

## Measures Taken for Implementation of Corporate Integrity Management and Operation/Prevention of Insider Trading

On May 17, 2019, the Company formulated the “Procedures for Ethical Management and Guidelines for Conduct” and designated the integrity management promotion team as the dedicated unit, which is a subordinate to the board of directors and composed of heads of major departments and senior management. The CEO shall act as the convener to handle and supervise the revision, implementation, interpretation, consulting services, registration and filing of notification contents and other related operations and implementation of the Procedures and Code of Conduct, and report the implementation status to the board of directors on an annual basis.

The Company’s internal control system has been formulated relevant integrity management and ethical standards, and more vigorously practiced the corporate ethics spirit of “Respect” and “Honest”. Employees, suppliers and customers shall abide by the terms and conditions of integrity, among which employees shall sign “Statement of Integrity” when they are recruited by the Company, the suppliers shall sign the “Supplier’s Declaration Statement” upon the first contacting with the Company, and the “Integrity Statement” upon the client’s request.

The Company conducts evaluations on suppliers from time to time (including evaluations on abilities of management operation support and construction operation technique), and vigorously advocates the business philosophy of “respect” and “integrity”, and continues to cultivate a sustainable business environment.

Promotion at the Company’s official site:

**企業誠信經營**

尊重、誠信是匯僑的核心價值，本公司本於廉潔、透明及負責之經營理念，建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。

匯僑以最嚴謹的態度，由內而外的落實並達成誠信經營的目標：

○ 舉報管道及調查管理：

匯僑設置內控專屬電話，鼓勵內部員工及外部客戶、廠商等，反映意見及檢舉不誠信行為。舉報信箱由稽核單位直接受理，向董事會及董事長報告，並視情況指派專案調查人員獨立進行調查。

匯僑訂有「舉報制度」及相關作業程序，明訂對於舉報人的身份及舉報之內容給予保密，調查人員妥善保管調查過程取得之相關資訊。

Evaluated Items	Operation Status			Difference between the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Y	N	Summary	
I. Formulation of ethical corporate management policies and plans				
(I) Does the Company formulate the ethical corporate management policy approved by the board of directors, and clearly indicate the ethical operation policy and practice in regulations and external documents, and the commitment of the board of directors and senior management level to actively implement the operating policy?	✓		(I) The Company has formulated the “Integrity Management Code”, “Procedures for Ethical Management and Guidelines for Conduct”, “Codes of Ethical Conduct” and other regulations to regulate the Company's integrity in all business activities. The board of directors and senior management also promise to actively implement the integrity management policies.	No significant difference.
(II) Does the Company formulate a risk assessment mechanism for unethical conduct, regularly analyze and evaluate business activities with a higher risk of unethical conduct in the business scope, and stipulate plans to prevent unethical conduct, which at least covers the regulations specified in Paragraph 2 of Article 7 of Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies.	✓		(II) The Company has clearly stated in the “Procedures for Ethical Management and Guidelines for Conduct” that it is required to regularly analyze and evaluate the risks of dishonest acts within the business scope, and formulated a plan to prevent dishonest acts accordingly, which covers the regulations specified in Paragraph 2 of Article 7 of “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies”.	No significant difference.
(III) Does the Company clearly define operating procedures, guidelines for conduct, penalty and complaint systems for violations in the regulations for preventing unethical conduct, fully implement such plans, and regularly review such plans?	✓		(III) The Company has formulated the “Procedures for Ethical Management and Guidelines for Conduct” and “Codes of Ethical Conduct” to establish plans to prevent dishonest acts, and specified operating procedures, guidelines, punishment and reporting systems for violations of the plan to implement the regulations.	No significant difference.
II. Implementation of Corporate Integrity Management and Operation				
(I) Does the Company evaluate the integrity records of its counterparties and clearly and specifically specify the clauses of ethical conduct in the contracts it signs with counterparties?	✓		(I) The Company has established an evaluation mechanism for its suppliers and contractors. It requires new suppliers to sign the “Supplier Social Responsibility Commitment”, which has clearly stated the terms and conditions of integrity.	No significant difference.
(II) Does the Company establish a specific unit under the board of directors to promote ethical corporate management, regularly (at least once a year) report to the board of directors of the policies or plans for preventing unethical conduct, and supervise the implementation?	✓		(II) To properly implement the corporate integrity management and operation, the Company formulated the “Procedures for Ethical Management and Guidelines for Conduct” and designated the integrity management promotion team as the dedicated unit, which is a subordinate to the board of directors and composed of heads of major departments and senior management. The CEO shall act as the convener, which had reported the operation status to the board of directors on March 13, 2024.	No significant difference.
(III) Does the Company stipulate policies to prevent conflicts of interest, provide appropriate channels for presentation, and implement these measures fully?	✓		(III) The company has clearly stipulated the policies and operating methods for preventing conflicts of interest for personnel at all levels in the relevant measures such as “Procedures for Ethical Management and Guidelines for Conduct”, “Codes of Ethical Conduct”, and “Guidelines for Reporting and Processing Illegal, Immoral or Unethical Conducts” and provided appropriate presentation channels to implement corporate integrity management and operation.	No significant difference.
(IV) Does the Company establish an effective accounting and internal control system for the implementation of ethical corporate management, have the internal audit unit stipulate relevant audit plans based on the results of the assessment of the risk of unethical conduct, and examine the plans for preventing unethical conduct accordingly or appoint the accountants to perform such examination?	✓		(IV) The Company's accounting system and internal control system are in good operation. In addition to appointing accountants to perform verification, the internal audit unit also conducts regular or random audits in accordance with related regulations.	No significant difference.
(V) Does the Company regularly organize internal and external education and	✓		(V) By using onboard training, internal meetings and education and training, the Company promotes the	No significant difference.

Evaluated Items	Operation Status			Difference between the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Y	N	Summary	
training on ethical corporate management?			integrity management philosophy and norms from time to time; 253 people trained in 2024.	
III. The operation of the Company's whistleblowing system				
(I) Does the Company stipulate a specific whistleblowing and reward system, provide a convenient whistleblowing channel, and designate appropriate responsible personnel for receiving the reporting?	✓		(I) The Company has clearly stipulated the relevant reward and reporting system in the "Guidelines for Reporting and Processing Illegal, Immoral or Unethical Conducts", and established reporting channels and designated acceptance units according to the identity of the whistleblowers.	No significant difference.
(II) Does the Company stipulate a standard operating procedure for the investigation of reported matters, subsequent measures to be taken after the investigation and related confidentiality mechanisms?	✓		(II) The Company has formulated the standard operating procedures for the investigation of reported matters in the "Guidelines for Reporting and Processing Illegal, Immoral or Unethical Conducts", and the reports received and subsequent investigations will be handled confidentially and seriously.	No significant difference.
(III) Does the Company take measures to protect the whistleblowers from being improperly treated as a result of the whistleblowing?	✓		(III) As mentioned above, the Company keeps the identity of the whistleblowers and the content of the report confidential. It promises to protect the whistleblowers from being improperly treated due to reporting.	No significant difference.
IV. Improvement of information disclosure				
(I) Does the Company disclose on its official site and MOPs the content and promotion results of its ethical corporate management?	✓		(I) The Company has disclosed the contents of "Integrity Management Code", "Procedures for Ethical Management and Guidelines for Conduct" and "Codes of Ethical Conduct" on its official site. It has designated personnel responsible for disclosing related information of financial business and corporate governance.	No significant difference.
V. If the Company has formulated its own regulations for ethical corporate management in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies", please specify the difference between the implementation and the requirements of the established regulations: No significant difference.				
VI. Other supporting information that allows further understanding to the Company's ethical corporate management (such as the Company's review and amendment of the ethical corporate management, etc.): N/A.				

### Channels for reporting illegal, unethical and dishonest conducts:

In order to safeguard the rights and interests of all stakeholders, the Company has formulated relevant codes of conduct and listed reporting systems and procedures.

Anyone who finds any violation of the Company's "Codes of Ethical Conduct", "Code of Corporate Integrity Management and Operation" and any laws may report to the following units:

- I. Intendent director email: RHIDD6754@gmail.com
- II. Spokesperson: Accept reports from stakeholders such as shareholders and investors.
- III. Audit supervisor: Accept reporting from clients, suppliers, and contractors, etc.
- IV. Chief Financial Officer (CFO): Accept reports from colleagues and staff of the Company.

### Relevant Regulations regarding Integrity Management and Ethical Code of Conduct:

T-GM-3-008	Procedures for Ethical Management and Guidelines for Conduct
T-GM-3-009	Integrity Management Code
T-GM-3-010	Codes of Ethical Conduct
T-GM-3-023	Guidelines for Reporting and Processing Illegal, Immoral or Unethical Conducts
T-AR-2-001	Supplier Management Procedures (Supplier Social Responsibility Commitment)

T-GM-3-010	Codes of Ethical Conduct
T-FA-3-012	Guidelines for Preventing Insider Trading

The Company designated the integrity management promotion team as the dedicated unit, which is a subordinate to the board of directors and composed of heads of major departments and senior management. The COO shall act as the convener, which had reported the operation status to the board of directors on March 13, 2024. The Company's "Integrity Management Code" is formulated by the Business Operations Department. The formulation, amendment or repeal of this Policy and Code shall become effective only after being approved by the board of directors. The board of directors of the Company is required to act with the duty of care of a good manager, supervise the Company's operation to prevent dishonest acts, and ensure that the integrity management policy is properly implemented.

#### **Prohibition on insiders profiting from information that is not available in the market:**

The company regularly sends out emails at the beginning of every month to remind insiders to report changes in equity. In 2024, a total of 12 times and a total of 228 people were sent out. It reminded board members that they are prohibited from trading stocks during the closed period. In 2024, a total of 4 times and a total of 32 people were sent out. The content includes: Relevant laws, regulations and penalties for reporting insider shareholding changes, relevant measures to prevent insiders from reporting before and after reporting, common violations of insider reporting before and after reporting, penalties for insider trading violations and how to deal with them, in order to achieve education and publicity Guidance effect.

After taking office, new directors and managers will forward the Q&A brochure on insider equity transactions of listed companies to insiders to avoid violating relevant laws; provide directors, managers and employees with "Internal Material Information Handling Procedures" and relevant laws. We provide education and publicity information and assist in arranging participation in education and training, 8 people participated of the year.

From time to time, "Common ways in which insiders report changes in shareholdings that violate the provisions of the Securities and Exchange Act" and "Insider Equity Trading Questions and Answers" are notified to each insider to avoid violating relevant laws.

For non-standard contracts, the handling unit shall obtain a draft of the contract from the counterparty, or the handling unit shall write a draft according to actual needs. The financial contract team examines whether the formal and substantive requirements of the draft contract are consistent with the actual transaction content, compares it with examples of the same object or similar transaction content, compares the differences before and after on important items, and assesses the risks. If modifications are necessary, Specific recommendations should be made.

#### **Measures adopted:**

Provided to	Methods	Status in 2024
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Stakeholders	Promotion at the Company's official site	Always available
Owners	Sign the non-disclosure agreement (NDA)	41 copies
Employees	Sign the Integrity Statement, and the Employee Confidentiality and Non-Competition Agreement	112 persons
Suppliers	Sign the non-disclosure agreement	157 companies
Directors, managers, employees	Education and training, conference promotion; Online Course	253 persons
Reminder notice for reporting changes in insider equity	By email	216 persons
Directors are prohibited from trading shares during the closed period	By email	32 persons