

Corporate Governance Implementation Status and Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
1. Does the Company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	✓		The Company established its own “Corporate Governance Best Practice Principles” in accordance with the “Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies,” with the principles passed by the board of directors on May 8, 2014 and lately revised on Nov. 7, 2023 in line with the revisions made by competent authorities. The latest contents of the Company’s corporate governance best practice principles are revealed on the Market Observation Post System of the TWSE and on the “Investor Relationship/ Corporate Governance/Major Internal Policy” section of the Company’s own website.	None
2. Shareholding structure & shareholders’ rights (1) Does the Company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and implement based on the procedure?	✓		The Company has established the “Rules of Procedure for Shareholders Meetings”, and convenes annual shareholders meeting to serve as a channel of communications with shareholders. In addition, in order to build a good and instant mechanism of exchanges with investors, the Company has also set up spokespersons, acting spokespersons, public affairs and stock affairs specialists to deal with shareholders’ proposals or quench their doubts. In case of any dispute or possible lawsuit, these spokespersons and specialists will seek opinions from the legal affairs unit to work out appropriate countermeasures.	None

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(2) Does the Company possess the list of its major shareholders as well as the ultimate owners of those shares?	✓		In addition to the setup of a contact window for stock affairs, the Company has commissioned a stock affairs agent to deal with shareholders - related affairs. It grasps the information on major shareholders and final controllers through the name list of shareholders compiled by the agent,	None
(3) Does the Company establish and execute the risk management and firewall system within its conglomerate structure?	✓		1. The company has formulated measures governing related party transactions between the company and affiliates, endorsement and guarantee, and loan extension, plus risk management on subsidiaries, according "supervisory measures for subsidiaries," formulated according to "Regulations Governing Establishment of Internal Control Systems by Public Companies." 2. The company has established the "Regulations on Transactions with Related Parties, Specific Companies, and Group Enterprises," which have been approved by the board of directors. These regulations govern transactions such as purchases and sales of goods, acquisition or disposal of assets, endorsement and guarantees, and financial lending between related enterprises.	None
(4) Does the Company establish internal rules against insiders trading with undisclosed information?	✓		In addition to article 15 of "procedures for ethical management and guidelines for conduct," forbidding use of unpublicized information by employees for insider trading, the company has formulated "procedure for handling major internal information," in order to help employees have correct concept on corporate	None

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			governance and avoid insider trading. Also article 3.2 of the "code of conduct for employees" specifies ban on use of inside information by employees for obtaining benefits for themselves or others. In addition, the board of directors approved addition of article 10 to "corporate governance best practice principles" on Feb. 25, 2022 requiring insiders to comply with stock-trading control measures after learning the contents of the company's financial statement or business performance report, including, but not limited to, ban on stock trading by directors during the lock-up period of 30 days before publication of annual financial statement and 15 days before publication of quarterly financial report, for which insiders (including directors and managers) will receive reminder beforehand. The aforementioned regulations have been posted in the "investor relationship/corporate governance" section of the company's website. The company passes promotional materials from competent authority to relevant employees regularly and conducts education/training program on insider trading irregularly, to augment employees' knowledge on the issue. Pass on promotional information of competent authority to insiders regularly and hold education and training on ban on insider trading irregularly, so as to enhance knowledge of all the directors and	

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			employees on insider trading-related regulations. Prior to the publication of the company's financial statement on Feb. 28, 2025, the company reminded insiders (including directors and managers) not to engage in stock trading during the 30-day lock-up period and 15 days before publication of quarterly financial report On November 8th, 2024, a "2024 Insider Trading Prevention Education and Promotion" course was conducted for all colleagues. The course content included Management of Internal Material Information and promotion of measures against insider trading. The course was posted on the company's digital learning platform for access by employees anytime. As of Dec. 31, 2024, the number of employees having completed the one-hour online course had topped 172 person/times.	
3.Composition and Responsibilities of the Board of Directors (1) Does the Board develop and implement a diversified policy for the composition of its members?	✓		1. The Company has called for, in "practical guidelines for corporate governance" and "Rules Governing Election of Director", pluralized membership for the board of directors, specifying that directors with a managerial position at the same time should account for not more than one third of the seats on the board of directors and the number of directors whose spouses or relatives within second-degree kinship also sit on the board of directors should not exceed a half of the total seats. In addition, the Company has also formulated the policy	None

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			of pluralization for its operation, business types, and development need, in terms of, but not limited to, criteria in the following two aspects: (1) Fundamental conditions and values: gender, age, etc. (2) Professional knowledge and skill: professional background, professional skill, and industrial experience. 2. In line with the policy of pluralistic membership, the company's board of directors, in addition to at least two female seats, consists of members with diverse and supplementary backgrounds, including expertise in operation and management, decision making, commerce and economy, finance and accounting, R&D, which encompass industrial experience and international-market perspective, facilitating attainment of sound corporate operation and corporate governance. 3. Status for materialization of the pluralistic policy for the membership of the board of directors: (1) Basic conditions and values: ① The company's board of directors consists of 17 members,, including 5 independent directors, making the proportion of Independent Directors 29%. The Company's Articles of Incorporation explicitly state that the continuous term of Independent Directors shall not	

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			exceed three consecutive terms. There are total of 5 Independent Directors in the company, of which 2 have served 3 terms, 2 have served 2 terms, and 1 is a new Independent director elected at the 2024 annual Shareholders' Meeting. Therefore, the entire group of Independent Directors has not exceeded three consecutive terms in the office. ② The current board of directors consists of 14 male directors and 3 female directors, accounting for 82% and 18%, respectively, averaging 66 in age, with average age of independent directors reaching 70. (2) Professional knowledge and skills: ① Members of the current board of directors mostly have knowledge, skills, and upbringing in operational judgment, business management, industrial experience, R&D, leadership and decision making, plus rich global perspective. ② Members of the board of directors include experts, scholars, and industrial figures with diverse backgrounds, including business management, finance and accounting, monetary affairs, commerce, economics, medicine, pharmaceuticals, and chemistry. Independent directors include Director of medical university and	

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			member of the Academia Sinica, director of the National Institute of Cancer Research, under National Health Research Institutes, and multi college professors, Deputy Chair of CPA Firm, and associate professor of university, and President of Taipei Cancer Center and Director of other industry and Directors for other industries. They have plural and supplementary backgrounds, in line with the pluralistic policy for the membership of the board of directors. (3) Related information is listed in Information on Directors and Management Team, 3. Diversification of the membership of board of directors and note (1)	
(2) Does the Company voluntarily establish other functional committees in addition to the Compensation Committee and the Audit Committee?		✓	The Company hasn't establish any other functional committee besides the Remuneration and Audit committees.	As illustration
(3) Does the Company establish a standard to measure the performance of the Board, and implement it annually? Submit results of performance evaluation to the board of directors as reference in determining the compensation of individual directors and nomination for	✓		The "evaluation measure for performance of the board of directors," was approved by the board of directors on Nov. 11th 2019. Stipulate that there should be performance evaluation for the board of directors, individual directors, and functional committees at least once a year, with the results reported to be completed before the end of first quarter of the following year. and as reference for nomination of directors in the future. The company already completed 2024 performance evaluation for the board of	None

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successive term?			directors, functional committees (including evaluations for compensations committee and auditing committee), and individual directors submission to the Compensations Committee on Feb. 21, 2025 and meeting of the board of directors on Feb. 26, 2025 and filed the report on the results to the regulator by March 31, 2025. Results of the performance evaluation for functional committee (including the auditing committee and the compensations committee) range from five points (excellent) and four points (better than standard), underscoring the good operation of the two committees, which, along with their members, are acknowledged with positive evaluation. The evaluation results follow: (1) The board of directors: The board of directors has well fulfilled its responsibilities of directing and supervising corporate strategy, major business development, and risk management, plus setup of proper internal control system, active participation in sustainable development, and upholding of smooth corporate operation, meeting corporate-governance requirement. (2) Auditing committee: The committee consists of all independent directors and they are objective and independent, able to communicate fully and effectively with company executives, and capable of reasonably executing their duties. Meeting schedules allow ample time for discussion, and communication with CPAs is excellent. (3) Compensations committee: The committee consists of all independent	

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			directors, possessing an independent evaluation mechanism and maintaining effective communication with the management team, ensuring smooth operation. For status of 2024 performance evaluation for directors and results, please refer to the annual report, D. corporate governance, (a) information on the operation of the board of directors.	
(4) Does the Company regularly evaluate the independence of CPAs?	✓		The company commissions certified public accountant to evaluate the independence and competence of its contracted CPA every year, according to article 29 of the company's "corporate governance best practice principles," the Company should evaluate the independence and qualification of hired CPAs to ascertain their suitability. according to Audit Quality Indicators (AQIs) provided by Pwc. The results of the latest evaluation were reported to the auditing committee on Feb. 21 2025 and approved by the board of directors on Feb. 26, 2025. It has been confirmed that CPAs Yeh Fang Ting and Hui-Yu Hsu, both of PwC Taiwan, don't hold the positions of directors or managerial staffers at the Company and are not stakeholders of the Company. Nor do they receive pays from or have the relationship of investments or financial-interest sharing with the Company. Evaluation confirms their conformance to the Company's criteria for the independence and qualification of CPAs, ascertaining their suitability to become the Company's CPAs (Note 1).	None

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4. Whether or not public companies have designated sufficient number of qualified corporate-governance staffers and corporate-governance chief, in charge of corporate governance-related affairs (including, but not limited to, preparation of data needed by directors in the execution of their duties, assistance for directors in legal compliance, handling of affairs related to meetings of the board of directors and shareholders' meeting and production of minutes for the meetings)?	✓		According to the schedule and normative elements stipulated in "Taiwan Stock Exchange Corporation Operation Directions for Companies with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers," the company's board of directors passed the institution of corporate-governance chief at its meeting on May 11th 2021, in charge of the company's corporate governance-related affairs. In addition, in line with article 3-1 of "Corporate Governance Best Principles for TWSE/TPEX Listed Companies" and article 5 of "Sample Template for Company Rules of Procedure for Board of Directors Meetings," the company has designated the two units of administrative affairs and finance/accounting to handle corporate governance- and meeting-related affairs, according to their respective responsibilities, with the scope including: 1. handling of affairs related to the meetings of the board of directors and shareholders' meeting; 2. production of minutes for the meetings of the board of directors and shareholders' meeting; 3. assistance for directors in assumption of offices and continuing study; 4. provision of data needed by directors in the execution of their duties; 5. assistance for directors in legal compliance; 6. Report to the board of directors on review result concerning conformance of independent directors' qualifications to legal requirements during the times of nomination, appointment, and tenure. 7. Handling affairs concerning the change of directors. 8. other items specified in company by-Articles of Incorporation or contracts. In executing their duties, corporate-governance chief and staffers must abide by legal requirements, in conformance to the spirit and requirements of corporate governance. Related information is listed in 2024 Executive Offices' training records.	None

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5. Does the Company establish communication channels with stakeholders (including, but not limited to, shareholders, employees, customers, and suppliers) and set up an area dedicated to stakeholders on the Company website and does the Company respond appropriately to corporate social responsibility issues that stakeholders consider important?	✓		Establish an open, transparent, and effective communications channel with stakeholders, whose opinions will be used as reference in the formulation, review, and execution of sustainable development policy. The company has established a "stakeholder section" on its website, with the scope of stakeholders including shareholders/investors, employees, customers, government agencies, suppliers/contractors, communal residents academic organization. offering such information as communications windows, issues of concern, and communications channels/frequency. In addition, there has been "reporting system for breach of moral behaviors," offering a channel for stakeholders to report unethical behaviors, which will be handled by persons in charge, as references for improvement in the company's corporate governance and ethical management. The company did not receive any such report in 2024. The Company's "report on fulfillment of sustainable development (including stakeholder communications information and actual performance)" was submitted to the Board of Directors on Nov. 4, 2024 with contents covering topics concerned by stakeholders, communications channels, and communications frequency. Summary of the company's communications with stakeholders in 2024 follows:	None

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			1. Shareholders/investors: compliance with anti-epidemic regulations in the holding of shareholders' meeting, attendance of five investors' conference, held by the company or others, publication of 30 pieces of material information; 2. Employees: including holding of two Employees' Meeting, five labor-management meetings, publication of six issues of e-bulletin ScinoPharm News, publication of daily-life service programs for employees nonscheduled, The health office regularly issues emails promoting maternal health protection in the workplace. Also dissemination of information on anti-epidemic measures and hygiene via e-mails nonscheduled. 3. Communal residents: With a history of over 10 years, "ScinoPharm art forum" was held physically and online broadcasting, over 8000 people attending physically and virtually 2024. Held "support for living event," donating materials packages and second hand goods to disadvantaged minority group nationwide. 4. Customers and suppliers/contractors: Keep close contacts with customers and suppliers/contractors via phone calls, e-mails, periodic questionnaire, field inspection, and online meeting. 5. Government agencies: cooperate with the competent authorities to conduct inspections, formulate relevant regulations in accordance with legal provisions, and issue aperiodicity legal announcements.	
6. Does the Company appoint a professional shareholder service agency to deal with shareholder affairs?	✓		The Company has commissioned the Shareholder Services Department of President Securities Corp. as a dedicated shareholder service agent, which also assists the Company in organizing shareholder's meetings. The agent is not an "affiliated enterprise" of the Company, as defined in Article 369-2 of the Company Law.	None
7.Information Disclosure (1) Does the Company have a corporate website to disclose both financial standings and the status of corporate governance?	✓		The Company has launched a corporate website featuring dedicated sections for both investor relationship and interested parties, and a specific unit is assigned to manage and maintain the website, so as to timely update detailed information on the Company's finance, operation, corporate governance and sustainable development. The website address is:	None

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			www.scinopharm.com.tw	
(2) Does the Company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)?	✓		1. The Company has set up an English-language website to release its financial information in English for reference by investors. The website address is: www.scinopharm.com 2. In order to boost the transparency of its information revelation, the Company has assigned a specific unit to handle information collection and revelation. 3. The Company has appointed spokespersons and acting spokespersons to handle external speeches and information relation affairs, so as to make shareholders and interested persons better understand the Company's financial operations and corporate governance implementation. 4. Briefings and video information of the Company's institutional investor conferences held quarterly and attend irregularly investor conferences held by domestic or foreign investment institutions, with related briefing and audio-visual materials, in both Chinese and English, are also revealed on the Market Observation Post System of the TWSE and the Company's own website.	None
(3) Whether or not the company publicizes and declares annual financial report within two months after the end of fiscal year and publicizes and declares financial reports for the first, second, and third quarter, as well as report on monthly business status, ahead of set deadline?	✓		Based on the principle of information transparency, the company publicizes and files quarterly financial reports and monthly business report ahead of deadline in principle. the company filed report on 2024 financial statement(approved by the board) on Feb. 26, 2025 and plans to publicize and file report on Q1, Q2, Q3 financial reports and monthly business reports ahead of schedule.	None

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8. Is there any other important information to facilitate a better understanding of the Company's corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors)?	✓		1. Welfare of and Care for Employees: The Company shows high regard for harmonious labor-management relationship, and has constantly upgraded the interests and welfare of employees, such as offering employee dormitory, small welfare stations, employee restaurant, breastfeeding room, visually impaired massage service, employee travels, compensation for employee association, physical examination, performance bonus, employee stock subscription, and dividend sharing etc., all designed to make employees enjoy a sound welfare system and work hard to contribute well to the Company. 2. Investor Relationship: The Company makes it the greatest goal to safeguard the interests of shareholders and grant equal treatment to all the shareholders. Accordingly, the Company has not only timely revealed major information on financial and business operations and changes in insiders' shareholdings on the Market Observation Post System in accordance with related regulations, but has also set up an "Investor Relationship" section on its website to allow timely release of the Company's financial, corporate governance information and shareholders' related information. 3 Supplier Relationship: The Company has worked out a set of rules governing the management of	None

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			exchanges with suppliers, aiming to build long-term close relationship with suppliers under the win-win principle to jointly pursue sustainable development and growth. 4. Interests of Interested Parties: The Company thinks highly of maintaining good relationship with interested parties including shareholders/investors, employees, customers, government agencies, suppliers/contractors, academic organization, communal residents, etc. Besides fulfilling each other's rights and obligations in accordance with relevant laws and regulations, contracts and operating rules, the Company also endeavors to maintain good communication channels to safeguard legal interests of both parties, based on an integrity principle. 5. Study Courses for Directors (including Independent Directors): The Company's directors (including independent directors) take study courses in accordance with related legal regulations, with number of the study hours meeting or even exceeding the required level. The Company will continue to arrange irregular study courses for its directors (including independent directors). Please see the annual report to learn more in this regard from the “Table of Study Courses for Directors and Independent Directors in 2024.	

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			6. Risk Management Policy and Implementation of Risk Assessment Criteria: Risk Management Policy approved by the Board of Directors on Nov 8, 2022. This policy incorporate risk management to company operation activities and daily management routine. The Company's major business operation policies, investment projects, guarantee endorsements, lending to others and loans from banks all undergo intensive analysis and evaluation by internal competent units and then are put into practice based on resolutions passed by the board of directors. 7. Implementation of Customer Policy: The Company follows the cGMP regulations governing pharmaceutical production to provide clients with high-quality and safe products, and its dedicated customer service staffers are assigned to deal with opinions presented by customers. 8. Liability Insurance for Directors and Independent Directors: The Company has implemented liability insurance for its directors and managerial staff in accordance with the law. The insurance is renewed every year after reporting the insured amount, coverage, and premium to the board of directors and receiving its approval. The latest insurance, spanning the period from July 2024 to July 2025, was reported to and approved by the board of	

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			directors on June 14, 2024. 9. Planning for succession to directors and key managerial posts and status of execution The company's Articles of Incorporation specifies candidates for seats the board of directors are nominated, for a three-year term, according to the principle of membership diversification, with the diversification standards to be set via consideration of the company's operation, business type, and development need, in line with stipulations of "corporate governance best practice principles" and "measures governing election of directors." The company conducts planning for succession to seats on the board of directors according to the following methods: 1. recommendation by incumbent directors; 2. recommendation by shareholders. The board of directors now comprise 17 members (including five independent directors), featuring diversified and supplementary experience and expertise in industry, commerce, finance, and accounting. To augment performance of directors in fulfilling their duties, the company arranges study courses for them to boost their professional skills, covering corporate governance-related subjects, such as finance, accounting, business, commerce, legal affairs, information, risk management, internal control system, and corporate social responsibilities, for detailed of which please refer to table on	

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			study by directors and independent directors in 2024" in the annual report. To build up managerial talent pool, the company has established professional management training (PMT) program, helping unit chiefs on various levels hone their competence in management and leadership and excellent employees, selected from annual key talent inventory, augment their expertise and management skills, via related education and training, with arrangement of course taking into account the company's core values and direction of organizational development strategy. Talent cultivation is carried out, in conjunction with individual development plan, as well as on-the-job training, mentor program, interactive learning, and plural career development program. The company's management courses were attended by 973 person-time, totaling 2,173 hours, in 2024. Up to Dec 31, 2024, more than 90% managerial position were promoted through inward employees.	

9. Please explain improvements that have been made as well as priorities to improve the results of the Corporate Governance Evaluation issued by the Taiwan Stock Exchange Corporate Governance Center:
 According to the final result of the eleventh corporate-governance evaluation, the Company explains the status of improvement and priority items for further improvement as follows:

Contents of Evaluation Item	Status of Improvement and Priority Items
1.2 Does the company establish written regulations regarding financial transactions with related parties? The content should include management procedures for transactions such as purchases and sales of goods, acquisition or disposal of assets, etc. Significant transactions should be approved by the board of directors and reported to or agreed by shareholders' meeting.	The company has already established procedures for "Acquisition or Disposal of Assets" and "Management Measures for Transactions with Related Parties, Specific Companies, and Group Enterprises." The regulations cover management procedures for transactions such as purchases and sales of goods, acquisition, or disposal of assets. On Nov. 4, 2024 the board of directors revised the "Management Measures for Transactions with Related Parties, Specific Companies, and Group Enterprises," adding that transactions involving the acquisition or disposal of assets between the company and related parties that have been approved by the board must be reported at the most recent shareholders' meeting at the end of the fiscal year.
4.24 Has the sustainability report prepared by the company been approved by the board of directors?	The company has obtained approval from the board of directors for the 2023 Sustainability Report on August 5, 2024, in accordance with regulations, completed the announcement on August 15, 2024, and uploaded the report to the Market Observation Post System and the company's website.

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4.25 Has the company disclosed its annual greenhouse gas emissions over the past two years?			In cooperation with the regulatory authorities to promote greenhouse gas reduction management, our company has disclosed the examination of greenhouse gas emissions over the past two years in both the annual report and the sustainability report, including the disclosure of our company's greenhouse gas reduction management policy. In addition, in the years 2023 and 2024, we obtained assurance reports from third-party verification organizations regarding the company's annual greenhouse gas emissions, meeting the criteria for additional points.	
4.26 Has the company established a greenhouse gas reduction management policy, including reduction targets, implementation measures, and progress?				

Note 1: Criteria for assessing the independence and competence of accountants

Item	Evaluation content	evaluation result	meets independence
01	The accountants themselves, their spouses, and minor children have no investment or financial interest sharing relationship with the company.	V	Yes
02	The accountant himself, his spouse, and minor children have no capital loans from the company.	V	Yes
03	The accounting firm did not issue an assurance service report on the design or assistance in the effective operation of the financial information system.	V	Yes
04	Accountants or members of the audit service team have not served as directors or managers of the company or held positions that have a significant impact on audit cases at present or in the past two years.	V	Yes
05	There are no important items that directly affect the audit case for the non-audit services provided by the company.	V	Yes
06	Accountants or members of the audit services team are not promoting or intermediary stock or other securities issued by the company.	V	Yes
07	Accountants or members of the audit service team do not represent the company in defense of legal cases or other disputes between the company and third parties, except for business permitted by law.	V	Yes
08	Accountants or members of the audit service team have no relationship with spouses, lineal blood relatives, lineal relatives by marriage, or collateral blood relatives within the second degree of relationship with the company's directors, managers, or personnel with positions that have a significant impact on audit cases.	V	Yes
09	The joint certified public accountant who has retired within one year has not served as a director or manager of the company or has a position that has a significant impact on the audit case.	V	Yes
10	The accountants or members of the audit service team have not received gifts or special favors of great value from the Company or directors, managers or major shareholders.	V	Yes
11	Accountants are not employed by clients or inspectees to perform regular duties, receive fixed salaries, or act as directors.	V	Yes
12	Accountants have not provided audit services to the Company for seven consecutive years.	V	Yes
13	Accountants provide and report to the Audit Committee of the Company Audit Quality Indicators (AQIs), and the Company refers to the indicators to assess the competence of accountants.	V	Yes