

Corporate Governance – Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons	
	<u>Yes</u>	<u>No</u>		Summary description
1.Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		In order to establish a good corporate governance system, promote the sound development of the securities market and establish an effective corporate structure, the Company's board of directors approved the "Corporate Governance Best Practice Principles" on August 15, 2012, and disclosed it on the company website. With the changes in the corporate governance environment and laws and regulations, several revisions have been published over the years to ensure the principles can be achieved of protecting shareholders' rights and interests, strengthening the functions of the board of directors, exercising the role of supervisors, respecting the rights and interests of stakeholders, and enhancing information transparency.	Conform to “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”
2. Shareholding Structure and Shareholders’ Rights (1) Does the Company have Internal Operation Procedures for handling shareholders’ suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?	V		(1)The Company has spokesman, acting spokesman, and investor relationship management department mechanism, and has an investor email mailbox to handle shareholders' suggestions or disputes and other issues.	Conform to “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
(2) Does the Company know the identity of its major shareholders	V		(2)The Company has set up investor relationship management department and dedicated stock affairs staff to manage relevant information, and appointed brokerage stock affairs agents to assist in handling stock-related	Conform to “Corporate Governance

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and the parties with ultimate control of the major shareholders?			affairs, and knew the status of the major shareholders who actually control the Company and the list of ultimate controllers of the major shareholders, and also maintained a good relationship with major shareholders and claimed in accordance with laws and regulations.	Best Practice Principles for TWSE/TPEX Listed Companies
(3) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	V		(3) All have implemented the same auditing system and method as the Company, including the legal department and the financial department are keeping abreast of the latest laws and regulations and the group control system.	Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
(4) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		(4)The Company has formulated " Ethical Corporate Management Best Practice Principles ", " Procedures for Ethical Management and Guidelines for Conduct ", " Sustainable Development Best Practice Principles ", " Guidelines for the Adoption of Codes of Ethical Conduct ", " Procedures for Handling Material Information " and other measurements to regulate relevant behaviors, and regularly reviewed and amended according to laws and regulations. It is not only publicized within the Company, but also posted on the company website, provided for the understanding and awareness of employees and investors. Preventing the management of insider trading, etc., to protect investors and protect the rights and interests of the Company.	Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
3. Composition and responsibilities of the				Conform to "Corporate

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board of directors (1) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?	V		(1) Please refer to V. Diversification and Independence of the Board of Directors.	Governance Best Practice Principles for TWSE/TPEX Listed Companies
(2) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?	V		(2) In addition to the establishment of the Remuneration Committee and the Audit Committee, the operation of corporate governance is under the responsibility of various departments in accordance with their duties. In the future, we will consider the Company's development status and laws and regulations to discuss and set up accordingly.	Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
(3) Has the Company established rules and methodology forevaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of	V		(3)According to the performance evaluation method of the board of directors, the Company shall complete the performance evaluation of the directors in accordance with the regulations before the latest meeting of the board of directors in the following year and collect the relevant information of the board of directors' activities by the executive department, complete the report and submit to the president for summary, and then submit it to the board of directors for review and improve.  The evaluation period for the performance evaluation of the board of directors and functional committee on 2023 was from January 1, 2023 to December 31, 2023. Reported to the board of directors in Jan.30,	Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies

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performance evaluations to the board of directors and used them as reference in determining salary/compensation for individual directors and their nomination and additional office terms?			2024 and reviewed for improvements		
			Scope	Evaluation Aspect	Result
			overall board of directors	*Level of involvement in the company operations *Enhancing the Board of Directors' decision-making quality *Composition and structure of the Board of Directors *Election of directors and continuing education training *Internal control	Excellent
			individual board members	*Mastery of the company goals and tasks *Recognition of board of directors' duty *Level of involvement in the company operations *Internal relationship management and communication *Professional of directors and continuing education training *Internal control	Excellent
Remuneration Committee	*Level of involvement in the company operations *Recognition of the Remuneration Committee's duty *Enhancing the Remuneration Committee's decision-making	Excellent			

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				<p>quality</p> <p>*Composition of the Remuneration Committee and member election</p>	
			<p>Audit Committee</p> <p>*Level of involvement in the company operations</p> <p>*Recognition of the Remuneration Committee's duty</p> <p>*Enhancing the Remuneration Committee's decision-making quality</p> <p>*Composition of the Remuneration Committee and member election</p> <p>*Internal control</p>	Excellent	
(4) Does the Company regularly evaluate its external auditors' independence?	V		<p>(4) The Company evaluates the independence and competence of certified accountants at least once a year. The accountants provide relevant materials and statements, after the data is collected by the deliberative department, it will be submitted to the board of directors for evaluation. The latest annual evaluation result was done on November 3, 2023.</p> <p>Please refer to (Note 1) for the evaluation criteria for the independence and competence of accountants.</p>		Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
4. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it	V		<p>The company has established a corporate governance manager on May 5, 2023, which is responsible for corporate governance-related matters. The main responsibilities include handling matters related to meetings of the board of directors and shareholders' meetings in accordance with the law, making meeting minutes of the board of directors and shareholders' meetings, assisting directors and supervisors' personnel appointment and</p>		Conform to "Corporate Governance Best Practice Principles for

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appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?			continuing education, providing directors and supervisors with information which is needed to perform business, assisting directors and supervisors to comply with laws and regulations and other matters stipulated in accordance with the company's articles of association or contracts, etc.	TWSE/TPEX Listed Companies

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5. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	V		The Company currently has spokesperson, acting spokesperson and Email box as the communication channel with stakeholders. We also set up a stakeholder relationship area and contact information on the company website to properly respond to important sustainable development issues that stakeholders are concerned about.	Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
6. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		The Company designates Yuanta Securities Co., Ltd. to deal with the affairs of the shareholders' meeting.	Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
7. Information Disclosure (1) Has the Company	V		(1)The Company regularly or irregularly declares various business and	Conform to "Corporate

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established a corporate website to disclose information regarding its financials, business, and corporate governance status?			other relevant information on Market Observation Post System in accordance with regulations, and also updates the relevant information on company website synchronously.	Governance Best Practice Principles for TWSE/TPEX Listed Companies
(2) Does the Company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?	V		(2) In addition to setting an investor relationship management unit and appointing a special person to be responsible for the collection and disclosure of company information, the Company also selects company spokesperson, acting spokesperson who have a comprehensive understanding of the Company's finances and business or can coordinate various departments to provide relevant information, speaking on behalf of the company to ensure information that may affect the decision-making of shareholders and stakeholders can be disclosed in a timely and appropriate manner. The materials of investor conference and related public information are all disclosed on company website. ° <a href="http://www.alltopconnector.com/zh-tw/Page/investor_conference#">http://www.alltopconnector.com/zh-tw/Page/investor_conference#</a>	Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
(3) Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for	V		(3)The Company declares various business and other relevant information in accordance with the laws and regulations on Market Observation Post System, and also updates on company website synchronously.	Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed



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the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?				Companies
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and	V		(1) Employee rights and interests: The Company has always adhered to the stable and sustainable business philosophy, and attaches great importance to employee welfare. In 2004, the employee welfare committee was established to handle employee welfare funds monthly, arrange activities, such as various regular international and domestic travel activities, community activities, birthday parties, movies appreciation, regular health check-ups, group life insurance, cancer insurance and accident insurance, etc. In addition to an exclusive safe and secret nursing room for mothers, the Company also has an independent staff lounge to provide free delicious coffee and tea with full artistic atmosphere design style, which is an excellent space for employees to relax and cultivate temperament. The Company also provides various welfare subsidies for weddings and funerals, scholarship and emergency relief. In addition, the Company formulated employee retirement regulation in accordance with the provisions of Labor Standards Act, and formed a labor retirement reserve supervisory committee to allocate a certain percentage of the total monthly salary for labor retirement reserves and stored in a specific bank account of Bank of Taiwan for future retirement payment for employees. Since July 1, 2005, the Company has set up a retirement method with a definite contribution based on the Enforcement Rules of the Labor Pension Act. For employees who choose to apply the Labor Pension Regulations, the Company contributes labor pensions no less than 6% at a monthly rate of their salary to the employee's personal account of the Labor Insurance Bureau. The payment of the employee's pension is based on the employee's personal pension account and the amount of accumulated income in the form of monthly pension or one-time pension. All the company's regulations on labor relations are implemented in accordance with relevant laws and regulations, the implementation is in good condition, and any addition or revision related to labor relations are decided after fully communication and agreement between labor and management. The Company irregularly send employees to participate in safety and health lectures, conduct pre-employment education and training, and periodically arrange health checks for all employees, in order to	Conform to "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies

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supervisors)?			<p>provide employees with a comfortable and safe working environment.</p> <p>(2) Employee care:  <u>Employee Welfare Measures:</u>  The Company is committed to creating a harmonious labor relationship and improving employee welfare. In addition to complying with Labor Standards Act and related regulations, the employee welfare committee was also established to handle employee welfare funds monthly. The Company formulated the management measures of the welfare system, and the Welfare Committee formulates annual plans to arrange various activities every year, such as various regular international and domestic travel activities, community activities, birthday parties, movie appreciation, regular health check-ups, group life insurance, cancer insurance and accident insurance, etc. The Company also provided various welfare subsidies for weddings and funerals, scholarship and emergency relief. In addition, in order to enhance the company's competitiveness, the Company formulated a comprehensive training plan for employees' career planning and professional skills, and implemented employee dividends and shareholding and a fair assessment and promotion system.</p> <p>If the Company handles a cash capital increase, a certain percentage of the capital increase will be allocated for all employees to purchase, and the employees can subscribe to stocks according to their willingness. The Company has also set up an employee stock ownership unit. Employees who joined the membership allocate a certain percentage of their salary to their trust accounts to purchase the Company's stocks. Moreover, the Company allocates a certain percentage of the allocated amount to their trust accounts to purchase the Company's stocks to help members to accumulate wealth and ensure the stability of their life after retirement or resignation as purpose.</p> <p>The Company has established a fair remuneration policy and has integrated the employee performance evaluation system with the disbursement of annual bonuses and employee remuneration. This integration enables a clearer and more effective reward and disciplinary system, and to motivate employees to grow together with the company.</p> <p>The Company strives to achieve equal pay for equal work, providing equal promotion opportunities for both men and women, maintains a representation of over 25% of women in managerial positions, promotes sustainable and inclusive economic growth. In 2023, the average proportion of female employees was 46%, and the average proportion of female supervisors was 37%.</p> <u>Employee education and training status:</u> In order to assist new employees to enter the working state as soon	

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			<p>as possible, pre-employment training courses are arranged according to different job categories, and colleagues in the department will assist new employees to understand the Company's industrial positioning and future development direction. In addition, regarding employees' on-the-job training courses, each department arranges appropriate internal training courses according to actual needs to enhance its own manufacturing process and research and development capabilities; the Company also arranges employees to participate in training courses organized by various consulting companies, training institutions, or government and industrial and commercial organizations according to the needs of professional courses for various functions, to enhance the professionalism of employees. In order to encourage employees to self-enrich their English skills, strengthen the future needs of job, and enhance competitiveness of employees in the era of globalization, cultivate their communication and business execution capabilities, and encourage colleagues to obtain relevant language certifications.</p> <p>In 2023, the Company organized various (internal and external) employee training courses, with a total of 37 lessons, 293 participants, and a total training cost of \$31,249.</p> <p><u>Retirement system and its implementation status:</u></p> <p>In order to stabilize the retirement life of employees, the Company formulated employee retirement management measures in accordance with the Labor Standards Act, clearly stipulated the retirement conditions, payment standards, and application procedures and other matters, and established an employee retirement reserve supervision committee according to law, and allocated pensions every month with depositing in a specific account in Bank of Taiwan in the name of the employees' retirement reserve fund supervision committee, the accumulated balance as of December 31, 2023 is NT\$ 8,584 thousand, which has reached the full amount of defined benefit obligations; since July 1, 2005, according to the Enforcement Rules of the Labor Pension Act, the Company allocated no less than 6% at a monthly rate of their salary to the employee's personal pension account. The amount of provision for 2023 is NT\$ 3,635,000.</p>	

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			<p><u>The agreement status between labor and management:</u> The Company complies with labor laws and relevant regulations, and both labor and management follow the employment contract, working rules and various management regulations; labor-management meetings have been held since December 2006 to strengthen communication and coordination between labor and management, therefore, the relationship between labor and management is harmonious, with no loss disputes occurred.</p> <p><u>The status of measures to protect employees' rights and interests:</u> The Company has established various management measures, clearly stipulated employees' rights and obligations and welfare items, and regularly reviews the content of welfare to protect employees' rights and interests.</p> <p><u>Provide a safe and healthy working environment for employees, and implement safety and health education regularly.</u> With prevention and prevention as its core concepts, the company continues to improve its occupational safety and health culture, and pays more attention to employee protection management and active publicity, with the goal of achieving a zero-risk environment for employees. Since the establishment of our company, we have paid great attention to the working environment and personal safety protection measures of our employees, and there have been no major occupational safety and health issues.</p> <p>The Company regularly implements fire safety inspections, including alarm systems, fire water systems, escape systems, fire extinguishers, etc., and public safety inspections, and there is a security company for 24-hour security maintenance. Applying for labor insurance, national health insurance, allocating labor pensions and employees group life insurance, accidental injury insurance, hospitalization medical insurance and cancer insurance, employee travel insurance and accidental injury insurance when they travel on business in accordance with law. Implementing regular health</p>	

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			<p>checks and epidemic prevention publicity for current employees, and regularly cleaning and disinfecting offices, in addition the Company also regularly entrusts manufactures to maintain and test the quality of drinking water to ensure the hygiene of drinking water for employees. The Company cooperates with the government’s law office to comprehensively ban smoking management to provide a safe and healthy working environment to employees.</p> <p>The Company attaches great importance to the working environment and employees’ personal safety protection measures, formulated safety regulations for employees’ operations to make their operations conform to the procedures, regularly conducts safety and health training courses, safety and health education and training, notification of and punishment of industrial safety hazards, etc., to achieve the goal of zero risk for employees, and effectively prevent industrial safety accidents caused by machines, equipment and plant facilities.</p> <p>The Company conducts employee health checks every three years, provides anti-epidemic propaganda and maintains a strict no-smoking policy, to ensure a safe and healthy working environment for employees.</p> <p>The information on industrial safety and environmental inspections is as follows.</p> <table border="1"> <thead> <tr> <th colspan="2">Industrial Safety Environment Inspection Operations</th> </tr> <tr> <th>Items</th> <th>Inspection Time</th> </tr> </thead> <tbody> <tr> <td>Basic Management</td> <td>Once a Month</td> </tr> <tr> <td>Equipment Management</td> <td>Once a Month</td> </tr> <tr> <td>Safety Management</td> <td>Once a Month</td> </tr> <tr> <td>Fire Protection Facilities</td> <td>Once a Month</td> </tr> </tbody> </table> <p>In addition, in 2023, the Company provided occupational health and safety training (both internally and externally) to the employees. The total training hours amounted to 47 hours, with a total of 23 participants completing the training. In the future, we will continue to focus on occupational health and safety issues and promote related education and training to enhance awareness and reduce the likelihood of associated risks.</p> <p>The statistics of fire accidents in recent years are as follows.</p> <table border="1"> <thead> <tr> <th>Item</th> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>Number of fire cases</td> <td>0</td> <td>0</td> </tr> <tr> <td>Number of casualties</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Industrial Safety Environment Inspection Operations		Items	Inspection Time	Basic Management	Once a Month	Equipment Management	Once a Month	Safety Management	Once a Month	Fire Protection Facilities	Once a Month	Item	2022	2023	Number of fire cases	0	0	Number of casualties	0	0	
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			<table border="1"> <tr> <td>Ratio to total number of employees</td> <td>-</td> <td>-</td> </tr> <tr> <td>Improvement measures in response to fire</td> <td>-</td> <td>-</td> </tr> </table>	Ratio to total number of employees	-	-	Improvement measures in response to fire	-	-								
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			<p><u>Training Program for Career Ability Development:</u> The Company has implemented a comprehensive professional training program for supervisors and colleagues at all levels, which includes training for new employees, professional advancement, and managerial training. It aims to assist employees in continuous learning and growth through diverse learning methods, fostering the development of key competencies. In 2023, a total of 297 participants completed career training, accumulating a total of 881 training hours. The Company spares no effort in nurturing employees and has established relevant continuing education and language learning plans.</p> <p>(3) Investor relationship: Set up an investor relations management unit to deal with shareholder suggestions, and listed in detail on the public website to establish a platform for communicating with investors.</p> <p>(4) Supplier relationship: The Company has always maintained a good communication channel with suppliers. In addition to formulating reasonable environmental protection specifications and quality requirements in the contract, and also adheres to the principles of integrity and mutual benefit in dealing with the suppliers.</p> <p>(5) Rights of stakeholders: Stakeholders may communicate and make suggestions with the Company in order to safeguard their legitimate rights and interests.</p> <p>(6) Training status of Directors in 2023:</p> <table border="1"> <thead> <tr> <th>Name</th> <th>Course</th> <th>Global Economic Outlook for the Second Half of 2023</th> <th>AI technology development and application opportunities</th> <th>Others</th> <th>Total hours</th> </tr> </thead> <tbody> <tr> <td>鄧</td> <td>Yu Wan Yi</td> <td>3</td> <td>3</td> <td>-</td> <td>6</td> </tr> </tbody> </table>	Name	Course	Global Economic Outlook for the Second Half of 2023	AI technology development and application opportunities	Others	Total hours	鄧	Yu Wan Yi	3	3	-	6		
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			Chang Yi Wei	3	3	-	6	
			Chen Yuan Chen	3	3	6	12	
			Tung Jen Yen	3	3	-	6	
			Chang Yao Yong	-	-	9	9	
			Lin Yueh Hsia	3	3	-	6	
		INED	Pu Tsun Ching	3	3	-	6	
			Chiang Chih Fung	3	3	6	12	
			Lu Lien Wan	3	3	-	6	
			<p>(7) Implementation status of risk management policies and risk measurement standards: The Company attaches great importance to the risk management, and formulated internal regulations for various risks in accordance with the law, and conducts risk management.</p> <p>(8) Implementation status of customer policy: The Company takes maintaining high-quality customer service as the highest goal, and fully understands and implements customer policies. All of the environmental protection, transaction security, relationship management, social responsibility and supplier ethics management, are implemented in accordance with the principles required by customer policies. The Company insists on continuously improving the overall service quality, and values customer commitments.</p>					

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			<p>(9) The status of purchasing liability insurance and social responsibility for Directors and supervisors, and social responsibility: The Company has purchased liability insurance for directors and supervisors since May, 2007.</p> <p>(10) Others:</p> <p>i. In order to implement corporate governance, to protect the rights and interests of shareholders and enhance the information transparency, the Company has set up spokespersons and acting spokespersons to disclose all major information about the company in a timely manner, and has set up special personnel responsible for handling communication matters with shareholders.</p> <p>ii. Managers actively participate in the training of the company corporate governance.</p> <table border="1"> <thead> <tr> <th>Title</th> <th>Name</th> <th>Course</th> <th>Hours</th> </tr> </thead> <tbody> <tr> <td rowspan="2">GM</td> <td rowspan="2">Chang Yi Wei</td> <td>Global Economic Outlook for the Second Half of 2023</td> <td>3</td> </tr> <tr> <td>AI technology development and application opportunities</td> <td>3</td> </tr> <tr> <td rowspan="2">Deputy GM</td> <td rowspan="2">Tung Jen Yen</td> <td>Global Economic Outlook for the Second Half of 2023</td> <td>3</td> </tr> <tr> <td>AI technology development and application opportunities</td> <td>3</td> </tr> <tr> <td>Accounting Manager</td> <td>Chen Ching Yi</td> <td>Accounting Supervisor Continuing Education (12hr) Practical Workshop</td> <td>12</td> </tr> </tbody> </table>	Title	Name	Course	Hours	GM	Chang Yi Wei	Global Economic Outlook for the Second Half of 2023	3	AI technology development and application opportunities	3	Deputy GM	Tung Jen Yen	Global Economic Outlook for the Second Half of 2023	3	AI technology development and application opportunities	3	Accounting Manager	Chen Ching Yi	Accounting Supervisor Continuing Education (12hr) Practical Workshop	12	
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			<p>iii. Establishing code of conduct or ethics for employees: On December 22, 2008, the board of directors established a code of ethical conduct for all employees. The purpose is to guide the Company's directors, supervisors, managers, and all employees to comply with the ethical standards, to make the Company's stakeholders a better understanding of the Company's ethical standards, and to maintain the Company's reputation and sustainable and successful operation. This Code was formulated in accordance with the " Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies" and relevant regulations for compliance. In addition, the "Guidelines for the Adoption of Codes of Ethical Conduct" has been disclosed on the company website/corporate governance.</p>													

Evaluation item	Implementation status		Summary description	Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No		
			<p><a href="http://www.alltopconnector.com/big5/corporate_governance.aspx">http://www.alltopconnector.com/big5/corporate_governance.aspx</a></p> <p>iv. The Company's products have passed the certification of ISO 9001, 14001 and IATF16949. In addition to product quality assurance, we also aim to improve customer satisfaction. The products are produced in accordance with relevant operating procedures and methods to provide customers with safe, reliable and high-quality products.</p> <p>v. In order to improve the financial and business exchanges between the Company and its related companies, prevent irregular transactions and improper transfer of benefits in the purchase and sale transactions, acquisition of disposal assets, endorsement guarantees, and capital loans, etc. between related companies, the Company formulated the "Related Operating Standards for Financial Business among Affiliated Enterprises" .</p> <p>vi. The status of personnel related to financial information transparency obtained relevant certifications as specified by the competent authority: The status of the Company's personnel related to financial information transparency obtained relevant certificates as specified by the competent authority are as follows:  (i) Certificate of International Internal Auditor CIA: auditor agent, Chen Chung Yi.  (ii) International Internal Control Self-evaluator CCSA: auditor agent, Chen Chung Yi.</p>	
<p>9. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement. (If the Company was not included among the companies evaluated for the given recent year, this item does not need to be completed.)</p> <p>1. Evaluation result: The evaluation result of the Company participated in the 10<sup>th</sup> corporate governance assessment was 6%~20% of the TPEX listed companies.</p> <p>2. The improved situations:</p>				

Evaluation item	Implementation status		Summary description	Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No		
<p>(i) Items improved in 2022: Standardizes directors not to trade stocks during the lock-up period before the announcement of financial reports. Strengthen the link between companies' disclosure of directors' and managers' performance evaluations and remuneration, and Other related disclosures that contribute to the title of information transparency.</p> <p>(ii) Items improved in 2023: Upload the English version of the proceedings manual and meeting supplementary information 30 days before the regular shareholders' meeting. Develop an intellectual property management plan that is linked to operational goals, disclose the implementation status on the company website or annual report, and report to the board of directors at least once a year.</p> <p>3. Items and measures that need to be strengthened priority:</p> <p>(i) Focus on enhancing the transparency of information disclosure in the annual report and on the company website.</p> <p>(ii) Promote policies and information disclosure related to sustainable development. The 2024 sustainability report is expected to be released before the end of August 2025</p> <p>(iii) Ensure that governance standards keep up with the changing times and make necessary revisions promptly.</p> <p>(iv) Continue to educate, train, and raise awareness of corporate governance-related knowledge among employees.</p> <p>(v) Embed the importance of internal corporate governance practices throughout all levels of operations to protect shareholders' rights and achieve sustainable business objectives.</p>				

Note 1: Evaluation Criteria for the independence and competence of accountants

Independent Evaluation Items	Result	Compliance or not
As of the latest visa operation, there has been no instances of not changing in seven years.	Y	Y
If it is the first visa after rotation, whether the interval is not less than two years.	NA	Y
Those who are not employed by the Company, engage in regular work, receive a fixed salary or serve as directors or supervisors. °	Y	Y
Has not served as a company's director, supervisor, manager or employee who has a significant impact on visa cases within two years.	Y	Y
Has no relationship with the person in charge or manager of the Company as a spouse, a direct blood relative, a direct blood relative in law, or a collateral blood relative within the second degree.	Y	Y
Himself (Herself) or spouse, minor children have no relationship with the Company's investment or share financial interests.	Y	Y
Himself (Herself) or spouse, minor children have no fund lending with the Company.	Y	Y
Not performing management consulting or other non-visa business to affect independence sufficiently.	Y	Y
Has not violated the regulations of the competent authority for business affairs regarding the rotation of accountants, handling accounting affairs on behalf of others, or other regulations that affect independence sufficiently.	Y	Y
Whether the accountant has issued a declaration of independence, and the result of the declaration has not violated independence. °	Y	Y

Competency Evaluation Items	Result	Compliance or not
Participation of the board of directors: Attendance rate	100%	Y
Participation of Shareholders' meeting: Attendance rate	100%	Y
Financial report and tax audit quality: Every period of the financial and tax reports was handled by relevant laws and regulations and met the Company's quality expectations.	Y	Y
Timeliness of financial and tax audit: Financial and tax reports for each period were completed on time to the Company's needs.	Y	Y
Suggestions on internal control: In the process of financial and tax audit, gain the necessary understanding of the internal control system, and offer internal control proposal to the Company for the found deficiencies or weaknesses of internal control.	Y	Y
Consulting services: Consultation on financial and tax reports, laws and regulations, gazettes, taxation, internal control and other related issues, all of which have received satisfactory feedback.	Y	Y