



Related Party Transaction Handling

(Based on Google translation)

Article 1: In order to control the rationality of the operation, business and financial transactions between the company and its related parties, these regulations are specially formulated.

Article 2: Transactions between the company and related parties shall be handled in accordance with the relevant systems and procedures of the company and shall also be handled in accordance with these regulations.

Article 3: The related parties referred to in these Measures are those described in accordance with International Accounting Standards No. 24 "Related Party Disclosure" related person definition.

Generally Accepted Accounting Principles refers to the Accounting Research and Development Foundation of the Republic of China, a legal person, and translated by The Financial Supervisory Commission of the Executive Yuan has completed the recognition and approval of the International Financial Reporting Standards and International Conference on Accounting Standards, Interpretations and Interpretation Announcements (Chinese version).

The chairman's office should establish a list of related persons and regularly evaluate whether there are any additions or decreases.

Article 4: Transactions referred to in these Measures include the following:

1. Purchase and sell goods.
2. Property transaction and equity investment.
3. Financing.
4. Endorsement guarantee.
5. Other transactions (commissions, provision of technical services and labor services, etc.).

Article 5: The trading conditions are as follows:

1. When purchasing goods, if there are specific factors or good conditions that are different from general suppliers, it may be agreed upon given a reasonable price or payment terms, otherwise the price and payment terms should be compared with the general supplier.
2. When selling goods, if they are different from ordinary customers due to long-term cooperation relationship or other special factors, they can comply with the



contract set to give a reasonable price or payment terms, in addition to its price and The payment terms should be compared with general customers.

3. Property transactions and long-term equity investments must be carried out in accordance with the company's "Acquisition or Disposal of Assets Processing Procedures", and negotiate the transaction price based on the fair market value (whichever is more obvious) or the assessed price.

4. Financing shall be handled in accordance with the "Operation Rules for Fund Loans to Others" stipulated by the Company and in accordance with general Interest is calculated based on the bank's short-term deposit rate.

5. Endorsement guarantees should be handled in accordance with the "Endorsement Guarantee Operation Procedures" established by our company.

6. Contracts for labor or technical services with related parties should be signed in accordance with the provisions of relevant internal control operations. The contract stipulates service content, service fees, period, payment terms and after-sales service, etc. All terms and conditions shall comply with normal business practices and shall be submitted for approval and processed in accordance with the regulations on job authorization.

7. Asset transactions between the company and related parties should be carried out in accordance with the company's "Processing Procedures for Acquiring or Disposing of Assets".

Article 7: The company purchases and sells goods, performs labor or technical service transactions with related parties, and handles them after submission and verification in accordance with the job authorization regulations. The transaction amount for the entire year is expected to reach 5% of the company's most recent consolidated total assets or the most recent consolidated net operating income. Unless the rules for handling assets acquired or disposed of by a publicly listed company apply, or the transactions are between the company and its parent company, subsidiaries or subsidiaries, the following information must be submitted to the board of directors for approval before transactions can be carried out:

1. Items, purpose, necessity and expected benefits of the transaction.
2. Reasons for selecting related parties as transaction partners.
3. Principles of transaction price calculation.
4. A statement on whether the transaction conditions conform to normal commercial terms and do not damage the interests of the company and shareholders.
5. Transaction restrictions and other important agreements.

For transactions with related parties referred to in the preceding paragraph, a summary of the transactions shall be submitted to the latest shareholders' meeting



report after the end of the year.

Article 8: The company acquires or disposes of real estate or its right-to-use assets from related parties, or acquires or disposes of other assets other than real estate or its right-to-use assets with related parties, and the transaction amount reaches 20% of the company's paid-in capital 10% of the total assets or more than NT\$300 million shall be handled in accordance with Article 15, Paragraph 1 of the "Procedures for Handling Assets Acquisition or Disposal of Public Offering Companies".

If the company or its non-domestic public offering subsidiary has the first transaction, and the transaction amount reaches more than 10% of the company's total assets, Article 15 of the "Procedures for Handling Assets Acquisition or Disposal of Public Offering Companies" The information in the first paragraph shall be submitted to the shareholders' meeting for approval, but this does not apply to transactions between the company and its parent company, subsidiaries, or its subsidiaries.

Where the company has transactions in the preceding two items with related parties, the actual transaction status shall be submitted to the latest shareholders' meeting report after the end of the year, except for transactions between the company and its parent company, subsidiaries, or their subsidiaries.

Article 9: The expression and disclosure of the company and its related parties shall be in accordance with the "Standards for the Preparation of Financial Reports of Securities Issuers" and comply with the relevant provisions of "Generally Accepted Accounting Principles".

Article 10: These Measures shall be implemented after approval by the Board of Directors, and the same shall apply when amended.

Article 11: These Measures were approved and implemented by the Board of Directors on February 10, 2006, and was revised on April 27, 2012, October 30, 2012, and May 11, 2023.