

(6) Implementation status of performing ethical corporate management and the difference from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons thereof:

Evaluation item	Operational status			Difference from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reason
	Yes	No	Summary description	
<p>1. Formulation of policies and plans for ethical corporate management</p> <p>(1) Did the Company formulate an ethical corporate management policy approved by the Board of Directors, and express the policy and practice of ethical corporate management in its regulations and external documents, as well as the commitment of the Board of Directors and senior management to actively implement the management policy?</p>	✓		<p>(1) The Company has formulated the “Ethical Corporate Management Best Practice Principles”, the “Ethical Corporate Management Operational Procedures and Code of Conduct”, and the “Whistleblowing System”. The Company adheres to the principle of integrity to operate its enterprise sustainably, taking “integrity and pragmatism” as the foundation to be supplemented by “retaining and cultivating talents” to continuously innovate and sustainably operate the enterprise. The Company’s website: http://www.gia-tzoong.com.tw</p>	(1) There were no material differences.
<p>(2) Did the Company establish an assessment mechanism for the risk of ethical behavior, regularly analyzes and evaluates the business activities with high risk of ethical behavior within the business scope, and formulate a plan for preventing ethical behavior based on it, which at least covers the preventive measures for the behaviors in the subparagraphs of Paragraph 2, Article 7 of the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies“?</p>	✓		<p>(2) The Company abides by the Company Act, the Securities and Exchange Act, the Business Entity Accounting Act, the Political Donations Act, the Anti-Corruption Act, the Government Procurement Act, the Public Servants Conflict of Interest Recusal Act, relevant regulations on TWSE and TPEX listing, and all other laws and regulations relating to business conduct as the basic premise of implementing ethical corporate management. We also conduct evaluation and implementation in accordance with the relevant regulations on ethical corporate management so as to prevent possible risks of unethical conduct.</p>	(2) There were no material differences.
<p>(3) Did the Company clearly define operating procedures, behavior guidelines, punishment and appeal systems for non-compliance in the plan for preventing ethical behavior, and implement it, and regularly review and revise the plan before disclosure?</p>	✓		<p>(3) The Company has formulated the “Ethical Corporate Management Best Practice Principles” and the “Ethical Corporate Management Operational Procedures and Code of Conduct” combined with employee performance appraisal and human resource policies, and strengthened the promotion of the importance of ethical corporate management during the education and training to new recruits. In 2022, the Company conducted 6 hours of relevant courses for education and advocacy for 33 of its current directors, managerial officers and employees; the courses covered prevention of insider trading management, internal major handling procedures, as well as related laws and regulations. In 2022, there were no reports, complaints, gifts, bribes, etc. The implementation unit continues to review and revise the implementation of the ethical corporate management procedures. The implementation status of the operational procedures for ethical corporate management in 2022 was reported to the Board of Directors on January 13, 2023.</p>	(3) There were no material differences.

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	Yes	No	Summary description	
2. Implementation of ethical corporate management				
(1) Did the Company evaluate the integrity record of its counterparties and specify the terms of integrity in its contracts with counterparties?	✓		(1) Before starting any business dealings, the Company conducts basic information checks on suppliers, clients, and other business counterparties. Suppliers are required to fill in the “Ethics Agreement” so as to prohibit unethical conduct.	(1)There were no material differences.
(2) Did the Company set up a dedicated unit for promoting corporate ethical corporate management under the Board of Directors, and report regularly (at least once a year) to the Board of Directors on its ethical corporate management policy and plan to prevent ethical behavior and supervise the implementation?	✓		(2) The Company has designated the Human Resources Management Section as a dedicated unit to handle the revision, implementation, interpretation, consulting services, registration and filing of notification content, and other related operations and supervision of the implementation of the ethical corporate management policy. The implementation status of the ethical corporate management operation in 2022 was reported to the Board of Directors on January 13, 2023.	(2)There were no material differences.
(3) Did the Company have a policy to prevent conflicts of interest, provide appropriate channels for representation, and implement it?	✓		(3) The Company has formulated the “Ethical Corporate Management Best Practice Principles”, the “Ethical Corporate Management Operational Procedures and Code of Conduct”, and the “Whistleblowing System”. All directors of the Company uphold a high degree of self-discipline, and recuse themselves from any proposal listed by the Board of Directors when they themselves or the legal person they represent have a conflict of interest with the Company.	(3)There were no material differences.
(4) Did the Company establish an effective accounting system and internal control system for the implementation of ethical corporate management, and the internal audit unit formulate relevant audit plans based on the results of the assessment of the risk of ethical behavior, and checked the compliance of the plan to prevent ethical behavior based on it, or appoint an public certified accountant to perform the audit?	✓		(4) The Company regularly reviews the accounting system and internal control system to ensure the continuous effectiveness of the design and implementation of the system. The internal audit unit checks the improvement status of unethical conduct based on the implementation results of the ethical corporate management operation.	(4)There were no material differences.
(5) Did the Company regularly hold internal and external education and training on ethical corporate management?	✓		(5) The Company was already in the practice of regularly promoting relevant information, and it has strengthened the importance of ethical corporate management when educating and training new recruits.	(5)There were no material differences.

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<p>3. Operational status of the Company whistleblowing system</p> <p>(1) Did the Company formulate a specific reporting and reward system, establish a convenient reporting channel, and assign appropriate personnel in charge of the report to the counterparty?</p> <p>(2) Did the Company establish the standard operating procedures for the investigation of reported matters, the follow-up measures to be taken after the investigation is completed, and the relevant confidentiality mechanism?</p> <p>(3) Did the Company take measures to protect whistleblowers from being mistreated due to whistleblowing?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(1) The Company has formulated the “whistle-blowing system”. The internal communication channels of the Company and its subsidiaries include: whistle-blowing hotline, president mailbox, sexual harassment complaint mailbox, and employee opinion mailbox. The external reporting mailbox can be found on the Company’s website (http://www.gia-tzoong.com.tw) by following the path About Us → Corporate Social Responsibility → Stakeholder Zone; here, whistleblowers may report violations by mail, e-mail, etc., and dedicated personnel will handle the reported matters.</p> <p>(2) The Company has established the “whistle-blowing system” to carry out investigation procedures and confidentiality measures for reported matters. After the investigation team has completed the necessary investigation procedures for the reported matter, it will handle the reported matter according to the facts investigated and verified in accordance with the content of the operational procedure, and report the investigated matter, the handling method, and the follow-up review and improvement measures to the Board of Directors.</p> <p>(3) The relevant personnel of the Company handling the whistleblowing matter shall make a written statement to keep the identity of the whistleblower and the content of the whistleblowing matter confidential, take appropriate measures to protect the confidentiality of both the whistleblower and the information provided, and undertake to protect the whistleblower from retaliation for reporting.</p>	<p>(1)There were no material differences.</p> <p>(2)There were no material differences.</p> <p>(3)There were no material differences.</p>
<p>4. Strengthen information disclosure</p> <p>(1) Did the Company disclose the content of its Ethical Corporate Management Best Practice Principles and promote its effectiveness on its website and Market Observation Post System?</p>	<p>✓</p>		<p>(1) The Company has formulated the “Ethical Corporate Management Best Practice Principles”, the “Ethical Corporate Management Operational Procedures and Code of Conduct”, and the “Whistleblowing System”. Relevant information is disclosed on the Company's website and in the annual report.</p>	<p>(1)There were no material differences. °</p>
<p>5. If the Company has formulated its own ethical corporate management code in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”, please describe the difference between its operation and its formulated code: The Company has formulated the “Ethical Corporate Management Best Practice Principles”, the “Ethical Corporate Management Operational Procedures and Code of Conduct”, and the “Whistleblowing System” and implemented the relevant rules accordingly, which is applicable to both the Company and its subsidiaries.</p>				
<p>6. Other important information that helps to understand the Company's ethical corporate management and operation (such as the Company's review and revision of its ethical corporate management code): It has been explained in the aforementioned operating status.</p>				