure the effectiveness of the implementation. 6. Assist the board of directors and management to check and evaluate whether the preventive measures established by the implementation of integrity management are operating effectively, and regularly evaluate and follow the relevant business processes and make reports.	
(II) Does the company implement prevention measures for the business activities with high risk of dishonest behaviors in each clause of Item II of Article 7 of "Code of Ethical Management of the Listed and Over-The-Counter Companies" or within the other business scope?	✓		(II) The company formulates the "Code of Ethical Management" according to the "Code of Ethical Management of the Listed and Over-The-Counter Companies" released by the competent authority as the basis to abide by, and clearly specifies the prohibition of dishonest behaviors. The directors, supervisors, manager, employees or those with substantial control ability of this company shall not directly or indirectly provide, promise, request or accept any illegitimate benefits, or have other dishonest behaviors of violation of good faith, illegitimacy or breach of the trustee obligation, etc. to gain or maintain the interests. The relevant prevention measures include operation procedures, behavioral guidelines and education training, etc. The prevention scheme formulated by this company covers the prevention measures for the following behaviors:	Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
(III) Does the company formulate the scheme of preventing dishonest behaviors, clearly specify the operation procedures, behavioral guidelines, violation penalties and appeal system, and carry out the implementation, and regularly review and revise the pre-release plan?	✓		<p>1. Offer bribes and accept bribes.</p> <p>2. Provide illegal political contributions.</p> <p>3. Improper charitable donation or sponsorship.</p> <p>4. Provide or accept unreasonable gift, hospitality or other improper benefits.</p> <p>5. Do not provide or promise any facilitation payments.</p> <p>(III) The company clearly formulates the code of practice of enterprise social responsibility, code of employee behavior, code of ethical management, relevant specification of preventing insider trading procedures, carries out the management ideas of "Integrity and Fairness, Integrity and Ability" and other principles of ethical management, continues to review, revise the relevant operation procedures, behavioral guideline, violation punishment and appeal system in each stage, and supplements the internal training, external training, independent director special instruction and other education training to gradually implement and conform to the relevant provisions.</p>	Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.
<p>II. Implementation of ethical management</p> <p>(I) Does the company assess the credit records of trading objects, and clearly specify the honesty behavior clauses in the contract signed with the trading objects?</p>	✓		<p>(I) Before the establishment of commercial relation, firstly assess the legality of this trading object, policy of ethical management, and assess whether there ever exist the records of dishonest behaviors to ensure its business operation mode fair, transparent, and no behavior of asking for, offering or accepting bribes.</p> <p>1. Before establish business relations, the Company shall evaluate the legality, ethical practices, and trading records of its agent, distributor, customer and other</p>	Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
			<p>entities with commercial dealing to ensure the business operated in a fair manner with transparency without corruptions like requesting or providing bribes.</p> <p>2. When contracting with others, the Company shall evaluate the business operation of the contracting party and include the honesty and ethical business clauses into the contract with the below articles:</p> <p>(1) If the agent or staff of the contracting parties have violated the prohibition to receive commission, rebates, or other inappropriate interests defined under this contract, the contracting party shall inform the other party with the relevant information of such incident, such as the identity of the agent or staff, the offer or promise made, the interests, and comply with the investigation of the other party. Shall the contracting party exposed to any damage or loss due to such incident, the party are entitled to seek compensation for other party.</p> <p>(2) Shall the contracting party has dishonest or unethical behaviors, the other party may terminate the contract at any time.</p> <p>(3) Set clear and reasonable articles about payment, including the location and method of making payment, and the relevant tax law and regulations.</p>	

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
(II) Does the company set up a special unit under the board of directors to promote the integrity management of the enterprise, and regularly (at least once a year) report to the board of directors on its integrity management policies and plans to prevent dishonesty and supervision and implementation?	✓		(II) This company has designated the Chairman's Office through the board of directors on May 9, 2014 as a special responsible unit, and regularly (i.e., February 22, 2023) reports the 2022 report on integrity management policies and plans to prevent dishonesty and supervision and implementation: 1. It handles the revision, implementation, interpretation, consultation service, reporting content registration document and other relevant operation, will supervise its performance and regularly report to the Board of Directors. 2. It continuously conducts related training courses covering food safety, law safety and asset safety to practice business integrity.	Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.
(III) Does the company formulate the policy of preventing conflict of interest, provide the proper statement channel, and carry out the implementation?	✓		(III) The company has formulated the "Integrity Management Code" which requires directors, supervisors, managers and others to uphold a high degree of self-discipline when attending or non-voting during the board of directors. Resolutions brought up in the board of directors may have conflicting interests with attendees or the legal person they represent, causing harm to the resolutions listed in the board of directors. Those who are in danger of compromising the company's interests may state their opinions and answer inquiries. They may not participate in discussions and voting, and they should withdraw from discussions and voting. They may not exercise their voting rights on behalf of other directors. Directors should also be self-disciplined and must support each other. Directors and managers of the company shall not use their positions in the company	Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
			<p>to obtain improper benefits for themselves, their spouses, parents, children or any other person.</p> <p>In 2022 and up to now, resolutions of the board of directors in which there is a conflict of interest with the directors themselves and therefore withdrew from discussion, according to where company law article 206, article 178 is applicable :</p> <ol style="list-style-type: none"> <li>1. On January 26, 2022, the board of directors discussed the "Manager's 2021 year-end bonus case."</li> <li>2. On January 26, 2022, the board of directors discussed the "2021 Manager's Salary and Remuneration and Related Regulations".</li> <li>3. On January 26, 2022, the board of directors discussed the "2021 Annual Directors and Supervisors Remuneration Distribution Case".</li> <li>4. On August 11, 2022, the board of directors discussed the "Manager's Allotment of Employees' Remuneration for 2021".</li> <li>5. On August 11, 2022, the board of directors discussed the "Allotment of remuneration for directors and supervisors in 2021".</li> <li>6. On January 16, 2023, the board of directors discussed the "Manager's 2022 year-end bonus case."</li> <li>7. On January 16, 2023, the board of directors discussed the "2022 Manager's Salary and Remuneration and Related Regulations".</li> <li>8. On January 16, 2023, the board of directors discussed the "2022 managers' remuneration regulations and adjustment remuneration review case".</li> </ol>	

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
(IV) Has the company established relevant accounting system and internal control system and assigned the internal auditing unit to draft the counter measures to avoid the dishonest behaviors or seek approval from the entrusted account after evaluating the risk of dishonest behaviors?	✓		(IV) For business activities with a high risk of dishonesty, the company has established an effective and complete accounting system and internal control system. There should be no false transaction accounting, and it should be reviewed at any time to ensure that the design and implementation of the system continue to be effective. The company conducts self-inspection once a year, and then the internal audit unit reviews the self-evaluation reports of various units and subsidiaries including the control environment, risk assessment, control operations, information and communication and supervision, etc., and improvements of deficient and abnormal events in internal control found by the audit unit serves as the main basis for the board of directors and the general manager to evaluate the effectiveness of the overall internal control system and issue a statement of internal control system. The company's internal auditors regularly audit the system to follow the situation, and make an audit report to the board of directors. In addition, PwC Taiwan also regularly audits the company's internal control.	Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.
(V) Has the company organized internal and external training on honest and ethical business operation on a regular basis?	✓		(V) In addition to regularly holding the internal education training of business integrity, the Company also participates in external similar courses to serve as a channel for the employees' absorption of new knowledge and provision of decision-making assistance.	Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
<p>III. Operation situation of the company's reporting system</p> <p>(I) Does the company formulate the specific reporting and reward system, establish the convenient reporting channel, and designate the specifically responsible personnel aiming at the reported party?</p>	✓		<p>(I) The company incorporates the ethical management in the employee performance assessment and human resource policy, and sets up a clear, effective reward and punishment and appeal system. The complaints procedure is as follows: Any violation of government decree or any fraud discovered shall be reported to the manager, internal audit personnel through the dedicated e-mail address of senior executives, internal audit personnel or in writing. The relevant personnel after receiving the reporting shall submit it to the general manager or chairman for deciding. Any severe violations shall be reported to the board of directors, and the unit or department head of the reported object shall be designated to be specifically responsible for acceptance to deal with the follow-up properly.</p>	<p>Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.</p>
<p>(II) Does the company formulate the survey standard operation procedure and relevant confidentiality mechanism for accepting the reporting matters?</p>	✓		<p>(II) Article 21 of the company's "Integrity Management Operation Procedures and Conduct Guidelines" clearly states: Encourage internal and external personnel to report dishonesty or misconduct, and the rewards should be awarded according to the severity of the report. If there is any false report or malicious accusation by the internal personnel, disciplinary action shall be taken against the case, and the person with serious circumstances shall be dismissed.</p> <p>The company establishes and announces internal independent reporting mailboxes and dedicated lines on the company's website and internal websites or entrusts</p>	<p>Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.</p>



Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
			<p>other external independent institutions to provide reporting mailboxes and dedicated lines for use by internal and external personnel of the company. The company also stipulates a whistleblowing system in the "Employee Code of Conduct". If an employee discovers an illegal (including corruption) and unethical behavior or suspects of violating the employee's code of conduct, he has the obligation to report to the management and ask the relevant supervisor and Correspondence personnel are kept strictly confidential. For those who violate the integrity of the company and the circumstances are serious, they should be handled in accordance with relevant laws and regulations or in accordance with the company's personnel methods, and continue to build and improve the standard operating procedures for the investigation of acceptance of reports.</p>	
(III) Does the company adopt the measures to protect the reporter from suffering the improper treatment due to reporting?	✓		(III) The company provides protection measures for the reporters in the formulated "Employee Code of Conduct" to ensure the survey quality, and avoid the reporter suffering unfair retaliation or treatment.	Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.
IV. Strengthening the disclosure of information Does the company disclose the content of its formulated code of ethical management and promotion effect on its website and public information observation	✓		<p>1. The amended Business Integrity Operation Procedure and Code of Conduct was passed upon the resolution of the board meeting on March 11, 2020. Moreover, the information related to business integrity is disclosed under the Investor Relations on the official site of the Company.</p> <p>2. This company shall disclose the policy of ethical management on the internal</p>	Comply with the code of Conduct of social responsibility of listed and OTC companies and enterprises.

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
station?			regulations, annual report or other statement, and make declarations on product presentations, corporate seminars and other public activities to make its suppliers, customers or other business relevant institutions and personnel clearly know the company's idea and specification of ethical management.	
<p>V. If the company formulates its own code of ethical management according to the "Code of Ethical Management of the Listed and Over-The-Counter Companies", please explain the differences between its operation and the formulated code:            This company has formulated the code of ethical management of the company (already having been revised as "Ethical Management Procedures and Behavioral Guidelines") to specifically regulate the matters needing attention for the company's personnel when performing the business, without major difference.</p> <p><b>Prohibition of dishonest behavior</b>            In the process of being engaged in business activities, it shall not directly or indirectly provide, promise, request, or accept any illegitimate benefits, or have other dishonest behavior of violating integrity, illegitimacy or breach of trustee obligation, etc. to gain or maintain the interests.</p> <p><b>Ethical management of commercial activity</b>            It shall carry on the commercial activities in the manner of fairness and transparency. Before the commercial intercourse, it shall consider the legitimacy of agents, suppliers, customers or other commercial trading objects and consider whether there exist the records of dishonest behavior. It shall avoid trading with those who have the records of dishonest behavior.</p> <p><b>Prohibition of offering bribes or accepting bribes</b>            When performing the business, it shall not directly or indirectly provide, promise, request or accept the illegitimate interests of any forms.</p> <p><b>Prohibition of providing political illegal contributions</b>            It shall conform to the Political Donations Act and the company's internal related operation procedures, and shall not there out gain commercial interests or trading advantages.</p> <p><b>Prohibition of improper charitable donation or sponsorship</b>            It shall conform to the relevant laws and internal operation procedures, instead of disguised bribery. It shall not directly or indirectly provide or accept any unreasonable gift, hospitality or other improper benefits to there out establish the commercial relations or affect the business transactions.</p> <p><b>Accounting and internal control</b>            It shall establish the effective accounting system and internal control system for the business activities with high risk of dishonest behavior, without any external account or keeping any secret account, and shall check at any time to ensure the design and performance of this system continuously effective.</p>				

Evaluation Items	Operation Situation			The difference from the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprises and the Causes
	Yes	No	Abstract Statement	
<p>The internal audit personnel of this company shall regularly check the conformance situation of the previous system, and shall make it into the audit report to be submitted to the board of directors.</p> <p><b>Information disclosure</b> It shall disclose the performance situation of its code of ethical management on the company website, annual report and prospectus.</p>				
<p>VI. Other important information that contributes to understanding of the company's operation situation of ethical management: (such as the company's inspection, revision of its formulated code of ethical management, etc.)</p> <p>(1) As an important enterprise culture of this company, the integrity has been simultaneously implemented to the company's employees, directors and supervisors, suppliers, etc.</p> <p>(2) Announce the company's related information on time according to the regulations of the competent authority</p>				