



Business Ethics and Code of Conduct

The Company's Business Ethics and Code of Conduct establish the standard framework for appropriate behavior and conduct expected from all personnel, including the Board of Directors, Executives, and Employees. These standards serve as guiding principles for conducting business and performing duties with integrity, honesty, fairness, and in an ethical and orderly manner. The Company is committed to operating in a responsible and transparent manner, fostering equality and professionalism, and promoting sustainable growth in the long term.

1. Responsibility to Shareholders

The Company is committed to conducting its business with responsibility and with the goal of ensuring shareholder satisfaction. This commitment includes a focus on sustainable growth, the ability to deliver appropriate returns, and maintaining transparency and trustworthiness. The following best practices are observed.

- 1.1 Company personnel shall perform their duties with honesty, integrity, and fairness toward all shareholders.
- 1.2 Company personnel shall apply their knowledge and skills to their work to the best of their ability.
- 1.3 Company personnel shall exercise caution to avoid any actions that may lead to conflicts of interest.

2. Compliance with Laws and Respect for International Human Rights Principles

The Company and all personnel must respect and comply with applicable laws, local customs, and traditions of each area and country in which the Company operates or invests. In addition, the Company is committed to adhering to international human rights principles and conducting its business ethically and fairly. The following best practices are observed.

- 2.1 Company personnel assigned to work outside their usual area of operation should study and understand the local laws, customs, traditions, and cultures of each country or region.
- 2.2 The Company shall comply with international human rights principles and shall not support or engage in any business activities that violate such principles.

3. Stakeholder Interests and Conflict of Interest

Company personnel must perform their duties with primary consideration for the interests of the Company and its stakeholders. The following best practices shall be observed.

- 3.1 Company personnel are prohibited from using their influence or authority to engage in transactions between the Company and themselves, or any legal entity in which they hold shares, or with any related parties - except for employee benefits to which they are entitled - unless the interest has been fully disclosed and specific approval or approval in principle has been granted.
- 3.2 Company personnel shall not issue orders that serve to benefit themselves personally.

- 3.3 In any meeting where an attendee has a vested interest in a particular agenda item, that individual should abstain from voting or temporarily leave the meeting to allow the other participants to deliberate without undue influence.
- 3.4 The Board of Directors and management shall carefully consider conflicts of interest involving connected transactions between the Company and its subsidiaries or affiliates. Such considerations must be made with honesty, sound judgment, and independence, in accordance with ethical standards and with due regard for the best interests of the Company.
- 3.5 Directors and executives must report any interests related to the management of the Company's business, as well as the holding of securities or units in trusts managed by the Company, whether by themselves or related persons, in accordance with the requirements specified under the Securities and Exchange Act.
- 3.6 Company personnel must not accept any external employment that competes with the Company's business or creates a conflict of interest with the Company, whether on a temporary or permanent basis.

4. Confidentiality, Data Retention, and Use of Insider Information

The Company is responsible for safeguarding important non-public information and maintaining its confidentiality, allowing access only to those whose duties require it. The following best practices shall be observed.

- 4.1 Insider information refers to confidential, non-public information related to the Company's operations and management which, if disclosed, could impact the Company. Company personnel must maintain the confidentiality of such information and must not disclose it to others or use it for improper personal gain.
- 4.2 The Company should establish appropriate levels of information access and measures for maintaining confidentiality. Personnel must protect confidential information within their area of responsibility.
- 4.3 Company personnel, even after retirement, resignation, or termination of employment, are obligated to maintain the confidentiality of any proprietary or sensitive Company information.
- 4.4 The Company must safeguard customer information and trade secrets as confidential. Company personnel must not disclose such information unless required by law or explicitly authorized by the Board of Directors.
- 4.5 Any personnel who becomes aware of material insider information that could affect the value of securities or units in REIT managed by the Company are prohibited from buying, selling, or transferring such securities at least 1 month prior to the public disclosure of the information and for a period of 24 hours after the information has been fully disclosed to the public. Further details are provided in Attachment 1.
- 4.6 Information disclosure shall only be carried out by authorized Company personnel. If personnel without authority to disclose information are approached for such information, they should direct the inquirer to the appropriate authorized personnel to ensure accuracy and consistency of disclosed information.
- 4.7 Company personnel who are responsible for retaining documents and/or electronic data as required by law must ensure that the documents are destroyed once the legal retention period has expired.



5. Customer Treatment

The company values the utmost satisfaction of its customers by adhering to the following principles.

- 5.1 The company is dedicated to developing its business with quality, offering fair and reasonable compensation and terms.
- 5.2 The company discloses complete, accurate, and timely information regarding its products and services without distortion or misrepresentation, enabling customers to make informed decisions.
- 5.3 The company establishes communication channels to allow customers to submit complaints about the company's business, so that it can respond promptly and consider appropriate solutions.

6. Treatment of Business Competitors

The company conducts its business dealings with competitors fairly and in accordance with the following best practices.

- 6.1 The company operates within a framework of free and fair competition, refraining from making defamatory statements or unjustified attacks against competitors without reasonable factual basis.
- 6.2 Employees must exercise due care when communicating with competitors and their personnel under all circumstances. They must ensure that the company's confidential information is neither disclosed nor negligently exposed to competitors. Furthermore, employees shall not seek to acquire confidential information of competitors through improper means, such as offering bribes to competitors' employees.

7. Treatment of Business Partners

Under good corporate governance, the company also places great importance on its business partners by treating them equitably based on fair, transparent, and equal competition, aiming to build strategic partnerships and promote social responsibility among partners. The company adheres to the following best practices.

- 7.1 The company supports transparent, equitable, and non-discriminatory treatment of its business partners and applies clear criteria for partner evaluation and selection.
- 7.2 Company personnel must not solicit benefits from partners, maintain impartiality, and strictly comply with the code of conduct concerning conflicts of interest and related-party transactions. Additionally, procurement processes are designed to avoid negative impacts.
- 7.3 Company personnel are required to properly retain documents related to business partners as appropriate for reference.
- 7.4 The company must strictly adhere to contractual agreements. If the company or its partners are unable to fulfill contractual obligations, they must immediately report to their supervisors to seek consultation and find suitable solutions.
- 7.5 The company supports and collaborates with partners in the development of new products and services to continuously meet customer demands and changing circumstances.
- 7.6 The company maintains the confidentiality of partners and shall not misuse or disclose their information for personal gain or unauthorized parties.

8. Responsibility to the Community, Society, and the Environment

The company places great importance on community activities, society, the environment, religious support, natural resource conservation, as well as supporting education and public welfare for the community. The company adheres to the following best practices.

- 8.1 The company commits to social responsibility in areas of quality, safety, occupational health, and the environment, including maximizing the efficient use of natural resources, while recognizing the importance of environmental protection and the safety of all stakeholders involved.
- 8.2 The company considers options for utilizing natural resources in ways that minimize adverse impacts on society, the environment, and the quality of life of the public. It promotes the reduction of energy and resource consumption.
- 8.3 The company supports and fosters awareness of social and environmental responsibility among its employees, as well as its partners and customers, and fully cooperates with government officials and relevant agencies.

9. Treatment of Employees

All personnel are the most important part of the company's business operations. The company values all employees without discrimination, promotes unity among employees, and fosters a safe and healthy working environment. The company provides fair compensation and good benefits. The following best practices are observed.

- 9.1 The company must treat all personnel equally without discrimination or segregation based on place of origin, ethnicity, gender, age, skin color, religion, disability, social status, educational background, or any other status unrelated to job performance.
- 9.2 The company must provide all personnel with opportunities to fully demonstrate their capabilities by offering appropriate compensation and incentives, including salary, bonuses, and reasonable operational expenses. The company also provides opportunities for further education and training, both short-term and long-term.
- 9.3 All personnel must perform their duties to the best of their abilities, with a conscientious, honest, fair, and ethical mindset. They must be responsible for their tasks and not delegate their duties to others directly or indirectly unless necessary or for convenience in tasks that do not require their specific expertise.
- 9.4 Personnel must follow the chain of command, accept orders, and be directly accountable to their supervisors. They must avoid bypassing the chain of command unless necessary. Criticism of supervisors or colleagues that may cause harm to individuals or the company should be avoided. Personnel should be open to and respectfully listen to the opinions of subordinates, supervisors, and colleagues without bias and with reason.

- 9.5 Personnel are permitted to use company resources, labor, facilities, and conveniences fully in performing their duties. However, such resources must not be used for purposes other than official duties or entitled benefits.
- 9.6 Personnel must maintain polite manners, dress appropriately for the occasion, and behave suitably in accordance with their job duties and local customs, without damaging the company's image.
- 9.7 Personnel should cooperate in company-organized activities to promote unity, mutual assistance, and social responsibility activities organized by the company.
- 9.8 Personnel are prohibited from actions that cause disturbance, undermine morale, create hostility, or disrupt work, including any form of sexual harassment toward employees or external persons conducting business with the company. This includes sexual assault, flirtation, molestation, indecent behavior, and possession or distribution of pornographic materials.
- 9.9 The company must promote employees' rights in accordance with the Labor Protection Act.

10. Internal Control and Internal Audit

The company must establish policies to ensure a robust internal control system, appropriate risk management, and regular monitoring and evaluation. The following best practices are observed.

- 10.1 The company shall implement an effective internal control system for its employees, including appropriate risk assessments to identify risks that may impact the company's objectives, goals, or success. There shall be adequate control activities at all functions and levels, reliable information and communication systems both internally and externally, and proper monitoring and evaluation systems to ensure the system's adequacy and to enable timely adjustments as needed.
- 10.2 The company shall assign a responsible unit directly accountable for risk assessment and management. This unit shall use assessment results to improve control measures to suit changing circumstances and risk factors. Senior and middle management must cooperate fully in this process.
- 10.3 The company shall establish an independent unit directly accountable to the Board of Directors, responsible for conducting effective internal audits. This unit must have sufficient, knowledgeable, and ethical personnel who strictly adhere to the code of conduct for internal auditors.
- 10.4 Employees must cooperate fully with the internal control and internal audit systems, rigorously reviewing and complying with the prescribed procedures.
- 10.5 All employees have the duty to support work processes and provide accurate and truthful information to the internal audit department and external auditors. Employees are also responsible for verifying financial accuracy and promptly reporting any errors or irregularities.

11. Support for Anti-Corruption Efforts

The Board of Directors is committed to conducting business with transparency, under the framework of laws, ethics, and good corporate governance principles. The company supports anti-corruption efforts and has established policies to promote this, with the following best practices.

- 11.1 The company shall promote awareness among personnel to perform their duties honestly, transparently, and ethically, respecting the law, supporting anti-corruption, and managing the business according to good governance principles.

- 11.2 Personnel must not solicit or accept any assets or other benefits from individuals involved with or conducting business with the company, except during customary occasions or festivals. Such assets must not be illegal, and personnel shall not exploit their positions or seek improper benefits for themselves or others.
- 11.3 The company shall establish processes to review operational procedures, including risk assessments related to corruption, and manage appropriate corrective measures.
- 11.4 The company shall maintain adequate and appropriate internal control systems and develop mechanisms to monitor, control, and balance the exercise of authority clearly, effectively, and appropriately to prevent corruption or involvement in corrupt activities.
- 11.5 The company shall provide channels for receiving complaints or reporting suspicious activities, with policies to protect whistleblowers and maintain confidentiality. Appropriate measures for investigation and disciplinary actions shall be implemented in accordance with related regulations. Details are provided
- 11.6 The company should support activities organized by various agencies or organizations that contribute to preventing and promoting anti-corruption efforts.

12. Safety, Health, and Environment

The company places great importance on the safety and health of its employees and the community and promotes the appropriate use of resources. The following best practices apply.

- 12.1 The company shall prioritize safety by establishing quality standards and regulations regarding safety, occupational health, and the environment that meet or exceed legal requirements and international standards. Employees must strictly comply with all relevant laws, policies, and regulations and participate in training on quality, security, safety, occupational health, and environment as prescribed by the company.
- 12.2 The company shall take all necessary measures to control and prevent various types of losses caused by accidents, fires, injuries, occupational illnesses, theft or damage of assets, security breaches, improper work practices, and errors. The company shall maintain a safe working environment for employees and conduct regular safety drills.
- 12.3 If any unsafe work conditions or non-compliance with quality, safety, occupational health, and environmental standards are observed, or if work activities impact the environment, employees must temporarily suspend such work as much as possible to notify colleagues, supervisors, and responsible departments for corrective action or planning. Under no circumstances shall unsafe work continue.

13. Intellectual Property, Use of Information Technology and Communication

The company promotes research and development to facilitate smooth operations that benefit the company. Employees must use the company's information technology and communication systems to



enhance understanding with external parties for the company's benefit, exercising caution and respecting the intellectual property rights of the owners. The best practices are as follows.

- 13.1 Company personnel who are responsible for safeguarding trade secrets or confidential business information must ensure such information is kept secure and not disclosed.
- 13.2 The company encourages employees to use internet resources for work-related purposes only and prohibits any acts that disrupt other computers or internet systems. Employees must not use the company's computer systems to disseminate information that is morally inappropriate, violates customs or traditions, or breaks the law, such as damaging reputation or property, possessing or distributing pornographic materials, forwarding disruptive content, advertising non-company businesses, or sending spam emails.
- 13.3 Employees must use only properly licensed software in their work. Installation and use of unlicensed software on company systems is strictly prohibited.
- 13.4 Employees must keep their passwords confidential to prevent unauthorized access and avoid visiting inappropriate or potentially harmful websites that may compromise company computer systems.
- 13.5 If an employee requests permission for subcontractors or contractors' personnel to use the company's information systems, the requesting employee must supervise their usage and assume responsibility for any damage that may result from such use.

14. Maintenance and Use of Company Assets

All company personnel are responsible for properly maintaining and utilizing company assets to maximize benefits and ensure suitability for business operations. The best practices are as follows.

- 14.1 Employees must comply with safety regulations when using tools, equipment, and assets related to the company's operations.
- 14.2 Employees must not take, sell, lend, or transfer company assets without proper authorization, regardless of the asset's value.
- 14.3 Employees must not intentionally damage or destroy company assets.
- 14.4 Employees must not use company assets for personal gain or for external business activities.

15. Employee Conduct and Interaction with Colleagues

All company personnel should maintain a respectful work environment, recognizing individual rights and showing respect toward supervisors, colleagues, and subordinates. Cooperation, assistance, constructive feedback, and joint problem-solving are encouraged. The best practices are as follows.

- 15.1 Employees must not incite, promote slander, mockery, or actions that cause division or discord, nor claim others' work as their own.
- 15.2 Employees must not engage in any form of sexual harassment against coworkers.
- 15.3 Employees must demonstrate discipline and respect toward supervisors, colleagues, and subordinates.
- 15.4 The company promotes ethical values and integrity in the workplace and recognizes employees who contribute positively to the work environment and atmosphere.