

Corporate Governance Principles (Translation)

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Chapter I General Principles

Article 1 : In order to establish sound corporate governance systems and promote sound development of the securities market and an effective corporate governance framework, Sysgration Ltd. (the Company") formulates Corporate Governance Principles (the "Principles") with reference to the Corporate Governance Best Practice Principles adopted by TWSE/TPEX and disclose them through the Market Observation Post System (MOPS).

Article 2 : When setting up the corporate governance system, in addition to complying with relevant laws, regulations, Articles of Incorporation, the Company shall follow the following principles:

1. Establish an effective corporate governance framework.
2. Protect the rights and interests of shareholders.
3. Strengthen the powers of the board of directors.
4. Respect the rights and interests of stakeholders.
5. Enhance information transparency.

Article 3 : The Company shall follow the Criteria Governing Establishment of Internal Control Systems by Public Reporting Companies and take into consideration the overall operational activities of itself and its subsidiaries to design and fully implement an internal control system, and shall conduct continuing reviews of the system, in order to ensure the continued effectiveness of its design and implementation in light of changes in the company's internal and external environment.

The management of the Company shall pay special attention to the internal audit department and its personnel, fully empower them and urge them to conduct audits effectively, to evaluate problems of the internal control system and assess the efficiency of its operations to ensure that the system can operate effectively on an on-going basis, and to assist the board of directors and the management to perform their duties effectively so as to ensure a sound corporate governance system.

For the purpose of implementing internal control system, The Company shall enhance professional expertise of internal auditor deputies in order to improve and maintain auditing quality and effectiveness. The Company shall have deputies in place for the internal auditors.

The provisions of paragraph 3 of Article 11, Article 16, article 17 and article 18 of

"Regulations Governing Establishment of Internal Control Systems by Public Companies" shall apply mutatis mutandis to the deputies of internal auditor.

Chapter II Protection of Shareholders' Rights and Interests

Section I Encouraging Shareholders to Participate in Corporate Governance

Article 4 : The Company shall be designed to protect shareholders' rights and interests and treat all shareholders equitably. The Company shall establish a corporate governance system which ensures shareholders' rights of being fully informed of, participating in and making decisions over important matters of the company.

Article 5 : The Company shall convene shareholders' meetings in accordance with the Company Act and relevant laws and regulations, and provide comprehensive rules for such meetings. The Company shall faithfully implement resolutions adopted by shareholders' meetings in accordance with the rules for the meetings.
Resolutions adopted by shareholders meetings of the Company shall comply with laws, regulations and Articles of Incorporation.

Article 6 : The board of directors of the Company shall properly arrange the agenda items and procedures for shareholders' meetings. Shareholders shall be granted reasonable time to deliberate each proposal and an appropriate opportunity to state opinions in the shareholders' meeting.
For a shareholders' meeting called by the board of directors, it is advisable that a majority of the directors attend in person.

Article 7 : The Company shall encourage its shareholders to actively participate in corporate and ensure that shareholders' meetings can proceed on a legal, effective and secure basis. The Company shall seek all ways and means, including fully exploiting technologies for information disclosure, and shall adopt electronic voting, in order to enhance shareholders' attendance rates at shareholders meetings and ensure their exercise of rights at such meetings in accordance with laws.
The Company's shareholders shall vote on each separate proposal in the shareholders meeting agenda, and following conclusion of the meeting, enter the voting results the same day, namely the numbers of votes cast for and against and the number of abstentions, on the Market Observation Post System.

Article 8 : The Company, in accordance with the Company Act and other applicable laws and regulations, shall record in the shareholders' meeting minutes the date and place of the meeting, the name of the chairperson, the method of adopting resolutions, and a

summary of the essential points of the proceedings and the results of the meeting. With respect to the election of directors, the meeting minutes shall record the method of voting adopted therefore and the total number of votes for the elected directors. The shareholders' meeting minutes shall be properly and perpetually kept by the company during its legal existence, and should be sufficiently disclosed on the company's website.

Article 9 : The chairperson of the shareholders' meetings shall be fully familiar and comply with the rules governing the proceedings of the shareholders meetings established by the Company. The chairperson shall ensure the proper progress of the proceedings of the meetings and may not adjourn the meetings at will.

In order to protect the interests of most shareholders, if the chairperson declares the adjournment of the meeting in a manner in violation of rules governing the proceedings of the shareholders meetings, it is advisable for the members of the board of directors other than the chairperson of the shareholders meeting to promptly assist the attending shareholders at the shareholders' meeting in electing a new chairperson of the shareholders meeting to continue the proceedings of the meeting.

Article 10 : The Company shall place high importance on the shareholders' right to know, and shall faithfully comply with applicable regulations regarding information disclosure in order to provide shareholders with regular and timely information on company financial conditions and operations, insider shareholdings, and corporate governance status through the MOPS or the website established by the Company.

Article 11 : The shareholders shall be entitled to profit distributions by the Company. In order to ensure the investment interests of shareholders, the shareholders meeting may, pursuant to Article 184 of the Company Act, examine the statements and books prepared and submitted by the board of directors, and may decide profit distributions and deficit off-setting plans by resolution. In order to proceed with the above examination, the shareholders meeting may appoint an inspector.

The shareholders may, pursuant to Article 245 of the Company Act, apply with the court to select an inspector in examining the accounting records, assets, particulars, documents and records of specific transaction of the company.

The board of directors and managerial officers of the Company shall fully cooperate in the examination conducted by the inspectors in the aforesaid two paragraphs without any circumvention, obstruction or rejection.

Article 12 : In entering into material financial and business transactions such as acquisition or disposal of assets, lending funds, and making endorsements or providing guarantees, the Company shall proceed in accordance with the applicable laws and regulations and establish operating procedures in relation to these material financial and business transactions which shall be reported to and approved by the shareholders meeting so as to protect the interests of the shareholders.

Article 13 : In order to protect the interests of the shareholders, the Company shall designate personnel exclusively dedicated to handling shareholder proposals, inquiries, and disputes.

The Company shall properly deal with any legal action duly instituted by shareholders in which it is claimed that shareholders' rights and interests were damaged by a resolution adopted at a shareholders' meeting or a board of directors meeting in violation of applicable laws, regulations, or the company's Articles of Incorporation, or that such damage was caused by a breach of applicable laws, regulations or the company's Articles of incorporation by any directors or managerial officers in performing their duties.

Section 2 Corporate Governance Relationships Between the Company and Its Affiliated Enterprises

Article 14 : The Company shall clearly identify the objectives and the division of authority and responsibility between it and its affiliated enterprises with respect to management of personnel, assets, and financial matters, and shall properly carry out risk assessments and establish appropriate firewalls.

Article 15 : Unless otherwise provided by the laws and regulations, a managerial officer of the Company may not serve as a managerial officer of its affiliated enterprises.

A director who engages in any transaction for himself or on behalf of another person that is within the scope of the company's operations shall explain the major content of such actions to the shareholders meeting and obtain its consent.

Article 16 : The Company shall establish sound objectives and systems for management of finance, operations, and accounting in accordance with applicable laws and regulations. It shall further, together with its affiliated enterprises, properly conduct an overall risk assessment of major banks, customers and suppliers, and implement the necessary control mechanisms to reduce credit risk.

Article 17 : When the Company and its affiliated enterprises enter into inter-company business transactions, a written agreement governing the relevant financial and business operations between them shall be made in accordance with the principles of fairness and reasonableness. Price and payment terms shall be definitively stipulated when contracts are signed, and non- arm's length transactions shall be prohibited. All transactions or contracts made by and between the Company and its affiliated persons and shareholders shall follow the principles set forth in the preceding paragraph, and improper channeling of profits is strictly prohibited.

Article 18 : A corporate shareholder having controlling power over the Company shall comply with the following provisions:

1. It shall bear a duty of good faith to other shareholders and shall not directly or Indirectly cause the Company to conduct any business which is contrary to normal business practice or not profitable.
2. Its representative shall follow the rules implemented by its company with respect to the exercise of rights and participation of resolution, so that at a shareholders' meeting, the representative shall exercise his/her voting right in good faith and for the best interest of all shareholders and shall exercise the fiduciary duty and duty of care.
3. It shall comply with relevant laws, regulations and the Articles of Incorporation of The Company in nominating directors and shall not act beyond the authority granted by the shareholders' meeting or board meeting.
4. It shall not improperly intervene in corporate policy making or obstruct corporate management activities.
5. It shall not restrict or impede the management or production of the company by methods of unfair competition such as monopolizing corporate procurement or foreclosing sales channels.

Article 19 : The Company shall retain at all times a register of major shareholders who own a relatively high percentage of shares and have controlling power, and of the persons with ultimate control over those major shareholders.

The Company shall disclose periodically important information about its shareholders holding more than 10 percent of the outstanding shares of the company relating to the pledge, increase or decrease of share ownership, or other matters that may possibly trigger a change in the ownership of their shares.

Chapter III Enhancing the Functions of the Board of Directors

Section 1 Structure of the Board of Directors

Article 20 : The board of directors of the Company is responsible to the company and shareholders.

The various procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the board of directors complies with laws, regulations, its Articles of Incorporation, and the resolutions of its shareholders meetings.

The structure of the Company's board of directors shall be not less than five members, in consideration of its business scale, the shareholdings of its major shareholders, and practical operational needs.

The composition of the board of directors shall be determined by taking diversity into consideration. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Ability to make policy decisions.
9. Knowledge and ability of managing risk .
10. Experience of corporate governance.

Article 21 : The Company shall establish a fair, just, and open procedure for the election of directors, and adopt the cumulative voting method pursuant to the Company Act in order to fully reflect shareholders' views.

A spousal relationship or a familial relationship within the second degree of kinship may not exist among more than half of the directors of the Company.

When the number of directors falls below five due to the discharge of a director for any reason, the company shall hold a by-election for director at the following shareholders' meeting. When the number of directors falls short by one-third of the total number, the Company shall convene a special shareholders' meeting within 60 days of the occurrence of that fact for a by-election for directors.

The aggregate shareholding percentage of all of the directors of the Company shall comply with the laws and regulations. Restrictions on the share transfer of each director and the creation, release, or changes of any pledges over the shares held by each director shall be subject to the relevant laws and regulations, and the relevant information shall be fully disclosed.

Article 22 : The Company shall carefully review the qualifications of a nominated candidate and the existence of any other matters set forth in Article 30 of the Company Act, present the review result to the shareholders' meeting for election of directors.

Article 23 : Clear distinctions shall be drawn between the responsibilities and duties of the chairman of the board, of the CEO and those of the general manager.
It is not advisable for the offices of chairman and general manager to be assumed by the same person. If the chairman also acts as the general manager or they are spouses or relatives within one degree of kinship, it would be advisable that the number of independent directors be increased.

Article 24 : The Company shall adopt the candidate nomination system for elections of independent directors appoint in accordance with its article 12-1 of the Articles of Incorporation.
The Company and its group enterprises and organizations, and another company and its group enterprises and organizations nominate for each other any director, or managerial officer as a candidate for an independent director of the other, the Company shall, at the time it receives the nominations for independent directors, disclose the fact and explain the suitability of the candidate for independent director. If the candidate is elected as an independent director, the Company shall disclose the number of votes cast in favor of the elected independent director.

The "group enterprises and organizations" in the preceding paragraph comprise the subsidiaries of the Company, any foundation to which the Company's cumulative direct or indirect contribution of funds exceeds 50 percent of its endowment, and other institutions or juristic persons that are effectively controlled by the company.

Change of status between independent directors and non-independent directors during their term of office is prohibited.

When the number of directors falls below paragraph 1 due to the discharge of a director for any reasons, the company shall hold a by-election for director at the following shareholders meeting. When all members of the independent director discharge for any reasons, the Company shall convene a special shareholders meeting within 60 days of the occurrence of that fact for a by-election for director(s).

Within the scope of execution of business, an independent director of a public company shall maintain independence, and may not have any direct or indirect interest relationship with the company.

The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination and other requirements with regard to the independent directors shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of Independent Directors and Compliance Matter for Public Companies, and the rules and

regulations of the Taiwan Stock Exchange.

Article 25 : The Company shall stipulate the scope of duties of the independent directors and empower them with manpower and physical support related to the exercise of their power. The Company or other board members shall not obstruct, reject or circumvent the performance of duties by the independent directors.

The Company shall stipulate the remuneration of the directors according to applicable laws and regulations. The remuneration of the directors shall fully reflect the personal performance and the long-term management performance of the company, and shall also take the overall operational risks of the company into consideration. Different but reasonable remuneration from that of other directors may be set forth for the independent directors.

The Company separately sets aside a special reserve as stated in its Articles of Incorporation, as resolved at a shareholders' meeting or as ordered by the competent authority, the special reserve shall be set aside only after a legal reserve has been set aside and before remunerations of directors and employee compensations are to be allocated. The Articles of Incorporation shall also state how earnings shall be appropriated when the special reserve is reversed towards unappropriated earnings.

Section 3 Functional Committees

Article 26 : For the purpose of developing supervisory functions and strengthening management mechanisms, the board of directors of the Company, in consideration of the company's scale and the number of its board members, may set up functional committees.

Functional committees shall be responsible to the board of directors and submit their proposals to the board of directors for approval.

Functional committees shall adopt an organizational charter to be approved by the board of directors. The organizational charter shall contain the numbers, terms of office, and powers of committee members, as well as the meeting rules and resources to be provided by the company for exercise of power by the committee.

Article 27 : The board of directors shall establish an audit committee composed of the entire number of independent directors; one of the audit committee members shall be convener, and at least one member shall possess professional expertise in accounting or finance.

The Company has established the audit committee, the provisions regarding supervisors in Securities and Exchange Act, the Company Act, and other laws and regulations shall apply mutatis mutandis to the audit committee.

The matters shall be subject to the approval of one half or more of the entire

membership of the Committee and shall be submitted to the board of directors for a resolution are as following:

1. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
4. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of a material nature.
6. Loans of funds, endorsements, or provision of guarantees of a material nature.
7. The offering, issuance, or private placement of equity-type securities.
8. The hiring or dismissal of a certified public accountant, or their compensation.
9. The appointment or discharge of a financial, accounting, or internal audit officer.
10. Annual and semi-annual financial reports.
11. Other material matters as may be required by this Corporation or by the competent authority.

The exercise of power by the audit committee and independent directors and related Matters shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the rules and regulations of the TWSE or TPEX.

Article 27-1 : The Company shall establish a compensation committee. The professional qualifications for the committee members, the exercise of their powers of office, the adoption of the organizational charter, and related matters shall be handled pursuant to the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on TWSE or TPEX".

Article 28 : The Company shall select as its external auditor a professional, responsible, and independent attesting CPA, who shall perform regular reviews of the financial conditions and internal control measures of the Company. With regard to any irregularity or deficiency discovered and disclosed in a timely manner by the auditor during the review, and concrete measures for improvement or prevention suggested by the auditor, the company shall faithfully implement improvement actions.

The Company shall evaluate the independence and suitability of the CPA engaged by the Company regularly, and no less frequently than once annually. In the event that the Company engages the same CPA without replacement for 5 years consecutively, or if the CPA is subject to disciplinary action or other circumstances prejudicial to the

CPA's independence, the company shall evaluate the necessity of replacing the CPA and submit its conclusion to the board of directors.

Article 29 : It is advisable that the Company engage a professional and competent legal counsel to provide adequate legal consultation services to the company, or to assist the directors and the managerial officers to improve their knowledge of the laws, for the purposes of preventing any infraction of laws or regulations by the company or its staff and ensuring that corporate governance matters proceed pursuant to the relevant legal framework and the prescribed procedures.

When, as a result of performing their lawful duties, directors or the managerial officers are involved in litigation or a dispute with shareholders, the company shall retain a legal counsel to provide assistance as circumstances require.

The audit committee or an independent director may retain the service of legal counsel, CPA, or other professionals on behalf of the company to conduct a necessary audit or provide consultation on matters in relation to the exercise of their power, at the expense of the company.

Section 4 Rules for the Proceedings and Decision-Making Procedures of Board Meetings

Article 30 : The board of directors of the Company shall meet at least once every quarter, or convene at any time in case of emergency. To convene a board meeting, a meeting notice which specifies the purposes of the meeting shall be sent to each director no later than 7 days before the scheduled date. Sufficient meeting materials shall also be prepared and enclosed in the meeting notice. If the meeting materials are deemed inadequate, a director may ask the unit in charge to provide more information or request a postponement of the meeting with the consent of the board of directors. The Company shall adopt rules of procedure for board meetings and report to the shareholders' meeting, which shall follow the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcements, and other matters for compliance.

Article 31 : Company directors shall exercise a high degree of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter.

Matters requiring the voluntary recusal of a director shall be clearly set forth in the rules of procedure for board meetings.

Article 32 : When a board meeting is convened to consider any matter submitted to it pursuant to Article 14-3 of the Securities and Exchange Act, an independent director of the Company shall attend the board meeting in person, and may not be represented by a non-independent director via proxy. When an independent director has a dissenting or qualified opinion, it shall be noted in the minutes of the board of directors meeting; if the independent director cannot attend the board meeting in person to voice his or her dissenting or qualified opinion, he or she should provide a written opinion before the board meeting unless there are justifiable reasons for failure to do so, and the opinion shall be noted in the minutes of the board of directors meeting.

In any of the following circumstances, decisions made by the board of directors shall be noted in the meeting minutes, and in addition, publicly announced and filed on the MOPS within 2 day after the date of the board meeting:

1. An independent director has a dissenting or qualified opinion which is on record or stated in a written statement.
2. The remuneration resolution approved is supreme to proposal by the compensation committee.
3. The matter was not approved by the audit committee (if the company has set up an audit committee), but had the consent of more than two-thirds of all directors.

During a board meeting, managers from relevant departments who are not directors may, in view of the meeting agenda, sit in at the meetings, make reports on the current business conditions of the company and respond to inquiries raised by the directors.

Where necessary, a CPA, legal counsel, or other professional may be invited to sit in at the meetings to assist the directors in understanding the conditions of the company for the purpose of adopting an appropriate resolution, provided that they shall leave the meeting when deliberation or voting takes place.

Article 33 : Staff personnel of the Company attending board meetings shall collect and correctly record the meeting minutes in detail, as well as a summary, the method of resolution, and voting results of all the proposals submitted to the board meeting in accordance with relevant regulations.

The minutes of the board meetings shall be signed by the chairperson and minute taker and sent to each director and supervisor within 20 days after the meeting. The director attendance records shall be made part of the meeting minutes, treated as important corporate records, and kept safe permanently during the life of the company.

Meeting minutes may be produced, distributed, and preserved by electronic means. The company shall record on audio or video tape the entire proceedings of a board of

directors meeting and preserve the recordings for at least 5 years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a board of directors meeting, the relevant audio or video recordings shall be preserved for a further period, in which case the preceding paragraph does not apply.

Where a board of directors meeting is held via teleconference or video conference, the audio or video recordings of the meeting form a part of the meeting minutes and shall be preserved permanently.

When a resolution of the board of directors violates laws, regulations, the Articles of Incorporation, or resolutions adopted in the shareholders meeting, and thus causes an Injury to the company, dissenting directors whose dissent can be proven by minutes or written statements will not be liable for damages.

Article 34 : A TWSE/TPEX listed company shall submit the following matters to its board of directors for discussion:

1. Adoption or amendment to an internal control system.
2. Hiring, dismissal or review of managerial officers
3. Review the company's management policy-making and operation plan, and Supervise its execution.
4. Review corporate financial objectives and monitor results of implementation
5. Review corporate operation results.
6. Review the standard of performance assessment and remuneration of the managerial officers and remuneration structure and policy of directors.
7. Monitoring establishment of effective mechanism for risk management.
8. Ensure compliance of applicable laws.
9. Planning corporate objectives for future development.
10. Maintaining corporate image.
11. Elect attorneys, CPAs or other professionals.
12. Any matters required by laws, regulations, the Articles of Incorporation, or the competent authority to be approved by resolution at a meeting of the board of directors.

Article 35 : The Company shall ask the appropriate corporate department or personnel to execute matters pursuant to board of directors' resolutions in a manner consistent with the planned schedule and objectives. It shall also follow up on those matters and faithfully review their implementation.

The board of directors shall remain informed of the progress of implementation and receive reports in subsequent meetings to ensure the actual implementation of the

board's management decisions.

Section 5 Fiduciary Duty, Duty of Care and Responsibility of Directors

Article 36 : Members of the board of directors shall faithfully conduct corporate affairs and perform the duty of care of a good administrator. In conducting the affairs of the company, they shall exercise their powers with a high level of self-discipline and prudence. Unless matters are otherwise reserved by laws or in the Articles of Incorporation for approval in shareholders meetings, they shall ensure that all matters are handled according to the resolutions of board of directors.

The board of directors shall handle any resolutions related to business development and material decisions with its best discretion and shall not impact the execution of corporate governance.

The independent directors shall comply with laws, regulations and Articles of Incorporation when exercising their duties in order to maintain the rights and interests of the Company and of the shareholders.

The board of directors shall conduct performance assessments every year, in respect of the board of directors, functional committees and individual directors through self-assessments or peer-to-peer assessments, and may also do so through outside professional institutions or in any other appropriate manner.

Article 36-1 : It is advisable for the Company to establish a succession plan for the management.

The development and implementation of such plan shall be periodically evaluated by the board of directors to ensure sustainable operation.

Article 37 : If a resolution of the board of directors violates laws, regulations or the Company's Articles of Incorporation, then at the request of shareholders holding shares continuously for a year or an independent director to discontinue the implementation of the resolution, members of the board shall take appropriate measures or discontinue the implementation of such resolution as soon as possible.

Upon discovering a likelihood that the Company would suffer material injury, members of the board of directors shall immediately report to the audit committee or to an independent director member of the audit committee in accordance with the foregoing paragraph.

Article 38 : The Company shall take out liability insurance on directors with respect to liabilities resulting from exercising their duties during their terms of occupancy so as to reduce and spread the risk of material harm to the Company and shareholders arising from the wrongdoings or negligence of a director.

Article 39 : Members of the board of directors are advised to participate in training courses on finance, risk management, business, commerce, accounting, law or corporate social responsibility offered by institutions designated in the "Rules Governing Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies". They shall also ensure that company employees at all levels will enhance their professionalism and knowledge of the law.

Chapter IV Respecting Stakeholders' Rights

Article 40 : The Company shall maintain channels of communication with its banks, other creditors, employees, consumers, suppliers, community, or other stakeholders, respect and safeguard their legal rights and interests.

When the Company involves in a management buyout, it shall monitor the soundness of the financial structure thereafter.

When any of a stakeholder's legal rights or interests is harmed, the Company shall handle the matter in a proper manner and in good faith.

Article 41 : The Company shall provide sufficient information to banks and its other creditors to facilitate their evaluation of the operational and financial conditions of the company and its decision-making process. When any of their legal rights or interest is harmed, the company shall respond with a responsible attitude and assist creditors in obtaining compensation through proper means.

Article 42 : The Company shall establish channels of communication with employees and encourage employees to express their opinions on the management, financial conditions, and material decisions concerning employee welfare.

Article 43 : In developing its normal business and maximizing the shareholders' interest, the Company shall pay attention to consumers' interests and actively participate in various activities through marketing to maintain company's image and the enforcement of corporate social responsibility.

Chapter V Improving Information Transparency

Section 1 Enhancing Information Disclosure

Article 44 : The Company shall perform its obligations faithfully in accordance with the relevant laws and the related TWSE and TPEX rules.

The Company shall appoint personnel responsible for gathering and disclosing the

information, and establish a spokesperson system so as to ensure the proper and timely disclosure of information about policies that might affect the decisions of shareholders and stakeholders.

Article 45 : In order to enhance the accuracy and timeliness of the material information disclosed, the Company shall appoint a spokesperson and acting spokesperson(s) who understand thoroughly the company's financial and business conditions and who are capable of coordinating among departments for gathering relevant information and representing the Company in making statements independently.

The Company shall appoint one or more acting spokespersons who shall represent the company, when the spokesperson cannot perform his/her duties, in making statements independently, provided that the order of authority is established to avoid any confusion.

In order to implement the spokesperson system, a TWSE/TPEX listed company shall unify the process of making external statements. It shall require the management and employees to maintain the confidentiality of financial and operational secrets and prohibit their disclosure of any such information without authorization.

The company shall disclose the relevant information immediately whenever there is any change to the position of a spokesperson or acting spokesperson.

Article 46 : In order to keep shareholders and stakeholders fully informed, the Company shall utilize the convenience of the Internet and set up a website containing the information regarding the company's finances, operations, and corporate governance. It is also advisable for the Company to furnish corporate governance relevant information in English.

To avoid misleading information, the aforesaid website shall be maintained by specified personnel, and the information shall be accurate, detailed and updated on a timely basis.

Article 47 : The Company shall hold investor conferences in compliance with the regulations of the TWSE and TPEX, and shall keep an audio or video record of the meeting. The financial and business information disclosed in the investor conference shall be disclosed on the Market Observation Post System and provided for inquiry through the website established by the company, or through other channels, in accordance with the TWSE or TPEX rules.

Section 2 Disclosure of Information on Corporate Governance

Article 48 : The Company shall disclose the following information regarding corporate governance in the fiscal year in accordance with laws and regulations and TWSE or TPEX rules:

1. Corporate governance framework and rules.
2. Ownership structure and the rights and interests of shareholders, including specific and explicit dividend policy).
3. Structure, professionalism and independence of the board of directors.
4. Responsibility of the board of directors and managerial officers.
5. Composition, duties and independence of the audit committee.
6. Composition, duties and operation of the compensation committee.
7. The remuneration paid to the directors, general manager and vice general manager
In the last fiscal years, the analysis of the percentage of total remuneration to net profit after tax, the policy, standard and package of remuneration payment, the procedure for determination of remuneration and the connection with the operation performance.
Under special individual circumstances, remuneration of individual directors shall be disclosed.
8. The training status of directors.
9. Stakeholders' rights and relationships.
10. Details of the events subject to information disclosure required by laws and regulations.
11. The enforcement of corporate governance, differences between the corporate governance principles implemented by the company and these Principles, and the reason for the differences.
12. Other information regarding corporate governance.

The Company is advised, according to the actual performance of the corporate governance system, to disclose the plans and measures to improve its corporate governance system through appropriate mechanisms.

Chapter VI Supplementary Provisions

Article 49 : The Company shall at all times monitor domestic and international developments in corporate governance as a basis for review and improvement of the company's own corporate governance mechanisms, so as to enhance their effectiveness.

Article 50 : This Principles, and any amendments hereto, shall come into in force after adoption by a resolution of the board of directors.