

Ethical Corporate Management

Evaluation Criteria	Implementation			Deviation and Reason
	Y	N	Additional Information	
<p>1. Establishment of ethical management policies and plans</p> <p>(1) Does the company have a board-approved ethical management policy? Is this policy included in the company' s articles of incorporation and external documents, and has the board of directors and senior management demonstrated an active commitment to implementing it?</p>	V		<p>Ethical management policies are included in the Company' s "Ethical Management Guidelines," "Code of Conduct," and "Code of Conduct Implementation Guidelines." After these policies were approved by the board, they were immediately posted to the Company' s website. The Company proactively implements ethical management policies and emphasizes the importance of ethical management at internal meetings. The Company closely monitors customer, supplier and stakeholder relationships for improprieties and strengthens its internal audit system with immediate disclosures of all material information. Employee education and training programs are held routinely.</p>	No Deviation
<p>(2) Does the company have risk assessment mechanisms for unethical conduct? Does it regularly assess business activities at higher risk for unethical conduct? Does it have preventive measures that, at a minimum, include the measures set forth in</p>	V		<p>The Company has policies and guidelines for preventing unethical conduct, including the measures set forth in Article 7-2 of "Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies." Further information can be found on the Company' s website. Employees are expected to follow</p>	No Deviation

<p>Article 7-2 of "Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies"?</p>		<p>the Company' s conduct guidelines, which also specify penalties for violations.</p>	
<p>(3) Does the company have an SOP for prevention of unethical conduct; a code of conduct; a penalty system for breach of conduct, and grievance-handling procedures? Have these been implemented, and are they periodically reviewed and revised?</p>	<p>V</p>	<p>The Company complies with ethical management guidelines and strictly prohibits employees from offering or accepting bribes. Political contributions are also prohibited. Operating procedures are defined in the "Code of Conduct Implementation Guidelines," which is regularly reviewed for appropriateness and efficacy.</p>	<p>No Deviation</p>
<p>2. Implementation of Ethical Management (1) Does the company evaluate the ethical management records of the companies it does business with, and are explicit ethical conduct clauses included in contracts?</p>	<p>V</p>	<p>The Company evaluates potential suppliers and customers and asks for a guarantee of operational integrity before entering into major transactions. Contracts with suppliers or customers found to have a record of unethical or dishonest conduct are terminated immediately and the supplier or customer blacklisted.</p>	<p>No Deviation</p>
<p>(2) Does the company have a dedicated ethical management office under the board, and does the office brief the board on implementation, prevention of unethical conduct, and supervision at least once a year?</p>	<p>V</p>	<p>The Company's ethical management team, which also has other responsibilities, operates out of the head office. The team's chief responsibilities include drafting legally compliant anti-corruption measures; designing a reporting system; organizing training courses; implementing a</p>	<p>No Deviation</p>

		clear, defined, and effective penalty-reward system; and briefing the board on implementation of the above once a year. In 2022, the briefing took place at the board meeting on Nov. 7.	
(3) Does the company have a conflict-of-interest prevention policy, and does it provide appropriate channels for reporting such conflicts?	V	The Company has conflict of interest avoidance clauses in its "Code of Conduct" and a conflict-of-interest reporting channel on its website. Company employees are prohibited from transferring company resources or benefits to themselves or associates (friends and family) in the course of doing business. They are also prohibited from abusing their position for personal gain.	No Deviation
(4) Does the company have an effective accounting system and internal control system as part of its ethical management implementation? Are the results of unethical conduct risk assessments reflected in the company's internal audit plans, or does the company commission a CPA to perform these checks?	V	The Company has an outstanding accounting and internal control system, and its audit plans reflect the results of internal self-evaluations and risk assessments. The Company's annual audit includes spot checks of areas or items that may be at higher risk for unethical conduct.	No Deviation
(5) Does the company regularly provide internal and external ethical management education and training?	V	Company employees routinely attend external ethical management education and training. The Company also actively updates employees on	No Deviation

			internal ethical management policies. In 2022, 23 employee person-times attended 23 hours of ethical management and social responsibility training.	
3. Implementation of corporate whistleblowing system (1) Does the company have an explicit whistleblowing policy and reward system, along with expedient reporting channels? Does it assign and authorize appropriate personnel to oversee internal investigations?	V		The Company' s whistleblowing investigation procedures are found in the board-approved "Code of Conduct Implementation Guidelines." Investigations are handled by an audit officer. The Company also has a reporting email address, stakeholder@agcmt.com.tw . If it becomes necessary, cases may be resolved through the judicial system.	No Deviation
(2) Does the company have an SOP for investigating tips or complaints, and does it have confidentiality mechanisms in place?	V		The Company' s operating procedures, which have been approved by the board, are as follows: * If a tip involves a director or executive officer, the investigation will be handled by an audit officer. If required, support will be provided by the Company's Legal Office. * If the tip proves to be true, the employee involved will be punished immediately and the Company may ask for damages. * The name, position, and violation of the employee, along with the resolution, will be immediately disclosed internally.	No Deviation

			* If evidence of inappropriate conduct is found, the Company will review its internal controls and operating procedures, and draft new preventive measures.	
(3) Does the company have measures in place to protect whistleblowers from retaliation?	V		The identities of whistleblowers are kept confidential and the Company guarantees protection from retaliation.	No Deviation
4. Reinforcing information disclosure Does the company disclose its ethical management policies and the implementation of said policies on its website and the Market Observation Post System website?	V		The Company' s ethical management policies are disclosed on its website and on the Market Observation Post System website.	No Deviation
<p>5. If the company has its own ethical corporate management guidelines in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies," specify the status of said guidelines and any deviations from the official principles: The Company has its own ethical corporate management guidelines and its everyday operations comply with these guidelines.</p> <p>6. Is there any other material information that would help the public better understand the company's implementation of ethical corporate management practices (e.g. company reviews of its ethical management principles)? The Company is compliant with the Company Act, Securities and Exchange Act, and regulations governing the management of public companies. These laws and regulations provide the foundation for the Company' s ethical corporate management practices. The Company closely monitors legal developments and periodically reviews its articles of incorporation. The Company last amended its Ethical Management Guidelines on May 4, 2022 in response to regulatory changes.</p>				