Walsin Lihwa Corporation
Corporate Governance Best Practice Principles

The amendment was adopted by the Board of Directors on November 6, 2026

Chapter 1	General Principles
Article 1	The Corporate Governance Best Practice Principles of Walsin Lihwa (hereafter referred to as "the Company") developed pursuant to the Corporate Governance Best Practice Principles for Taiwan Stock Exchange Corporation (hereafter referred to as "TWSE") and Taipei Exchange (hereafter referred to as "TPEx") Listed Companies is intended to assist the Company in establishing a sound corporate governance system to have its effective corporate governance framework implemented.
Article 2	The Company's corporate governance system is established in compliance with relevant laws and regulations as well as the following principles: 1. Protect the rights and interests of shareholders. 2. Strengthen the powers of the board of directors and each functional committee. 3. Emphasize corporate sustainability development and resilience. 4. Enhance information transparency. When supervising the management's establishment of business integrity policies, sustainable development policies, and risk management systems, the board of directors shall follow the preceding principles and take into consideration the overall operational activities of the Company and its subsidiaries.
Article 3	The Company shall follow the Regulations Governing Establishment of Internal Control Systems by Public Companies and take into consideration the overall operational activities of itself and its subsidiaries to design and fully implement its internal control system, and shall conduct continuing reviews of the system, in order to ensure the continued effectiveness of its design and implementation in light of changes in the Company's internal and external environment. The Company shall perform full self-assessments of its internal control system. Its board of directors and management shall review the results of the self-assessments by each department at least annually and the reports of the internal audit department on a quarterly basis. The Audit Committee shall also attend to and supervise these matters. The Company is advised to establish channels and mechanisms of communication between its Audit Committee and

	the chief internal auditor. The Audit Committee shall periodically hold discussions with internal auditors about reviews of internal control system deficiencies. A record of the discussions shall be kept, and the discussions shall be followed up to have improvements implemented and a report submitted to the board of directors and the shareholders' meeting. The management of the Company shall pay special attention to the internal audit department and its personnel, fully empower them and urge them to conduct audits effectively, to evaluate problems of the internal control system and assess the efficiency of its operations to ensure that the system can operate effectively on an on-going basis, and to assist the board of directors and the management to perform their duties effectively so as to ensure a sound corporate governance system. The appointment and dismissal, evaluation and review and compensation of the Company's internal auditor shall be submitted by the chief auditor to the chairman of the board for approval.
Article 3-1	In accordance with the Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers (hereafter referred to as “Directions”), the Company should have an adequate number of corporate governance personnel with appropriate qualifications according to the size , business conditions and management needs of the Company, and appoint a chief corporate governance officer as the highest-ranking officer in charge of the Company's corporate-governance-related matters according to the requirements of the competent authority, TWSE and TPEx. The qualification, appointment and dismissal and requirement of continuing education hours for/of the corporate governance officer shall be in compliance with these Directions. The corporate governance affairs mentioned in the preceding paragraph shall include at least the following items: 1. Handling matters relating to board meetings and shareholders' meetings according to laws. 2. Preparing minutes of board meetings and shareholders' meetings. 3. Assisting in the onboarding and continuing education of directors. 4. Furnishing information required for business execution by directors of the board. 5. Assisting directors with legal compliance. 6. Reporting to the board the results of its review of whether the time of nomination and election of independent directors as well as their terms of tenure comply with relevant laws and regulations. 7. Assisting in changes in directors of the board. 8. Other matters set out in the Articles of Incorporation of the Company or

contracts.

A person initially appointed as the corporate governance officer shall complete at least 18 hours of continuing education within one year from the date of appointment, and shall complete at least 12 hours of continuing education each year thereafter. The scope, system, and other matters concerning such continuing education shall be handled with reference to the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies.

Chapter 2	**Protection of Shareholders' Rights and Interests**
Section 1	**Encouraging Shareholders to Participate in Corporate Governance**
Article 4	The Company's corporate governance system shall protect shareholders' rights and interests and treat all shareholders equitably. The corporate governance system established by the Company shall be able to ensure shareholders' rights of being fully informed of, participating in, and making decisions over important matters of the Company.
Article 5	The Company shall convene shareholders' meetings in accordance with the Company Act and relevant laws and regulations, provide comprehensive rules for such meetings, and faithfully implement resolutions adopted by shareholders' meetings in accordance with the rules for the meetings. Resolutions adopted by shareholders' meetings of the Company shall comply with relevant laws and regulations as well as the Articles of Incorporation of the Company.
Article 6	The board of directors of the Company shall properly arrange the agenda items and procedures for shareholders' meetings and formulate the principles and procedures for shareholder nominations of directors and submissions of shareholder proposals. The board shall also properly handle the proposals duly

	submitted by shareholders. Arrangements shall be made to hold shareholders' meetings at a convenient location supported by video conferencing when appropriate and necessary, with sufficient time allowed and sufficient numbers of suitable personnel assigned to handle attendance registrations. No arbitrary requirements shall be imposed on shareholders to provide additional evidentiary documents beyond those showing eligibility to attend. Shareholders shall be granted reasonable time to deliberate each proposal and an appropriate opportunity to make statements. For a shareholders' meeting called by the board of directors, it is advisable that the chairman of the board chair the meeting, a majority of the directors (including at least one independent director) and the convener of the Audit Committee attend in person, and at least one member of other functional committees attend as representative. Attendance details should be recorded in the shareholders' meeting minutes.
Article 7	The Company shall encourage its shareholders to actively participate in corporate governance and ensure shareholders' meetings can proceed on a legal, effective and secure basis. The Company shall also seek all ways and means, including fully exploiting technologies for information disclosure and casting votes, to upload notices, agendas and supplementary information of shareholders' meetings in both Chinese and English concurrently to enhance shareholders' attendance rates at shareholders' meetings and ensure their exercise of rights at such meetings in accordance with laws. Shareholders may select either electronic voting or voting in person at a shareholders' meeting held by the Company to avoid raising extraordinary motions and amendments to original proposals. The Company is advised to arrange for its shareholders to vote on each separate proposal in the shareholders' meeting agenda, and following conclusion of the meeting, to enter the voting results the same day, namely the numbers of votes cast for and against and the number of abstentions, on the Market Observation Post System (MOPS)
Article 8	The Company, in accordance with the Company Act and other applicable laws and regulations, shall record in the shareholders' meeting minutes the date and place of the meeting, the name of the chairman, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. With respect to the election of directors, the meeting minutes shall record the method of voting adopted therefore and the total number of votes for the elected directors. The shareholders' meeting minutes shall be properly and perpetually kept by the Company during its legal existence and should be sufficiently disclosed on the Company's website.

Article 9	The chairman of the shareholders' meetings shall be fully familiar and comply with the rules governing the proceedings of the shareholders' meetings established by the Company. The chairman shall ensure the proper progress of the proceedings of the meetings and may not adjourn the meetings at will. In order to protect the interests of most shareholders, if the chairman declares the adjournment of the meeting in a manner in violation of rules governing the proceedings of the shareholders' meetings, it is advisable for the members of the board of directors other than the chairman of the shareholders' meeting to promptly assist the attending shareholders at the shareholders' meeting in electing a new chairman of the shareholders' meeting to continue the proceedings of the meeting, by a resolution to be adopted by a majority of the votes represented by the shareholders attending the said meeting in accordance with the legal procedures.
Article 10	The Company shall place high importance on the shareholder right to know, while preventing insider trading, and shall faithfully comply with applicable regulations regarding information disclosure to provide shareholders with regular and timely information on company financial conditions and operations, insider shareholdings, and corporate governance status through the MOPS or the website established by the Company. To treat all shareholders equally, it is advisable that the Company concurrently disclose the information under the preceding paragraph in English. To protect its shareholders' rights and interests and ensure their equal treatment, the Company shall adopt internal rules prohibiting Company insiders from trading securities using information not disclosed to the market. The rules referred to in the preceding paragraph should include stock trading control measures applicable from the date on which Company insiders become aware of the Company's financial reports or related business performance, including, without limitation, prohibiting directors from trading the Company's shares during the closed period of 30 days prior to the announcement of annual financial reports and 15 days prior to the announcement of each quarterly financial report.
Article 10-1	The Company shall, at shareholders’ meetings, report its board of directors’ remunerations including the remuneration policy, remuneration contents and values, as well as the relevance between the remunerations and board performance evaluation results.
Article 11	The shareholders shall be entitled to profit distributions by the Company. To ensure the investment interests of shareholders, the shareholders' meeting may, pursuant to Article 184 of the Company Act, examine the statements and books prepared and submitted by the board of directors and the reports submitted by the Audit Committee, and may decide profit distributions and deficit off-setting

	plans by resolution. To proceed with the above examination, the shareholders' meeting may appoint an inspector. The shareholders may, pursuant to Article 245 of the Company Act, apply with the court to select an inspector in examining the accounting records, assets, particulars and specific transaction documents and records of the Company. The board of directors, Audit Committee, and managers of the Company shall fully cooperate in the examination conducted by the inspector in the aforesaid two paragraphs without any circumvention, obstruction or rejection.
Article 12	In entering into material financial and business transactions such as acquisition or disposal of assets, lending funds, and making endorsements or providing guarantees, the Company shall proceed in accordance with the applicable laws and/or regulations and establish operating procedures in relation to these material financial and business transactions which shall be reported to and approved by the shareholders' meeting so as to protect the interests of the shareholders. When the Company is involved in a merger, acquisition or public tender offer, in addition to proceeding in accordance with the applicable laws and/or regulations, it shall not only pay attention to the fairness, rationality, etc. of the plan and transaction of the merger, acquisition or public tender offer, but information disclosure and the soundness of the Company's financial structure thereafter. When the management or any major shareholder of the Company participates in any merger or acquisition, whether the members on the Company’s Audit Committee reviewing the aforementioned merger or acquisition meet Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, are not any related party of the counterpart of the merger or acquisition, or have any interest relationship with the aforementioned counterpart that may affect their independence, and whether the design and implementation of relevant procedures comply with relevant laws and regulations, and whether material information is fully disclosed in accordance with relevant laws and regulations shall be provided by independent lawyers’ legal opinions. The qualifications of the aforementioned independent lawyers shall also meet Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, i.e., they shall not be any related party of the counterpart of the merger or acquisition and not have any interest relationship with the aforementioned counterpart that may affect their independence.

	Relevant personnel of the Company handing the aforementioned merger or acquisition or public tender shall pay attention to the occurrence of any conflicts of interest and the need for recusal.
Article 13	To protect the interests of the shareholders, it is advisable that the Company designate personnel exclusively dedicated to handling shareholder proposals, inquiries, and disputes. The Company shall properly deal with any legal action duly instituted by shareholders in which it is claimed that shareholder rights and interests were damaged by a resolution adopted at a shareholders' meeting or a board of directors meeting in violation of applicable laws, regulations, or the Company's Articles of Incorporation, or that such damage was caused by a breach of applicable laws, regulations or the Company's Articles of Incorporation by any directors or managers in performing their duties. It is advisable that the Company appropriately handles the matters referred to in the preceding two paragraphs and keeps relevant written records for future reference incorporate the procedures in its internal control system for management purposes.
Section 2	**Establishing a Mechanism for Interaction with Shareholders**
Article 13-1	The board of directors of the Company is responsible for establishing a mechanism for interaction with the shareholders to enhance mutual understanding of the development of company's objectives.
Article 13-2	In addition to communicating with the shareholders through the shareholders' meetings and encouraging the shareholders to participate in such meetings, the board of directors of the Company together with the managers and the independent directors shall engage with the shareholders in an efficient manner to ascertain the shareholders' views and concerns, and expound the Company policies explicitly, in order to gain the shareholders' support.
Article 13-3	The Company shall formulate and disclose its operational strategies and business plans, clearly explaining the specific measures to enhance corporate value. These strategies and plans should be reported to the board of directors and actively communicated to shareholders.
Section 3	**Governance of the Relations between the Company and Its Related Parties**
Article 14	The Company shall clearly identify the objectives and the division of authority and responsibility between itself and its affiliated enterprises, i.e., the subsidiaries over which the Company has actual control or the subsidiaries in which the Company directly and indirectly holds more than fifty percent of the voting shares, with respect to management of personnel, assets, and financial matters, and shall properly carry out risk assessments and establish appropriate firewalls.

Article 15	Any manager of the Company concurrently assuming any other position shall comply with applicable laws and regulations. A director who engages in any transaction for himself or herself or on behalf of another person that is within the scope of the Company's operations shall explain the major content of such actions to the shareholders' meeting and obtain its consent.
Article 16	The Company shall establish sound objectives and systems for management of finance, operations, and accounting in accordance with applicable laws and regulations. It shall further, together with its affiliated enterprises, properly conduct an overall risk assessment of major banks they deal with and customers and suppliers and implement the necessary control mechanisms to reduce credit risk.
Article 17	Any financial business dealing or transaction between the Company, its related parties, and shareholders shall be made in accordance with the principle of fair dealing and reasonableness. Price and payment terms shall be definitively stipulated when contracts are signed, and non-arm's length transactions and improper channeling of profits shall be prohibited. The aforementioned written agreement shall include the procedures for management of purchase and sale transactions, asset acquisitions or disposals , and loans and endorsements, while relevant material transactions shall be submitted to the board for resolution and passage to be submitted to or approved by a shareholders' meeting.
Article 18	A corporate shareholder having controlling power over the Company shall comply with the following provisions: 1. The corporate shareholder shall bear a duty of good faith to other shareholders and shall not directly or indirectly cause the Company to conduct any business which is contrary to normal business practice or not profitable. 2. The corporate shareholder's representative shall follow the rules implemented by the Company with respect to the exercise of rights and participation of resolution, so that at a shareholders' meeting, the representative shall exercise his/her voting right in good faith and for the best interest of all shareholders and shall exercise the fiduciary duty and duty of care of a director. 3. The corporate shareholder shall comply with relevant laws, regulations and the Articles of Incorporation of the Company in nominating directors and shall not act beyond the authority granted by the shareholders' meeting or board meeting. 4. The corporate shareholder shall not improperly intervene in corporate policy making or obstruct corporate management activities.

	5. The corporate shareholder shall not restrict or impede the management or production of the Company by methods of unfair competition such as monopolizing corporate procurement or foreclosing sales channels. 6. The representative that is designated when a corporate shareholder has been elected as a director shall meet the Company's requirements for professional qualifications. Arbitrary replacement of the corporate shareholder's representative is inappropriate. Communications between a controlling shareholder referred to in the preceding paragraph and the Company shall observe the following principles in order to comply with the preceding requirements: • In principle, communications shall be conducted through the representative designated by the shareholder and elected as a director of the Company. Where necessary, such director representative may invite Company managers to accompany the director in communicating with the shareholder, and the Company shall make a record of the communications. • If a controlling shareholder has any recommendation concerning a board proposal or a business decision of the Company, the recommendation shall be raised by its director representative at a board meeting or functional committee meeting for discussion and deliberation. The shareholder shall not convene a meeting directly or otherwise improperly intervene in Company decision-making. • A controlling shareholder and its employees shall keep confidential any material information of the Company learned by them before such information is publicly disclosed, and shall not use such information to engage in insider trading. If a controlling shareholder fails to communicate with the Company in accordance with the principles in the preceding paragraph, the Company shall remind the shareholder to comply with those principles and notify the corporate governance officer.
Article 19	The Company shall retain at all times a register of major shareholders who own a relatively high percentage of shares and have controlling power, and of the persons with ultimate control over those major shareholders. The Company shall periodically disclose important information about its shareholders holding more than 10 percent of the outstanding shares of the Company relating to the pledge, increase or decrease of share ownership, or other matters that may possibly trigger a change in the ownership of their shares. The major shareholder indicated in the first paragraph refers to those who own 5 percent or more of the outstanding shares of the Company or the shareholding stake thereof is on the top 10 list, but the Company may set up a lower

shareholding threshold according to the actual shareholding stake that may control the Company.

Chapter 3 Enhancing the Functions of the Board of Directors

Section 1 Structure of the Board of Directors

Article 20

The board of directors of the Company shall direct company strategies, supervise the management, and be responsible to the Company and the shareholders. The Company's various procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the board of directors complies with laws, regulations, its Articles of Incorporation, and the resolutions of its shareholders' meetings.

The structure of the Company's board of directors shall be determined by choosing an appropriate number of board members, not fewer than five, in consideration of the Company's business scale, the shareholdings of its major shareholders, and practical operational needs.

The composition of the board of directors shall take diversity into consideration, and there shall be at least one director of each gender. It is advisable that directors concurrently serving as Company managers not exceed one-third of the total number of board seats. An appropriate diversity policy shall be formulated based on the Company's operations, business model, and development needs and should include, without limitation, the following two general standards:

• Basic requirements and values: gender, age, nationality, and culture, among others; it is advisable that directors of each gender account for at least one-third of the board seats.

• Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

All members of the board shall generally possess the knowledge, skills, and competence necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors as a whole shall possess the following abilities:

• Ability to make operational judgments.

• Ability to perform accounting and financial analysis.

• Ability to conduct management administration.

• Ability to conduct crisis management.

• Knowledge of the industry.

• An international market perspective.

• Leadership.

• Ability to make policy decisions.

If directors of either gender account for less than one-third of the board seats, the Company shall disclose in its annual report the reasons and the measures

	planned to improve gender diversity on the board.
Article 21	The Company establishes a fair, just, and open procedure for the election of directors, encourages shareholder participation, and adopts the cumulative voting mechanism to fully reflect shareholders' views, according to the principles for the protection of shareholder rights and interests and equitable treatment of shareholders. Unless the competent authority otherwise grants an approval, a spousal relationship or a familial relationship within the second degree of kinship may not exist among more than half of the directors of the Company. When the number of directors falls below five due to the discharge of a director for any reason, the Company shall hold a by-election for director at the following shareholders' meeting. When the number of directors falls short by one-third of the total number prescribed by the Articles of Incorporation, the Company shall convene a special shareholders' meeting within 60 days of the occurrence of that fact for a by-election for director(s). The aggregate shareholding percentage of all directors of the Company shall comply with the laws and regulations. Restrictions on the share transfer of each director and the creation, release, or changes of any pledges over the shares held by each director shall be subject to the relevant laws and regulations, and the relevant information shall be fully disclosed.
Article 22	In accordance with the laws and regulations stipulated by the competent authority, the Company shall specify in its Articles of Incorporation that it adopts the candidate nomination system for elections of directors, carefully reviews the qualifications of a nominated candidate and the existence of any other matters set forth in Article 30 of the Company Act, and acts in accordance with Article 192-1 of the Company Act.
Article 23	Clear distinctions shall be drawn between the responsibilities and duties of the chairman of the board of the Company and those of its general manager. It is inappropriate for the chairman to concurrently act as the general manager or any officer with equivalent duties. The Company shall clearly define the responsibilities and duties of its functional committees.
Section 2	**Independent Director System**
Article 24	The Company shall, in accordance with its Articles of Incorporation, appoint at least three independent directors, comprising at least one-third of the total number of directors, and no independent director may serve more than three consecutive terms. Independent directors shall possess professional knowledge, their shareholdings shall be restricted, concurrent positions shall comply with applicable laws and regulations, and they shall maintain independence within the scope of their duties and may not have any direct or indirect interest in the

	Company. If the Company and its group enterprises and organizations, and another company and its group enterprises and organizations nominate for each other any director, supervisor or manager as a candidate for an independent director of the other, the Company shall, at the time it receives the nominations for independent directors, disclose the fact and explain the suitability of the candidate for independent director. If the candidate is elected as an independent director, the Company shall disclose the number of votes cast in favor of the elected independent director. The "group enterprises and organizations" in the preceding paragraph comprise the subsidiaries of the TWSE/TPEx listed company, any foundation to which the TWSE/TPEx listed company's cumulative direct or indirect contribution of funds exceeds fifty percent of its endowment, and other institutions or juristic persons that are effectively controlled by the company. Change of status between independent directors and non-independent directors during their term of office is prohibited. The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination and other requirements with regard to the independent directors shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of Independent Directors and Compliance Matter for Public Companies, and the rules and regulations of the TWSE or TPEx Securities Market.
Article 25	The Company shall submit the matters that should be submitted to the board of directors to the board of directors for approval by resolution as provided in the Securities and Exchange Act, the Articles of Incorporation and Article 35 hereof. When an independent director has a dissenting opinion or qualified opinion, it shall be noted in the minutes of the directors meeting.
Article 26	The Company shall stipulate the scope of duties of the independent directors and empower them with manpower and physical support related to the exercise of their power. The Company or other board members shall not obstruct, reject or circumvent the performance of duties by the independent directors. The Company shall stipulate the remuneration of the directors according to applicable laws and regulations. The remuneration of the directors shall fully reflect the personal performance and the long-term management performance of the company and shall also take the overall operational risks of the Company into consideration. Different but reasonable remuneration from that of other directors may be set forth for the independent directors.
Section 3	**Functional Committees**
Article 27	For the purpose of developing supervisory functions and strengthening management mechanisms, the board of directors of the Company, in

	consideration of the Company's scale, type of operations, and number of its board members, may set up functional committees for auditing, nomination, compensation and remuneration, strategic growth or any other functions, set up sustainable development, corporate social responsibility, business integrity or other committees on the basis of corporate social responsibility and sustainable operation, and expressly provide for the committee mentioned above in the Articles of Incorporation. Functional committees shall be responsible to the board of directors and submit their proposals to the board of directors for approval. Functional committees shall adopt an organizational charter to be approved by the board of directors. The organizational charter shall contain the numbers, terms of office, and powers of committee members, as well as the meeting rules and resources to be provided by the Company for exercise of power by the committee.
Article 28	The Company's Audit Committee shall be composed of the entire number of independent directors and shall not be fewer than three persons, one of whom shall be the convener, and at least one of them shall have accounting or financial expertise. The board of directors should establish a mechanism to encourage the convener of the Audit Committee to actively participate in communication and engagement with shareholders and other stakeholders on key issues such as governance, strategy, and sustainable development. The exercise of power by the Audit Committee and its independent directors as well as related matters shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the rules and regulations of the TWSE or TPEx.
Article 28-1	The Company has its Compensation Committee. It is advisable that the majority of its members be independent directors. The professional qualifications for its members, the exercise of their powers of office, the adoption of the organizational charter, and related matters shall be handled pursuant to the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter.
Article 28-2	The Company shall establish a Nomination Committee and adopt its organizational charter. The committee should consist of at least three members, a majority of whom should be independent directors, and should include at least one member of a different gender. An independent director shall serve as the convener and chairperson of the committee meetings.
Article 28-3	The Company is advised to establish and announce channels for internal and

	external whistleblowers and have whistleblower protection mechanisms in place. The unit that handles whistleblowers' reporting shall be independent, provide encrypted protection for the files furnished by whistleblowers, and appropriately restrict access to such files. It shall also formulate internal procedures and incorporate those procedures into the Company's internal control system for management purposes.
Article 29	To improve the quality of its financial reports, the Company shall establish the position of deputy to its principal accounting officer. To enhance the professional abilities of the deputy accounting officer of the preceding paragraph, the deputy's continuing education shall proceed following the schedule of the principal accounting officer. Accounting personnel handling the preparation of financial reports shall also participate in relevant professional development courses for 6 hours or more each year. Those courses may be company internal training activities or may be professional courses offered by professional development institutions for principal accounting officers. The Company shall select as its external auditor a professional, responsible, and independent attesting CPA, who shall perform regular reviews of the financial conditions and internal control measures of the Company. Regarding any irregularity or deficiency discovered and disclosed in a timely manner by the auditor during the review, and concrete measures for improvement or prevention suggested by the auditor, the Company shall faithfully implement improvement actions by establishing channels and mechanisms of communication between the Audit Committee, and the attesting CPA while incorporating procedures for that purpose into the Company's internal control system for management purposes. The Company shall factor in the Audit Quality Indicators (AQIs) to evaluate the independence and suitability of the CPA engaged by the Company regularly, and no less frequently than once annually. If the Company engages the same CPA without replacement for 7 years consecutively, or if the CPA is subject to disciplinary action or other circumstances prejudicial to the CPA's independence, the Company shall evaluate the necessity of replacing the CPA and submit its conclusion to the board of directors.
Article 30	It is advisable that the Company engage a professional and competent legal counsel to provide adequate legal consultation services to the Company, or to assist the board of directors and the management to improve their knowledge of the law, for the purposes of preventing any infraction of laws or regulations by the Company or its staff and ensuring that corporate governance matters proceed pursuant to the relevant legal framework and the prescribed

	procedures. When, as a result of performing their lawful duties, the board of directors or the management is involved in litigation or a dispute with shareholders, the Company shall retain a legal counsel to provide assistance as circumstances require. The Audit Committee or an independent director of the Audit Committee may retain the service of legal counsel, CPA, or other professionals on behalf of the Company to conduct a necessary audit or provide consultation on matters in relation to the exercise of their power, at the expense of the Company.
Section 4	**Rules for the Proceedings and Decision-Making Procedures of Board Meetings**
Article 31	The board of directors of the Company shall meet at least once every quarter or convene at any time in case of emergency. To convene a board meeting, a meeting notice which specifies the purposes of the meeting shall be sent to each director no later than 7 days before the scheduled date. Sufficient meeting materials shall also be prepared and enclosed in the meeting notice. If the meeting materials are deemed inadequate, a director may ask the unit in charge to provide more information or request a postponement of the meeting with the consent of the board of directors. The Company shall have its rules of procedure for board of directors meetings (hereafter referred to as "the Company's Rules of Procedure for Board of Directors Meetings"), which shall follow the Regulations Governing Procedure for Board of Directors Meetings of Public Companies with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcements, and other matters for compliance.
Article 32	Company directors shall exercise a high degree of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the Company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter. Where a director's spouse, a blood relative within the second degree of kinship, or a company having a controlling or subordinate relationship with the director has an interest in a matter referred to in the preceding paragraph, the director shall be deemed to have a personal interest in that matter. Matters requiring the voluntary recusal of a director shall be clearly set forth in the Company's Rules of Procedure for Board of Directors Meetings.
Article 33	At least one independent director shall attend each board meeting in person. With respect to matters required to be submitted to the board of directors

	under Articles 14-3 and 14-5 of the Securities and Exchange Act, all independent directors shall attend the board meeting. If an independent director is unable to attend in person, another independent director shall be appointed as proxy. If an independent director has a dissenting or qualified opinion, it shall be recorded in the board meeting minutes. If the independent director is unable to attend in person to express such opinion, the independent director shall, except for justified reasons, issue a written opinion in advance, and the opinion shall be recorded in the board meeting minutes. In any of the following circumstances, decisions made by the board of directors shall be noted in the meeting minutes, and in addition, publicly announced and filed on the MOPS two hours before the beginning of trading hours on the first business day after the date of the board meeting: 1. An independent director has a dissenting or qualified opinion which is on record or stated in a written statement. 2. The matter was not approved by the Audit Committee but had the consent of more than two-thirds of all directors. During a board meeting, managers from relevant departments who are not directors may, in view of the meeting agenda, sit in at the meetings, make reports on the current business conditions of the Company and respond to inquiries raised by the directors. Where necessary, a CPA, legal counsel, or other professionals may be invited to sit in at the meetings to assist the directors in understanding the conditions of the Company for adopting an appropriate resolution, provided that they shall leave the meeting when deliberation or voting takes place.
Article 34	Staff personnel of the Company attending board meetings shall collect and correctly record the meeting minutes in detail, as well as a summary, the method of resolution, and voting results of all the proposals submitted to the board meeting in accordance with relevant regulations. The minutes of the board of directors meetings shall be signed by the chairman and secretary of the meeting and sent to each director within 20 days after the meeting. The director attendance records shall be made part of the meeting minutes, treated as important corporate records, and kept safe permanently during the life of the Company. Meeting minutes may be produced, distributed, and preserved by electronic means. The Company shall record in audio or video format the entire proceedings of a board of directors meeting and preserve the recordings for at least 5 years, in electronic form or otherwise. If before the end of the preservation period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a board of directors

	meeting, the relevant audio or video recordings shall be preserved for a further period, in which case the preceding paragraph does not apply. Where a board of directors meeting is held via teleconference or video conference, the audio or video recordings of the meeting form a part of the meeting minutes and shall be preserved permanently. When a resolution of the board of directors violates laws, regulations, the Company's Articles of Incorporation, or resolutions adopted in the shareholders' meeting, and thus causes an injury to the Company, dissenting directors whose dissent can be proven by minutes or written statements will not be liable for damages.
Article 35	The Company shall submit the following matters to its board of directors for discussion: • Convention of shareholders' meetings and implementation of meeting resolutions. • Review and approval of the Articles of Incorporation, important by-laws and rules as well as important contracts. • Business plan determination. • Closing report and business report compilation and review. • Annual and semiannual financial reports signed or sealed by the chairperson, managerial officer, and accounting officer. • Adoption or amendment to an internal control system pursuant to Article 14-1 of the Securities and Exchange Act and evaluation of effectiveness of an internal control system. • Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others. • The offering, issuance, or private placement of any equity-type securities. • The appointment, dismissal, performance assessment and the standard of remuneration of the managers. • The remuneration structure and system for directors. • Where the board of directors has no managing directors, the election or dismissal of the chairperson. • The appointment or dismissal of a financial, accounting, or internal audit officer. • A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the next board meeting for retroactive recognition. The preceding donation to a related party or a major donation to a non-related

	party shall be made pursuant to Article 7 of the Company's Rules of Procedure for Board of Directors Meetings. • Any acquisition and disposal of any important asset that shall require approval by the board of directors. • Any decision on the establishment and closure of any branch company, representative office, business premises, and branch plant or other relevant changes. • Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, Articles of Incorporation or bylaw to be approved by resolution at a shareholders meeting or to be submitted to a meeting of the board of directors, or any such significant matter as may be prescribed by the competent authority. Except for matters that must be submitted to the board of directors for discussion under the preceding paragraph, when the board of directors is in recess, it may delegate the exercise of its power to others in accordance with law, regulations, or the Company's Articles of Incorporation. However, the level of delegation or the content or matters to be delegated shall be clearly specified, and general authorization is not permitted.
Article 36	The Company shall ask the appropriate corporate department or personnel to execute matters pursuant to board of directors' resolutions in a manner consistent with the planned schedule and objectives. It shall also follow up on those matters and faithfully review their implementation. The board of directors shall remain informed of the progress of implementation and receive reports in subsequent meetings to ensure the actual implementation of the board's management decisions.
Section 5	**Fiduciary Duty, Duty of Care and Responsibility of Directors**
Article 37	Members of the board of directors shall faithfully conduct corporate affairs and perform the duty of care of a good administrator. In conducting the affairs of the Company, they shall exercise their powers with a high level of self-discipline and prudence. Unless matters are otherwise reserved by law for approval in shareholders' meetings or in the Company's Articles of Incorporation, they shall ensure that all matters are handled according to the resolutions of board of directors. The Company, with its rules and procedures for board of directors performance assessments, not only should conduct annually scheduled performance assessments of the board of directors and individual directors through self-assessment or peer-to-peer assessments, but also may engage outside professional institutions, or in any other appropriate manner. The performance assessment of the board of directors (functional committees) should include the following aspects, and that appropriate assessment indicators should be

	developed in consideration of the Company's needs: 1. Its participation in the Company's operations. 2. Improvement in the quality of its decision-making. 3. Its composition and structure. 4. The election of the directors and their continuing professional education. 5. Internal control. The performance assessments of board members (self-assessments or peer-to-peer assessments) should include the following aspects, with appropriate adjustments made on the basis of the Company's needs: 1. Their grasp of the Company's goals and missions. 2. Their recognition of directors' duties. 3. Their degree of participation in the Company's operations. 4. Their management of internal relationships and communication. 5. Their professionalism and continuing professional education. 6. Internal control. The performance assessments conducted by the Company of a functional committee may include the following aspects, with appropriate adjustments made on the basis of the Company's needs: 1. Its participation in the Company's operations. 2. Its recognition of its duties as the functional committee. 3. Improvement in the quality of its decision-making. 4. Its composition and election of members. 5. Internal control. The Company is advised to submit the results of performance assessments to the board of directors and use them as reference in determining compensation, nomination and renewal of term of office of each director.
Article 37-1	It is advisable for the Company to establish a succession plan for the management. The development and implementation of such a plan shall be periodically evaluated by the board of directors to ensure its sustainable operation.
Article 37-2	The Board of Directors is advisable to evaluate and monitor the Company's business direction and performance regarding intellectual property in the following aspects to ensure that the Company establishes its intellectual property management system based on the management cycle of "planning, execution, inspection and action": 1. Formulation of intellectual property management policies, objectives and systems related to operating strategies. 2. Establishment, implementation and maintenance of a management system for the acquisition, protection, maintenance and use of its intellectual property according to its scale and type.

	3. Determination and provision of resources sufficient to effectively implement and maintain an intellectual property management system. 4. Identification of internal and external risks or opportunities related to intellectual property management and implementation of response measures. The Company will plan and implement mechanisms for continuous improvement to ensure the operation and effectiveness of the intellectual property system are in line with the Company's expectations.
Article 38	If a resolution of the board of directors violates law, regulations or the Company's Articles of Incorporation, at the request of shareholders holding shares continuously for a year or an independent director to discontinue the implementation of the resolution, members of the board shall take appropriate measures or discontinue the implementation of such resolution as soon as possible. Upon discovering any likelihood that the Company might suffer material injury, members of the board of directors shall proceed in accordance with what is prescribed in the foregoing paragraph and immediately report to an independent director member of the Audit Committee.
Article 39	The Company, in accordance with its Article of Incorporation, is required to apply for liability insurance for its board of directors with respect to liabilities resulting from exercising their duties during their terms of occupancy to reduce and diversify the risk of material harm to the Company and shareholders arising from the wrongdoings or negligence of a director. The Company is required to report the insured amount, coverage, premium rate, and other major contents of the liability insurance it has applied for or renewed for its board of directors, at the next board meeting
Article 40	Members of the board of directors shall complete at least three hours of continuing education in the year in which they assume office for each term. During their terms of office, they should continue to participate in continuing education courses offered by institutions designated under the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies, and shall instruct employees at all levels to strengthen their professional and legal knowledge.
Chapter 4	Emphasizing Corporate Sustainable Development and Resilience
Article 41	The Company shall maintain channels of communication with its banks, other creditors, employees, consumers, suppliers, community, or other stakeholders of the Company, respect and safeguard their legal rights and interests, and designate a stakeholders section on its website. When any of a stakeholder's legal rights or interests is harmed, the Company

	shall handle the matter in a proper manner and in good faith.
Article 42	The Company shall provide sufficient information to banks and its other creditors to facilitate their evaluation of the operational and financial conditions of the Company and its decision-making process. When any of their legal rights or interest is harmed, the Company shall respond with a responsible attitude and assist creditors in obtaining compensation through proper means.
Article 43	The Company shall establish channels of communication with employees and encourage employees to communicate directly with the management or directors to reflect employees' opinions about the management, financial conditions, and material decisions of the Company concerning employee welfare.
Article 44	In developing its normal business and maximizing the shareholders' interest, the Company shall pay attention to consumers' interests, environmental protection of the community, and public interest issues, and shall give serious regard to the Company's social responsibility. In promoting sustainable development, the Company shall pay attention to the rights and interests of stakeholders and, while pursuing sustainable operations and profitability, give due consideration to environmental, social, and corporate governance factors and incorporate them into the Company's management policies and operating activities.
Chapter 5	**Improving Information Transparency**
Section 1	**Enhancing Information Disclosure**
Article 45	Disclosure of information is a major responsibility of the Company. The Company shall perform its obligations faithfully in accordance with the relevant laws and the related TWSE and TPEx rules. The Company is advised to publish and report its annual financial report within two months after the end of a fiscal year, and to publish and report its financial reports for the first, second and third quarters as well as its operating status for each month before the specified deadline. The Company shall establish an Internet-based reporting system for public information, appoint personnel responsible for gathering and disclosing the Company's information, and establish a spokesperson system to ensure the proper and timely disclosure of information about the policies that might affect the decisions of shareholders and stakeholders.
Article 46	To enhance the accuracy and timeliness of the material information disclosed, the Company shall appoint a spokesperson and acting spokesperson(s) who understand thoroughly the Company's financial and business conditions and who are capable of coordinating among departments for gathering relevant information and representing the Company in making statements

	independently. The Company shall appoint one or more who shall represent the Company when the spokesperson cannot perform his/her duties in making statements independently, provided that the order of authority of such acting spokespersons is established to avoid any confusion. To implement the spokesperson system, the Company shall unify the process of making external statements. It shall require the management and employees to maintain the confidentiality of financial and operational secrets and prohibit their disclosure of any such information at will. The Company shall disclose the relevant information immediately whenever there is any change to the position of a spokesperson or acting spokesperson.
Article 47	To keep shareholders and stakeholders fully informed, the Company shall utilize the convenience of the Internet and set up a website containing the information regarding the Company's finances, operations, and corporate governance. It is also advisable for the Company to furnish the financial, corporate governance, and other relevant information in English. To avoid misleading information, the aforesaid website shall be maintained by specified personnel, and the recorded information shall be accurate, detailed and timely updated.
Article 48	The Company shall hold any institutional investor briefing in compliance with the regulations of the TWSE and shall keep an audio or video record of the briefing. The financial and business information disclosed at the briefing shall be announced on the Market Observation Post System (MOPS) and provided for inquiry through the Company's website or through other channels in accordance with the TWSE rules.
Section 2	**Disclosure of Information on Corporate Governance**
Article 49	The Company shall establish a dedicated section on its website, with reference to the Example of Important and Necessary Information to Be Disclosed on the Websites of TWSE Listed and TPEx Listed Companies, to disclose corporate governance information and keep such information updated.
Chapter 6	**Supplementary Provisions**
Article 50	The Company shall at all time monitor domestic and international developments in corporate governance as a basis for review and improvement of the Company's own corporate governance mechanisms to enhance corporate governance effectiveness.
Article 51	The enactment of, and amendment to, the Principles shall be approved by the board of directors and reported to the shareholders' meeting of the Company.
Article 52	Enacted on August 1, 2014, these Principles were amended on January 19, 2018 for the first time, on April 9, 2019 for the second time, on April 10, 2020 for the third time, on April 9, 2021 for the fourth time, on August 5, 2022 for the fifth time, on February 24, 2023 for the sixth time, on January 6, 2025 for the seventh

	time, and on November 6, 2026 for the eighth time, and became effective after approval by the board of directors.