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1. The Company recognizes related parties in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and related laws and regulations.
2. In determining whether a person is a related party, the Company takes into account not only the legal form of the relationship, but also the substance of the relationship.
3. Related parties as defined in Articles 1 and 2 of these Regulations are not considered to be related parties of the Company if they can prove that they do not exercise control, joint control, or significant influence over the Company.
4. Transactions between the Company and its related parties are defined as transfers of resources or obligations between related parties, with or without consideration given.
5. Transactions between the Company and its related parties include:
 - 5.1 Sales.
 - 5.2 Purchases.
 - 5.3 Asset transactions (including investment transactions and right-of-use assets).
 - 5.4 Financing.
 - 5.5 Endorsements and guarantees.
 - 5.6 Other transactions (commissions and technology licenses, etc.).
6. Regulations governing transactions between the Company and its related parties are set forth below:
 - 6.1 Sales: Prices and terms of payment are determined in accordance with market conditions for general customers or the principle of good faith between the two parties.
 - 6.2 Purchases: Prices and payment terms are based on market conditions for general suppliers or on the principle of good faith between the two parties.
 - 6.3 Asset transactions (including investment transactions and right-of-use assets): In accordance with the Company's "Regulations Governing the Acquisition and Disposal of Assets".
 - 6.4 Financing: In accordance with the Company's "Regulations Governing Loaning of Funds to Others".
 - 6.5 Endorsement/Guarantee: In accordance with the Company's "Regulations Governing the Making of Endorsements/Guarantees".
 - 6.6 Other transactions (commission and technology licenses, etc.)
7. Significant transactions between the Company and its related parties shall be submitted to the Board of Directors for approval by the responsible unit, in addition to the Company's general transaction regulations. When a transaction with a related party is resolved by the Board of Directors, the opinions of the independent directors shall be adequately considered. If the independent directors have any objections or reservations, they shall be recorded in the minutes of the Board of Directors' meeting and the actual transaction shall be reported to the shareholders at the most recent shareholders' meeting. A

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director who has an interest in a meeting item with respect to himself/herself or a legal entity that he/she represents shall explain the important contents of his/her interest at the current Board of Directors' meeting, and shall not participate in the discussion and vote. Furthermore, if there is a risk that the discussion or vote is harmful to the interests of the Company, such director shall abstain from the discussion and vote, and shall not act as a proxy for other directors in exercising his/her right to vote. If a director's spouse, blood relatives within second degree, or a company in which the director has a controlling or subordinate relationship has an interest in an item in the preceding paragraph, the director shall be deemed to have an interest in that item.

8. The Company shall perform the announcement and reporting of significant related party transaction information in accordance with the "Taiwan Stock Exchange Corporation Rules Governing Information Filing by Companies with TWSE Listed Securities and Offshore Fund Institutions with TWSE Listed Offshore Exchange-Traded Funds".

9. If the Company has significant related party transactions, the Company shall comply with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," Generally Accepted Accounting Principles, and relevant regulations of the competent authorities in charge of securities issuance, and disclose the information fully in the notes to the financial statements of each period.

10. The Company's Audit Committee may, at any time, assign internal auditors or appoint external auditors, such as CPAs, to conduct audits of related party transactions, disclosure of public information, and disclosure of financial reports for each period, in order to ensure that the Company's related party transactions are conducted in accordance with the relevant regulations.

11. These Regulations shall be implemented after approval by the Board of Directors. The same shall apply to any amendments thereto.