

## **Ethical Management**

### **Promotion and Training for Insider Trading Prevention**

- I. The Company's implementation of ethical corporate management policies in 2024 is as follows:
  1. To be in line with the amendment to "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" made in 2019, the amendment to the Company's "Ethical Corporate Management Best-Practice Principles" has been approved by the board of directors meeting held on December 27, 2019. The contents of the Principles have been thoroughly implemented.
  2. In addition to developing human rights policies for employees, suppliers, and community residents, the Company also arranges face-to-face or online training programs every year for new hires and existing employees. Training programs cover topics on business conduct (e.g., safeguarding human rights, ethical management), ethics, workers' rights, human rights policies, the Responsible Business Alliance (RBA) Code of Conduct, and Employee Code of Conduct. Through training, employees are made aware of how much the Company values and respects employees. Course training totaled 42,577 hours and 9,444 people, training completion rate was 100%.
  3. New employees are regularly informed of the company's organization, culture, and workplace ethics, with emphasis placed on the importance of integrity as an individual and at work. In 2024, 140 sessions of education and training were held for new employees. In total, 2,117 new hires participated in training activities.
- II. To facilitate employee compliance for the purposes of establishing good internal processing and disclosure mechanisms for material inside information, avoiding improper disclosure of information, and ensuring consistency and accuracy of information published, the Company established and promulgated the Procedures for Handling Material Inside Information at the major internal regulation section. Furthermore, the Company conducts education and communication of the procedures and related laws and regulations for Directors, managers, and employees at least once a year to prevent insider trading violation or occurrence.
  1. In 2024, the number of participants in the Company's internal education and training on ethical management, code of conduct, prevention of insider trading and other related topics amounted to 9,444 people, and 42,577 hours. For Board participation in prevention of insider trading, nine members participated with a total of 4.5 training hours.
  2. Directors and managers are not allowed to trade the Company's stocks 30 days before the publication of the annual financial report, and 15 days for the quarterly financial report. The status of execution is as follows:

The Company established the Code of Ethical Conduct, the Procedures for Ethical Management and Guidelines for Conduct, and the Procedures for Handling Material Inside Information. Insiders are not allowed to use undisclosed information they gain knowledge of to engage in insider trading, nor are they allowed to leak the information to others. For internal regulations prohibiting insider trading, please visit the Corporate Governance section of the Company's website.

The Company prohibits insider trading using undisclosed information. On December 28, 2021, pursuant to the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies promulgated by the Taiwan Stock Exchange Corporation on December 8 2021, the Company's Board of Directors approved amendments to Paragraph 4, Article 10 of the Corporate Governance Best-Practice Principles (a TWSE/TPEX listed company shall

place high importance on the shareholder right to know, and rules prohibiting insider trading). Before a financial report is approved at a quarterly board meeting, the following written notice (email) is issued: “Stock trading control measures from the date insiders of the company become aware of the contents of the company’s financial reports or relevant results, include (but not limited to) those prohibiting a director and insider from trading its shares during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports.”

3. The Company notified all Directors and insiders by email on April 17, 2024, July 22, 2024, October 22, 2024 and January 15, 2025 about the 2024 Board meeting dates and the publication dates of financial reports. All Directors and insiders were reminded not to engage in insider trading before the information was made public, or 30 days before the publication of the annual financial report or 15 days before the publication of the quarterly financial report to ensure implementation of legal compliance.