

Corporate Social Responsibility Best Practice Principles

Article 1

The Company has established the Principles in accordance with the "Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies" to fulfill corporate social responsibilities and promote the economic, environmental, and social advancement for the purpose of achieving the Company's sustainable development.

Article 2

The Principles applies to the Company and the entire operations of the Company and its business group.

The Principles encourages the Company to actively fulfill its corporate social responsibility in the course of its business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive advantages built on corporate social responsibility.

Article 3

The Company fulfills its corporate social responsibility and pays attention to the rights and interests of stakeholders. While pursuing sustainable development and profit, the Company focuses on environmental, social, and corporate governance factors and incorporates them into its management approaches and operating activities.

Article 4

The Company shall adhere to the following principles to implement corporate social responsibility initiatives:

- (1) Exercise corporate governance.
- (2) Develop a sustainable environment.
- (3) Protect public welfare.
- (4) Enhance disclosure of corporate social responsibility information.

Article 5

The Company shall take into consideration the correlation among the development of domestic and international corporate social responsibility principles and corporate core business operations, and the effect of the operation of individual companies and of their respective business groups as a whole on stakeholders, in establishing their policies, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility programs, which shall be approved by the Board of Directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving corporate social responsibility, the Company's Board of Directors is advised to review and consider including it in the shareholders' meeting agenda.

Article 6

The Company is advised to follow the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the Code of Ethical Conduct for TWSE/TPEX Listed Companies to establish effective corporate governance frameworks and relevant ethical standards to enhance corporate governance.

Article 7

The directors of the Company shall exercise the due care of good administrators to urge the Company to perform its corporate social responsibility initiatives, examine the results of the implementation thereof from time to time and continually make adjustments to ensure the thorough implementation of its corporate social responsibility policies. When the Board of Directors performs its corporate social responsibilities, it should fully consider the interests of stakeholders including the following matters:

- (1) Proposing the company's mission or vision of corporate social responsibility, and declaring its corporate social responsibility policy, systems or relevant management guidelines;
- (2) Making corporate social responsibility the guiding principle of the company's operations and development, and ratifying concrete promotional plans for corporate social responsibility initiatives; and
- (3) Enhancing the timeliness and accuracy of the disclosure of corporate social responsibility information.

The Board of Directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of the Company, and to report the status of the handling to the Board of Directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

Article 8

The Companies shall organize regular education and training on the implementation of corporate social responsibility initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article.

Article 9

For the purpose of managing corporate social responsibility initiatives, the Company established a dedicated unit to be in charge of proposing and enforcing the corporate social responsibility policies, systems, or relevant management guidelines, and concrete promotional plans and to report to the Board of Directors on a regular basis.

The Company shall adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

The employee performance evaluation system shall be combined with corporate social responsibility policies and the Company shall establish a clear and effective incentive and discipline system.

Article 10

The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the company, and establish a designated section for stakeholders on the company website. It shall understand the reasonable expectations and demands of stakeholders through proper communication with them and adequately respond to the important corporate social responsibility issues which they are concerned about.

Article 11

The Company shall follow relevant environmental laws, regulations and international standards to properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

Article 12

The Company shall endeavor to utilize all resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

Article 13

The Company shall establish proper environment management systems based on the characteristics of their industries. Such systems shall include the following tasks:

- (1) Collect sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment.
- (2) Establish measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
- (3) Adopt enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.

Article 14

The Company has established the Environmental Protection and Energy Conservation Division for drafting, promoting, and maintaining relevant environment management systems and concrete action plans. It regularly holds environment education courses for their managerial officers and other employees.

Article 15

The Company takes into account the impact on the ecology and promotes the sustainable consumption concepts. It also conducts research, procurement, production, operations, services, and other business activities based on the following principles to reduce the impact of the Company's operations on the natural environment and humans:

- (1) Reduce resource and energy consumption in products and services.
- (2) Reduce emissions of pollutants, hazardous substances, and waste and process waste in an appropriate manner.

- (3) Improve recycling and reuse of materials and products.
- (4) Ensure maximum sustainable use of renewable resources.
- (5) Extend the durability of products.
- (6) Improve the performance of products and services.

Article 16

The Company shall improve the utilization of water resources and it shall establish related management measures to facilitate proper and sustainable use of water resources.

The Company shall construct and improve environmental protection treatment facilities to avoid polluting water, air and land. It shall also do its utmost to reduce adverse effect on human health and environment and adopt the best feasible pollution prevention and technical control measures.

Article 17

The Company has adopted standards or guidelines generally accepted in Taiwan and abroad to enforce corporate greenhouse gas inventory and to disclose information. The scope of information disclosure includes:

- (1) Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the company.
- (2) Indirect greenhouse gas emissions: emissions resulting from the generation of externally purchased or acquired electricity, heating, or steam.

The Company pays attention to the impact of climate change on business operations. It formulates energy conservation and carbon reduction as well as greenhouse gas cutback strategies based on its business operations and results greenhouse gas inventory. It also includes the acquisition of carbon rights into the Company's carbon emissions reduction strategy for implementation to reduce the impact of the Company's business activities on climate change.

Article 18

The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights with respect to rights such as gender equality, the right to work, and prohibition of discrimination.

The Company shall establish related management policies and procedures to perform its obligations to protect human rights including:

Propose the Corporate Human Rights Policy or Statement.

Evaluate the impact of the Company's business activities and internal management on human rights and establish corresponding processing procedures.

Conduct regular reviews on the effectiveness of the Corporate Human Rights Policy or Statement.

In the event of any infringement of human rights, the Company shall disclose the processes for handling of the matter with respect to the stakeholders involved.

The Company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that its human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities.

With regard to incidents that damage to labor rights, the Company shall provide effective and appropriate complaint mechanisms to ensure equality and transparency in the complaint filing process. The grievance channels shall be simple, convenient, and open and the Company responds to employees' complaints in an appropriate manner.

Article 19

The Company shall provide information for their employees for them to understand labor laws and the rights they enjoy in the countries where the companies have business operations.

Article 20

The Company shall provide safe and healthful work environments for employees, including necessary health and first-aid facilities and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company shall organize regular training on safety and health for employees.

Article 21

The Company shall create an environment conducive to the development of employees' careers and establish effective training programs to foster career skills.

The Company shall appropriately reflect the corporate business performance or achievements in the employee remuneration policy, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 22

The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information on and express their opinions on the company's operations, management and decisions.

The Company shall respect the employee representatives' rights to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives.

The Company shall, by reasonable means, inform employees of operation changes that might have material impacts.

Article 22-1

The Company shall consider the products and services it provides to customers and select the following applicable principles in accordance with the characteristics of the printed circuit board industry. It shall develop relevant strategies and specific measures for implementation in a fair and reasonable manner.

- (1) Uphold mutual benefits, fairness, and integrity in signing contracts.
- (2) Accept due diligence and fiduciary duty for customers' assignments.
- (3) Ensure that products or services provided are suitable for customers.
- (4) Fully explain the important contents of products and services provided and disclose risks.
- (5) Ensure open complaint channels for customers and truthful responses from the Company.
- (6) Ensure the validity of advertisement.
- (7) Consider the balance between remuneration for sales personnel and sales performance.
- (8) Professionalism of sales personnel.

Article 23

The Company shall take responsibility for their products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the Company shall ensure the transparency and safety of its products and services. It shall establish and disclose policies for consumer rights and interests and enforce them in the course of business operations to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers.

Article 24

The Company shall ensure product and service quality in accordance with related government and industry regulations.

The Company shall adhere to related regulations and international standards for product and service marketing and labeling. The Company shall not engage in any activities involving deceptive or misleading behaviors, frauds, or other actions which may diminish the trust of consumers or damage consumer interest.

Article 25

The Company shall evaluate and manage all types of risks that could cause interruptions in operations to reduce the impact on consumers and society.

The Company shall provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints. It shall comply with the

Personal Information Protection Act and related laws and regulations for respecting consumers' rights of privacy and it shall protect personal data provided by consumers.

Article 26

The Company shall assess the impact of procurement on where the source of supply from the society as well as the environment of the community. It shall cooperate with suppliers to jointly implement corporate social responsibility initiatives.

Prior to engaging in commercial dealings, the Company shall assess whether there is any record of a supplier's impact on the environment and society and avoid conducting transactions with suppliers that violate its corporate social responsibility policy.

When the Company enters into a contract with a major supplier, the content should include terms stipulating mutual compliance with corporate social responsibility policy and specify that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

Article 27

The Company shall evaluate the impact of their business operations on the community, and adequately employ personnel from the location of the business operations to enhance community acceptance.

The Company shall, through equity investment, commercial activities, endowments, volunteering service, other charitable professional services, etc., dedicate resources to organizations that commercially resolve social or environmental issues, participate in events held by citizen organizations, charities and local government agencies related to community development and community education to promote community development.

Article 28

The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/TPEX listed Companies and shall fully disclose relevant and reliable information related to its corporate social responsibility initiatives to improve information transparency.

- (1) The Company shall disclose the following CSR information:
- (2) The policy, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility initiatives, as resolved by the Board of Directors.
- (3) The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
- (4) Goals and measures for realizing the corporate social responsibility initiatives established by the companies, and performance in implementation.
- (5) Major stakeholders and their concerns.

- (6) Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.

Other information related to corporate social responsibility initiatives.

Article 29

The Company shall adopt widely recognized international standards or guidelines when producing corporate social responsibility reports to disclose the status of their implementation of the corporate social responsibility policy. It shall also obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The contents include:

- (1) Implementation of CSR policies, systems, related management policies, and specific advancement plans.
- (2) Major stakeholders and their concerns.
- (3) Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and advancement of economic development.
- (4) Future improvement plans and goals.

Article 30

The Company shall continuously monitor the development of domestic and foreign corporate social responsibility standards and the change of business environment to examine and improve the corporate social responsibility framework it has established and to obtain better results from the implementation of the corporate social responsibility policy.