

Ethical Corporate Management

Evaluation Item	Implementation Status ¹			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
<p>1. Establishment of ethical corporate management policies and adopted measures</p> <p>(1) Does the company formulate ethical management policies approved by the Board of Directors, and specify such policies and practices in both the company’s guidelines and external documents, as well as the commitment of the Board of Directors and top management to actively implement the policies?</p>	V		<p>The Company’s Ethical Corporate Management Best-Practice Principles, established and resolved by Board of Directors in 2014, is a guideline to provide high ethical standards for all employees. The principles are disclosed in the annual report and on the company website. The Board of Directors and the top management place the greatest importance in adopting the highest standards of integrity and ethics in corporate management and employee work conduct.</p>	None
<p>(2) Does the company establish a risk assessment mechanism for unethical behavior, regularly analyze and evaluate the business activities with high risk of unethical behavior within the business scope, and based on which to</p>	V		<p>The Company has established risk assessment mechanism stipulated by “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” Article 7 Paragraph 2. Each department needs to</p>	None

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<p>formulate preventive measures and shall at least cover the preventive measures on unethical behavior stipulated in Paragraph 2, Article 7 of “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies”?</p> <p>(3) Does the company specify the relevant procedures, conduct guidelines, punishment for violations, and rules of appellate in the formulated preventive measures against unethical behavior, as well as implement and regularly review the revise the aforementioned measure?</p>	V		<p>periodically analyze and evaluate higher risk operating activities to prevent unethical behaviors. In addition, Legal Department (Compliance Team included) establishes company’s regulatory compliances and provides training to ensure compliance with regulations. It also disseminates preventative measures against unethical conduct.</p> <p>The Company’s Procedures for Ethical Management and Guidelines for Conduct have established preventive measures against unethical conduct, offering and accepting bribes and improper benefits, or being present in the meeting involving any potential conflict of interest. The aforementioned principles and regulations also cover systems for rewards, penalties, complaints, and related disciplinary measures. Human Resources Department (HRD) is responsible for establishing and supervising the implementation of the ethical corporate management policies and</p>	None

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			prevention programs to achieve sound ethical corporate management.	
<p>2. The implementation of ethical corporate management policy</p> <p>(1) Does the company evaluate business suppliers’ ethical records and include ethics-related clauses in business contracts?</p>	V		<p>The company has standardized the requirements for the integrity record assessment and the signing of the integrity behavior clause in the “Ethical Corporate Management Best Practice Principles.”</p> <p>The company shall avoid engaging in commercial activities with suppliers involved in unethical conduct or against its sustainability policies. When entering into contracts with suppliers, the company shall include terms requiring compliance with ethical principles and sustainability policy. If the content violates any of the above terms, the company may cancel or suspend the relevant contract.</p>	None

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(2) Does the company establish an exclusively dedicated unit supervised by the Board to be in charge of ethical corporate management promotion and regularly (at least once a year) report to the Board regarding the ethical management policies, preventive measures against unethical behavior and implementation status?	V		<p>The Company designated the Human Resources Department (HRD) to be in charge of establishing ethical corporate management policies and the preventive measures against unethical behavior, and supervising their implementation. In addition, HRD assists the Board of Directors and management in verifying and assessing the effectiveness of the preventative measures taken for the purpose of implementing ethical management, and regularly reports to the Board in December each year. The contents of the report made on the Board of Directors’ meeting held on December 23, 2025 are summarized as follows:</p> <p>1. Policies on Ethical Management</p> <p>In order to prevent any unethical behavior of employees, the Company’s top management emphasized in the monthly managerial meetings and announced to all employees that all business activities must be in accordance with the competition laws, prevention of</p>	None

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			<p>insider trading, information security policy, and confidential information protection, etc.</p> <p>2. Ethical Management risk assessment According to Ethical Corporate Management Best Practice Principles and Guidelines for Conduct, the Company establishes effective risk assessment mechanism and conducts a review each year. The results appraised by all departments in 2025 revealed that all business activities were at “low” risk level and current control systems could remain unchanged.</p> <p>3. Training on Ethical Management related issues (1) The Company organized orientation courses on ethical management and morality, anti-bribery and anti-corruption policies, competition compliance and general data protection regulation (GDPR) in 2025 and 126 new employees</p>	

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(3) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	V		<p>completed the courses.</p> <p>(2) The Company organized an e-learning course on management of the prevention of insider trading in 2025. There were 2,501 employees completed the courses and test. The completion rate was 100%.</p> <p>4. Complaint mailbox No case against code of conduct was received via the complaint mailbox in 2025.</p> <p>To prevent conflicts of interests and provide appropriate communication channels, the Company established the Ethical Corporate Management Best-Practice Principles, Procedures for Ethical Management and Guidelines for Conduct in 2014 and 2015 respectively. Through internal control system, audit system and all kinds of management regulations, the Company ensures that the enforcement of the systems are showing</p>	None

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(4) Has the company established effective systems for both accounting and internal control to facilitate ethical corporate management, and are internal auditors or CPAs check the risk assessment results on high-risk unethical behavior and conduct an audit plan for prevention programs?	V		<p>results.</p> <p>The Company has established an accounting system, internal control system and internal audit implementation rules. The internal audit unit will check the risk assessment results on high-risk unethical behavior and conduct an audit plan for future prevention programs in compliance with Company’s ethical corporate management principles.</p>	None
(5) Does the company regularly hold internal and external educational trainings on operational integrity?	V		<p>The Company delivers integrity policies through various channels, such as monthly departmental meetings, e-Bulletin Board, and management’s remarks. For new employees, training on ethical management and morality, anti-bribery and anti-corruption policies, competition compliance and general data protection regulation (GDPR) were carried out during the orientation for 126 newcomers in 2025. In addition, the on-line course</p>	None

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			on management of the prevention of insider trading was carried out in 2025. A total of 2,501 employees completed the courses and test.	
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?	V		The Company has established the “Employee Complaint Regulations” as a basis for the employees to seek redress for violations of their rights, unfair treatment, or illegal behavior by other employees. An independent whistle-blowing mailbox is set up for internal and external personnel to submit reports. This mailbox is under the responsibility of a dedicated personnel.	None
(2) Does the company establish standard operating procedures for confidential reporting on investigating accusation cases?	V		The procedure of general whistle-blowing cases shall apply to the company grievance and appeal policies. The complainer may raise the case verbally, in writing or report anonymously. The Company then should make records, investigate and give a response to the complainer within 10 working days or extend the latest date of response	None

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(3) Does the company provide proper whistleblower protection?	V		<p>up to 30 working days when necessary. The identity of the complainer and the contents of the complaint are kept confidential. The complainer is protected from any inappropriate treatment due to the complaint.</p> <p>The Company takes whistleblower protection seriously and cases will be handled by designated Human Resources Managers. The Company shall promise confidentiality of the identity of whistleblowers and the content of reported cases and measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.</p>	None
<p>4. Strengthening information disclosure</p> <p>(1) Does the company disclose its ethical corporate management policies and the results of its implementation on the company’s website and MOPS?</p>	V		The Company’s Ethical Corporate Management Best-Practice Principles and the results of our implementation have been posted on the Company’s website (https://www.evergreen-	None

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			marine.com/emc/policy/jsp/EMC_EthicalCorporateManagement.jsp?lang=zh-tw) and MOPS.	
5. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: None				
6. Other important information to facilitate a better understanding of the company’s ethical corporate management policies (e.g., review and amend its policies): None				

