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1. 目的：Purpose

本公司為建立良好之公司治理制度，爰依『上市上櫃公司治理實務守則』規定，訂定本公司之公司治理實務守則，以建置有效的公司治理架構，並於公開資訊觀測站揭露之

To establish a good corporate governance system, the Company has formulated the Company's Code of Corporate Governance Practices following the “Code of Corporate Governance Practices for Listed and OTC Companies” to establish an effective corporate governance structure, which has been disclosed on the Market Observation Post System (MOPS).

2. 範圍：Scope

本公司治理實務守則適用於本公司各層級之公司治理相關作業，本公司除遵守相關法令規章外，亦應依本守則辦理。

The Company's Code of Corporate Governance Practices applies to all levels of the Company's corporate governance-related operations. In addition to complying with the relevant laws and regulations, the Company shall also conduct its operations as per this Code.

3. 權責：Authority and Responsibility

3.1 策略執行室：負責實務守則的制訂和公司治理的實施與監督。

Strategy Executive Office: Responsible for formulating the Code of Corporate Governance Practices and for the implementation and supervision of corporate governance.

3.2 專責單位：負責公司治理相關規定之執行。

Dedicated Unit: Responsible for the execution of corporate governance-related regulations.

4. 定義：無 Definitions: None

5. 作業內容：Operations Content

5.1 本公司建立公司治理制度，除應遵守法令及章程之規定，暨與證券交易所簽訂之契約及相關規範事項外，應依下列原則為之：

The Company shall establish a corporate governance system that, in addition to complying with the provisions of the Law and the Articles of Incorporation, as well as the contract with the stock exchange and related regulatory matters, shall adhere to the following principles:

(1) 保障股東權益。

Protection of shareholders' rights and interests.

(2) 強化董事會職能。

Enhancing the functions of the Board of Directors.

(3) 發揮審計委員會功能。

Optimizing the function of the Audit Committee.

(4) 尊重利害關係人權益。

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Respect for the rights and interests of stakeholders.

(5) 提昇資訊透明度

Enhancement of information transparency.

5.2 公司應依『公開發行公司建立內部控制制度處理準則』之規定，考量本公司及子公司整體之營運活動，設計並確實執行其內部控制制度，且應隨時檢討，以因應公司內外環境之變遷，俾確保該制度之設計及執行持續有效。

本公司除應確實辦理內部控制制度之自行評估作業外，董事會及管理階層應至少每年檢討各部門自行評估結果及按季檢核稽核單位之稽核報告，審計委員會並應關注及監督之。董事及審計委員會就內部控制制度缺失檢討應定期與內部稽核人員座談，並應作成紀錄，追蹤及落實改善，並提董事會報告。本公司已設置獨立董事、審計委員會與內部稽核主管間之溝通管道與機制，並由審計委員會召集人至股東會報告與內部稽核主管之溝通情形。公司管理階層應重視內部稽核單位與人員，賦予充分權限，促其確實檢查、評估內部控制制度之缺失及衡量營運之效率，以確保該制度得以持續有效實施，並協助董事會及管理階層確實履行其責任，進而落實公司治理制度。

內部稽核人員之任免、考評、薪資報酬宜提報董事會或由稽核主管簽報董事長核定。

The Company shall design and implement its internal control system following the "Regulations Governing the Establishment of Internal Control Systems for Public Companies", taking into account the overall operating activities of the Company and its subsidiaries. The internal control system shall be reviewed regularly to respond to changes in the Company's internal and external environment to ensure that the design and implementation of the system remain effective.

In addition to the self-assessment of the Company's internal control system, the Board of Directors and Management shall review the results of each department's self-assessment at least annually and shall review the audit reports of the audit unit quarterly. The Audit Committee shall also pay attention to and supervise the audit reports. The Board of Directors and the Audit Committee shall periodically meet with the internal auditors to review the deficiencies of the internal control system and shall keep records, track and implement improvements, and submit a report to the Board of Directors. The Company has established communication channels and mechanisms between the independent directors, the Audit Committee and the head of internal audit, and the convenor of the Audit Committee reports to the Shareholders' Meeting on the communication with the Head of Internal Audit.

The management of the Company should emphasize the importance of the internal audit unit and personnel, and grant them sufficient authority to ensure that the internal control system is checked and evaluated for deficiencies and to measure the efficiency of operations, to ensure that the

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system can be effectively implemented continuously. It should also assist the Board of Directors and the management in fulfilling their responsibilities, thereby implementing the corporate governance system.

The appointment, removal, evaluation, and compensation of internal auditors should be submitted to the Board of Directors or submitted by the Chief Auditor for approval by the Chairman of the Board of Directors.

- 5.3 公司宜依公司規模、業務情況及管理需要，配置適任及適當人數之公司治理人員，並應依主管機關、證券交易所規定指定公司治理主管一名，為負責公司治理相關事務之最高主管，其應取得律師、會計師執業資格或於證券、金融、期貨相關機構或公開發行公司從事法務、法令遵循、內部稽核、財務、股務或公司治理相關事務單位之主管職務達三年以上。The Company should deploy an appropriate number of corporate governance personnel per size, business conditions and management needs of the Company, and shall designate a Head of Corporate Governance under the regulations of the competent authorities and the Stock Exchange. This Head of Corporate Governance, who shall be the highest executive responsible for corporate governance-related affairs, must be qualified to practice as a lawyer or accountant or must have held a supervisory position in legal affairs compliance, internal audit, finance, stock affairs, or corporate governance-related units in securities, financial, and futures-related organizations or public companies for at least three years.

前項公司治理相關事務，至少應包括下列內容：

The preceding Corporate Governance Related Matters shall include, at a minimum, the following:

- (1) 依法辦理董事會及股東會之會議相關事宜。

To conduct matters related to the meetings of the Board of Directors and the Shareholders' Meeting under the law.

- (2) 製作董事會及股東會議事錄。

Preparation of the minutes of Board and Shareholders' Meetings.

- (3) 協助董事、獨立董事就任及持續進修。

To assist the Directors and Independent Directors in their assumption of office and continuing education.

- (4) 提供董事、獨立董事執行業務所需之資料。

To provide information necessary for the Directors and Independent Directors to perform their duties.

- (5) 協助董事、獨立董事遵循法令。

Assisting Directors and Independent Directors in complying with the law.

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(6) 向董事會報告其就獨立董事於提名、選任時及任職期間內資格是否符合相關法令規章之檢視結果。

To report to the Board of Directors on the results of its examination of the compliance of the qualifications of the Independent Directors with relevant laws and regulations at the time of nomination and election, and during the term of office.

(7) 辦理董事異動相關事宜。

To handle matters related to the change of directors.

(8) 其他依公司章程或契約所訂定之事項等。

Other matters per the Articles of Incorporation or relevant contracts.

5.4 本公司執行公司治理制度應保障股東權益，並公平對待所有股東。本公司應建立能確保股東對公司重大事項享有充分知悉、參與及決定等權利之公司治理制度。

The Company shall implement a corporate governance system that protects shareholders' rights and interests and treats all shareholders fairly. The Company shall establish a corporate governance system that ensures shareholders have the right to be fully informed of, participate in, and make decisions on matters of significance to the Company.

5.5 本公司依照『公司法』及相關法令之規定召集股東會，並制定完備之議事規則，對於應經由股東會決議之事項，須按議事規則確實執行。股東會決議內容應符合法令及公司章程規定。

The Company shall convene shareholders' meetings following the provisions of the Company Act and relevant laws and regulations, and shall formulate comprehensive rules for the conduct of meetings. Matters that should be resolved by the Shareholders' Meetings shall be carried out under these rules. The contents of the resolutions of the Shareholders' Meeting shall comply with the laws and regulations and the Articles of Incorporation.

5.6 董事會應妥善安排股東會議題及程序，訂定股東提名董事、獨立董事及股東會提案之原則及作業流程，並對股東依法提出之議案妥適處理；股東會開會應安排便利之開會地點並宜輔以視訊為之、預留充足之時間及派任適足適任人員辦理報到程序，對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；並應就各議題之進行酌予合理之討論時間，及給予股東適當之發言機會。

董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數董事（含至少一席獨立董事）及審計委員會召集人親自出席，及其他功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

The Board of Directors shall properly organize the topics and procedures of Shareholders' Meetings, set the principles and operational procedures for shareholders to nominate Directors,

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Independent Directors, and proposals for Shareholders' Meetings, and properly handle shareholders' motions submitted under the law. Shareholders' Meetings shall be held at a convenient location and should be supplemented with video teleconferencing. Sufficient time shall be allowed, and adequate and appropriate personnel shall be assigned to carry out the registration procedures. No additional documents shall be arbitrarily required beyond those necessary for shareholders to attend the meeting. Reasonable time shall be allowed for discussion of various issues and shareholders shall be given appropriate opportunities to speak.

The Chairman of the Board of Directors should preside in person at any Shareholders' Meeting convened by the Board of Directors. A majority of the Directors (including at least one Independent Director) and the convenor of the Audit Committee should also be present in person, along with at least one representative of the other members of the functional committees of the Board of Directors. Their attendance shall be recorded in the minutes of the Shareholders' Meeting.

- 5.7 本公司鼓勵股東參與公司治理，並宜委任專業股務代辦機構辦理股東會事務，使股東會在合法、有效、安全之前提下召開。本公司應透過各種方式及途徑，充分採用科技化之訊息揭露方式，同步上傳中英文版年報、年度財務報告、股東會開會通知、議事手冊及會議補充資料，並應採行電子投票，藉以提高股東出席股東會之比率，暨確保股東依法得於股東會行使其股東權。

股東會宜避免提出臨時動議及原議案之修正，並宜安排股東就股東會議案採逐案進行投票表決，並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。

The Company encourages shareholders to participate in corporate governance and is advised to appoint a professional share agent to handle Shareholders' Meeting affairs so that shareholders' meetings can be convened in a legal, effective and safe manner. The Company shall, through various means and channels, fully utilize technological information disclosure to synchronize the uploading of annual reports, annual financial statements, notices of Shareholders' Meetings, meeting manuals, and supplementary information for meetings in both English and Chinese. The Company shall also adopt electronic voting to increase the rate of shareholders' attendance at the Shareholders' Meetings and to ensure that shareholders can exercise their rights at the Shareholders' Meetings under the law

The Shareholders' Meetings should refrain from proposing provisional motions and amendments to original motions. It is also desirable to arrange for shareholders to vote on resolutions on a case-by-case basis and to enter the results of the shareholders' approval, disapproval and abstention into the Market Observation Post System (MOPS) on the same day as the

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Shareholders' Meeting.

- 5.8 本公司應依照『公司法』及相關法令規定，於股東會議事錄記載會議之年、月、日、場所、主席姓名及決議方法，並應記載議事經過之要領及其結果。董事選舉，應載明採票決方式及當選董事之當選權數。

股東會議事錄在公司存續期間應永久妥善保存，並於公司網站及公開資訊觀測站充分揭露。

The Company shall, per the Company Act and relevant laws and regulations, record in the minutes of the Shareholders' Meetings the year, month, day, venue, name of the Chairman and method of resolution, and shall also record the gist of the proceedings and the results thereof. The election of Directors shall specify the method of voting and the number of votes received by the elected Directors.

Minutes of Shareholders' Meetings shall be kept permanently and properly for the duration of the Company's existence and shall be fully disclosed on the Company's website and the Market Observation Post System (MOP).

- 5.9 股東會主席應充分知悉及遵守公司所訂議事規則，並維持議程順暢，不得恣意宣布散會。為保障多數股東權益，遇有主席違反議事規則宣布散會之情事者，董事會其他成員宜迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人為主席，繼續開會。

The Chairman of a general meeting shall be fully aware of and observe the rules of procedure laid down by the Company and shall maintain a smooth flow of business and shall not adjourn the meeting at will.

To protect the rights and interests of the majority of the shareholders, in the event that the Chairman violates the rules of procedure and adjourns the meeting, the other members of the Board of Directors shall promptly assist the shareholders present per legal procedures, and with the consent of the majority of the shareholders present, elect a person to be the Chairman, and the meeting shall be continued.

- 5.10 本公司重視股東知的權利，並確實遵守資訊公開之相關規定，將公司財務、業務、內部人持股及公司治理情形，經常且即時利用公開資訊觀測站或公司網站提供訊息予股東。為平等對待股東，前項各類資訊之發布宜同步以英文揭露之。

為維護股東權益，落實股東平等對待，本公司已訂定內部規範，禁止公司內部人利用市場上未公開資訊買賣有價證券。

前項規範宜包括公司內部人於獲悉公司財務報告或相關業績內容之日起之股票交易控管措施，包括（但不限於）董事不得於年度財務報告公告前三十日，和每季財務報告公告前十五日之封閉期間交易其股票。

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公司宜於股東常會報告董事領取之酬金，包含酬金政策、個別酬金之內容、數額及與績效評估結果之關聯性。

The Company emphasizes the shareholders' right to know and strictly complies with the relevant regulations on information disclosure by providing shareholders with information on the Company's finances, business, internal shareholdings and corporate governance on a regular and timely basis through the Market Observation Post System (MOP) or the Company's website.

To ensure equal treatment of shareholders, the release of various types of information mentioned in the preceding paragraph should be disclosed in English simultaneously.

To safeguard shareholders' rights and interests and ensure the equal treatment of shareholders, the Company has established internal regulations prohibiting insiders from trading in marketable securities using non-public information.

The foregoing regulations should include controls on stock trading by company insiders from the date the company's financial reports or related performance results are made available to them, including, but not limited to, a closed period of 30 days before to the announcement of the annual financial report and 15 days before to the announcement of the quarterly financial report during which Directors are prohibited from trading in their shares.

The Company should report on the remuneration received by the Directors at the AGM, including the remuneration policy, the content and amount of individual remuneration and its correlation with the results of performance evaluation.

- 5.11 股東應有分享公司盈餘之權利。為確保股東之投資權益，股東會得依『公司法』第一百八十四條之規定查核董事會造具之表冊、審計委員會之報告，並決議盈餘分派或虧損撥補。股東會執行前揭查核時，得選任檢查人為之。

股東得依『公司法』第二百四十五條之規定聲請法院選派檢查人，檢查公司業務帳目及財產情形、特定事項、特定交易文件及紀錄。

本公司之董事會、審計委員會及經理人對於前二項檢查人之查核作業應充分配合，不得有規避、妨礙或拒絕行為。

Shareholders shall have the right to share in the Company's earnings. To ensure shareholders' investment interests, the Shareholders' Meeting may inspect the forms prepared by the Board of Directors and the report of the Audit Committee, and may resolve the distribution of earnings or the appropriation of losses under Article 184 of the Company Act . The Shareholders' Meeting may elect an inspector to conduct the foregoing inspection.

Shareholders may, under Article 245 of the Company Act, petition the Court to appoint an inspector to examine the company's business accounts, assets, specific matters and specific

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transaction documents and records.

The Company's Board of Directors, Audit Committee, and Managers shall fully cooperate with inspectors in the audits described in the previous two paragraphs and shall not evade, obstruct, or refuse to cooperate.

- 5.12 本公司取得或處分資產、資金貸與及背書保證等重大財務業務行為，應依相關法令規定辦理，並訂定相關作業程序提報股東會通過，以維護股東權益。公司如有併購或公開收購事項時，除應依相關法令規定辦理外，應注意併購或公開收購計畫與交易之公平性、合理性等，並注意資訊公開及嗣後公司財務結構之健全性。

公司管理階層或大股東參與併購者，審議前項併購事項之審計委員會成員是否符合『公開發行公司獨立董事設置及應遵循事項辦法』第三條規定，且不得與併購交易相對人為關係人或有利害關係而足以影響獨立性、相關程序之設計及執行是否符合相關法令暨資訊是否依相關法令充分揭露，應由具獨立性之律師出具法律意見書。

前項律師之資格應符合『公開發行公司獨立董事設置及應遵循事項辦法』第三條規定，且不得與併購交易相對人為關係人，或有利害關係而足以影響獨立性。

The Company's acquisition or disposal of assets, loans of funds, endorsements and guarantees, and other significant financial operations shall be conducted following relevant laws and regulations. Relevant operating procedures shall be formulated and submitted to the Shareholders' Meeting for approval to safeguard shareholders' rights and interests in the event of a merger, acquisition, or public tender offer, the Company shall, in addition to complying with relevant laws and regulations, ensure the fairness and reasonableness of the merger, acquisition, or public tender offer, as well as pay attention to the disclosure of information and the soundness of the Company's financial structure in the future.

If the Company's management or major shareholders are involved in the merger and acquisition, the members of the Audit Committee must scrutinize whether the Audit Committee members for the preceding merger and acquisition comply with Article 3 of the "Regulations Governing the Establishment of Independent Directors and Matters to be Observed by Public Companies". Additionally, they must ensure that the members of the Audit Committee are not related to or have any interest in the counterparty to the merger and acquisition transaction that could affect their independence. The design and execution of the relevant procedures must comply with the relevant laws and regulations, and the information must be adequately disclosed per relevant laws and regulations. A legal opinion shall be issued by an independent attorney.

The qualifications of the foregoing attorneys shall comply with Article 3 of the "Regulations Governing the Establishment of Independent Directors and Matters to be Observed by Public

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Companies" and they shall not be related to the counterparties to the M&A transaction or have an interest sufficient to affect their independence.

5.13 為確保股東權益，公司宜有專責人員妥善處理股東建議、疑義及糾紛事項。

若股東會、董事會決議違反法令或公司章程，或本公司之董事、經理人執行職務時違反法令或公司章程之規定，致股東權益受損者，本公司對於股東依法提起訴訟情事，應妥適處理。

本公司宜訂定內部作業程序妥善處理前二項事宜，留存書面紀錄備查，並納入內部控制制度控管。

本公司之董事會有責任建立與股東之互動機制，以增進雙方對於公司目標發展之共同瞭解。

公司之董事會除透過股東會與股東溝通，鼓勵股東參與股東會外，並以有效率之方式與股東聯繫，與經理人、獨立董事共同瞭解股東之意見及關注之議題、明確解釋公司之政策，以取得股東支持。

公司宜制定和揭露營運策略和業務計畫，闡明其提升企業價值具體措施，並提報董事會並積極與股東溝通。

To ensure shareholders' rights and interests, the Company should have dedicated personnel to properly handle shareholders' proposals, queries and disputes.

If the resolution of the Shareholders' Meeting or the Board of Directors' meeting violates the laws or the Company's Articles of Incorporation, or if the directors or managers of the Company violate the laws or the Company's Articles of Incorporation in the performance of their duties, resulting in damage to shareholders' rights and interests, the Company shall appropriately handle any litigation initiated by shareholders per the law.

The Company is advised to establish internal operating procedures to properly handle the aforementioned two matters, keep written records for reference, and incorporate them into its internal control system.

The Board of Directors has the responsibility to establish a mechanism for interaction with shareholders to enhance mutual understanding of the Company's objectives and development.

In addition to communicating with shareholders through the Shareholders' Meetings and encouraging them to participate, the Board of Directors of the Company communicates with shareholders efficiently and works with the Managers and Independent Directors to understand shareholders' opinions and concerns, clearly explaining the Company's policies to obtain shareholders' support.

The Company should formulate and disclose its operating strategies and business plans, clarify

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the specific measures to enhance corporate value, and report to the Board of Directors and actively communicate with shareholders.

- 5.14 本公司與關係企業間之人員、資產及財務之管理目標與權責應予明確化，並確實執行風險評估及建立適當之防火牆。

The management objectives, authority and responsibilities for personnel, assets and finances between the Company and its affiliates should be clearly defined, and risk assessments as well as appropriate firewalls should be effectively implemented.

- 5.15 公司之經理人除法令另有規定外，不應與關係企業之經理人互為兼任。

Unless otherwise provided by law, a Manager of the Company shall not concurrently hold a position as a Manager of an affiliated company.

董事為自己或他人為屬於公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得其許可。

A Director shall explain the material contents of his/her actions to the Shareholders' Meeting and obtain its authorization acting on behalf of himself/herself or others within the scope of the Company's business.

- 5.16 本公司應按照相關法令規範建立健全之財務、業務及會計之管理目標與制度，並應與其關係企業就主要往來銀行、客戶及供應商妥適執行綜合之風險評估，實施必要之控管機制，以降低信用風險。

The Company should establish sound financial, business and accounting management objectives and systems under relevant laws and regulations, and should properly implement comprehensive risk assessment and control mechanisms with its affiliates regarding major banks, customers and suppliers to minimize credit risk. The Company and its affiliates should conduct comprehensive risk assessments of major banks, customers and suppliers and implement necessary control mechanisms to minimize credit risk.

- 5.17 本公司與關係人及股東間有財務業務往來或交易者，應本於公平合理之原則，就相互間之財務業務相關作業訂定書面規範。對於簽約事項應明確訂定價格條件與支付方式，並杜絕非常規交易及不當利益輸送情事。

前項規範內容應包含進銷貨交易、取得或處分資產、資金貸與及背書保證等交易之管理程序，且相關重大交易應提董事會決議通過、提股東會同意或報告。

When the Company engages in financial transactions or dealings with related parties and shareholders, it shall, based on the principle of fairness and reasonableness, establish written regulations on the financial and business operations between them. Contract terms should clearly define prices and payment methods, and irregular transactions and improper transfers of benefits

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must be eliminated.

The foregoing shall include procedures for the management of purchase and sale transactions, acquisition or disposal of assets, loan of funds and endorsement and guarantee transactions. Major related transactions shall be submitted to the Board of Directors for approval or to the Shareholders' Meeting for consent or reporting.

5.18 對本公司具控制能力之法人股東，應遵守下列事項：

Corporate shareholders with control over the Company shall comply with the following.

- (1) 對其他股東應負有誠信義務，不得直接或間接使公司為不合營業常規或其他不利益之經營。

Shall have a duty of good faith toward other shareholders and shall not directly or indirectly cause the Company to engage in business operations that are contrary to normal business practices or other operations detrimental to the Company's interests.

- (2) 其代表人應遵循本公司所訂定行使權利及參與議決之相關規範，於參加股東會時，本於誠信原則及所有股東最大利益，行使其投票權，並能善盡董事之忠實與注意義務。

The representative shall comply with the relevant regulations on the exercise of rights and participation in resolutions as set forth by the Company, and, when participating in the Shareholders' Meeting, shall act in good faith and in the best interests of all shareholders, exercising his/her voting rights and fulfilling the duties of loyalty and care as a Director.

- (3) 對公司董事之提名，應遵循相關法令及公司章程規定辦理，不得逾越股東會、董事會之職權範圍。

The nomination of Directors shall be made under relevant laws and regulations and the Company's Articles of Incorporation, and shall not exceed the authority of the Shareholders' Meeting and the Board of Directors.

- (4) 不得當干預公司決策或妨礙經營活動。

Shall not unduly interfere with corporate decisions or obstruct business activities.

- (5) 不得以壟斷採購或封閉銷售管道等不公平競爭之方式限制或妨礙公司之生產經營。

Shall not restrict or impede the Company's production and operation through monopolizing purchases blocking sales channels or engaging in other forms of unfair competition.

- (6) 對於因其當選董事而指派之法人代表，應符合公司所需之專業資格，不宜任意改派。

The legal representative appointed as a result of his/her election as a Director shall meet the professional qualifications required by the Company and shall not be arbitrarily replaced.

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5.19 本公司應隨時掌握持有股份比例較大以及可以實際控制公司之主要股東及主要股東之最終控制者名單。

本公司應定期揭露持有股份超過百分之十之股東有關質押、增加或減少公司股份，或發生其他可能引起股份變動之重要事項，俾其他股東進行監督。

前述所稱主要股東，係指股權比例達百分之五以上或股權比例占前十名之股東。

The Company shall at all times maintain a list of substantial shareholders who hold a significant proportion of the shares and have effective control over the Company and the ultimate controllers of these substantial shareholders.

The Company shall periodically disclose to other shareholders any pledging, increase or decrease in the Company's shares by shareholders holding more than 10% of the Company's shares, or any other significant event that may cause a change in share ownership, to allow other shareholders to monitor the Company's activities.

The foregoing major shareholders are defined as shareholders with 5% or more of the Company's equity or the top ten shareholders by equity ownership.

5.20 本公司董事會應指導公司策略、監督管理階層、對公司及股東負責，其公司治理制度之各項作業與安排，應確保董事會依照法令、公司章程之規定或股東會決議行使職權。

本公司之董事會結構，應就公司經營發展規模及其主要股東持股情形，衡酌實務運作需要，決定五人以上之適當董事席次。

董事會成員組成應考量多元化，除兼任公司經理人之董事不宜逾董事席次三分之一外，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，宜包括但不限於以下二大面向之標準：

The Company's Board of Directors shall guide the Company's strategy, supervise management, and be accountable to the Company and its shareholders. The operations and arrangements of its corporate governance system shall ensure that the Board of Directors exercises its authority under the laws and regulations, the Company's Articles of Incorporation, or the resolutions of the Shareholders' Meetings.

The structure of the Company's Board of Directors shall determine an appropriate number of more than five director seats, based on the scale of the Company's operations and development, as well as the shareholdings of its major shareholders, taking into account the needs of practical operations.

The composition of the Board of Directors should be diversified. In addition to ensuring that the number of Directors who are also Managers should not exceed one-third of the total number of Directors, the Board of Directors should also formulate appropriate diversification policies based

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on its operations, business model and development needs. These policies should include, but are not limited to the following two major criteria:

(1) 基本條件與價值：性別、年齡、國籍及文化等。

Basic Criteria and Values: gender, age, nationality and culture, etc.

(2) 專業知識與技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經歷等。

Professional Knowledge and Skills: professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

董事會成員應普遍具備執行職務所必須之知識、技能及素養。為達到公司治理之理想目標，董事會整體應具備之能力如下：

Board members should generally possess the knowledge, skills and qualities necessary to perform their duties. To achieve the desired objectives of corporate governance, the Board of Directors as a whole should possess the following competencies:

(3) 營運判斷能力。

Operational judgment.

(4) 會計及財務分析能力。

Accounting and financial analysis skills.

(5) 經營管理能力。

Management capacity.

(6) 危機處理能力。

Crisis management skills.

(7) 產業知識。

Industry knowledge.

(8) 國際市場觀。

International market perspective.

(9) 領導能力。

Leadership.

(10) 決策能力。

Decision-making capability.

5.21 本公司應依保障股東權益、公平對待股東原則，制定公平、公正、公開之董事選任程序，鼓勵股東參與，並應依『公司法』之規定採用累積投票制度以充分反應股東意見。公司除經主管機關核准者外，董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。

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董事因故解任，致不足五人者，公司應於最近一次股東會補選之。但董事缺額達章程所定席次三分之一者，公司應自事實發生之日起六十日內，召開股東臨時會補選之。

本公司董事會之全體董事合計持股比例應符合法令規定，各董事股份轉讓之限制、質權之設定或解除及變動情形均應依相關規定辦理，並充分揭露各項資訊。

Under the principles of protecting shareholders' rights and interests and treating shareholders fairly, the Company shall establish fair, impartial and transparent procedures for the election of Directors and encourage shareholders participation, and adopt a cumulative voting system under the Company Act to adequately respond to shareholders' opinions.

Unless otherwise approved by the competent authority, more than one-half of the Directors shall not be spouses or related with two degrees of consanguinity. The Company shall hold a by-election at the next Shareholders' Meeting if the number of Directors falls below five due to the termination of the terms of office. However, if the number of director vacancies reaches one-third of the number of seats stipulated in the Articles of Incorporation, the Company shall, within 60 days from the date of occurrence, convene a Shareholders' Meeting to hold a by-election.

The aggregate percentage of shares held by all directors of the Company's Board of Directors shall comply with the laws and regulations. Restrictions on the transfer of shares, the establishment or release of pledges, and any changes in the status of each director's shares shall be handled under the relevant regulations, with full disclosure of all information.

- 5.22 應依主管機關法令規定，於章程載明董事選舉應採候選人提名制度，審慎評估被提名人之資格條件及有無『公司法』第三十條所列各款情事等事項，並依『公司法』第一百九十二條之一規定辦理。

Following the laws and regulations of the competent authorities, the Articles of Incorporation shall state at that a candidate nomination system shall be adopted for the election of Directors, and that the qualifications of the nominees shall be carefully evaluated, including whether any of the conditions outlined in Article 30 of the Company Act apply, and the process shall be carried out per the provisions of Article 192-1 of the Company Act .

- 5.23 本公司董事長及總經理之職責應明確劃分，且不宜由同一人擔任。有設置功能性委員會者，應明確賦予其職責。

The duties of the Chairman and the General Manager of the Company shall be delineated and should not be held by the same person. Functional committees, if established, should be assigned clear responsibilities.

- 5.24 本公司應依章程規定設置二人以上之獨立董事，且不得少於董事席次三分之一，獨立董事連續任期不宜逾三屆。

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獨立董事應具備專業知識，其持股應予限制，除應依相關法令規定辦理外，不宜同時擔任超過五家上市上櫃公司之董事（含獨立董事）或監察人，且於執行業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。

公司及集團企業與組織，與他公司及其集團企業與組織，有互相提名另一方之董事、監察人或經理人為獨立董事候選人者，上市上櫃公司應於受理獨立董事候選人提名時揭露之，並說明該名獨立董事候選人之適任性。如當選為獨立董事者，應揭露其當選權數。

前項所稱集團企業與組織，其適用範圍及於上市上櫃公司子公司、直接或間接捐助基金累計超過百分之五十之財團法人及其他具有實質控制能力之機構或法人。The Company shall 獨立董事及非獨立董事於任職期間不得轉換其身分。

獨立董事之專業資格、持股與兼職限制、獨立性之認定、提名方式及其他應遵行事項之辦法等事項，應依『證券交易法』、『公開發行公司獨立董事設置及應遵循事項辦法』、證券交易所規定辦理。

Appoint two or more independent directors following the Articles of Incorporation, and the number of Independent Directors shall not be less than one-third of the total number of Directors.

The term of office for Independent Directors shall not exceed three consecutive terms

Independent directors should have professional knowledge and, their shareholdings should be limited. In addition to complying with relevant laws and regulations, they should not serve as Directors (including Independent Directors) or Supervisors of more than five listed and over-the-counter companies simultaneously, and they should maintain independence in the execution of their duties. They shall not have any direct or indirect interest in the Company.

If a company or group of companies or organizations and another company or group of companies or organizations nominate each other's Directors, Supervisors, or Managers as Independent Director candidates, the listed company shall disclose this at the time of accepting the nomination of the Independent Director candidates and explain the suitability of the candidates. If the candidate is elected as an Independent Director, the company should disclose the number of votes the candidate received.

The scope of application of the group enterprises and organizations referred to in the preceding paragraph includes subsidiaries of listed and over-the-counter companies, foundations to which more than 50% of the total funds have been contributed directly or indirectly, and other institutions or corporations with substantive control.

Independent Directors and Non-Independent Directors shall not change their status during their tenure.

The professional qualifications of Independent Directors, restrictions on shareholdings and

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concurrent positions, recognition of independence, method of nomination, and other compliance matters shall be handled following the Securities and Exchange Act, the Regulations Governing the Establishment of Independent Directors and Compliance Matters for Public Companies, and the regulations of the Stock Exchange.

5.25 公司依『證券交易法』之規定，應將下列事項提董事會決議通過；獨立董事如有反對意見或保留意見，應於董事會議事錄載明：

Following the Securities and Exchange Act, the Company shall submit the following matters to the Board of Directors for resolution and approval; if the Independent Directors have any dissenting views or reservations, these shall be recorded in the minutes of the Board of Directors meetings:

- (1) 依『證券交易法』第十四條之一規定訂定或修正內部控制制度。
To establish or revise the internal control system per Article 14-1 of the Securities and Exchange Act.
- (2) 依『證券交易法』第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
To establish or amend the procedures for significant financial operations such as acquiring or disposing of assets, engaging in derivative transactions, lending funds to others, and endorsing or providing guarantees for others under Article 36-1 of the Securities and Exchange Act.
- (3) 涉及董事自身利害關係之事項。
Matters in which the Director has a personal interest.
- (4) 重大之資產或衍生性商品交易。
Significant asset or derivative transactions.
- (5) 重大之資金貸與、背書或提供保證。
Significant loans, endorsements or guarantees.
- (6) 募集、發行或私募具有股權性質之有價證券。
To raise, issue or privately place securities of an equity nature.
- (7) 簽證會計師之委任、解任或報酬。
Appointment, dismissal or remuneration of certified public accountants.
- (8) 財務、會計或內部稽核主管之任免。
Appointment or removal of the Head of Finance, Accounting or Internal Audit.
- (9) 其他經主管機關規定之重大事項。
Other significant matters as stipulated by the competent authorities.

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5.26 本公司應明定獨立董事之職責範疇及賦予行使職權之有關人力物力。本公司或董事會其他成員，不得妨礙、拒絕或規避獨立董事執行業務。

本公司應依相關法令規定明訂董事之酬金，董事之酬金應充分反映個人表現及公司長期經營績效，並應綜合考量公司經營風險。對於獨立董事得酌訂與一般董事不同之合理酬金。

The Company shall specify the scope of duties of the Independent Directors and allocate the necessary human and material resources for the exercise of their duties. Neither the Company nor any other member of the Board shall obstruct, refuse or circumvent the Independent Directors in the performance of their duties.

The Company shall prescribe the remuneration of Directors following relevant laws and regulations. The remuneration of Directors shall fully reflect their performance and the Company's long-term operational results, while also taking into account the Company's business risks. Independent Directors are entitled to reasonable compensation that may differ from that of regular Directors.

5.27 公司董事會為健全監督功能及強化管理機能，得考量公司規模、業務性質及董事會人數，設置審計、薪資報酬、提名、風險管理或其他各類功能性委員會，並得基於企業社會責任與永續經營之理念，設置環保、企業社會責任或其他委員會。

功能性委員會應對董事會負責，並將所提議案交由董事會決議。但審計委員會依『證券交易法』第 14 條之 4 第 4 項規定行使監察人職權者，不在此限。

功能性委員會應訂定組織規程，經由董事會決議通過。組織規程之內容應包括委員會之人數、任期、職權事項、議事規則、行使職權時公司應提供之資源等事項。

The Company's Board of Directors may establish audit, compensation, nomination, risk management or other functional committees, taking into consideration the Company's size, nature of business and the number of Board members, to enhance supervisory functions and strengthen management. The Company may also establish environmental protection, corporate social responsibility or other committees based on the principles of corporate social responsibility and sustainable management.

The Functional Committees shall be accountable to the Board of Directors and shall submit their proposals to the Board for resolution. However, the Audit Committee when exercising its supervisory authority under Article 14-4, of the Securities and Exchange Act, is exempt from this requirement.

Functional committees shall establish organizational rules and regulations, which must be approved by the Board of Directors. The organizational rules shall include the number of

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members, term of office, scope of authority, rules of procedure, and the resources to be provided by the Company for the Committee in exercising its duties and responsibilities.

5.28 本公司應設置審計委員會。審計委員會應由全體獨立董事組成，其人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。

審計委員會及其獨立董事成員職權之行使及相關事項，應依『證券交易法』、『公開發行公司審計委員會行使職權辦法』、證券交易所規定辦理。

The Company shall establish an Audit Committee .The Audit Committee shall consist of all Independent Directors have no fewer than three members, one of whom shall be the Convenor and at least one member shall possess accounting or financial expertise.

The exercise of duties and responsibilities of the Audit Committee and its Independent Director members, as well as related matters shall be handled following the Securities and Exchange Act, the Regulations Governing the Exercise of Duties and Responsibilities of the Audit Committee of Public Companies, and the regulations of the Stock Exchange.

5.29 本公司應設置薪資報酬委員會，過半數成員宜由獨立董事擔任；其成員專業資格、職權之行使、組織規程之訂定及相關事項應依『股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法』之規定辦理。

The Company shall establish a Salary and Compensation Committee with a majority of its members being Independent Directors. The professional qualifications of its members, the exercise of their duties, the establishment of organizational procedures and related matters shall be governed by the "Regulations Governing the Establishment and Exercise of Duties by Salary and Compensation Committees of Companies Whose Stocks are Listed on the Stock Exchange or Traded on the Stock Exchange's Business Premises".

5.30 本公司宜設置提名委員會並訂定組織規程，過半數成員宜由獨立董事擔任，並由獨立董事擔任主席。

The Company should establish a Nomination Committee and set organizational rules and regulations, with a majority of the members being Independent Directors and chaired by an Independent Director.

5.31 本公司宜設置並公告內部及外部人員檢舉管道，並建立檢舉人保護制度；其受理單位應具有獨立性，對檢舉人提供之檔案予以加密保護，妥適限制存取權限，並訂定內部作業程序及納入內部控制制度控管。

The Company shall establish and publicize channels for internal and external reporting, and implement a whistleblower protection system; the receiving unit shall be independent, encrypt and protect the files provided by the whistleblower, appropriately restrict access rights, and

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establish internal operating procedures incorporating them into the internal control system for monitoring.

5.32 為提升財務報告品質，本公司設置會計主管之職務代理人。

前項會計主管之代理人應比照會計主管每年持續進修，以強化會計主管代理人專業能力。編製財務報告相關會計人員每年亦應進修專業相關課程六小時以上，其進修方式得參加公司內部教育訓練或會計主管進修機構所舉辦專業課程。

本公司應選擇專業、負責且具獨立性之簽證會計師，定期對公司之財務狀況及內部控制實施查核。公司針對會計師於查核過程中適時發現及揭露之異常或缺失事項，及所提具體改善或防弊意見，應確實檢討改進，並宜建立獨立董事或審計委員會與簽證會計師之溝通管道或機制，並訂定內部作業程序及納入內部控制制度控管。

本公司應定期(至少一年一次)參考審計品質指標 (AQIs)，評估聘任會計師之獨立性及適任性。公司連續七年未更換會計師或其受有處分或有損及獨立性之情事者，應評估有無更換會計師之必要，並就評估結果提報董事會。

To enhance the quality of financial reporting, the Company has established a proxy for the Head of Accounting.

The proxy for the Head of Accounting shall pursue continuing education annually, similar to that of the Head of Accounting, to strengthen their professional competence.

Accounting personnel involved in the preparation of financial reports complete at least six hours of professional courses per year, which can be fulfilled through internal company training or professional courses organized by institutions responsible for accounting.

The Company shall select a professional, responsible and independent certified public accountant to conduct regular audits of the Company's financial condition and internal controls. The Company shall review and address any irregularities or deficiencies discovered and disclosed by the certified public accountants during the audits, as well as implement specific suggestions for improvement or fraud prevention. It is advisable to establish a communication channel or mechanism between the Independent Directors or the Audit Committee and the certified public accountants. The Company shall also formulate internal procedures and incorporate them into the internal control system for monitoring and management.

The Company shall periodically (at least once a year) evaluate the independence and suitability of the accountants engaged regarding the Audit Quality Indicators (AQIs). If the Company has not changed its accountants for seven consecutive years, or if the accountants have been subject to disciplinary actions, or if there are circumstances that could jeopardize their independence, the Company shall assess the necessity of changing the accountants and report the evaluation results

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to the Board of Directors.

5.33 本公司宜委任專業適任之律師，提供公司適當之法律諮詢服務，或協助董事會、審計委員會及管理階層提昇其法律素養，避免公司及相關人員觸犯法令，促使公司治理作業在相關法律架構及法定程序下運作。

遇有董事或管理階層依法執行業務涉有訴訟或與股東之間發生糾紛情事者，公司得視狀況委請律師予以協助。

審計委員會或獨立董事成員得代表公司委任律師、會計師或其他專業人員就行使職權有關之事項為必要之查核或提供諮詢，其費用由公司負擔之。

The Company is advised to appoint professional and suitable lawyers to provide appropriate legal advisory services, or assist the Board of Directors, the Audit Committee and management in enhancing their legal knowledge. This helps prevent the Company and relevant personnel from violating the laws and regulations and ensures that corporate governance operations function within the relevant legal framework and statutory procedures.

In the event that the Directors or Management are involved in litigation or disputes with shareholders in connection with the execution of their duties under the law, the Company may, depending on the circumstances, appoint an attorney to assist.

The Audit Committee or Independent Directors may, on behalf of the Company, appoint attorneys, accountants, or other professionals to conduct necessary audits or provide advice on matters related to the exercise of their duties and responsibilities with the expenses borne by the Company.

5.34 本公司董事會應每季至少召開一次，遇有緊急情事時並得隨時召集之。董事會之召集，應載明召集事由，於七日前通知各董事，並提供足夠之會議資料，於召集通知時一併寄送。會議資料如有不足，董事有權請求補足或經董事會決議後延期審議。

公司應訂定董事會議事規則；其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵行事項之辦法，應依『公開發行公司董事會議事辦法』辦理。

The Board of Directors of the Company shall be convened at least quarterly and may be convened at any time in case of emergency. The notice of convening the Board Meeting shall state the reasons for the meeting, and Directors and Supervisors must be notified at least seven days in advance. Sufficient meeting materials shall be provided and sent along with the notice. If the meeting materials are insufficient, e Directors have the right to request additional information or postpone the meeting subject to the Board's resolution..

The Company shall establish rules for Board of Directors' meetings. The main agenda items, operating procedures, matters to be included in the minutes, announcements and other compliance matters shall be handled per the "Rules for Board of Directors' Meetings of Public

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Companies".

- 5.35 董事應秉持高度之自律，對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，且不得代理其他董事行使其表決權。董事自行迴避事項，應明訂於董事會議事規範。

Directors shall exercise a high degree of self-discipline. If they or the legal entities they represent have an interest in any motion listed in the Board of Directors' meeting, they shall explain the key details of their interest during the meeting. If there is a risk, the discussion could harm the Company's interests, they must abstain from both the discussion and the vote. They shall also refrain from acting as a proxy for other directors in exercising voting rights. Self-recusal by Directors should be stipulated in the Board's Rules of Procedure.

- 5.36 公司之獨立董事，對於『證券交易法』第十四條之三應提董事會之事項，應親自出席，不得委由非獨立董事代理。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。董事會之議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起次一營業日交易時間開始二小時前，於公開資訊觀測站辦理公告申報：

The Independent Directors of the Company shall attend the board meetings in person and shall not appoint Non-Independent Directors as proxies on matters that must be presented to the Board under Article 14-3 of the Securities and Exchange Act. If an Independent Director has objections or reservations, they shall be recorded in the minutes of the Board meeting. If an Independent Director is unable to attend a board meeting in person to express objections or reservations, he/she shall, unless for valid reasons, submit a written opinion in advance, which shall be included in the minutes of the board meeting.

Any resolution of the Board of Directors' meeting, if any of the following circumstances apply, shall not only be recorded in the minutes of the meeting, but shall also be announced and reported on the Market Observation Post System (MOPS) at least two hours before the start of trading hours on the business day following the date of the Board of Directors' meeting:

- (1) 獨立董事有反對或保留意見且有紀錄或書面聲明。

The Independent Directors have objections or reservations that are recorded or stated in writing.

- (2) 未經審計委員會通過之事項，如經全體董事三分之二以上同意。

Matters not approved by the Audit Committee may be approved if more than two-thirds of

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all the Directors agree.

董事會進行中得視議案內容通知相關部門非擔任董事之經理人員列席會議，報告目前公司業務概況及答覆董事提問事項。必要時，亦得邀請會計師、律師或其他專業人士列席會議，以協助董事瞭解公司現況，作出適當決議，但討論及表決時應離席。

During the Board of Directors' meeting depending on the content of the motion, the Board may notify relevant Department Managers who are not Directors to attend the meeting to report on the Company's current business status and respond to the questions of the Directors. If necessary, accountants, lawyers or other professionals may also be invited to attend the meeting to assist the Directors in understanding the Company's current situation and making appropriate resolutions. However, they should leave the meeting during discussion and voting.

5.37 董事會之議事人員應確實依相關規定詳實記錄會議報告及各議案之議事摘要、決議方法與結果。

董事會議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，董事會簽到簿為議事錄之一部分，並應列入公司重要檔案，在公司存續期間永久妥善保存。議事錄之製作、分發及保存，得以電子方式為之。

公司應將董事會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。

前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存，不適用前項之規定。

以視訊會議召開董事會者，會議錄音、錄影資料為議事錄之一部分，應永久保存。董事會之決議違反法令、章程或股東會決議，致公司受損害時，經表示異議之董事，有紀錄或書面聲明可證者，免其賠償之責任。

The deliberation officers of the Board of Directors shall accurately and thoroughly record the meeting reports, summaries of deliberations, methods of resolution and results of each motion following the relevant regulations.

The minutes of the Board of Directors meetings shall be signed or sealed by the Chairman of the meeting and the recording officer, and distributed to each director within twenty days after the meeting. The sign-in sheet of the Board of Directors shall form part of the minutes and be included in the Company's important files, which shall be permanently and properly preserved for the duration of the Company's existence. The production, distribution and preservation of the minutes may be carried out electronically.

The Company shall audio or video record the entire proceedings of the Board of Directors'

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meetings and retain the recordings for at least five years. The recordings may be stored by electronic means.

In the event of litigation concerning a resolution of the Board of Directors before the expiration of the retention period mentioned in the preceding paragraph, the relevant audio or video recordings shall continue to be retained, and the provisions of the preceding paragraph shall not apply.

For board meetings held via video conference, the audio and video recordings of the meeting shall form part of the minutes and be permanently preserved. If a resolution of the Board of Directors violated the law, the Articles of Incorporation, or a Shareholders' Meeting resolution, causing damage to the Company, Directors who have expressed dissent and have it documented in the records or a written statement shall be exempted from liability for compensation.

5.38 本公司對於下列事項應提董事會討論：

The following matters should be brought to the attention of the Board of Directors for discussion:

- (1) 公司之營運計畫。

The Company's operating plan.

- (2) 公司之財務報告。

The Company's financial statements.

- (3) 依『證券交易法』第十四條之一規定訂定或修正內部控制制度，及內部控制制度有效性之考核。

Establishment or amendment of the internal control system following Article 14-1 of the Securities and Exchange Act, and evaluation of the effectiveness of the internal control system.

- (4) 依『證券交易法』第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。

Establishment or amendment of procedures for significant financial operations, such as acquiring or disposing of assets, engaging in derivative transactions, lending funds to others, and endorsing or providing guarantees for others, following the provisions of Article 36-1 of the Securities and Exchange Act.

- (5) 募集、發行或私募具有股權性質之有價證券。

To raise, issue or privately place securities of an equity nature.

- (6) 經薪資報酬委員會決議之經理人績效考核及酬金標準。

Performance appraisal and compensation standards for Managers, as resolved by the Salary and Compensation Committee.

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(7) 董事之酬金結構與制度。

Compensation structure and system for directors.

(8) 財務、會計或內部稽核主管之任免。

Appointment or removal of the Head of Finance, Accounting or Internal Audit.

(9) 對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。

Donations to related parties or significant donations to unrelated parties. However, donations for public welfare purposes, such as emergency relief due to major natural disasters, may be submitted to the next Board of Directors for ratification.

(10) 依『證券交易法』第十四條之三、其他依法令或章程規定應由股東會決議或提董事會決議事項或主管機關規定之重大事項。

Material matters that should be resolved by the Shareholders' Meeting or proposed to the Board of Directors for resolution following Article 14-3 of the Securities and Exchange Act, other laws and regulations or the Articles of Incorporation or as stipulated by the competent authorities.

除前項應提董事會討論事項外，在董事會休會期間，董事會依法令或公司章程規定，授權行使董事會職權者，其授權層級、內容或事項應具體明確，不得概括授權。

In addition to the matters that should be discussed by the Board of Directors as mentioned in the preceding paragraph, when the Board authorizes the exercise of its powers and functions during recess periods, as provided by law or the Company's Articles of Incorporation, the level, content or scope of the authorization shall be specific and clearly defined, and general authorization shall not be permitted.

5.39 本公司應將董事會之決議辦理事項明確交付適當之執行單位或人員，要求依計畫時程及目標執行，同時列入追蹤管理，確實考核其執行情形。

董事會應充分掌握執行進度，並於下次會議進行報告，俾董事會之經營決策得以落實。

The Company shall assign the items resolved by the Board of Directors to the appropriate executive units or personnel, requiring them to implement the resolutions following the plan's schedule and objectives. These items shall be included in the tracking and management process to ensure proper evaluation of their implementation status.

The Board of Directors should stay fully informed of the progress of implementation and report at the next meeting to ensure that the Board's business decisions are effectively implemented.

5.40 董事會成員應忠實執行業務及盡善良管理人之注意義務，並以高度自律及審慎之態度行使職權，對於公司業務之執行，除依法律或公司章程規定應由股東會決議之事項外，應確

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實依董事會決議為之。

公司已訂定董事會績效評估辦法及程序，除應每年定期就董事會及個別董事進行自我或同儕評鑑外，亦得委任外部專業機構或以其他適當方式進行績效評估；對董事會績效之評估內容應包含下列構面，並考量公司需求訂定適合之評估指標：

The members of the Board of Directors shall faithfully execute the their duties and fulfill the duty of care as good stewards, and exercise their powers with a high degree of self-discipline and prudence. In the execution of the Company's business, except for matters that require resolution by the Shareholders' Meeting as stipulated by law or the Articles of Incorporation, the Board of Directors' resolutions shall be followed in good faith.

The Company has established methods and procedures for evaluating the performance of the Board of Directors. In addition to conducting regular annual self or peer evaluations of the Board and Individual Directors, the Company may also appoint external professional organizations or use other appropriate methods to conduct performance evaluations. The evaluation of the Board's performance shall include the following components, and take into consideration the Company's needs to determine suitable evaluation indicators:

- (1) 對公司營運之參與程度。
Level of involvement in the Company's operations.
- (2) 提升董事會決策品質。
Enhance the quality of Board decisions.
- (3) 董事會組成與結構。
Board composition and structure.
- (4) 董事之選任及持續進修。
Election and continuing education of Directors.
- (5) 內部控制。
Internal controls.

對董事成員績效之評估內容應包含下列構面，並考量公司需求適當調整：

The evaluation of the performance of the members of the Board of Directors shall include the following components, and may be appropriately adjusted to meet the needs of the Company:

- (1) 公司目標與任務之掌握。
Mastery of the Company's goals and missions.
- (2) 董事職責認知。
Recognition of Directors' duties.
- (3) 對公司營運之參與程度。

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Level of involvement in the Company's operations.

(4) 內部關係經營與溝通。

Management of internal relations and communications.

(5) 董事之專業及持續進修。

Professional qualifications and continuing education of Directors.

(6) 內部控制。

Internal controls.

公司應對功能性委員會進行績效評估，評估內容宜包含下列構面，並考量公司需求適當調整：

The Company shall conduct a performance evaluation of the Functional Committee, which should include the following components and may be adjusted appropriately in consideration of the Company's needs:

(1) 對公司營運之參與程度。

Degree of participation in the Company's operations.

(2) 功能性委員會職責認知。

Recognition of the Functional Committee's responsibilities.

(3) 提升功能性委員會決策品質。

Enhancing the quality of decision-making in functional committees.

(4) 功能性委員會組成及成員選任。

Composition and selection of Functional Committee members.

(5) 內部控制。

Internal controls.

公司應將績效評估之結果提報董事會，並運用於個別董事薪資報酬及提名續任之參考。

The Company shall submit the results of the performance evaluation to the Board of Directors and use them as a reference for determining individual director's remuneration and their nomination for reappointment.

5.41 公司宜建立管理階層之繼任計畫，並由董事會定期評估該計畫之發展與執行，以確保永續經營。

The Company should establish a management succession plan and the Board of Directors shall periodically evaluate the development and implementation of the plan to ensure sustainable operations.

5.42 董事會對公司智慧財產之經營方向與績效，宜就下列構面進行評估與監督，以確保公司以

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『計劃、執行、檢查與行動』之管理循環，建立智慧財產管理制度：

The Board of Directors should evaluate and supervise the direction and performance of the Company's intellectual property operations based on the following components to ensure that the Company establishes an intellectual property management system using the "Plan, Execute, Check, and Act" management cycle:

(1) 制訂與營運策略有關連之智慧財產管理政策、目標與制度。

To formulate policies, objectives and systems for the management of intellectual property in connection with operational strategies.

(2) 依規模、型態，建立、實施、維持其智慧財產取得、保護、維護與運用管理制度。

To establish, implement, and maintain a management system for the acquisition, protection, maintenance, and utilization of intellectual property based on the Company's size and type.

(3) 決定及提供足以有效實施與維持智慧財產管理制度所需之資源。

To determine and provide resources sufficient to effectively implement and maintain the IPM system.

(4) 觀測內外部有關智慧財產管理之風險或機會並採取因應措施。

To monitor and respond to internal and external risks or opportunities related to intellectual property management.

(5) 規劃及實施持續改善機制，以確保智慧財產管理制度運作與成效符合公司預期。

To plan and implement a continuous improvement mechanism to ensure the operation and effectiveness of the IPM system meets the Company's expectations.

5.43 董事會決議如違反法令、公司章程，經繼續一年以上持股之股東或獨立董事請求或審計委員會通知董事會停止其執行決議行為事項者，董事會成員應儘速妥適處理或停止執行相關決議。

董事會成員發現公司有受重大損害之虞時，應依前項規定辦理，並立即向審計委員會或審計委員會之獨立董事成員報告。

In the event that a resolution of the Board of Directors violate laws, regulations or the Company's Articles of Incorporation, and upon the request of shareholders who have held shares for more than one year or Independent Directors, or upon notification from the Audit Committee for the Board of Directors to cease execution of the resolution, the Board members shall promptly and appropriately address or cease execution of the relevant resolution. Board members shall promptly address or cease execution of the relevant resolution.

When a member of the Board of Directors discovers that the Company is at risk of sustaining material damage, he or she shall act per the preceding paragraph and immediately report the

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matter to the Audit Committee or the Independent Directors of the Audit Committee.

5.44 公司應於董事任期內就其執行業務範圍依法應負之賠償責任為其投保責任保險，以降低並分散董事因錯誤或疏失行為而造成公司及股東重大損害之風險。

公司為董事投保責任保險或續保後，應將其責任保險之投保金額、承保範圍及保險費率等重要內容，於最近一次董事會報告。

The Company shall purchase liability insurance for the Directors during their term of office, covering their legal liabilities related to the execution of their duties. This is to reduce and mitigate the risk of material damage to the Company and its shareholders caused by Directors' wrongful or negligent acts.

After the Company takes out or renews liability insurance for its directors, it shall report the insurance amount, coverage, premium rate and other important details at the next Board of Directors' meeting.

5.45 董事會成員宜於新任時或任期中持續參加『上市上櫃公司董事進修推行要點』所指定機構舉辦涵蓋公司治理主題相關之財務、風險管理、業務、商務、會計、法律或企業社會責任等進修課程，並責成各階層員工加強專業及法律知識。

Board members are encouraged to attend continuing education courses on topics such as finance, risk management, business, commerce, accounting, law, or corporate social responsibility related to corporate governance organized by institutions designated by "The Essentials of Continuing Education and Implementation for Directors of Listed and OTC Companies", either when they assume office or during their term. The Company should also instruct employees at all levels to enhance their professional and legal knowledge.

5.46 公司應制定公平、公正、公開之獨立董事選任程序，並依『公司法』規定採用累積投票制度以充分反應股東意見。

公司應考量整體營運需要，並應依證券交易所規定，訂定獨立董事最低席次。

The Company shall establish fair, just and open procedures for the selection of Independent Directors and adopt a cumulative voting system under the Company Act to adequately respond to shareholders' opinions

The Company shall take into account the overall operational needs and shall establish a minimum number of Independent Directors per the Stock Exchange regulations.

5.47 公司應依主管機關法令規定，於章程載明獨立董事選舉應採候選人提名制度，審慎評估被提名人之資格條件及有無『公司法』第三十條所列各款情事等事項，並依『公司法』第一百九十二條之一規定辦理。

The Company shall, under the laws and regulations of the competent authorities, stipulate in its

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Articles of Association that the election of Independent Directors shall be conducted under a candidate nomination system. The Company shall carefully evaluate the qualifications of the nominees and whether any circumstances listed in Article 30 of the Company Act apply, and shall comply with the provisions of Article 192-1 of the Company Act.

- 5.48 公司除經主管機關核准者外，獨立董事之間或獨立董事與董事間，應至少一席以上，不得具有配偶或二親等以內之親屬關係。

公司宜參考『公開發行公司獨立董事設置及應遵循事項辦法』有關獨立性之規定，選任適當之獨立董事，以加強公司風險管理及財務、營運之控制。獨立董事宜在國內有住所，以即時發揮監察功能。

Unless otherwise approved by the competent authority, there shall be at least one Independent Directors who is not related to any other Independent Director or Director, and they shall not be spouses or related within the second degree of consanguinity.

The Company should refer to the "Regulations Governing the Establishment of Independent Directors and Matters to be Observed by Public Companies" concerning independence when selecting appropriate Independent Directors to strengthen the Company's risk management as well as financial and operational control. Independent Directors should have a domicile in the country to effectively fulfill their supervisory promptly.

- 5.49 審計委員會應熟悉有關法律規定，明瞭公司董事之權利義務與責任，及各部門之職掌分工與作業內容，並出席董事會監督其運作情形且適時陳述意見，以先期掌握或發現異常情況。

The Audit Committee shall familiarize itself with relevant laws and regulations, understand the rights, obligations and responsibilities of the Company's Directors, as well as the division of duties and operations of each department. The Committee shall attend Board of Directors' meetings to oversee its operations and present opinions promptly to anticipate or detect irregularities. The Company's Board of Directors has been established by the Company's Board of Directors.

- 5.50 審計委員會應監督公司業務之執行及董事、經理人之盡職情況，並關注公司內部控制制度之執行情形，俾降低公司財務危機及經營風險。

董事為自己或他人與公司為買賣、借貸或其他法律行為時，由審計委員會之獨立董事成員為公司之代表。

The Audit Committee shall supervise the execution of the Company's business and the diligence of the Directors and Managers, and monitor the implementation of the Company's internal control system to minimize financial crises and operational risks.

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When a Director engages in a transaction, loan, or other legal action with the Company on behalf of himself/herself or others, the Company shall be represented by an Independent Director from the Audit Committee.

5.51 審計委員得隨時調查公司業務及財務狀況，公司相關部門應配合提供查核、抄錄或複製所需之簿冊文件。

審計委員查核公司財務、業務時得代表公司委託律師或會計師審核之，惟公司應告知相關人員負有保密義務。

董事會或經理人應依審計委員會之請求提交報告，不得以任何理由規避、妨礙或拒絕審計委員之檢查行為。

審計委員會履行職責時，公司應依其需要提供必要之協助，其所需之合理費用應由公司負擔。

The Audit Committee may investigate the Company's business and financial condition at any time, and the relevant departments of the Company shall cooperate by providing the necessary books and documents for inspection, transcription, or copying.

When auditing the Company's finances and business, the Audit Committee may, engage an attorney or a certified public accountant on behalf of the Company, but the Company must inform the relevant personnel of their obligation of confidentiality.

The Board of Directors or Managers shall submit reports upon the request of the Audit Committee and shall not, for any reason, circumvent, impede or refuse the Audit Committee's inspection.

When the Audit Committee performs its duties, the Company shall provide the necessary assistance as required, and any reasonable expenses incurred shall be borne by the Company.

5.52 為利審計委員及時發現公司可能之弊端，公司應建立員工、股東及利害關係人與審計委員之溝通管道。

審計委員發現弊端時，應及時採取適當措施以防止弊端擴大，必要時並應向相關主管機關或單位舉發。

本公司之獨立董事、總經理及財務、會計、研發及內部稽核部門主管人員或簽證會計師如有請辭或更換時，審計委員應深入了解其原因。

審計委員怠忽職務，致公司受有損害者，對公司負賠償責任。

To facilitate the Audit Committee's timely identification of potential issues within the Company, the Company shall establish a communication channel between employees, shareholders, stakeholders and the Audit Committee.

When the Audit Committee discovers any malpractice, it shall take appropriate measures promptly to prevent the issue from escalating and, if necessary, report it to the relevant competent

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authority or department.

When an Independent Director, General Manager and the Heads of the Company's Finance, Accounting, Research and Development, and Internal Audit Departments, or a certified public accountant resigns or is replaced, the Audit Committee shall conduct an in-depth investigation to understand the reasons for such resignation or replacement.

If an Audit Committee member neglects his/her duties and causes damage to the Company, he/she shall be liable to compensate the Company.

- 5.53 公司應與往來銀行及其他債權人、員工、消費者、供應商、社區或公司之其他利害關係人，保持暢通之溝通管道，並尊重、維護其應有之合法權益，且應於公司網站設置利害關係人專區。

The Company shall maintain open communication channels with banks and other creditors, employees, consumers, suppliers, communities or other stakeholders of the Company, and shall respect and protect their legitimate rights and interests. Additionally, the Company shall set up a stakeholder section on its website.

當利害關係人之合法權益受到侵害時，公司應秉誠信原則妥適處理。

When the legitimate rights and interests of a stakeholder are infringed, the Company shall handle the matter appropriately and per the principles of good faith.

- 5.54 對於往來銀行及其他債權人，應提供充足之資訊，以便其對公司之經營及財務狀況，作出判斷及進行決策。當其合法權益受到侵害時，公司應正面回應，並以勇於負責之態度，讓債權人有適當途徑獲得補償。

The Company shall provide sufficient information to banks and other creditors to enable them to make informed judgments and decisions regarding the Company's operations and financial condition. When their legitimate rights and interests are infringed, the Company shall respond positively and act responsibly, ensuring that creditors have appropriate channels to seek compensation.

- 5.55 本公司應建立員工溝通管道，鼓勵員工與管理階層、董事直接進行溝通，適度反映員工對公司經營及財務狀況或涉及員工利益重大決策之意見。

The Company shall establish employee communication channels and encourage them to communicate directly with Management and Directors or Supervisors to appropriately express their views on the Company's operations, financial position or major decisions affecting employees' interests.

- 5.56 本公司在保持正常經營發展以及實現股東利益最大化之同時，應關注消費者權益、社區環保及公益等問題，並重視公司之社會責任。

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While maintaining normal business development and maximizing shareholder interests, the Company should also focus on consumer rights, community environmental protection and public welfare, and emphasize its corporate social responsibility.

5.57 資訊公開係公司之重要責任，公司應確實依照相關法令及證券交易所規定，忠實履行其義務。

公司宜提早於會計年度終了後兩個月內公告並申報年度財務報告，及於規定期限前提早公告並申報第一、二、三季財務報告與各月份營運情形。

公司應建立公開資訊之網路申報作業系統，指定專人負責公司資訊之蒐集及揭露工作，並建立發言人制度，以確保可能影響股東及利害關係人決策之資訊，能夠及時允當揭露。

The disclosure of information is a key responsibility of the Company, and the Company shall faithfully fulfill its obligations under relevant laws and regulations and Stock Exchange regulations.

The Company is encouraged to announce and report the annual financial report within two months after the end of the fiscal year, and to announce and report the financial report for the first, second and third quarters, as well as the monthly operating conditions, ahead of the prescribed deadlines.

The Company shall establish an online reporting system for public information, designate a person responsible for the collection and disclosure of company information, and establish a spokesperson system to ensure that information that may affect the decisions of shareholders and stakeholders is disclosed in a timely and appropriate manner.

5.58 為提高重大訊息公開之正確性及時效性，公司應選派全盤瞭解公司各項財務、業務或能協調各部門提供相關資料，並能單獨代表公司對外發言者，擔任公司發言人及代理發言人。為落實發言人制度，公司應明訂統一發言程序，並要求管理階層與員工保守財務業務機密，不得擅自任意散布訊息。

遇有發言人或代理發言人異動時，應即辦理資訊公開。

公司應設有一人以上之代理發言人，且任一代理發言人於發言人未能執行其發言職務時，應能單獨代理發言人對外發言，但應確認代理順序，以免發生混淆情形。

To enhance the accuracy and timeliness of material information disclosure, the Company shall appoint a person who has a comprehensive understanding of the Company's finances and operations, or who can coordinate the provision of relevant information from various departments, to serve as the Company's Spokesperson and Acting Spokesperson, capable of representing the Company externally.

The Company shall appoint more than one proxy spokesperson, and any one of them shall be

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able to speak on behalf of the spokesperson alone when the spokesperson is unable to perform his/her duties. However, the order of representation must be clearly defined to avoid any confusion.

To effectively implement the spokesperson system, the Company should establish a unified speaking procedure and require management and employees to maintain financial business confidentiality and prohibit the unauthorized dissemination of information.

In the event of a change in the spokesperson or acting spokesperson, the information shall be disclosed immediately.

- 5.59 公司運用網際網路之便捷性架設網站，建置公司財務業務相關資訊及公司治理資訊，以利股東及利害關係人等參考，並宜提供英文版財務、公司治理或其他相關資訊。

前項網站本公司有專人負責維護，所列資料應詳實正確並即時更新，以避免有誤導之虞。

The Company leverages the convenience of the Internet to establish a website that provides information about the Company's financial operations and corporate governance for the reference of shareholders and stakeholders. It is also advisable to provide English versions of financial, corporate governance or other relevant information.

The Company assigns a dedicated person to maintain the aforementioned website, the information listed should be detailed, accurate and updated promptly to avoid any risk of misleading.

- 5.60 公司召開之法人說明會，應依證券交易所之規定辦理，並應以錄音或錄影方式保存。法人說明會之財務、業務資訊應依證券交易所之規定輸入公開資訊觀測站，並透過公司網站或其他適當管道提供查詢。

The Company shall follow the rules and regulations of the Stock Exchange when convening an explanatory meeting for institutional investors, and the meeting should be recorded via audio or video. Financial and business information from these meetings should be entered into the Market Observation Post System (MOPS) per the e Stock Exchange regulations, and made available for inquiry through the Company's website or other appropriate channels.

- 5.61 公司網站應設置專區，揭露下列公司治理相關資訊，並持續更新：

The Company's website should include a dedicated section to disclose the following corporate governance-related information, which should be continuously updated:

- (1) 董事會：如董事會成員簡歷及其權責、董事會成員多元化政策及落實情形。

Board of Directors: Biographies of Board members and their powers and responsibilities, Board member diversity policy and its implementation.

- (2) 功能性委員會：如各功能性委員會成員簡歷及其權責。

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Functional Committees: Brief biographies of the members of each functional committee and their powers and responsibilities.

- (3) 公司治理相關規章：如公司章程、董事會議事辦法及功能性委員會組織規程等公司治理相關規章。

Corporate Governance Related Rules and Regulations: Such as the Articles of Association, Rules of Procedure of the Board of Directors and the Organizational Procedures of the Functional Committees, as well as other corporate governance-related rules and regulations.

- (4) 與公司治理相關之重要資訊：如設置公司治理主管資訊等。

Important Information Related to Corporate Governance: For example, information regarding the appointment of the Head of Corporate Governance.

- 5.62 本公司應隨時注意國內與國際公司治理制度之發展，據以檢討改進公司所建置之公司治理制度，以提昇公司治理成效。

The Company shall continuously monitor the development of domestic and international corporate governance systems and review and improve its corporate governance system accordingly, to enhance the effectiveness of corporate governance.

- 5.63 本守則之訂定經本公司董事會通過後實施，修正時亦同。

This Code shall come into effect after approval by the Board of Directors of the Company and the same shall apply to any amendment.

6. 相關文件：無

Relevant documents: None

7. 使用表單：無

Usage form: None