

AMICCOM Electronics Corporation (the “Company”)

Corporate Governance Best Practice Principles

Chapter 1: General Principles

Article 1

AMICCOM Electronics Corporation (hereinafter referred to as "the Company") aims to establish a sound corporate governance system. In reference to the "Corporate Governance Best Practice Principles for TWSE Listed Companies" jointly formulated by the Taiwan Stock Exchange Corporation (hereinafter referred to as "the Stock Exchange") and the Securities and Futures Institute (hereinafter referred to as "the OTC"), the Company has established its own "Corporate Governance Best Practice Principles" for compliance.

Article 2

The company establishes a corporate governance system, which, in addition to complying with the provisions of laws and regulations, as well as contracts and related specifications signed with regulatory authorities, shall be based on the following principles:

1. Establish an effective corporate governance structure.
2. Protect shareholders' rights and interests.
3. Strengthen the functions of the board of directors.
4. Enhance the functions of the audit committee.
5. Respect the rights and interests of stakeholders.
6. Enhance information transparency.

Article 3

The company shall establish an internal control system in accordance with the regulations of the guidelines for publicly listed companies, taking into account the overall operational activities of the company and its subsidiaries. It shall design and effectively implement the internal control system, and continuously review it to respond to changes in the internal and external environment of the company, ensuring that the design and execution of the system remain effective.

The company, in addition to properly conducting its own assessment of the internal control system, should ensure that the board of directors and management review the self-assessment results of each department at least annually and examine the audit reports from the auditing unit on a quarterly basis. The audit committee should also pay attention to and supervise this process.

The board of directors should regularly hold discussions with internal audit personnel regarding deficiencies in the internal control system, and records should be made to track and implement

improvements, which should be reported to the board of directors. The company should establish communication channels and mechanisms between independent directors, the audit committee, and the head of internal audit. The chairperson of the audit committee should report to the shareholders' meeting on the communication between the audit committee members and the head of internal audit.

The management of the company should place importance on the internal audit unit and personnel, granting them sufficient authority to effectively examine and assess the deficiencies in the internal control system and measure operational efficiency. This is to ensure that the system can be continuously and effectively implemented, and to assist the board of directors and management in fulfilling their responsibilities, thereby realizing the corporate governance system.

The appointment and removal of the internal audit supervisor of the company must be approved by the audit committee and submitted for resolution by the board of directors; their evaluation and compensation should be handled in accordance with the regulations set forth by the company's human resources department management compilation, and submitted to the chairman for approval by the human resources department.

Article 4

The company should allocate a suitable number of qualified governance personnel based on its size, business situation, and management needs, and designate one person as the chief governance officer, who will be the highest authority responsible for matters related to corporate governance.

The matters related to corporate governance mentioned above should at least include the following content:

1. Handle matters related to the board of directors and shareholders' meetings in accordance with the law.
2. Prepare the minutes of the board of directors and shareholders meetings.
3. Assist directors in their appointment and ongoing education.
4. Provide the information necessary for the directors to execute their business.
5. Assist the directors in complying with the law.
6. Report to the board of directors on the results of the review of whether the qualifications of independent directors meet the relevant laws and regulations during the nomination, election, and term of office.
7. Handle matters related to changes in the board of directors.
8. Other matters stipulated by the company's articles of association or contracts.

Chapter 2: Protecting Shareholder Rights

Section 1: Encouraging Shareholder Participation in Corporate Governance

Article 5

The company's corporate governance system should protect the rights of shareholders and treat all shareholders fairly.

The company should establish a corporate governance system that ensures shareholders have the rights to be fully informed, participate in, and make decisions on significant matters concerning the company.

Article 6

The company shall convene a shareholders' meeting in accordance with the provisions of the Company Law and relevant regulations, and establish comprehensive rules of procedure. Matters that require resolution by the shareholders' meeting must be executed in accordance with the rules of procedure.

The content of the resolutions made by the company's shareholders' meeting shall comply with the laws and the provisions of the company's articles of association.

Article 7

The company's board of directors should properly arrange the agenda and procedures for the shareholders' meeting, establish principles and operating procedures for shareholders to nominate directors and propose motions at the meeting, and appropriately handle proposals submitted by shareholders in accordance with the law. The meeting should be held at a convenient location, preferably supplemented with video conferencing, allowing sufficient time and appointing qualified personnel to handle the registration process. The documentation required for shareholders to attend should not arbitrarily include additional proof beyond what is necessary. Reasonable discussion time should be allocated for each agenda item, and shareholders should be given appropriate opportunities to speak.

The shareholders' meeting convened by the board of directors should be personally presided over by the chairman. Additionally, it is advisable for more than half of the board members (including at least one independent director) and the chairperson of the audit committee to be present in person, as well as at least one representative from other functional committee members. The attendance should be recorded in the minutes of the shareholders' meeting.

Article 8

The company should encourage shareholders to participate in corporate governance and should appoint a professional shareholding agency to handle shareholder meeting affairs, ensuring that the meetings are held legally, effectively, and safely. The company should utilize various methods and channels to fully adopt technological means of information disclosure, simultaneously uploading the annual report, annual financial report, notice of the shareholder meeting, meeting handbook, and supplementary meeting materials. Additionally, electronic voting should be implemented to increase the attendance

rate of shareholders at the meetings and to ensure that shareholders can exercise their rights at the shareholder meetings in accordance with the law.

The company should avoid proposing any motions or amendments to the original proposals at the shareholders' meeting.

The company should arrange for shareholders to vote on each proposal at the shareholders' meeting, and on the day of the meeting, input the results of shareholders' approvals, disapprovals, and abstentions into the public information observatory.

Article 9

The company shall comply with the Company Law and relevant regulations, recording in the minutes of the shareholders' meeting the year, month, day, location, name of the chairperson, and method of resolution. It should also summarize the key points of the proceedings and their outcomes. The election of directors must specify the voting method and the number of votes received by the elected directors.

The minutes of the shareholders' meeting should be permanently and properly preserved during the company's existence and fully disclosed on the company's website.

Article 10

The chairman of the shareholders' meeting should be fully aware of and comply with the company's established rules of procedure, and maintain a smooth agenda without arbitrarily declaring the meeting adjourned.

To protect the rights of the majority shareholders, if the chairman violates the rules of procedure and announces the adjournment of the meeting, the other members of the board should promptly assist the attending shareholders in accordance with legal procedures to elect one person as chairman with the consent of more than half of the attending shareholders' voting rights, and continue the meeting.

Article 11

The company should value the rights of shareholders to know and strictly comply with the relevant regulations on information disclosure. It will regularly and promptly provide information to shareholders regarding the company's finances, business, insider shareholding, and corporate governance through public information observation platforms or the company website.

To protect the rights of shareholders and ensure equal treatment of shareholders, the company shall establish internal regulations to prohibit insiders from trading securities based on undisclosed information in the market.

The previous regulations include stock trading control measures for insiders of the company from the date they become aware of the company's financial reports or related performance content. Insiders are prohibited from trading their stocks during the closed periods, which are the thirty days prior to the annual financial report announcement and the fifteen days prior to each quarterly financial report announcement.

Article 12

Shareholders have the right to share in the company's profits. To ensure the investment rights of shareholders, the shareholders' meeting may, in accordance with Article 184 of the Company Act, examine the records prepared by the board of directors and the reports of the audit committee, and decide on the distribution of profits or the allocation of losses. When the shareholders' meeting conducts the aforementioned examination, they may appoint inspectors to carry it out.

Shareholders may apply to the court for the appointment of an inspector in accordance with the provisions of Article 245 of the Company Law, to examine the company's business accounts, property status, specific matters, specific transaction documents, and records.

The board of directors, audit committee, and management of the company shall fully cooperate with the audit operations of the two inspectors mentioned above and shall not engage in any acts of evasion, obstruction, or refusal.

Article 13

The company shall handle significant financial transactions such as acquiring or disposing of assets, lending funds, and providing endorsements and guarantees in accordance with relevant laws and regulations. It shall also establish related operating procedures to be submitted for approval at the shareholders' meeting in order to protect the rights and interests of shareholders.

When the company undergoes mergers or public acquisitions, in addition to complying with relevant legal regulations, attention should be paid to the fairness and reasonableness of the merger or public acquisition plans and transactions, as well as to information disclosure and the soundness of the company's financial structure thereafter.

The management or major shareholders of the company involved in the merger and acquisition must review whether the members of the audit committee for the aforementioned merger and acquisition matters comply with the provisions of Article 3 of the regulations regarding the establishment and obligations of independent directors in publicly listed companies. They must not have relationships or interests with the counterparties of the merger transaction that could affect their independence. Additionally, the design and execution of related procedures must comply with relevant laws and regulations, and information must be adequately disclosed according to these laws. A legal opinion must be provided by an independent lawyer.

The qualifications of the aforementioned lawyer shall comply with the provisions of Article 3 of the Regulations on the Establishment and Compliance Matters of Independent Directors of Publicly Issued Companies, and they must not be related parties to the counterpart in the merger and acquisition transaction, nor have any interests that could affect their independence.

The personnel of this company handling matters related to mergers and acquisitions or public offerings should be aware of conflicts of interest and avoid situations that may lead to them.

Article 14

To ensure the rights of shareholders, our company has dedicated personnel to properly handle shareholder suggestions, inquiries, and disputes.

If the resolutions of the company's shareholders' meeting or board of directors violate laws or the company's articles of association, or if its directors and managers violate laws or the provisions of the articles of association while performing their duties, resulting in damage to shareholders' rights, the company shall appropriately handle the situation regarding shareholders' legal actions.

The company should establish internal operating procedures to properly handle the above two matters, maintain written records for reference, and incorporate them into the internal control system for management.

Section 2: Establishing a Mechanism for Interaction with Shareholders

Article 15

The board of directors of this company is responsible for establishing a mechanism for interaction with shareholders to enhance mutual understanding of the company's development goals.

Article 16

The company's board of directors, in addition to communicating with shareholders through the shareholders' meeting and encouraging their participation, also contacts shareholders in an efficient manner. They work together with managers and independent directors to understand shareholders' opinions and concerns, clearly explain the company's policies, and gain shareholder support.

Section 3: Corporate Governance Relationship Between the Company and Related Parties

Article 17

The management objectives and responsibilities regarding personnel, assets, and finances between our company and its affiliated enterprises should be clearly defined, and effective risk assessments should be conducted to establish appropriate firewalls.

The managers of this company shall not concurrently serve as managers of affiliated enterprises, unless otherwise stipulated by law.

Directors must explain the important details of their actions that fall within the scope of the company's business to the shareholders' meeting and obtain their approval for such actions, whether for themselves or for others.

Article 18

The company shall establish sound financial, business, and accounting management objectives and systems in accordance with relevant laws and regulations. It shall also appropriately conduct comprehensive risk assessments with related enterprises regarding major banks, customers, and suppliers, and implement necessary control mechanisms to reduce credit risk.

Article 19

The company and its related parties and shareholders that have financial business dealings or transactions should establish written regulations based on the principles of fairness and reasonableness regarding their financial business-related operations. For contractual matters, clear pricing conditions and payment methods should be specified, and any irregular transactions and improper benefit transfers should be eliminated.

The content of the aforementioned written regulations should include management procedures for transactions such as sales and purchases, acquisition or disposal of assets, lending of funds, and endorsement guarantees. Additionally, significant related transactions should be approved by a board resolution, agreed upon by the shareholders' meeting, or reported.

Article 20

For corporate shareholders with controlling power over this company, the following matters should be adhered to:

1. There is a duty of good faith towards other shareholders, and one must not directly or indirectly cause the company to engage in operations that are not in accordance with business norms or other detrimental practices.
2. The representative should follow the relevant regulations established by the company regarding the exercise of rights and participation in decision-making. When attending the shareholders' meeting, they should exercise their voting rights based on the principles of good faith and in the best interests of all shareholders, and fulfill their duties of loyalty and care as directors.

3. The nomination of directors for the company shall be conducted in accordance with relevant laws and the company's articles of association, and shall not exceed the authority of the shareholders' meeting and the board of directors.
4. Must not intervene in company decisions or hinder business activities.
5. It is prohibited to restrict or hinder the company's production and operation through unfair competition methods such as monopolistic procurement or closed sales channels.
6. The corporate representative appointed due to their election as a director should meet the professional qualifications required by the company and should not be arbitrarily reassigned.

Article 21

The company should always keep track of the list of major shareholders who hold a significant proportion of shares and can actually control the company, as well as the ultimate controllers of these major shareholders.

The company shall regularly disclose important matters related to shareholders holding more than ten percent of shares, such as pledges, increases or decreases in company shares, or any other significant events that may lead to changes in shareholding, so that other shareholders can exercise supervision.

The "major shareholders" referred to in the first item are those whose shareholding ratio reaches more than 5% or those who are among the top ten shareholders. However, the company may establish a lower shareholding ratio based on the actual control of the company.

Chapter 3ee: Strengthening the Functions of the Board of Directors

Section 1: Board Structure

Article 22

The board of directors of the company shall guide the company's strategy, supervise the management team, and be accountable to the company and the shareholders' meeting. All operations and arrangements related to the corporate governance system shall ensure that the board of directors exercises its powers in accordance with the law, the company's articles of association, or the resolutions of the shareholders' meeting.

The structure of the board of directors of the company shall determine an appropriate number of director positions, which should be more than five, based on the scale of the company's business development and the shareholding situation of its major shareholders, taking into account the practical operational needs.

The composition of the board of directors should consider diversity. In addition to the fact that directors who also serve as company managers should not exceed one-third of the board seats, the board should

take into account its own operations, business model, and development needs, and formulate appropriate diversity policies. These should include, but are not limited to, the following two major aspects:

I. Basic conditions and values: gender, age, nationality, and culture, etc.

II. Professional Knowledge and Skills: Professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc.

Board members should generally possess the knowledge, skills, and competencies necessary to perform their duties. To achieve the ideal goals of corporate governance, the overall capabilities that the board should possess are as follows:

1. Operational judgment ability.
2. Accounting and financial analysis skills.
3. Management and operational capabilities.
4. Crisis management ability.
5. Industry knowledge.
6. International Market Perspective.
7. Leadership ability.
8. Decision-making ability.

Article 23

The company shall establish a fair, just, and open procedure for the selection of directors in accordance with the principles of protecting shareholders' rights and treating shareholders fairly. It encourages shareholder participation and shall adopt a cumulative voting system as stipulated by company law to fully reflect the opinions of shareholders.

The company, except for those approved by the competent authority, must have more than half of the board seats held by directors who do not have spousal or close relative relationships within the second degree of kinship.

If a director is dismissed for any reason, resulting in fewer than five directors, the company shall hold a supplementary election at the next shareholders' meeting. However, if the number of vacant director positions reaches one-third of the seats stipulated in the articles of association, the company shall convene an extraordinary shareholders' meeting to conduct a supplementary election within sixty days from the date the vacancy occurs.

The total shareholding ratio of all directors of the company's board of directors shall comply with legal regulations. Any restrictions on the transfer of shares by directors, the establishment or release of pledges, and any changes in these circumstances shall be handled in accordance with relevant regulations, and all information shall be fully disclosed.

Article 24

The company shall, in accordance with the regulations of the competent authority, specify in its articles of association that the election of directors shall adopt a candidate nomination system, carefully assess the qualifications of the nominees and whether they meet the conditions listed in Article 30 of the Company Act, and handle matters in accordance with the provisions of Article 192-1 of the Company Act.

Article 25

The responsibilities of the company's chairman and general manager should be clearly defined.

The chairman and the general manager or other equivalent positions should not be held by the same person.

The company that establishes functional committees should clearly define their responsibilities.

Section 2: Independent Director System

Article 26

The company shall have at least three independent directors as stipulated in the articles of association, and they must not be less than one-fifth of the total number of directors.

Independent directors should possess professional knowledge, and their shareholding should be restricted. In addition to complying with relevant legal regulations, they should not serve as directors (including independent directors) or supervisors for more than five companies simultaneously. Furthermore, they must maintain independence within the scope of their business operations and must not have direct or indirect interests in the company.

The company and its group enterprises and organizations, as well as other companies and their group enterprises and organizations, that mutually nominate each other's directors, supervisors, or managers as candidates for independent directors, shall disclose this when accepting the nomination of independent director candidates and explain the qualifications of the nominated independent director candidate. If elected as an independent director, the number of votes received for their election shall be disclosed.

The group enterprises and organizations referred to in the previous section apply to this company, its subsidiaries, foundations that receive direct or indirect donations exceeding fifty percent, and other institutions or legal entities that have substantial control.

Independent directors and non-independent directors may not change their status during their term of office.

The professional qualifications, shareholding and part-time job restrictions, determination of independence, nomination methods, and other matters that should be followed for independent directors shall be handled in accordance with the Securities Exchange Act, the regulations on the establishment and compliance matters of independent directors for publicly listed companies, and the rules set by the stock exchange or over-the-counter trading center.

Article 27

The company shall submit the following matters to the board of directors for resolution in accordance with the provisions of the Securities and Exchange Act; if any independent director has opposing or reserved opinions, they should be specified in the minutes of the board meeting:

1. The company's operational plan.
2. Annual financial report signed or stamped by the chairman, manager, and accounting supervisor.
3. Establish or amend internal control systems in accordance with the provisions of Article 14-1 of the Securities and Exchange Act, and assess the effectiveness of the internal control systems.
4. Establishing or amending the procedures for handling significant financial business activities related to acquiring or disposing of assets, engaging in derivative transactions, lending funds to others, endorsing or guaranteeing for others, as stipulated in Article 36-1 of the Securities and Exchange Act.
5. Matters involving the director's own interests.
6. Significant asset or derivative transactions.
7. Significant capital loans, endorsements, or guarantees.
8. Raising, issuing, or privately placing securities with equity characteristics.
9. Appointment, dismissal, or remuneration of the certified public accountant.
10. The appointment and dismissal of the financial, accounting, or internal audit supervisor.
11. Donations to related parties or significant donations to non-related parties. However, donations made for urgent relief due to major natural disasters, which are of a public welfare nature, may be submitted for ratification at the next board meeting.
12. Other matters that should be resolved by the shareholders' meeting or submitted to the board of directors as stipulated by laws, regulations, or the articles of association, or significant matters as prescribed by the competent authority.

Article 28

The company shall clearly define the scope of responsibilities of independent directors and provide the necessary human and material resources for them to exercise their powers. The company or other members of the board of directors shall not obstruct, refuse, or evade the independent directors in the performance of their duties.

The company shall clearly stipulate the remuneration of directors in accordance with relevant laws and regulations. The remuneration of directors should adequately reflect individual performance and the

company's long-term operational performance, while also taking into account the company's operational risks. Reasonable remuneration for independent directors may be set differently from that of general directors.

Section 3: Functional Committees

Article 29

The board of directors of the company may establish audit, compensation, or other functional committees to enhance supervisory functions and strengthen management capabilities, taking into account the company's size, nature of business, and the number of board members. Additionally, based on the principles of corporate social responsibility and sustainable management, the board may also establish committees for environmental protection, corporate social responsibility, or other purposes.

The functional committees are accountable to the board of directors and shall submit their proposed resolutions to the board for decision. However, the audit committee exercising the powers of a supervisor in accordance with Article 14-4, Paragraph 4 of the Securities and Exchange Act is not subject to this limitation.

The functional committee shall establish organizational regulations, which must be approved by a resolution of the board of directors. The content of the organizational regulations should include the number of committee members, term of office, powers and responsibilities, rules of procedure, and the resources that the company should provide when exercising its powers, among other matters.

Article 30

The company shall establish an audit committee composed of all independent directors, with a minimum of three members, one of whom shall be the convener, and at least one member should have accounting or financial expertise.

The exercise of powers by the audit committee and its independent director members, as well as related matters, shall be conducted in accordance with the Securities Exchange Act, the regulations governing the exercise of powers by the audit committee of publicly listed companies, and the provisions set by the competent authority.

Article 31

The company shall establish a compensation committee composed of all independent directors. The professional qualifications of its members, the exercise of their powers, the establishment of organizational regulations, and related matters shall be handled in accordance with the provisions of the "Regulations for the Establishment and Exercise of Powers of Compensation Committees for Companies Listed on Stock Exchanges or Traded at Securities Firms."

Article 32

The company should establish and announce reporting channels for internal and external personnel, and create a whistleblower protection system. The unit responsible for handling reports should have independence, provide encrypted protection for the documents submitted by whistleblowers, appropriately restrict access rights, and establish internal operating procedures to be incorporated into the internal control system for management.

Article 33

To improve the quality of financial reporting, the company should appoint a deputy for the position of accounting supervisor.

The agent of the accounting supervisor should undergo continuous education each year, similar to the accounting supervisor, in order to enhance the professional capabilities of the accounting supervisor's agent.

Accounting personnel involved in the preparation of financial reports should also complete more than six hours of professional development courses each year. The training can be conducted through internal company training or professional courses organized by accounting training institutions.

The company should choose professional, responsible, and independent certified public accountants to regularly audit the company's financial status and internal controls. The company should thoroughly review and improve any abnormalities or deficiencies identified and disclosed by the accountants during the audit process, as well as the specific suggestions for improvement or fraud prevention they provide. Additionally, it is advisable to establish communication channels or mechanisms between independent directors, the audit committee, and the certified public accountants, and to formulate internal operating procedures and incorporate them into the internal control system for management.

The company should regularly (at least once a year) refer to Audit Quality Indicators (AQIs) to assess the independence and suitability of the appointed auditors. If the company has not changed auditors for seven consecutive years or if the auditors have been subject to disciplinary actions or circumstances that impair their independence, it should evaluate the necessity of changing auditors and report the assessment results to the board of directors.

Article 34

The company should appoint qualified professional lawyers to provide appropriate legal consulting services, or assist the board of directors and management in enhancing their legal literacy, to avoid the company and related personnel from violating laws, and to ensure that corporate governance operates within the relevant legal framework and statutory procedures.

If there are lawsuits or disputes between directors or management in the course of executing business, the company should, depending on the situation, engage a lawyer for assistance.

The audit committee or its independent board members may appoint lawyers, accountants, or other professionals on behalf of the company to conduct necessary audits or provide consultations related to the exercise of their powers, with the costs borne by the company.

Section 4: Rules of Procedure and Decision-Making Process of the Board of Directors

Article 35

The board of directors of the company shall meet at least once every quarter and may be convened at any time in case of emergencies. The notice of the board meeting shall specify the reasons for the meeting and be sent to each director at least 7 days in advance, along with sufficient meeting materials. If the meeting materials are insufficient, directors have the right to request additional information or to postpone the discussion after a resolution by the board of directors.

The company shall establish rules for the board of directors' meetings; the main content of the meetings, operational procedures, the matters to be recorded in the minutes, announcements, and other compliance matters shall be handled in accordance with the rules for board meetings of publicly listed companies.

Article 36

Directors should uphold a high level of self-discipline. For any proposals listed by the board, if they have a vested interest or represent a corporation with a vested interest, they should explain the important details of that interest at the current board meeting. If there is a risk of harming the company's interests, they must not participate in the discussion or voting, and should recuse themselves during the discussion and voting process. They are also prohibited from exercising the voting rights of other directors by proxy.

Directors' self-recusal matters should be clearly stipulated in the board meeting regulations.

Article 37

The independent directors of the company must personally attend matters that should be submitted to the board of directors in accordance with Article 14-3 of the Securities and Exchange Act, and may not delegate this responsibility to non-independent directors. If independent directors have opposing or reserved opinions, these should be recorded in the minutes of the board meeting; if an independent director cannot personally attend the board meeting to express opposing or reserved opinions, they should provide a written opinion in advance, stating the reasons, and this should also be recorded in the minutes of the board meeting.

The resolutions of the board of directors, if any of the following circumstances occur, shall be recorded in the minutes and announced in the public information observatory two hours before the trading hours start on the next business day following the date of the board meeting:

1. Independent directors have opposing or reserved opinions that are recorded or stated in writing.
2. Matters not approved by the audit committee require the consent of more than two-thirds of all directors.
3. The salary compensation approved by the board of directors is superior to the recommendations of the compensation committee.

The board meeting is in progress, and relevant departments are notified to have managerial personnel who are not directors attend the meeting based on the content of the agenda items. They will report on the current business situation of the company and respond to questions from 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 status and making appropriate resolutions, but they should leave the room during discussions and voting.

Article 38

The personnel responsible for the meetings of the company's board of directors shall accurately record the meeting reports and summaries of each agenda item, as well as the methods and results of the resolutions, in accordance with relevant regulations.

The minutes of the board meeting must be signed or stamped by the meeting chair and the recorder, and distributed to each director within twenty days after the meeting. The board attendance register is part of the minutes and should be included in the company's important documents, to be permanently and properly preserved for the duration of the company's existence.

The production, distribution, and preservation of meeting minutes may be done electronically.

The company should record the entire process of board meetings through audio or video for documentation purposes, and retain these recordings for at least five years, which can be done electronically.

Before the expiration of the preservation period mentioned above, if a lawsuit arises regarding matters related to the board of directors' resolutions, the relevant audio or video recording evidence should continue to be preserved, and the provisions of the previous paragraph do not apply.

For board meetings held via video conference, the audio and video recordings of the meeting shall be considered part of the minutes and must be permanently preserved.

If a resolution of the board of directors violates laws, regulations, or resolutions of the shareholders' meeting, resulting in damage to the company, any director who has expressed dissent and has records or written statements to prove it shall be exempt from liability for compensation.

Article 39

The company should present the following matters for discussion at the board of directors meeting:

1. The company's operational plan.
2. Annual financial report signed or stamped by the chairman, manager, and accounting supervisor.
3. Establish or amend internal control systems in accordance with the provisions of Article 14-1 of the Securities and Exchange Act, and assess the effectiveness of the internal control systems.
4. Establish or amend the handling procedures for significant financial business activities such as acquiring or disposing of assets, engaging in derivative transactions, lending funds to others, endorsing for others, or providing guarantees, in accordance with the provisions of Article 36-1 of the Securities and Exchange Act.
5. The solicitation, issuance, or private placement of securities with equity characteristics.
6. Performance evaluation and compensation standards for managers.
7. The structure and system of directors' remuneration.
8. Appointment and dismissal of the heads of finance, accounting, or internal audit.
9. Donations to related parties or significant donations to non-related parties. However, donations made for urgent relief due to major natural disasters, which are of a public welfare nature, may be submitted for ratification at the next board meeting.
10. According to Article 14-3 of the Securities and Exchange Act, other matters that should be resolved by the shareholders' meeting or proposed to the board of directors as stipulated by laws, regulations, or the company's articles of association, as well as significant matters specified by competent authorities.

In addition to the matters that should be discussed by the board of directors mentioned above, during the recess of the board of directors, those authorized to exercise the powers of the board in accordance with laws or the company's articles of association must have their authorization levels, content, or matters specified clearly and explicitly, and general authorization is not permitted.

Article 40

The company shall clearly assign the matters resolved by the board of directors to the appropriate executing units or personnel, requiring them to execute according to the planned schedule and objectives, while also including them in tracking management to effectively assess their implementation status.

The board of directors should fully grasp the execution progress and report it at the next meeting, so that the management decisions of the board can be implemented.

Section 5: The Duty of Loyalty and Responsibility of Directors

Article 41

Board members shall faithfully execute their duties and fulfill the obligations of a good manager, exercising their powers with a high degree of self-discipline and prudence. In the execution of the company's business, unless matters are required by law or the company's articles of association to be resolved by the shareholders' meeting, they shall act in accordance with the resolutions of the board of directors.

The company should establish methods and procedures for evaluating the performance of the board of directors. In addition to conducting regular self-assessments or peer evaluations of the board and individual directors each year, it may also appoint external professional organizations or use other appropriate methods for performance evaluation. The evaluation of the board's performance should include the following aspects and consider the company's needs to establish suitable evaluation indicators:

1. Level of participation in company operations.
2. Enhance the quality of board decision-making.
3. Composition and Structure of the Board of Directors.
4. Appointment of Directors and Continuing Education.
5. Internal Control.

The evaluation of the performance of board members should include the following aspects, and appropriate adjustments should be made according to the company's needs:

1. Understanding the company's goals and mission.
2. Understanding of Director Responsibilities.
3. the level of participation in the company's operations.
4. Internal Relationship Management and Communication.
5. The professionalism and continuing education of directors.
6. Internal Control.

The evaluation of the performance of functional committees should include the following dimensions, and appropriate adjustments should be made based on the company's needs:

1. The level of participation in the company's operations.
2. Understanding the Responsibilities of Functional Committees.
3. Enhance the quality of decision-making in functional committees.
4. Composition of Functional Committees and Selection of Members.
5. Internal Control.

The company should submit the results of the performance evaluation to the board of directors and use them as a reference for the individual directors' salary compensation and re-nomination.

Article 42

The company should establish a succession plan for its management team, and the board of directors should regularly evaluate the development and implementation of this plan to ensure sustainable operations.

Article 43

The board of directors should evaluate and supervise the management direction and performance of the company's intellectual property in the following aspects, to ensure that the company establishes an intellectual property management system through the management cycle of "planning, execution, inspection, and action:

1. Formulate intellectual property management policies, goals, and systems related to operational strategies.
2. Establish, implement, maintain, and manage a system for the acquisition, protection, maintenance, and utilization of intellectual property based on scale and type.
3. Determine and provide the resources necessary for the effective implementation and maintenance of the intellectual property management system.
4. Observe the risks or opportunities related to intellectual property management both internally and externally, and take appropriate measures in response.
5. Plan and implement a continuous improvement mechanism to ensure that the intellectual property management system operates and performs in accordance with the company's expectations.

Article 44

If the board of directors' resolution violates laws or the company's articles of association, shareholders or independent directors who have held shares for more than one year may request the board to cease the execution of the resolution. The board members should promptly and appropriately handle or stop the execution of the relevant resolution.

When the members of the board of directors discover that the company is at risk of significant damage, they should act in accordance with the previous provisions and immediately report to the audit committee or the independent directors of the audit committee.

Article 45

The company shall, during the term of office of the directors, take out liability insurance for the compensation responsibilities it is legally obligated to bear in relation to its business operations, in order to reduce and disperse the risk of significant damage to the company and its shareholders caused by the directors' errors or omissions.

The company shall report the important details of the liability insurance for directors, including the insured amount, coverage, and premium rate, to the most recent board meeting after obtaining or renewing the insurance.

Article 46

Board members should continuously participate in training courses related to corporate governance, covering topics such as finance, risk management, business, commerce, accounting, law, or corporate social responsibility, organized by designated institutions as specified in the company's director training implementation guidelines, either upon their appointment or during their term. They should also be responsible for urging employees at all levels to enhance their professional and legal knowledge.

Chapter 4: Respect for Stakeholder Rights

Article 47

The company shall maintain open communication channels with banks, other creditors, employees, consumers, suppliers, the community, and other stakeholders, and shall respect and uphold their legitimate rights and interests. Additionally, a dedicated section for stakeholders should be established on the company's website.

When the legitimate rights and interests of stakeholders are infringed upon, the company should handle the situation appropriately with integrity.

Article 48

For banks and other creditors, sufficient information should be provided to enable them to make judgments and decisions regarding the company's operations and financial status. When their legal rights are infringed upon, the company should respond positively and adopt a responsible attitude, allowing creditors appropriate avenues to seek compensation.

Article 49

The company should establish communication channels for employees, encouraging them to communicate directly with management, the board of directors, or the audit committee, to appropriately reflect employees' opinions on the company's operations and financial status, or on significant decisions that involve employee interests.

Article 50

The company should focus on consumer rights, community environmental protection, and public welfare issues while maintaining normal business development and maximizing shareholder interests, and it should emphasize its social responsibility.

Chapter 5: Enhancing Information Transparency

Section 1: Strengthening Information Disclosure

Article 51

Information disclosure is an important responsibility of our company. The company should faithfully fulfill its obligations in accordance with relevant laws and regulations set by the competent authorities.

The company should announce and report the annual financial report within two months after the end of the fiscal year, and should also announce and report the financial reports for the first, second, and third quarters, as well as the operational conditions for each month, ahead of the stipulated deadlines.

The company shall establish an online reporting system for public information, designate a specific 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.

Article 52

To improve the accuracy and timeliness of the disclosure of significant information, the company should select individuals who have a comprehensive understanding of the company's various financial and business matters, can coordinate relevant information from different departments, and are capable of representing the company in external communications, to serve as the company's spokesperson and deputy spokesperson.

The company shall have at least one spokesperson and, in the event that the spokesperson is unable to perform their duties, any designated spokesperson should be able to represent the spokesperson in external communications independently. However, the order of delegation should be confirmed to avoid any confusion.

To implement the spokesperson system, the company shall clearly establish a unified speaking procedure and require management and employees to keep financial business secrets confidential, prohibiting the unauthorized dissemination of information.

When there is a change in the spokesperson or deputy spokesperson, information should be made public immediately.

Article 53

The company should utilize the convenience of the internet to set up a website that provides information related to the company's financial operations and corporate governance, to facilitate

reference for shareholders and stakeholders, and should also provide financial, corporate governance, or other relevant information.

The aforementioned website should have a dedicated person responsible for maintenance, and the listed information should be accurate and updated in a timely manner to avoid any potential misleading.

Article 54

The company shall hold a corporate briefing in accordance with the regulations set by the competent authority, and it should be recorded in audio or video format for preservation. The financial and business information presented at the corporate briefing must be entered into the public information observatory as required by the competent authority, and should be made available for inquiry through the company's website or other appropriate channels.

Section 2: Disclosure of Corporate Governance Information

Article 55

The company's website should set up a dedicated section to disclose the following corporate governance-related information and keep it updated continuously:

1. Board of Directors: Information on the biographies of board members and their responsibilities, as well as the diversity policy for board members and its implementation status.
2. Functional Committees: Such as the resumes of members of each functional committee and their responsibilities.
3. Regulations related to corporate governance: such as the company's articles of association, board meeting procedures, and organizational rules of functional committees, among other regulations related to corporate governance.
4. Important information related to corporate governance: such as the establishment of information on corporate governance officers, etc.

Chapter 6: Supplementary Provisions

Article 56

The company should pay attention to the developments in domestic and international corporate governance systems at all times, in order to review and improve the corporate governance system established by the company, thereby enhancing the effectiveness of corporate governance.

Notice to readers

This English-version principle is a translation of the Chinese version and is not an official document. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.