

Ethical Corporate Management

2024.05.31

Evaluation Criteria	Implementation			Deviation and Reason
	Y	N	Summary Description	
<p>1.Establishment of Ethical Management Policies and Programs</p> <p>(1) Does the company have a board-approved ethical corporate management policy? Is this policy included in the company's articles of incorporation and other publicly available documents, and has the board of directors and senior management demonstrated an active commitment to implementing it?</p>	V		<p>Ethical corporate management policies are included in the Company's Ethical Management Guidelines, Code of Conduct, and Code of Conduct Implementation Guidelines. These policies were published on our website after they were approved by the board. We proactively implement ethical management policies and emphasize the importance of ethical management at internal meetings. We closely monitor customer, supplier and stakeholder relationships for improprieties and strengthen our internal audit system with immediate disclosures of all material information. Employee education and training programs are routinely held.</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 listed in in</p>	V		<p>The Company has policies and guidelines for preventing unethical conduct, including the measures listed in Article 7-2 of Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies. Further information can be found on our website. Employees are expected to follow our conduct guidelines, which specify penalties for violations.</p>	No Deviation

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Article 7-2 of Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies?				
(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 regularly reviewed and revised?	V		The Company complies with ethical corporate management guidelines and strictly prohibits employees from offering or accepting bribes. Political contributions are also prohibited. Our operating procedures are defined in our Code of Conduct Implementation Guidelines, which is regularly reviewed for appropriateness and efficacy.	No Deviation
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?	V		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 that are found to have engaged in unethical or dishonest conduct are terminated immediately and the supplier or customer blacklisted.	No Deviation
(2) Does the company have a dedicated ethical management office under the board, and does the office report to the board on implementation, prevention of un-	V		The Company's ethical management team, which also has other responsibilities, operates out of our head office. The team's chief responsibilities include drafting legally compliant anti-corruption measures; designing a reporting system; organizing training	No Deviation

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ethical conduct, and supervision at least once a year?			courses; implementing a clear, defined, and effective penalty-reward system; and briefing the board on implementation of the above once a year. In 2023, the briefing took place on Nov. 9.	
(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 our Code of Conduct and a conflict-of-interest reporting channel on our website. Our 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 retain a CPA to perform these checks?	V		The Company has an outstanding accounting and internal control system, and our audit plans are based on internal self-evaluation and risk assessment results. Our annual audit includes spot checks of areas or items deemed at higher risk for unethical conduct.	No Deviation

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(5) Does the company provide internal and external ethical management training on a regular basis?	V		Company employees regularly attend external ethical management training, and receive updates on internal ethical management policies. In 2023, 91 employee person-times of the consolidated company attended 91 hours of ethical management and social responsibility training.	No Deviation
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 our board-approved Code of Conduct Implementation Guidelines. Investigations are handled by an audit officer. We have 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 board-approved standard operating procedure for handling complaints is as follows: * If the complaint involves a director or executive officer, the investigation will be handled by an audit officer. If required, support will be provided by our Legal Office. * If the complaint proves to be true, the employee will be punished immediately. The Company re-	No Deviation

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			<p>serves the right to request damages.</p> <p>* The name, position, and violation of the employee, along with the resolution, will be immediately disclosed internally.</p> <p>* If evidence of inappropriate conduct is found, we will review our internal controls and operating procedures, and draft new preventive measures.</p>	
(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
<p>4. Strengthening Information Disclosure</p> <p>Does the company disclose its ethical management policies and the implementation of said policies on its website and the Market Observation Post System website?</p>	V		The Company's ethical management policies are disclosed on our website and the Market Observation Post System website.	No Deviation
<p>5. Status and deviations from official principles if the company has its own ethical corporate management guidelines in accordance with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies:</p> <p>The Company has its own ethical corporate management guidelines and everyday operations comply with these guidelines.</p> <p>6. 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):</p> <p>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 our ethical corporate management practices. We closely monitor regulatory changes and periodically review our Articles of Incorporation.</p>				