Implementation of Corporate Governance

1. Board of Directors

A total of 5 meetings of the Board of Directors were held in 2024.

The attendances of director were as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Note
Chairman	Alex Hsia	5	0	100%	None
Director	Yitsang International Co., Ltd. Representative: Michael Ding	5	0	100%	None
Director	Yitsang International Co., Ltd. Representative: Belle Liang	5	0	100%	None
Director	Sophia Chen	5	0	100%	None
Independent Director	MORI SHOREI	5	0	100%	None
Independent Director	FEI LIU	5	0	100%	None
Independent Director	Daphne Wang	5	0	100%	None

Other mentionable items:

1.If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified:

(1) Matters referred to in Article 14-3 of the Securities and Exchange Act:

The Company has established an Audit Committee, which is not subject to the provisions of Article 14-3 of the Securities and Exchange Act but complies with Article 14-5 of the same act.

(2) Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the board of directors:

The Company's independent directors have no objections or reservations regarding the resolutions of the Board of Directors for 2024. Please refer to the audit committee's operation status in this annual report.

2.If there are directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: Directors abstained from voting and participating in discussions about their remuneration.

<table>
<tr><th>Date of Board of Directors</th><th>Directors' Name</th><th>Resolutions</th><th>Reason for Recusal</th><th>Participation in Voting</th></tr>
<tr><td>2024.03.11
4th meeting of the 10th Board</td><td>Alex Hsia
Sophia Chen
Yitsang International Co., Ltd. Representative: Michael Ding and Belle Liang</td><td>Approved to distribute the compensation of 2023 employees and directors.</td><td rowspan="3">Related to conflict of interests</td><td rowspan="3">Not participating in voting and discussions.</td></tr>
<tr><td rowspan="2">2024.11.08
8th meeting of the 10th Board</td><td>Alex Hsia
Sophia Chen
Yitsang International Co., Ltd. Representative: Michael Ding and Belle Liang</td><td>Approved the distribution of directors' compensation in 2023.</td></tr>
<tr><td>Alex Hsia
Sophia Chen
Yitsang International Co., Ltd. Representative: Michael Ding and Belle Liang
MORI SHOREI
FEI LIU
Daphne Wang</td><td>Evaluation and review compensation of directors and managers.</td></tr>
</table>

	Yitsang International Co., Ltd. Representative: Belle Liang	Approved to transfer of treasury shares to employees.		
	Yitsang International Co., Ltd. Representative: Belle Liang	The Company's capital increase and the allocation of subscribable shares to managers.		

3. TWSE/TPEx-listed companies are required to disclose the evaluation cycle and period, scope of evaluation, evaluation method, and evaluation items of the self (or peer) evaluations conducted by the Board of Directors, and to fill out "Implementation Status of Board Evaluations.":

Evaluation Cycle	Evaluation Period	Scope of Evaluation	Evaluation Method	Evaluation Item
Once a year	January 1, 2024 to December 31, 2024	The board of directors	Self-evaluation by directors	A. Degree of participation in the operation of the company B. Quality of the board's decision making C. Composition and structure of the board D. Election and continuing education of the directors E. Internal control
Once a year	January 1, 2024 to December 31, 2024	individual directors	Self-evaluation by board members	A. Familiarity with the goals and missions of the company B. Awareness of the duties of a director C. Degree of participation in the operation of the company D. The director's professionalism and continuing education E. Internal control
Once a year	January 1, 2024 to December 31, 2024	Individual audit committee members	Self-evaluation by audit committee members	A. Degree of participation in the operation of the company B. Awareness of the duties of the functional committee C. Quality of decisions made by the functional committee D. Makeup of the functional committee and election of its members E. Internal control
Once a year	January 1, 2024 to December 31, 2024	Individual remuneration committee members	Self-evaluation by remuneration committee members	A. Degree of participation in the operation of the company B. Awareness of the duties of the functional committee C. Quality of decisions made by the functional committee D. Makeup of the functional committee and election of its members E. Internal control
Once every three years.	January 1, 2022 to December 31, 2022	The board of directors	Engaged an external professional organization, the Taiwan Institute of Ethical Business, to conduct questionnaires and on-site interviews and issue a evaluation report on the effectiveness of the board of directors.	According to the "Board of Directors Performance Evaluation Guidelines", the Company's directors should undergo an external assessment by an independent professional organization or external experts/scholars at least once every three years. The Company commissioned the Taiwan Institute of Ethical Business to conduct an external evaluation of the board's performance for 2022. The organization and executing experts are independent and have no business relationship with the Company. The assessment covered four aspects: decision-making effectiveness, professional

				competence, internal control, and corporate social responsibility, and was conducted through questionnaires and on-site interviews. A board effectiveness assessment report was then issued and submitted to the Board of Directors on March 10th, 2023. **The summary of the assessment results and recommendations / Improvement status as follows:** (1) Since the Board decisions involve various professional fields, in the future, the Company can consider establishing a policy for board diversity and specific management goals to build a diversified and professional board and strengthen board competencies. /The Company re-elected directors in 2023, with seven directors possessing professional knowledge covering different fields, fully implementing the goal of board member diversity. (2) Risk management, nomination, or sustainability development committees should be established within the board according to the Company's needs to strengthen the board's risk management supervision, arrange diverse director candidates, and promote sustainable development on top of the existing foundation of governance. / In the future, other types of functional committees will be established according to the scale of business development and practical needs. (3) Make sure to achieve compliance with the provisions of Article 4 of the Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers within the specified timeframe. / The Company's General Manager was previously concurrently served by Chairman Alex Hsia. As of December 28, 2023, he no longer serves as General Manager, and from the same date, Vincent Kao has been appointed as Acting General Manager.

The company's directors conduct internal performance evaluations of the “Board of Directors”, “Board Members” and “Functional Committees” each year in accordance with the “Rules for Performance Evaluation of Board of Directors”, and conduct performance evaluations by self-evaluation and by engaging an external professional organization, and then compile the evaluation results by the board of directors' meeting units and report them to the board of director on March 14, 2025. The overall evaluation results for 2024 indicated the company's board of directors and functional committees operated well and were in compliance with corporate governance.

4. Measures taken to strengthen the functionality of the board: (1) The company has established the audit committee to assist the board of directors in performing its supervisory duties. (2) The company has established the remuneration committee to regularly evalute and determine the remuneration of directors and managers, and regularly review the performance evaluationthe of the directors and manager officiers and policies, systems, standards and structure of remuneration. (3) We proactively provide various types of continuing education courses and encourage our directors to attend various corporate governance courses or arrange lecturers to the Company irregularly, to strengthen the functions of board members. In 2024, a total of 7 directors completed continuing education, totaling 48 hours, with an average of 6.86 hours of continuing education per director.

2. Audit Committee:

A total of 5 meetings of the Audit Committee were held in 2024.

The attendances of independent director were as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Note
Independent Director	MORI SHOREI	5	0	100%	None
Independent Director	FEI LIU	5	0	100%	None
Independent Director	Daphne Wang	5	0	100%	None

Other mentionable items:

1. If any of the following circumstances occur, the dates of meetings, sessions, contents of motion, dissenting opinions, reservations or major proposals of independent directors, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified:

(1) Matters referred to in Article 14-5 of the Securities and Exchange Act.:

Date of Audit Committee	Resolutions	Dissenting Opinions, Reservations or Major Proposals of Independent Directors	Resolutions of the Audit Committee and the Company's Response to the Audit Committee's Opinion should be specified.
2024.03.11 3rd meeting of the 3rd Audit Committee	Approved the Internal control declaration of 2023.	None	Discussed to the board of directors after review and approval.
	Approved the 2023 annual business report and financial report.	None	Discussed to the board of directors after review and approval.
	Approved the issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement.	None	Discussed to the board of directors after review and approval.
	Approved the issuance of Restricted Stock Awards.	None	Discussed to the board of directors after review and approval.
	Approved the financial statement audited and attested by a certified public accountant / appointment and remuneration by a certified public accountant.	None	Discussed to the board of directors after review and approval.
2024.05.03 4thmeeting of the 3rd Audit Committee	Stop the issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement approved by 2023 shareholder's meeting.	None	Discussed to the board of directors after review and approval.
2024.10.21 6thmeeting of the 3rd Audit Committee	Proposal to issue common shares through capital increase.	None	Discussed to the board of directors after review and approval.

2024.11.08 7th meeting of the 3rd Audit Committee	Approved to amend the company's internal control system and internal audit system.	None	Discussed to the board of directors after review and approval.
	Proposal to transfer treasury shares to employees who are not managers.	None	Discussed to the board of directors after review and approval.

(2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.

2. If there are independent directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None.

3. Communications between the independent directors, the Company's chief internal auditor and CPAs:

(1) Other than submitting the audit reports to the independent directors every month, the Chief internal Auditor also reports to the Audit Committee in each quarter's meeting according to the annual audit plan and actual implementation.

(2) CPAs attends Board of directors and communicates and interacts with independent directors on issues relating to the review or check of financial reports or on issues related to finance, taxation or internal control.

(3) The independent directors can contact with internal audit and CPAs directly, and the communication is in good condition.

A. Communications of Independent Directors with Internal Audit Supervisor and CPAs in 2024:

Date of Audit Committee	Nature	Issue	Result
2024.03.11	Audit Committee	Report and communication of internal audit business for the 4th quarter of 2023.	No opinions
2024.05.03	Audit Committee	Report and communication of internal audit business for the 1st quarter of 2024.	No opinions
2024.08.09	Audit Committee	Report and communication of internal audit business for the 2nd quarter of 2024.	No opinions
2024.11.08	Audit Committee	Report and communication of internal audit business for the 3rd quarter of 2024.	No opinions
	Audit Committee	Approved to amend the company's internal control system and internal audit system.	No opinions
	Audit Committee	Develop an internal audit plan for 2025	No opinions

B. Communications of Independent Directors with CPAs in 2024:

Date	Nature	Issue	Result
2024.03.11	Board of Directors Pre-meeting	The accountant explained the 2023 consolidated and individual reports and communicated with the independent directors.	No opinions
2024.05.03	Board of Directors	The accountant explained the consolidated financial reports for the 1st quarter of 2024 and communicated with the independent directors.	No opinions
2024.08.09	Board of Directors	The accountant explained the consolidated financial reports for the 2nd quarter of 2024 and communicated with the independent directors.	No opinions
2024.11.08	Board of Directors	The accountant explained the consolidated financial reports for the 3rd quarter of 2024 and communicated with the independent directors.	No opinions

3. Corporate governance implementation status and deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"

<table>
<tr><th rowspan="2">Assessment Item</th><th colspan="3">Status of Operation</th><th rowspan="2">Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary Explanation</th></tr>
<tr><td>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"?</td><td>✓</td><td></td><td>1. The Board of Directors has established the "Corporate Governance Best Practice Principles ", which was revised and approved by the board of directors on May 10, 2019. All operations are performance in accordance with the Principles. Up to now, there is no significant difference. For the "Corporate Governance Best Practice Principles ", please refer to the Company's website\Investors\Corporate Governance.</td><td>None.</td></tr>
<tr><td>2.Shareholding Structure & Shareholders' Rights
(1)Does Company have Internal Operation Procedures for handling shareholders' suggestions, concerns, disputes and litigation matters. If yes, has these procedures been implemented accordingly?</td><td>✓</td><td></td><td>(1)Altek has set up the spokesperson and deputy spokesperson to handle shareholders' suggestions or concerns. Altek has entrusted the Stock Transfer Agent and has set up the investors area on the website to handle shareholders' suggestions or disputes.</td><td>None.</td></tr>
<tr><td>(2)Does Company possess a list of major shareholders and beneficial owners of these major shareholders?</td><td>✓</td><td></td><td>(2)In addition analysis the shareholder status base on shareholder list after book clousure stating date, Altek handle a list of major shareholders and ultimate controllers. Altek reported the changes in the data in accordance with related laws.</td><td>None.</td></tr>
<tr><td>(3)Has the Company built and executed a risk management system and "firewall" between the Company and its affiliates?</td><td>✓</td><td></td><td>(3)Altek and its affiliates perform the operations and financial affairs independently. Altek has set up the written regulations to control financial and operational information.</td><td>None.</td></tr>
<tr><td>(4)Has the Company established internal rules prohibiting insider trading on undisclosed information?</td><td>✓</td><td></td><td>(4)Altek has set up the procedures for handling material Inside Information to avoid the improper leakage of information and to establish proper information handling and disclosure mechanisms, so as to ensure the consistence and correctness of publication. The regulations are disclosed on the Company's website.</td><td>None.</td></tr>
<tr><td>3.Composition and Responsibilities of the Board of Directors
(1)Has the Company established a diversification policy, specific management goals and has it been implemented accordingly?</td><td>✓</td><td></td><td>(1)Altek has specified in the "Corporate Governance Best Practice Principles" that the composition of the board of directors should be considered diversified. The implementation of the company's board diversity policy is as follows:</td><td>None.</td></tr>
</table>

Assessment Item	Status of Operation			Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary Explanation	
			a.The company pays attention to the independence and diversification of board members. Among them, the independence of board members is aimed at no less than three independent directors and no less than 1/5 (inclusive) of the number of directors, and no more than 1/2 (inclusive) of the number of directors who are also employees of the Company. Currently, the Company has three independent directors, accounting for 3/7 of the board of directors, and six directors are not employees. In conclusion, the Board of Directors of the Company is independent. b.The company also pays attention to gender equality in the composition of the board of directors, and aims to have one female director on the Board of Directors. Currently, three of the seven directors of the Company are female, and accounts for 3/7 of the total number of directors; in order to introduce different cultures and expand international horizons, appointment of one Japanese and one American director to join the Board of Directors. c.The seven directors of the Company have professional knowledge in different fields, among them, the chairman of the board of directors is Alex Hsia, who has expertise in management, leadership and industry knowledge; directors MORI SHOREI, Sophia Chen, Daphne Wang and Michael Ding have expertise in management, leadership and financial accounting; director Belle Liang has expertise in financial accounting; and director FEI LIU has expertise in legal knowledge. In summary, the Company has fully implemented its goal of diversifying its board of directors.	
(2)Other than the Compensation Committee and the Audit Committee which are required by law, does the Company plan to set up other Board committees?		✓	(2)Altek has established the Compensation Committee and the Audit Committee. Other functional committees will be set up based on the scale of operations and business needs.	Same as explanation.
(3)Has the Company established methodology for evaluating the performance of its Board of Directors, on an annual basis?	✓		(3) The Company has established the "Rules for Performance Evaluation of Board of Directors", the directors conduct self-evaluation of the effectiveness of the Board of Directors, the Board members and the Functional Committees every year, and they undergo an external assessment by an	None.

Assessment Item	Status of Operation			Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary Explanation	
			independent professional organization or external experts/scholars at least once every three years. The 2024 performance appraisal of the Board of Directors has been submitted to the Board of Directors on March 14, 2025. Please refer to Board of Directors for the assessment.	
(4)Does the Company regularly evaluate its external auditors' independence ?	✓		(4)Altek regularly assesses the CPA's independence each year in accordance with the principles of "Integrity, Objectivity and Independence" in the Bulletin No.10 of "The Norm of Professional Ethics for Certified Public Accountant of the Republic of China" issued by the National Federation of Certified Public Accountant Associations of the Republic of China (NFCPAAROC) to verify whether the CPA is a Company's director, shareholder or employee and confirm whether the CPA is a non-stakeholder, and then reports the assessment results to the Board of Directors. Altek also obtains information on the Audit Quality Indicators (AQIs) provided by the accountant, including the five dimensions -professionalism, independence, quality control, supervision, and innovation ability - and the 13 indicators to assess the independence and competency of the appointed certified public accountant and report the assessment results to the Board of Directors. The results of the last two years were submitted on March 11, 2024 and March 14, 2025 respectively.	None.
4.Does the company appoint a suitable number of competent personnel and a supervisor responsible for corporate governance matters (including but not limited to providing information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of the board of directors and the shareholders' meetings, and producing minutes of board meetings and shareholders' meetings)?	✓		Altek appointed Finance Division as the full-time corporate governance unit to tackle corporate governance affairs, protect shareholders' rights and strengthen the functions of the Board of Directors. After the resolution of the board of directors on May 7, 2021, the board appointed Steven Chen who is the assistant vice president as the Corporate Governance Officer. The main responsibilities are as follows: Provide the information and the latest regulatory developments related to the company's operations for the directors and the audit committee, assist the directors and the audit committee to comply with laws and regulations, regularly report to the board of directors about the operation of corporate	None.

Assessment Item	Status of Operation			Deviations from the “Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Summary Explanation	
			governance, hold the board of directors and shareholders' meetings, prepare minutes of board of directors and shareholders' meetings, and assist directors and audit committees to take office and continue learning, etc. Altek's corporate governance-related affairs were handled and executed in accordance with laws. The main implementations are as follows: 1.Assisting Directors and Independent Directors in performing their duties: (1)Board members are regularly informed of the latest laws and regulations related to the Company's business areas and corporate governance. (2)Independent Directors conduct financial business-related communications with internal audit supervisors and accountants in accordance with the Corporate Governance Best-Practice Principles. 2.Assisting in the Board of Directors and shareholders' meeting procedures and resolutions: (1)Following laws and regulations and implementing internal and internal control - planning appropriate corporate system and organizational structure to promote board independence and corporate transparency. (2)Preparing and setting an agenda before the board meeting, and informing all the Directors 7 days prior to the meeting so that they can learn about the contents of the relevant proposals; if the content of the proposal is related to the interested parties and should be appropriately avoided, a reminder will be given and the minutes of the board meeting will be completed within 20 days after the meeting. (3)After the meeting, major news release of important resolutions made by the Board will be inspected, ensuring that the information is legal and correct so as to protect the investor's information equality on transaction. (4)Revising various measures to report to the Board in accordance with the latest laws and regulations of the competent authority and the actual operational needs of the Company.	

Assessment Item	Status of Operation			Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary Explanation	
			(5)Handling the pre-registration of the date of the shareholders' meeting according to law; producing the meeting notice, annual report, meeting handbook, and proceedings in the statutory time limit; handling registration changes when the company's articles of incorporation are amended or the directors are re-elected. 3.In 2024, the implementation priorities of corporate governance-related matters are as follows: (1)In 2024, a total of 5 board meetings and 5 audit committee meetings were held. (2)In 2024, a general meeting of shareholders were held. (3)The company has taken out liability insurance for directors and has reported to the board of directors on May 03, 2024. (4)Conducted the internal performance evaluation of the "Board of Directors" , "Board Members" and "functional Committees" and reported the evaluation results to the Board of Directors on March 14, 2025.	
5.Has the Company established a means of communicating with its Stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) or created a Stakeholders Section on its Company website? Does the Company respond to stakeholders' questions on corporate responsibilities?	✓		Depending on different situations, Altek appoints the spokesperson, deputy spokesperson, or stock transfer unit to communicate with stakeholders. The stakeholders section and the contact information of the spokesperson, acting spokesperson, and related business units is disclosed on the Company's website.	None.
6.Has the Company appointed a professional registrar for its Shareholders' Meetings?	✓		Altek has appointed Sinopac Securities to handle related affairs.	None.
7.Information Disclosure (1)Has the Company established a corporate website to disclose information regarding its financials, business and corporate governance status?	✓		(1)Altek has established a corporate website (https://www.altek.com.tw), and designates the staff to expose the latest information regarding its financials, business and corporate governance status.	None.

Assessment Item	Status of Operation			Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary Explanation	
(2)Does the Company use other information disclosure channels (e.g. maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investor conference etc.)?	✓		(2)Altek maintains a multi-language website (Traditional Chinese, Simplified Chinese and English), designates the staff to update the collection of company information and disclosure of major company events, and appoints the spokesperson to speak to outsiders. In addition, in order to implement the spokesperson system, Altek also sets up its news contact and investor contact information on the website to provide the latest news and channels of communication. The company also puts the video files and Chinese and English presentation files of the investors conference on the Company's website for investors to inquire.	None.
(3)Does the company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report Q1, Q2, and Q3 financial statements, as well as monthly operation results, before the prescribed time limit?		✓	(3)The annual and quarterly financial reports and monthly operation status of the Company are published and declared within the prescribed time limit. However, the annual financial report cannot be published in advance.	Same as explanation.
8.Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (e.g. including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors)?	✓		For more information on employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' training records, and purchasing insurance for directors, please refer to other important information helpful for enhancing the understanding of the Company's corporate governance in this annual report.	None.

Assessment Item	Status of Operation			Deviations from the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary Explanation	

9.The improvement status for the result of Corporate Governance Evaluation announced by Taiwan Stock Exchange.

Evaluation Indicators	Priorities and Measures
Does the company establish a dedicated (or concurrent) unit to promote corporate ethical management, responsible for formulating and supervising the implementation of ethical management policies and prevention programs, and explaining the operation and implementation of the unit on the company website and annual report, and reporting to the board of directors at least once a year?	The "Chairman Office" is a dedicated unit to promote corporate ethical management. The Board of Directors' Meeting on March 14, 2025 has completed the report on the implementation of ethical management for 2024.
Does the company refer to international human rights conventions to formulate human rights protection policies and specific management programs, and disclose relevant policies and implementation on the company website or annual report?	The Company complies with laws and regulations such as the Labor Standards Act and upholds the spirit of international human rights conventions in executing related operations, providing good working conditions, respecting human rights, and creating a dignified work environment to protect employees' human rights. The Company periodically holds human rights protection-related training. In 2024, a total of 172 participants attended relevant training, with a total of 324 training hours.

4. Composition, Responsibilities and Operations of the Remuneration Committee

A. Composition of the Remuneration Committee

Title	Criteria / Name	Professional Qualifications and Experience	Independence Situation	Number of Other Public Companies in Which the Individual is Concurrently Serving as a Remuneration Committee Member
Independent Director	MORI SHOREI	He possesses five or more years of work experience required for finance, accounting and the Company's business and used to be director of Fuji Film Corp. Japan.	Complies with Article 6 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange ", and has no direct or indirect interest in the company.	0
Independent Director	FEI LIU	He possesses five or more years of work experience required for the Company's business and used to be lawyer of Law office of Fei liu.		0
Remuneration Committee Member	Bojin Liu	He possesses five or more years of work experience required for the Company's business and used to be director of Glory Dental Clinic.		0

B. Responsibilities of the Remuneration Committee

(1) Formulate and review policies, systems, standards and structures for performance evaluation and compensation of directors and managers.

(2) Evaluate and determine the salaries of directors and managers.

C. Operations of the Remuneration Committee

(1) There are 3 members in the Remuneration Committee.

(2) Term of the Remuneration Committee is from Aug. 08, 2023 to Jun. 20, 2026. A total of 2 meetings of the Remuneration Committee were held in 2024. The attendance record of the Remuneration Committee members was as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Note
Convener	MORI SHOREI	2	0	100%	None
Committee Member	FEI LIU	2	0	100%	None
Committee Member	Bojin Liu	2	0	100%	None

Other mentionable items:

1. If the Board of Directors declines to adopt or modifies a recommendation of the Remuneration Committee, it should specify the date of the meeting, session, content of the motion, resolution by the Board of Directors, and the Company's response to the Remuneration Committee's opinion: None.
2. Resolutions of the Remuneration Committee objected to by members or subject to a qualified opinion and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: None.
3. Discussion from the Remuneration Committee, resolutions, and ways the Company handled opinions from committee members:

Date of Remuneration Committee	Resolution	Discussion from the Remuneration Committee, and ways the Company handled opinions from committee members
2024.03.11 2^{nd} meeting of the 5^{th} Remuneration Committee	Approved to distribute the compensation of 2023 employees and directors.	Approved as proposed and reported to the Board of Directors for resolution.
2024.11.08 3^{rd} meeting of the 5^{th} Remuneration Committee	Approved the distribution of directors' compensation in 2023	Approved as proposed and reported to the Board of Directors for resolution.
	Approved the remuneration of directors and managers.	Approved as proposed and reported to the Board of Directors for resolution.
	Proposal to transfer treasury shares to the Company's managers.	Approved as proposed and reported to the Board of Directors for resolution.
	Proposal regarding the allocation of subscribable shares to managers for the Company's capital increase.	Approved as proposed and reported to the Board of Directors for resolution.

5. Promoting the implementation of sustainable development and the deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and reasons

Promoted Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary Explanation	
1.Does the company established a governance structure to promote sustainable development and set up exclusively (or concurrently) dedicated first-line managers authorized by the board to be in charge of proposing the corporate social responsibility policies and reporting to the board?	✓		The"Chairman Office" is the Company's dedicated ESG unit for promoting sustainable development. The Company established the Sustainability Development Promotion Team in July 2022 with Chairman Alex Hsia as the chair to make proposals and implements ESG policies or systems, and reports to the Board of Directors as needed. The specific promotion plans and duties include: 1.Social care: Altek upholds the principle of giving back to the society, and our objects of care range from child and adolescent welfare, welfare for the elderly, welfare for the disabled, women's welfare, and social assistance to community development, social work, volunteer service, and community development. 2.Charitable donations: Established the "Altek Corporation Charitable Trust Foundation", and has been cooperating with various public welfare organizations over the years, to plan for long-term charitable donations and charity work. 3.Arts and culture activities: Altek participates in and sponsor various arts and cultural activities. 4.Environmental conservation: The Company incorporates the concept of environmental.	None.
2.Does the company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?		✓	Altek has established the Corporate Social Responsibility (CSR) Code of Practice and pays close attention to the development and changes of international ESG systems.	In the future, the preparation schedule will be gradually planned.

Promoted Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Summary Explanation	
3.Environmentally Sustainable Development (1)Does the company establish proper environmental management systems based on the characteristics of their industries?		✓	(1) Altek mainly provides customers with imaging solutions, which cause no waste or pollution. All products are manufactured and sold in accordance with environmental laws and regulations. In addition to obtaining ISO certification, Altek is the green partner of its customers.	None.
(2)Does the company endeavor energy efficiency and use renewable materials which have low impact on the environment?	✓		(2) A.The Group adopts the ERP system and electronic approval system to reduce printed mails and official letters. The messages and policies are announced via E-mail to reduce paper consumption. B.The electricity consumption was 2,821.39KWH (K) in 2024, an increase of 374.49KWH (K) compared to 2,446.9KWH (K) in 2023. C.The Company's liquefied gas consumption was 6,200KG in 2024, a decrease of 400KG compared to 6,600 KG in 2023.	None.
(3)Does the company evaluate the potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter climate change issues?	✓		(3) Altek implements energy-saving policies and green procurement voluntarily and continuously pays close attention to its impact on environmental changes and sets up strategies for environmental protection.	None.
(4)Does the company take inventory of its greenhouse gas emissions, water consumption, and total weight of waste in the last two years, and implement policies on energy efficiency and carbon dioxide reduction, greenhouse gas reduction, water reduction, or waste management?	✓		(4) A.The Company's energy consumption mainly comes from purchased electricity. All its sources of greenhouse gas emissions belong to Scope 1 and 2. The Company's carbon emissions in 2024 were 1,264.873 metric tons CO2e, a decrease of 128.727 metric tons CO2e compared to 1,393.6 metric tons CO2e in 2023. The main reason for the reduction in carbon emissions this year is that the electricity emission factor for 2024 (0.474 kg CO2e/kWh) is lower than the electricity emission factor for 2023 (0.494 kg CO2e/kWh); The Company continued to save energy and	None

Promoted Item	Implementation Status			Deviations from the “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Summary Explanation	
			reduce carbon, in order to do its best to protect the environment's social responsibility. B.The Company's water consumption in 2024 was 25.012 tons (K), an increase of 0.812 tons (K) compared to 24.2 tons (K) in 2023. C.The Company's wastewater discharge in 2024 was 11.37 tons (K), an increase of 0.37 tons (K) compared to 11 tons (K) in 2023. D.The Company's amount of waste in 2024 was 49.9 tons, an increase of 25.4 tons compared to 24.5 tons in 2023.	
4. Social issues (1)Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	✓		(1)Altek follows the regulations of Labor Standards Act and adheres to international human rights conventions to execute related operations, attaching importance to labor and human rights and implementing human resources management policies without discrimination of gender, ethnicity, age, marital status, family status, etc., installing the employee mailbox, and providing generous employee benefits.	None.
(2)Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	✓		(2)The employee mailbox is set up as a channel of communication (HRM@altek.com.tw) between the Company and employees.	None.
(3)Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	✓		(3)Altek holds the employee health check, occupational safety and health seminars, and fire management training annually to improve the safety and health performance. Altek also organizes various training programs to improve employees’ response to emergency and awareness of occupational safety. In 2024, zero occupational accidents or fires occurred to the Company's employees.	None.
(4)Has the Company established a mechanism for regular communication with employees and use reasonable measures to notify employees of operational changes which may cause significant impact to employees?	✓		(4)The company has long been focusing on talent cultivation, according to the organizational and professional skills needs, management and professionalism, planning and arranging relevant	None.

Promoted Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary Explanation	
			training programs, in order to enhance the knowledge and skills of employees, build a rich human capital, and promote talents according to the function, and improve the career development of employees.	
(5)Does the Company follow relevant laws and international standards, and formulate relevant policies and complaint procedures for the protection of consumer or customer rights and interests regarding issues such as customer health and safety, customer privacy, marketing and labelling of products and services? (6)Does the company implement supplier management policies, requiring suppliers to observe relevant regulations on environmental protection, occupational health and safety, or labor and human rights? If so, describe the results.	✓ ✓		(5)As Altek's customers are international manufacturers, Altek provides products and services in accordance with related international regulations and standards. The Customer Service Department has been established to provide immediate services for customers. (6)Altek establishes long-term partnerships with suppliers in the supply chain. According to the Supplier Management Procedures and the Regulations Governing Management of Environmental Substances, Altek requests its partners to abide by related international laws and regulations, the requirements of the world's top manufacturers (RoHS, and REACH annex 17), and the commitment to sustainable development, so as to facilitate environmental protection, labor rights and ethics, health and safety, risk management, and the code of ethics.	None. None.
5.Does the company reference internationally accepted reporting standards or guidelines, and prepare reports that disclose non-financial information of the company, such as ESG reports? Do the reports above obtain assurance from a third party verification unit?	✓		The Sustainability Report has been prepared with reference to the GRI (Global Reporting Initiative) Standards, the SASB (Sustainability Accounting Standards Board) Standards, and the TCFD (Task Force on Climate-related Financial Disclosures).The relevant contents have been uploaded to the Market Observation Post System and the Company's website.	None.
6.If the company has established its sustainable development code of practice according to the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies", please describe the operational status and differences: Altek has established the Corporate Social Responsibility (CSR) Code of Practice and has disclosed the Code on the website. We will implement the sustainable development gradually to promote economic, social, and environmental balance and development.				
7.Other important information to facilitate better understanding of the company's implementation of promoting sustainable development: We have established the "Altek Corporation Charitable Trust Foundation", upholds the philosophy of "giving back to the society" by effectively utilizing group resources on the society. The Company actively devotes itself to charity works and				

Promoted Item	Implementation Status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary Explanation	
fulfills corporate social responsibilities. In 2024, the Company put the donations into "medical care charity" to assist social welfare institute with continuous actions. In the future, the Company will pass on the legacy and extend the philosophy of charity to protect public health, fulfill corporate social responsibility. 1. Donated NT$500,000 to the "Social Work Department of National Taiwan University Hospital". The Social Work Department of National Taiwan University Hospital, in order to more comprehensively serve patients and promote harmonious doctor-patient relationships, actively collaborates with medical teams to develop support groups for patients and their families of different demographics, such as bereaved family care, children with heart disease, support groups for parents of premature infants, patients with spinal cord injuries, transplant patients, cancer patient groups, etc. In addition, regarding the handling of doctor-patient relationships, since joining the medical dispute resolution team in 1998 and serving as a single point of contact, the medical dispute resolution model operated by the care team has, after years of refinement and deepening, become a benchmark for learning by various parties. 2. Donated NT$500,000 to the "Social Work Department of Taipei Veterans General Hospital" to assist patients and their families in dealing with social, psychological, family, economic and other issues related to illness, utilizing social resources to improve the quality of medical care, promote their physical and mental adjustment, enhance social adaptability, and implement holistic care.				

Climate-Related Information of TWSE/TPEx Listed Company

1. Climate-related Information Implementation Status

Item	Implementation Status
1.Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	1.Altek Corporation established a "Sustainable Development Promotion Team" in July 2022, convening members of the sustainability promotion team to regularly discuss various issues and explore their potential impacts both inside and outside the organization, including the identification and assessment of climate change risks and responding to climate impacts. After compiling the policies and annual performance of each department, these are documented in the sustainability report. For potential hazards posed by risks, improvement suggestions and measures are proposed to adjust and mitigate climate financial risks and seek corresponding climate financial opportunities. 2.The Company has established a greenhouse gas inventory plan to regularly track the progress of greenhouse gas inventory implementation and report to the Board of Directors for control.
2.Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Altek Corporation incorporates the potential impacts of climate change into its overall operational considerations, estimates the probability and degree of impact of risks, and formulates risk response and mitigation measure plans. Based on business types, risk strategies, and financial planning status, it identifies physical and transition risks and opportunities, and through scenario simulation of possible future climate financial impacts, develops risk response and mitigation measure plans, and crisis management mechanisms, including actively promoting green energy and environmental protection policies. In response to the impact of global climate change and the greenhouse effect on the environment, in addition to establishing energy-saving and carbon-reduction measures, promoting energy management in offices and public areas, reducing waste, and in accordance with government regulatory requirements, the Company ensures the implementation of energy conservation and carbon reduction.
3.Describe the financial impact of extreme weather events and transformative actions.	1. Transition risk - Power shortage: Increase in operating costs. 2. Transition risk - Changes in local regulations: Increased carbon reduction costs, potential fines. 3. Physical risk - Extreme weather events: Impact on production capacity, increased costs.
4.Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Identify and assess climate change risks to understand specific potential financial impacts as a basis for policy formulation and objectives, and continue monitoring.

Item	Implementation Status
5.If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company has not established a dedicated unit to handle climate change issues, nor have we conducted relevant professional training. However, we have planned to conduct climate risk assessments in the future, including analyzing the risk of production interruptions that may be caused by extreme climate events, as well as their potential impacts on production costs and revenue. At the same time, we will also evaluate necessary facility improvement solutions and capital expenditures required for technological upgrades. In terms of supply chain risk management, we plan to strengthen strategic partnerships with suppliers and evaluate the investment of relevant resources to establish a more comprehensive climate change risk assessment and response mechanism.
6.If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicatorsand targets used to identify and manage physical risks and transition risks.	The Company has not yet formulated a complete climate-related risk transition plan, nor established specific risk assessment indicators and management objectives. In the future, we will actively plan relevant assessment mechanisms, including identification standards for physical and transition risks, establishment of risk management indicators, and corresponding mitigation and adaptation goals. We will refer to international standards and industry practices to gradually develop a climate risk management framework suitable for the Company's operational characteristics.
7.If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company has not yet established an internal carbon pricing mechanism. In the future, we will refer to international carbon price trends and industry practices to evaluate the establishment of a carbon pricing system suitable for the Company's operational characteristics, to serve as a reference basis for operational decisions and risk management.
8.If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	The Company currently plans to complete the greenhouse gas inventory and assurance for the year 2024 in 2025. Based on the assurance results, we will plan for greenhouse gas emission reduction targets, carbon offset plans, or the procurement of renewable energy certificates. According to the Company's operational development needs, we will gradually plan relevant environmental sustainability goals and establish a complete carbon management and tracking mechanism to fulfill our commitment to corporate sustainable development.
9.Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan	The Company initiated a greenhouse gas inventory plan in 2025 and will complete the greenhouse gas inventory and assurance for our Neihu and Hsinchu offices, as well as Kunshan and Malaysia plants, for the year 2024 by the third quarter of 2025. In the future, we will take inventory of the Company's resources based on the assurance results and plan relevant reduction targets, strategies, and specific action plans.

1-1 Greenhouse Gas Inventory and Assurance for the Past Two Years

1-1-1 Greenhouse Gas Inventory Information

Description of greenhouse gas emissions for the past two years (tonnes CO_2e), intensity (tonnes CO_2e/million dollars), and data coverage scope.
Regarding greenhouse gas inventory and assurance, the Company is required to disclose individual inventory information for 2025 in 2026, and consolidated financial report inventory information for 2026 in 2027. Additionally, the Company must disclose individual verification information for 2027 in 2028, and consolidated assurance information for 2028 in 2029.The Company will complete the greenhouse gas inventory and assurance information for individual entities for 2024 ahead of schedule in 2025.

1-1-2 Greenhouse Gas Assurance Information

Description of assurance status for the past two years as of the prospectus printing date, including assurance scope, assurance institution, assurance standards, and assurance opinion.
Regarding greenhouse gas inventory and assurance, the Company is required to disclose individual inventory information for 2025 in 2026, and consolidated financial report inventory information for 2026 in 2027. Additionally, the Company must disclose individual verification information for 2027 in 2028, and consolidated assurance information for 2028 in 2029. The Company will complete the greenhouse gas inventory and assurance information for individual entities for 2024 ahead of schedule in 2025.

1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Actions

Description of the base year for greenhouse gas reduction and its data, reduction targets, strategies, specific action plans, and achievement status of reduction targets.
Regarding carbon reduction targets, strategies, and specific action plans, the Company is required to disclose reduction targets, strategies, and specific action plans by 2027, with a base year no later than 2026. In the future, the Company will take inventory of the Company's resources based on the assurance results of 2025 and plan relevant reduction targets, strategies, and specific action plans.

6. Fulfilling the implementation of ethical corporate management and the deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and reasons

Assessment Item	Implementation Status			Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary Explanation	
1.Establishment of ethical corporate management policies and programs				
(1)Does the company have a Board-approved ethical corporate management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and management towards enforcement of such policy?	✓		(1)The Board of Directors and management perform their duties in good faith based on integrity and honesty. The related policy or system will be established depending on business needs or laws or regulations.	None.
(2)Does the company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scope of business? Does the company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies?	✓		(2)Altek has established "Procedures for Ethical Management and Guidelines for Conduct" to prevent infidelity. Established the appeal method and if there is any violation, will be punished in accordance with the rule of rewards and penalties.	None.
(3)Does the company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the company enforce the programs above effectively and perform regular reviews and amendments?	✓		(3)Altek has established the Procedures for Acquisition or Disposal of Assets and the Procedures for Lending Funds to Other Parties and Endorsement & Guarantee against activities associated with high risks of unethical conduct. The accounting and internal control systems have also been established for internal auditors to check the compliance and prevent unethical conduct.	None.
2.Fulfill operations integrity policy				
(1)Does the company evaluate business partners' ethical records and include ethics-related clauses in business contracts?	✓		(1)Altek performs such operations in accordance with related laws and regulations.	None.
(2)Does the company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors which reports the ethical corporate management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors while overseeing such operations?	✓		(2)The "Chairman Office" is a dedicated unit to promote corporate ethical management. The Board of Directors' Meeting on March 14, 2025 has completed the report on the implementation of ethical management for 2024, and there was no abnormal situation in the implementation status.	None.
(3)Does the company establish policies to	✓		(3)Altek's departments perform such	None.

Assessment Item	Implementation Status			Deviations from the “ Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” and Reasons
	Yes	No	Summary Explanation	
prevent conflicts of interest and provide appropriate communication channels, and implement it?			operations based on their responsibilities and report to the head of the department or Chairman through e-mail.	
(4)Does the company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit the systems accordingly to prevent unethical conduct, or hire outside accountants to perform the audits?	✓		(4)Altek has established effective accounting and internal control systems that are audited by internal auditors or CPA periodically. The internal audit results will be reported to the Audit Committee and the Board of Directors.	None.
(5)Does the company regularly hold internal and external educational trainings on operational integrity?	✓		(5)Altek provides training programs on its operating principles from time to time, or the employees participate in relevant educational training outside the Company.	None.
3. Operation of the integrity channel (1)Does the company establish both a reward/punishment system and an integrity hotline? Can the accused be reached by an appropriate person for follow-up?	✓		(1)Employees may report to the head of unit or GM directly via e-mail.	None.
(2)Does the company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?	✓		(2)Altek has set up a reporting mailbox and holds related documents and data confidential. If employees find any violation of ethical corporate management, they may report to internal Audit Office. If the violation is verified to be true, violators will be punished in accordance with related internal polices or laws.	None.
(3)Does the company provide proper whistleblower protection?	✓		(3)Altek holds the entire reporting procedures confidential to prevent a complainant from retaliation for his/her filing a complaint.	None.
4.Strengthening information disclosure Does the company disclose its ethical corporate management policies and the results of its implementation on the company’s website and MOPS?	✓		The rules had been disclosed on company’s website and Market Observation Post System.	None.
5.If the company has established corporate governance policies based on the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies”, please describe any discrepancy between the policies and their implementation: None.				
6.Other important information to facilitate better understanding of the company’s corporate conduct and ethics compliance practices: As disclosed above.				

7. Other Important Information Regarding Corporate Governance

A. Employees’ Rights and Cares:

Based on the people-oriented management, Altek fully respects and cares for employees through providing employees’ benefits, training programs, and a better working environment; the pension system is implemented based on the Labor Pension Act and the Labor Standards Act to protect employees’ rights. The group insurance policies for employees and their family members are also planned. The employee health check is held on a regular basis.

B. Investor Service:

The investor service department is set up and its contact information is disclosed on Altek’s website. The investor relation department is responsible to handle shareholders’ suggestions and respond to investors’ questions.

C. Supplier Relation:

Altek maintains a good relationship with suppliers and takes measures to reduce carbon dioxide emissions. According to the Supplier Management Procedures and the Regulations Governing Management of Environmental Substances, Altek requests its partners to abide by related international laws and regulations, the requirements of the world’s top manufacturers (RoHS, REACH, and GP)、RoHS and REACH annex 17 for environmental protection and hygiene and the commitment to sustainable development, so as to facilitate environmental protection, labor rights and ethics, health and safety, risk management, and the code of ethics.

D. Communication Channels for Interested Parties:

Interested parties	Communication channels
Employee	Forum, Labor-Management Meeting, Health Check, Disaster Prevention Drill, Education & Training, Confidential Complaint
Client	Regular Meeting, Satisfaction Survey, Inspection, Online Communication Platform
Supplier	Review Meeting, Inspection, Supplier Management System, Complaint Mailbox
Investor	Shareholders Meeting, Investor Conference, Altek’s Website, Market Observation Post System (MOPS)
Media	Press Conference, Press Release, Altek’s Website, Market Observation Post System (MOPS)

E. Training Record of Directors and Independent Directors in 2024:

Title	Name	Date	Institute	Course	Hours
Chairman	Alex Hsia	2024.09.06	Securities and Futures Institute	2024 Insider Trading Prevention Seminar	3 hours
		2024.11.22	Taiwan Corporate Governance Association	Introduction to Carbon Management and Energy Management from a Sustainability Perspective for Listed Companies	3 hours
Director	Sophia Chen	2024.08.07	Securities and Futures Institute	Carbon Trading Mechanisms and Carbon Management Applications	3 hours
		2024.08.28	Accounting Research and Development Foundation of the Republic of China	Analysis of the Latest Regulations Related to "Annual Reports/Sustainability Information/Financial Statement Preparation" and Internal Control Management Practices	6 hours
Director	Michael Ding	2024.06.19	Taiwan Corporate Governance Association	Risks and Opportunities for Business Operations from Climate Change and Energy Policy Trends	3 hours
		2024.08.05	Taipei Foundation Of Finance	Corporate Governance - Detection and Prevention of Digital Fraud and Digital Financial Crimes	3 hours
		2024.11.20	The Greater Chinese Financial Development Association	Domestic and International Economic Situations and Industry Outlook	3 hours
Director	Belle Liang	2024.09.04	Accounting Research and Development Foundation of the Republic of China	Corporate Governance and Securities Regulations	3 hours
		2024.10.22		New Developments in International Sustainability Disclosure Standards	3 hours
Independent Director	MORI SHOREI	2024.09.06	Securities and Futures Institute	2024 Insider Trading Prevention Seminar	3 hours
		2024.11.22	Taiwan Corporate Governance Association	Introduction to Carbon Management and Energy Management from a Sustainability Perspective for Listed Companies	3 hours
Independent Director	FEI LIU	2024.08.06	The Institute of Internal Auditors-Chinese Taiwan	Regulatory Analysis and Audit Focus of the Board of Directors and Functional Committees (Audit, Compensation)	6 hours
Independent Director	Danphne Wang	2024.11.06	Accounting Research and Development Foundation of the Republic of China	Investigation Practices and Case Analysis of Corporate Fraud	6 hours

F. Liability Insurance for Directors and Independent Directors:

Insured	Insurance Company	Insured Amount	Period
All directors	Chubb	US$30 million	April 30, 2024~October 30, 2025
All directors	Fubon		

Note: The insurance coverage of directors' liability insurance has been reported to the board of directors on May 03, 2024.

G. Managers' Participation in Training Courses on Corporate Governance in 2024:

Title	Name	Date	Institute	Course	Hours
Financial Officer	Belle Liang	2024.09.04	Accounting Research and Development Foundation of the Republic of China	Corporate Governance and Securities Regulations	3 hours
		2024.10.22		New Developments in International Sustainability Disclosure Standards	3 hours
Accounting Officer	Peggy Hsu	2024.08.22	Accounting Research and Development Foundation of the Republic of China	Personal Data and Privacy Protection and Internal Control Management Practices	3 hours
				Analysis of the Concepts and Practical Issues of "Assurance on Greenhouse Gas Statements" Standards (ISAE/TWSAE 3410)	3 hours
		2024.08.23		New Trends and New Thinking in Sustainability Governance	3 hours
				Practical Legal Responsibilities for "Investigation, Judgment, and Final Ruling" of Economic Crimes	3 hours
Corporate Governance Officer	Steven Chen	2024.05.02~2024.05.03	Securities and Futures Institute	Sustainability Disclosure Implementation Workshop	9 hours
		2024.09.06		2024 Insider Trading Prevention Seminar	3 hours

8. Internal Control Systems

A. Internal Control Declaration

Disclosed on the Market Observation Post System > Individual Company > Corporate Governance > Company Regulations/Internal Control > Internal Control Statement Announcement. Website:https://mops.twse.com.tw/mops/#/web/t06sg20

B. CPA's Audit Report on the Company's Internal Control System to be disclosed: N/A.

9. Major Resolutions of Shareholders' Meeting and Board Meetings

A. Resolutions of 2024 general shareholders' meeting:

Item	Major Resolutions	Implementation
1	Approved the 2023 business report and financial statements.	Performed in accordance with relevant laws and regulations.
2	Approved the distribution of 2023 earnings by cash.	Completed on Oct. 18, 2024.
3	Approved the issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement.	The Fund Raising has yet been executed and it will be due on June 12, 2025. The Board of directors held on May 8, 2025 has resolved to cease the Fund Raising in the remaining period.
4	Approved the issuance of Restricted Stock Awards.	Performed in accordance with relevant laws and regulations.

B. Resolutions of 2024 board meeting:

Item	Major Resolutions	Implementation
2024.03.11 4th meeting of the 10th board	1.Approved the Internal control declaration of 2023.	Implemented by resolution.
	2.Approved the 2023 annual business report and financial report.	Listed in the 2024 shareholders' meeting recognize.
	3.Approved to distribute 2023 earnings.	Listed in the 2024 shareholders' meeting recognize.
	4.Approved to distribute the compensation of 2023 employees and directors.	Listed in the 2024 shareholders' meeting report.
	5.Approved the issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement.	Listed in the 2024 shareholders' meeting discuss.
	6.Approved the issuance of Restricted Stock Awards.	Listed in the 2024 shareholders' meeting discuss.
	7.Approved the convening of the 2024 shareholders' meeting.	Implemented by resolution.
	8.Approved the appointment and remuneration of Certified Public Accountant	Implemented by resolution.
	9.Approved to apply for a line of credit from the financial institution.	Implemented by resolution.
	10.Approved to the business plan in 2024.	Implemented by resolution.
2024.05.03 5th meeting of the 10th board	1.Stop the issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement approved by 2023 shareholder's meeting.	Listed in the 2024 shareholders' meeting discuss.
	2.Approved to apply for a line of credit from the financial institution.	Implemented by resolution.
2024.08.09 6th meeting of the 10th board	1. Approved the 2023 Sustainability Report.	Implemented by resolution.
	2.Approved to amend Rules of Procedure for Board of Directors Meetings.	Implemented by resolution.
	3.Approved to amend the Audit Committee Charter.	Implemented by resolution.
	4.Approved to apply for a line of credit from the financial institution.	Implemented by resolution.
2024.10.21 7th meeting of the 10th board	1. Approved the issuance of common shares through capital increase.	Implemented by resolution.
	2. Approved the establishment of the 2024 Employee Stock Subscription Plan for capital increase.	Implemented by resolution.
2024.11.08 8th meeting of the 10th board	1.Approved to amend the company's internal control system and internal audit system.	Implemented by resolution.
	2.Approved to develop an internal audit plan for 2025.	Implemented by resolution.
	3.Approved to apply for a line of credit from the financial institution.	Implemented by resolution.
	4.Approved the distribution of directors' compensation in	Implemented by resolution.

Item	Major Resolutions	Implementation
	2023.	
	5.Approved the remuneration of directors and managers.	Implemented by resolution.
	6.Approved to transfer of treasury shares to employees.	Implemented by resolution.
	7.Approved the allocation of shares available for subscription to managers through the Company's capital increase.	Implemented by resolution.
2025.03.14 9th meeting of the 10th board	1.Approved the Internal control declaration of 2024.	Implemented by resolution.
	2.Approved the 2024 annual business report and financial report.	Listed in the 2025 shareholders' meeting recognize.
	3.Approved to distribute the compensation of 2023 employees and directors.	Listed in the 2025 shareholders' meeting recognize.
	4.Approved the issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement.	Listed in the 2025 shareholders' meeting recognize.
	5.Approved the issuance of Restricted Stock Awards.	Listed in the 2025 shareholders' meeting recognize.
	6.Approved to amend the Articles of Incorporation.	Listed in the 2025 shareholders' meeting recognize.
	7.Approved the convening of the 2025 shareholders' meeting.	Implemented by resolution.
	8.Approved the appointment and remuneration of Certified Public Accountant	Implemented by resolution.
	9.Approved to apply for a line of credit from the financial institution.	Implemented by resolution.
	10.Approved to the business plan in 2024.	Implemented by resolution.
	11.Approved the cancellation of treasury shares and set the capital reduction record date.	Implemented by resolution.
2025.04.08 10th meeting of the 10th board	1.Approved the 11th repurchase of the Company's shares for transfer to employees.	Implemented by resolution.
2025.05.08 11th meeting of the 10th board	1.Stop the issuance of common shares, domestic or overseas convertible bonds by way of cash in private placement approved by 2024 shareholder’s meeting.	Listed in the 2025 shareholders' meeting recognize.
	2.Approved to amend 「2024 issue method of Restricted Stock Awards」 and 「2025 issue method of Restricted Stock Awards」	Implemented by resolution.
	3.Approved to distribute 2024 earnings.	Listed in the 2025 shareholders' meeting recognize.
	4.Approved the adjustment of the convening reasons for the 2025 Annual General Meeting of Shareholders	Implemented by resolution.
	5.Approved to apply for a line of credit from the financial institution.	Implemented by resolution.
	6.Approved the reduction of shareholding in the major subsidiary Altek Medical Pte. Ltd.	Implemented by resolution.

10. Major Issues of Record or Written Statements Made by Any Director or Supervisor Dissenting to Important Resolutions Passed by the Board of Directors: None.