Table 2-2-4

Ethical Corporate Management – Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons

•			Implementation status (Note))	Deviations from the Ethical
Evaluation item	Yes	No		Corporate Management Best
			Samuel Land die	Practice Principles for
			Summary description	TWSE/TPEx Listed Companies
				and the Reasons
1. Establishment of ethical corporate management policies and programs				
(1) Does the company have an ethical corporate management policy				
approved by its Board of Directors, and bylaws and publicly				
available documents addressing its corporate conduct and ethics				
policy and measures, and commitment regarding implementation				
of such policy from the Board of Directors and the top				
management team?				
(2) Whether the company has established an assessment mechanism				
for the risk of unethical conduct; regularly analyzes and				
evaluates, within a business context, the business activities with				
a higher risk of unethical conduct; has formulated a program to				
prevent unethical conduct with a scope no less than the activities				
prescribed in Article 7, paragraph 2 of the Ethical Corporate				
Management Best Practice Principles for TWSE/TPE Listed				
Companies?				
(3) Does the company clearly set out the operating procedures,				
behavior guidelines, and punishment and appeal system for				
violations in the unethical conduct prevention program,				
implement it, and regularly review and revise the plan?				

2. Ethical Management Practice			
(1) Does the company assess the ethics records of those it has business			
relationships with and include ethical conduct related clauses in	ı		
the business contracts?	1		
(2) Has the company set up a dedicated unit to promote ethical	1		
corporate management under the board of directors, and does it	1		
regularly (at least once a year) report to the board of directors on	1		
its ethical corporate management policy and program to prevent	1		
unethical conduct and monitor their implementation?			
(3) Has the company established policies to prevent conflict of			
interests, provided appropriate communication and complaint	1		
channels, and properly implemented such policies?	1		
(4) Does the company have effective accounting and internal control			
systems in place to enforce ethical corporate management? Does	1		
the internal audit unit follow the results of unethical conduct risk			
assessments and devise audit plans to audit compliance with the	1		
systems to prevent unethical conduct or hire outside accountants	1		
to perform the audits?			
(5) Does the company provide internal and external ethical corporate	1		
management training programs on a regular basis?	<u> </u>		
3. Implementation of Complaint Procedures			
(1) Has the company established specific whistle-blowing and reward			
procedures, set up conveniently accessible whistle-blowing			
channels, and appointed appropriate personnel specifically			
responsible for handling complaints received from whistle-			
blowers?			
(2) Has the company established standard operation procedures for			
investigating the complaints received, follow-up measures taken			
after investigation, and mechanisms ensuring such complaints			
are handled in a confidential manner?			

(3) Has the company adopted proper measures to protect whistle-		
blowers from retaliation for filing complaints?		
4. Strengthening Information Disclosure		
Does the company disclose its ethical corporate management policies		
and the results of their implementation on its website and the Market		
Observation Post System (MOPS)?		

- 5. If the company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, please describe any deviations between the principles and their implementation:
- 6. Other important information to facilitate a better understanding of the status of operation of the company's ethical corporate management policies (e.g., the company's reviewing and amending of its ethical corporate management best practice principles):

Note: Regardless of whether "Yes" or "No" is ticked regarding the implementation status, an explanation should still be provided in in the explanation column for each item.