

The Company's actual governance differs from The Corporate Governance Best-Practice Principles or TSEC/GTSM Listed Companies and why

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
1. Will the Company based on the "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies" set up and disclose the Company's corporate governance best-practice principles?	V		The Company has formulated the "Code of Corporate Governance Practice"	No discrepancy
2. Shareholding structure and shareholders' equity				
(1) Will the Company have the internal procedures regulated to handle shareholders' proposals, doubts, disputes, and litigation matters; also, have the procedures implemented accordingly?	V		(1) The Company has set up a spokesperson and a deputy spokesperson to report on the Shareholders' suggestions or questions in a timely manner. In circumstances of disputes regarding share issues, the spokesperson and the deputy spokesperson will also assist the Shareholders in a fair and reasonable way.	No discrepancy
(2) Will the Company possess the list of the Company's major shareholders and the list of the ultimate controllers of the major shareholders?	V		(2) The Company keeps track of the shareholdings of Directors, Supervisors, Managers and major shareholders holding more than 10% of the shares.	No discrepancy
(3) Will the Company establish and implement the risk control and firewall mechanisms with the related parties?	V		(3) The Company has formulated regulations regarding related party transactions, guarantee and endorsement, loan to others. Also, the Company has also formulated regulations regarding internal control and internal audit stipulating its subsidiaries in accordance to the "Regulations Governing Establishment of Internal Control Systems by Public Companies".	No discrepancy

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	Yes	No	Summary description	
(4) Will the Company set up internal norms to prohibit insiders from utilizing the undisclosed information to trade securities?	V		(4) The Company has formulated “Procedures for the Prevention of Insider Trading”, and has strengthened publicity to insiders to avoid the occurrence of insider trading.	No discrepancy
3. The constitution and obligations of the board of directors (1) Has the board devised diversified guidelines and implemented them based on member makeup?	V		(1) In accordance to Article 23 of “Corporate Governance Best Practice Principles”, the composition of the Board of Directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company’s business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards: 1. Basic requirements and values: Gender, age, nationality, and culture. 2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience. In order to achieve the ideal goals of corporate governance, the Board of Directors should possess the following abilities: operational judgment, accounting and financial analysis, business management, crisis management, industrial knowledge, international market outlook, leadership, and decision-making.	No discrepancy

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	Yes	No	Summary description	
(2) Will the Company, in addition to setting the Remuneration Committee and Audit Committee lawfully, have other functional committee set up voluntarily?	V		<p>The Board of Directors of the Company has rich qualifications. 90% of the directors are professionals who have been working in various fields and are over 45 years. Currently, there are 11 Directors, including 3 Independent Directors and 8 juridical director representatives. All of them are male, their nationality is Republic of China, and 2 Directors are also employees of the Company. The Board members are of various professional background (e.g., law, accounting, marketing, technology) and ability to carry their duties (operational judgment, accounting and financial analysis, business management, crisis management, industrial knowledge, international market outlook, leadership, and decision-making). Please refer to [Attachment 1] for more details. The Company continues to strive to achieve the specific management goals of the Board diversity policy. It is expected that in the future selection of board members, priority will be given to appointing at least one female candidates with law, accounting and financial background.</p> <p>(2) The Company has established a Remuneration Committee and an Audit Committee. Taking into account the Company's scale and business nature, it has voluntarily set up a corporate social responsibility office and risk management team to manage and execute related matters.</p>	No discrepancy

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	Yes	No	Summary description	
(3) Has the Company established methodology for evaluating the performance of its Board of Directors, on an annual basis? Are the results of the evaluation reported at the Board Meeting and used as reference for remuneration and the nomination for re-election?	V		(3) On Jul. 25, 2017, the Board has approved the “Self-Evaluation or Peer Assessment of the Board of Directors”, and stipulated that the evaluation must be completed before the deadline and submitted to the Board. In Dec. 2019, the Board made 1 <sup>st</sup> amendment to the “Self-Evaluation or Peer Assessment of the Board of Directors”. The evaluation was completed on Feb. 26, 2020 and was submitted to the Board. 2019 Evaluation results: Board self-evaluation and peer-assessment: Excellent. Auditing Committee self-evaluation: Excellent. Remuneration Committee self-evaluation: Excellent. 2019 suggestions to Board’s performance assessment: the attendance of Directors at the Shareholders’ Meeting be more than 6/11 seats. Sufficient communication and communication opportunities between the Board and CPA be increased. The assessment results will serve as a reference for Board’s remuneration and re-election.	No discrepancy
(4) Will the Company have the independence of the public accountant evaluated regularly?	V		(4) In order to implement corporate governance, the Board of the Company regularly evaluates the independence and competence of CPAs. The relevant evaluations are based on the evaluation of independence items stipulated in the Bulletin 10 of the “Norm of Professional Ethics for CPA”. The 5 <sup>th</sup> Board of Directors submitted the independence evaluation report of the CPAs, and the evaluation	No discrepancy



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	Yes	No	Summary description	
			report is detailed in [Attachment 2]. After evaluation, the CPA Shu-Chiung, Chang and Chun-Yao, Lin of PwC Taiwan meet the Company's independence assessment standards and are sufficient as the Company's CPAs.	
4. Does the TWSE/TPEX listed company set up a full/part-time corporate governance unit or personnel to be in charge of corporate governance affairs including, but not limited to, providing directors and supervisors with required information for business execution, handling relevant matters with board meetings and shareholders meetings according to the laws, processing corporate registration and amendment registration, and preparing minutes of board meetings and shareholders meetings?	V		<p>The Board has approved a resolution at the Board meeting on Aug. 7, 2019, to appoint Hsiao-Jung, Liu, the Deputy Project Manager, as the Chief Corporate Governance Officer, responsible for corporate governance related matters. Hsiao-Jung, Liu, the Deputy Project Manager, has more than three years of experience in corporate governance positions in public companies. Main responsibilities of Chief Corporate Governance Officer are as follows:</p> <ol style="list-style-type: none"> <li>1. Provide the content of "Corporate Governance Best Practice Principles" or "Corporate Governance Evaluation" to facilitate the agenda working unit to conduct Board Shareholders Meetings in accordance with relevant corporate governance standards.</li> <li>2. Provide the content of "Corporate Governance Best Practice Principles" or "Corporate Governance Evaluation" to facilitate the agenda working unit to complete Board Shareholders Meetings minutes in accordance with relevant corporate governance standards.</li> <li>3. Assist with Directors' taking of office and continuing education</li> </ol>	No discrepancy

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	Yes	No	Summary description	
			<p>4. Provide Directors with information required for business operation.</p> <p>5. Assist the Board of Directors in the compliance of laws and regulations.</p> <p>6. Other matters as required by the Company's Article of Incorporation or contract.</p> <p>Implementation of 2019 business operation</p> <p>1. Assist Independent and Non-independent Directors to carry out their duties, provide information required for arrangement of Directors' continuing education:</p> <p>(1) Regularly notify Board members on the latest legal amendments and developments regarding company management and corporate governance.</p> <p>(2) Inspect the information needed by the Board, maintain smooth bi-lateral communications between directors and various business managers.</p> <p>(3) Pursuant to the corporate governance code of practice, the Independent Directors meet with internal audit supervisors or CPAs in private to understand the Company's financial status.</p> <p>(4) Assist Independent Directors and Non-independent Directors to formulate annual training plans and arrange courses in accordance</p>	

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			<p>with the nature of the Company and Director's academic and experience background.</p> <p>2. Assist in procedures and resolutions of the Board of Directors and Shareholders' Meeting to comply with relevant legal regulations:</p> <p>(1) Report implementations of corporate governance to the Board, assist in convening of Company's Board and Shareholders' Meetings in compliance with relevant laws and corporate governance practice principles.</p> <p>(2) Assist or remind the Board to comply with relevant legal regulations when performing relevant duties or while making resolutions.</p> <p>(3) Responsible for reviewing the announcement for material decisions made by the Board to ensure information symmetry with the investors.</p> <p>3. Reminder to the Board: propose the agenda of the Board of Directors meeting and to notify the directors seven days prior to the designated date of meeting. Convene the meeting and provide information for the meeting. Notify the Board members to abstain from certain motions if conflict of interest is anticipated before the meeting, and to complete minutes to the Board meeting within 20 days after the meeting.</p> <p>4. Reminder to the Board: Process filing of Shareholders' Meeting and to produce meeting</p>	

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			<p>notice within the legally-stipulated deadline, meeting agenda, meeting minutes, and to file for changes when amendment of the Company's Articles of Incorporation or Procedures of Elections for Directors shall take place.</p> <p>For details on continuing education of Directors and Chief Corporate Governance Officer, please refer to [Attachment 3] and [Attachment 4].</p>	
<p>5. Has the Company established a communication channel with the stakeholders (including but not limited to the shareholders, employees, customers, and suppliers), set up a stakeholder section on the Company's website, and responded appropriately to the important corporate social responsibility concerns of the stakeholders?</p>	V		<p>Company's Spokesperson as stated in this annual report  Name: Yun-Chen, Tu  Title: Senior Asst VP  TEL: (02)8919-1234  E-mail: speaker@aaeon.com.tw</p> <p>Company's Deputy Spokesperson  Name: Chien-Chun, Chuang  Title: Senior Manager  TEL: +886-2-8919-1234  E-mail: speaker@aaeon.com.tw</p> <p>Due to the communication windows of various stakeholders, the relevant information will be adjusted from time to time due to actual business situations and planning factors. For the latest information, please refer to the Company's official website.</p> <p>The Company has set up a stakeholder section on the website.</p> <p><u>AAEON and employees</u></p>	No discrepancy



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	Yes	No	Summary description	
			<ul style="list-style-type: none"> <li>● Through the suggestion box and a hotline for sexual harassment complaints, the employees can express their opinions at any time and get a response from relevant departments of the Company.</li> <li>● At regular employee-management meetings and welfare committee employee representatives meet the Company representatives and communicate face-to-face. The Company's employees do not form a trade union by themselves, so they do not need to sign a collective agreement in accordance with the Collective Agreement Act. However, employee-management meetings are held in accordance with relevant procedures as a regular communication channel between the company and employees. On Mar. 29, Jun. 28, and Sep. 27, 2019 and Jan. 15, 2020, four employee-management meetings were held. A total of 34 representatives of employees and management participated the meetings. Four proposals were submitted throughout the year, and all cases were successfully resolved.</li> <li>● Through the Company's internal mailbox, relevant health and epidemic prevention information is sent to the employees from time to time.</li> <li>● Internal customer satisfaction surveys, and pay attention to the voice of internal customers and employees.</li> <li>● Other non-scheduled thematic questionnaires</li> </ul>	

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			<p><u>AAEON and Shareholders</u>  The Company's "Shareholding structure and shareholders' equity", "The constitution and obligations of the board of directors", "Establishment of Communication Channels with Stakeholders" and "Disclosure of information" are implemented in accordance to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" formulated by the FSC and AAEON's "Corporate Governance Best Practice Principles". In addition to the annual report issued every year, the Company's financial, business, and equity changes are also disclosed to the investors and the public at the MOPS.</p> <p><u>AAEON and Customers</u>  The "Customer Satisfaction Survey" for global customers is conducted every year. Surveys are conducted on marketing support, product management, logistics, quality, and service. This customer satisfaction survey is an important basis for the Company's continuous improvement. Regular dealer seminars and local product exhibitions are held to understand customer needs and make the most direct communication and response.</p> <p><u>AAEON and Suppliers</u>  In accordance with the Company's quality policy, environmental policy and environmental protection</p>	

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			<p>concept, we proactively carry out written communications with suppliers, including the "Environmental Protection Concept Declaration Letter", proclaiming our quality policy and environmental declaration, and invite them to work together for environmental improvement. We also administer the "Quality and Environmental Management Survey Form, inviting them to jointly comply with the relevant government environmental protection laws and regulations, in waste reduction and environmental protection. An ISO 9001 and ISO 14000 certified company will be listed as a priority supplier. Supplier evaluation and site visits: On-site inspection and communication with suppliers about their delivery stability and quality.</p> <p><u>AAEON and Community</u>  Through the AAEON EDUCATION FOUNDATION's arts and culture activities and the public welfare activities, we discuss and communicate with the local companies in the community, organize arts and cultural displays, blood donation and other public welfare activities. We proactively arrange art and cultural displays in public areas manufacturers and employees, creating a clean and tidy environment atmosphere.</p> <p><u>AAEON and Government and other Agencies</u></p>	

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	Yes	No	Summary description	
			<ul style="list-style-type: none"> <li>• We actively participate in seminars or symposia organized by governments or competent authorities.</li> <li>• We participate in activities organized by external associations: Taipei Computer Association: obtain information about education, training, markets, or exhibitions through member participation; or medical institutions related to employee health promotion.</li> <li>• We participate in community management committees, such as the Far East Century ABC Management Committee: we participation in the development of industrial park communities.</li> </ul>	
6. Has the Company commissioned a professional stock service agent to handle shareholders affairs?	V		The Company has appointed a professional stock agent (KGI Securities Co., Ltd.) to handle shareholders affairs.	No discrepancy
7. Disclosure of information				
(1) Does the Company have a website setup and the financial business and corporate governance information disclosed?	V		(1) The Company have disclosed the financial business and corporate governance information on company website.	No discrepancy
(2) Has the Company adopted other information disclosure methods (such as, establishing an English website, designating a responsible person for collecting and disclosing information of the Company, substantiating the spokesman system, placing the juristic person seminar program on the Company's website, etc.)?	V		(2) The Company has a designated person responsible for the collection of disclosed information, in accordance with the relevant authority's regulations on information disclosure, and implement the spokesman system.	No discrepancy



Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
(3) Does the company announce and report the annual financial report within two months after the end of the fiscal year, and announce and report Q1, Q2, Q3 financial reports and the operating status of each month in advance of the prescribed deadline?	V		(3) The Company announces and discloses relevant information within the time limit. For related situations, please refer to MOPS.	No discrepancy
8. Are there any other important information (including but not limited to the interests of employees, employee care, investor relations, supplier relations, the rights of stakeholders, the advanced study of directors and supervisors, the implementation of risk management policies and risk measurement standards, the execution of customer policy, the purchase of liability insurance for the Company's directors and supervisors) that are helpful in understanding the corporate governance operation of the Company?	V		<p><u>Employees' rights and care to employees:</u>  The Company strictly abides by the provisions of various labor laws, the Company does not discriminate employees by age, gender, race, religion, color, nationality, etc. and employer and employees sign an employment contract with their own their consent. The Company establishes various communication channels. If any employees need to communicate and interact directly with the management, they can directly submit opinions or suggestions to the management via telephone or email at any time, and they will definitely receive feedback in a timely manner. The Company provides a high-quality and suitable working environment, implements smoke-free workplace policies, regular environmental inspections, safe and clean employee restaurants, regularly organizes various arts and cultural displays and provides colleagues with various arts and cultural activities within the Company. Inside the Company, there are art corridors and literature halls to improve the art culture appreciation of employees and relieve their physical and mental pressure. The Company also has an employee benefit insurance</p>	No discrepancy

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	Yes	No	Summary description	
			<p>plan. The insurance policy includes: life insurance, accident insurance, medical insurance and cancer insurance.</p> <p><u>Investor relations:</u> Shareholders' rights and interests are valued by AAEON. We focus on the Company's operating results and long-term strategies, through the disclosure of correct, real-time and transparent information, through corporate briefings, shareholder meetings, annual reports and financial statements audited by CPAs. AAEON hopes to provide investors and the public with a way to understand the operating status and performance.</p> <p><u>AAEON and customer relations:</u> Customer partnership is one of AAEON's core values: In order for customers to accumulate diverse technical support and related product specifications in their vertical industry application market, AAEON presents thousands of internal data on the website, shares relevant technical information to help customers better understand the development of industrial computers. In addition to the Company's annual visits with customers, the Company also arranges dealer seminars, or local exhibitions to understand customers' voices. The Company also conducts annual customer satisfaction surveys on its own in order to understand customers' needs in marketing, product design, logistics management, technical services,</p>	

Assessment items	Actual governance			Deviation and causes of deviation from the Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Companies
	Yes	No	Summary description	
			<p>maintenance services, etc. The customers may list their recommendations to ensure that their needs are understood and properly handled.</p> <p><u>Supplier relations:</u> When AAEON is handling RoHS, the main principle is "source management". "Source" refers to a group of suppliers of raw materials. All suppliers must submit a test report from a third testing laboratory party and provide documents to AAEON specifying that they do not use harmful materials. In the procurement process, relevant controls must be incorporated to ensure that the purchased parts meet the specifications. In addition, through the green procurement platform, we provide the cooperation process of parts recognition from suppliers. In addition, AAEON self-purchased testing equipment, and regularly conducts screening of hazardous materials. Whether the input of raw materials meets the requirements of the RoHS, in order to manage the green supply chain, the mechanism is integrated with the existing production management system for complete management and control.</p> <p><u>Rights of interested parties:</u> The Company's interested parties can contact the Company directly through the mailbox on the official website at any time.</p>	

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	Yes	No	Summary description	
			<p><u>Status of continuing education of Directors and Supervisors:</u> The Directors of the Company have participated in the courses related to corporate governance, and they are also informed at any time about the updates of laws and regulations related to corporate governance.</p> <p><u>Implementation of risk management policies and risk assessment standards:</u> The Company has formulated various internal management regulations in accordance with the law and conducts various risk management and assessments in accordance with the regulations to effectively control the risks of the Company's operations.</p> <p><u>Implementation of customer policies:</u> In addition to regularly visiting customers and convening dealer meetings, the Company also conducts annual customer satisfaction surveys to understand the actual needs of customers in marketing, logistics management, and technical services, and the customers may list the recommendations to ensure that customer needs are understood and properly addressed.</p> <p><u>The purchase of Liability Insurance for Directors and Supervisors:</u></p>	



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			The Company has purchased Liability Insurance for Directors and Supervisors.	
<p>9. Please describe the improvement performed according to the corporate governance evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange in recent years, and proposes the matters with priority for improvement and the respective measures. (Company that does not participate in the evaluation please leave blank):</p> <p>The self-assessment results of Taiwan Stock Exchange Corporate Governance Center's 6th Corporate Governance Evaluation are expected to score in 63 items and no scores for 22 items, of which are "The company uploaded the English version 30 days before the shareholders meeting. Proceedings and supplementary materials of the meeting", "The company sets the policy of diversification of board members, and exposes the implementation of the diversity policy on the company website and annual report", "The company is invited (on its own) to hold at least two investor conferences, and The two investor conferences at the beginning and end of the year under review are more than three months apart", " the company annual report discloses specific and explicit dividend policy ", and " the company formulates policies for energy conservation and carbon reduction, greenhouse gas reduction, water consumption or other waste management " are listed as priority Improvement matters.</p>				

[Attachment 1] Independence assessment of CPAs and Implementation of diversity of Board members:

Diversity of board members Item	Profile				Specialized Background						Capability of carry out duties									
	Nationality	Gender	Current employees of the Company	Age			Law	Accounting	Finance	Industry	Marketing	Technology	Operating judgment	Accounting and financial analysis ability.	Operational and Management Ability	Ability of crisis management	Knowledge of Industry	Understanding of International Markets	Leadership	Decision Making
				45 to 60	61 to 70	71 to 75														
Name of director																				
Yung-Shun, Chuang	Republic of China	Male	V	V					V	V	V	V	V	V	V	V	V	V	V	V
Jonny Shih	Republic of China	Male		V					V	V	V	V	V	V	V	V	V	V	V	V
Jonathan Tsang	Republic of China	Male		V					V	V	V	V	V	V	V	V	V	V	V	V
Chen-Lai, Shen (Note 1)	Republic of China	Male		V					V	V	V	V	V	V	V	V	V	V	V	V
S.Y. Hsu (Note 1)	Republic of China	Male		V					V		V	V	V	V	V	V	V	V	V	V
Ying-Chen Li	Republic of China	Male	V	V					V	V	V	V	V	V	V	V	V	V	V	V
Wei-Chun, Yen	Republic of China	Male		V		V	V					V	V	V	V	V	V	V	V	V
Chiu-Hsu, Lin (Note 2)	Republic of China	Male		V					V			V	V	V	V	V	V	V	V	V
Yu-Nan, Chen (Note 3)	Republic of China	Male		V					V			V	V	V	V	V	V	V	V	V
Chris Kao	Republic of China	Male		V					V			V	V	V	V	V	V	V	V	V
Chun-An, Hsu (Note 4)	Republic of China	Male		V		V	V						V							V
Cheng-Jui, Kuang (Note 5)	Republic of China	Male		V					V		V						V			V
Daho Yen (Note 6)	Republic of China	Male			V	V									V				V	V
Kun-Chih, Chen (Note 7)	Republic of China	Male		V			V						V							V

Explanation: Please put a "V" in corresponding boxes.

Note 1: On Feb. 21, 2019, Asus has appointed a legal person instead. Chen-Lai, Shen was dismissed and S.Y. Hsu assumed the position of Director.

Note 2: Chiu-Hsu, Lin was appointed as the legal representative of IBASE Technology Inc. and assumed office on May 31, 2019.

Note 3: Yu-Nan, Chen was appointed as the legal representative of IBASE Technology Inc. and assumed office on May 31, 2019.

Note 4: Then Independent Director Chun-An, Hsu resigned at the Shareholders' Meeting on May 31, 2019.

Note 5: Then Independent Director Cheng-Jui, Kuang resigned at the Shareholders' Meeting on May 31, 2019.

Note 6: The Independent Director Daho Yen assumed office at the Shareholders' Meeting on May 31, 2019.

Note 7: The Independent Director Kun-Chih, Chen assumed office at the Shareholders' Meeting on May 31, 2019.


**AAEON Technology Inc.**  
**Independence assessment of CPAs**  
**Feb. 13, 2020**


CPA Firm PwC Taiwan  
 CPA Chun-Yao, Lin and Shih-Jung, Weng


	If the CPAs meet the criteria	Remarks
1. No significant financial interest with the client.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	After reviewing the Company's books and financial statements, no such case found.
2. Not acted as a trustee's director, supervisor or manager within the past two years, or has a position that has a significant impact on the audit work.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	After reviewing the Company's list of Directors and Management, no such case found.
3. Not holder client's shares.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	After inquiring the stock agent and reviewing the shareholder register, no such case found.
4. No borrowings or loans between the client.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	After reviewing the Company's books and financial statements no such case found.
5. No relationship of joint investment or benefit sharing with the client.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	After reviewing the Company's books and financial statements, no such case found.
6. Not worked as the client's regular employees and receives a fixed salary.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	After reviewing the Company's salary register, no such case was found.
7. Not involved in the management of the client to make decisions.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	After reviewing the Company's Board Meeting Minutes, no such case was found.
8. No relationship with the client or its management personnel, such as a spouse, immediate blood relative, immediate marriage, or fourth-degree relatives.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	After reviewing the Company's list of Directors and Management, no such case was found.
9. Not been appointed the Company's CPAs for seven consecutive years.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	Chun-Yao, Lin started to act as the Company's CPA in Q1 of 2019 to audit the Company's financial reports; Shih-Jung, Weng started to act as the Company's CPA in Q1 of 2020 to audit the Company's financial reports. No such case was found.
10. Obtained the CPA's independence statement issued by the CPA Firm.	■ Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable	Please refer to attachment. The CPAs have obtained the CPA's independence statement issued by the CPA Firm.

Note: For the independence principle items evaluated by the Company, please refer to the inspection results of the "Code of Ethics Bulletin No. 10"

Through the evaluation of the Company, the CPAs meet the criteria of independence.

Chairman: 

Manager: 

Accounting Supervisor: 

[Attachment 3] 2019 Continuing Education of Directors:

Title	Name	Training date		Organizer	Course name	Training hours	Total continuing education hours of the year	Remarks
		Start	End					
Director	Yung-Shun, Chuang	2019/01/15	2019/01/15	Taiwan Listed Companies Association	The basic morality of corporate governance - Leaders' Management	2	15	
		2019/01/17	2019/01/17	Corporate Governance Association in Taiwan	Assessment of Functionality of the Board (inc. performance)	3		
		2019/03/29	2019/03/29	Corporate Governance Association in Taiwan	2019 Corporate Governance Practice Seminar	6		
		2019/06/14	2019/06/14	Taiwan Listed Companies Association	The Future of Knowledge the Economy through Culture and Technology	2		
		2019/12/23	2019/12/23	Taiwan Listed Companies Association	2020 Global Economic Outlook	2		
Director	Ying-Chen Li	2019/02/22	2019/02/22	Corporate Governance Association in Taiwan	For the Sustainability of Corporate Governance - Seminar on Increasing Long-Term Company Value	3	9	
		2019/03/29	2019/03/29	Corporate Governance Association in Taiwan	2019 Corporate Governance Practice Seminar	6		
Director	Wei-Chun, Yen	2019/04/16	2019/04/16	Taiwan Academy of Banking and Finance (TABF)	Workshop on Corporate Governance and Corporate Sustainable Management	3	6	
		2019/07/11	2019/07/11	Taiwan Institute of Directors	The Latest Corporate Tax Administration	3		
Director	Jonny Shih	2019/05/07	2019/05/07	Corporate Governance Association in Taiwan	Technological innovation	3	6	
		2019/11/13	2019/11/13	Corporate Governance Association in Taiwan	Recent Tax Law Updates in Taiwan - Special Law on Capital Return to Taiwan and Regulations on Production and Innovation	3		
Director	Jonathan Tsang	2019/05/07	2019/05/07	Corporate Governance	Technological innovation	3	6	



				Association in Taiwan				
		2019/11/13	2019/11/13	Corporate Governance Association in Taiwan	Recent Tax Law Updates in Taiwan - Special Law on Capital Return to Taiwan and Regulations on Production and Innovation	3		
Director	S.Y. Hsu	2019/05/07	2019/05/07	Corporate Governance Association in Taiwan	Technological innovation	3	6	
		2019/11/13	2019/11/13	Corporate Governance Association in Taiwan	Recent Tax Law Updates in Taiwan - Special Law on Capital Return to Taiwan and Regulations on Production and Innovation	3		
Director	Chiu-Hsu, Lin	2019/11/05	2019/11/05	Taiwan Securities Association	Seminar on The Operation of the Auditing Committee	3	6	
		2019/12/18	2019/12/18	Taiwan Securities Association	Legal Compliance of Company Operating Rights and Insider Equity Transactions	3		
Director	Yu-Nan, Chen	2019/11/05	2019/11/05	Taiwan Securities Association	Seminar on The Operation of the Auditing Committee	3	6	
		2019/12/18	2019/12/18	Taiwan Securities Association	Legal Compliance of Company Operating Rights and Insider Equity Transactions	3		
Independent Director	Chris Kao	2019/12/11	2019/12/11	Chinese Enterprise Accounting Association	Practical Problems Related to the New Labor Incident Law	3	6	
		2019/12/18	2019/12/18	Securities and Futures Development Foundation	Skills for Directors and Supervisors to Interpret Financial Information	3		
Independent Director	Daho Yen	2019/07/17	2019/07/17	Securities and Futures Development Foundation	Seminar on 2019 Legal Compliance of Insider Equity Transactions	3	12	Newly elected
		2019/10/22	2019/10/22	Chinese Enterprise Accounting Association	Major Amendments to the relevant specifications for the preparation of IFRSs financial reports	3		
		2019/10/25	2019/10/25	Taiwan Securities Exchange Corporation	2019 Insider Trading Prevention Conference	3		
		2019/11/21	2019/11/21	Taiwan Securities Exchange Corporation	Promotion of Effective Functionality Boards	3		
Independent Director	Kun-Chih, Chen	2019/07/24	2019/07/24	Securities and Futures Development Foundation	Seminar on 2019 Legal Compliance of Insider Equity Transactions	3	14	Newly elected

(4) Status the operation of the Remuneration Committee

1. Profiles of the members of the Remuneration Committee

Identity (Note 1)	Criteria	Having more than 5 years work experience and professional qualifications listed below			Compliance of independence (Note 2)										Number of other public companies where the members are also the members of the remuneration committee of these companies.	Remarks	
		Lecturer (or above) of commerce, law, finance, accounting, or any subjects relevant to the company's operations in a public or private tertiary institution	Certified judge, attorney, lawyer, accountant, or holders of professional qualification relevant to the company's operations	Commercial, legal, financial, accounting or other work experiences required to perform the assigned duties	1	2	3	4	5	6	7	8	9	10			
Members	Chris Kao			V	V	V	V	V	V	V	V	V	V	V	V		
Members	Daho Yen		V		V	V	V	V	V	V	V	V	V	V	V	1	
Members	Kun-Chih, Chen	V			V	V	V	V	V	V	V	V	V	V			

Note 1: Identity is known as director, independent director or others.

Note 2: place a "" in the box below if the member met the following conditions during the time of active duty and two years prior to the elected date.

(1) Not an employee of the Company or any of its affiliates.

(2) Not a director or supervisor of the company or any of its affiliates. The same does not apply, however, in cases where the person is an independent director of the company, its parent company, or any subsidiary, as appointed in accordance with the laws of Taiwan or with the laws of the country of the parent company or subsidiary.

(3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under another's name, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders.

(4) Not a manager of (1), or spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of (2) or (3).

(5) (Not a director, supervisor, or employee of a institutional shareholder that directly holds 5% or more of the total number of issued shares of the Company, or ranks as of its top five shareholders, or was appointed pursuant to Article 27 Paragraph 1 or 2 of the Company Act. (The same does not apply, however, in cases where the person is an independent director of the company, its parent company, or any subsidiary, as appointed in accordance with the laws of Taiwan or with the laws of the country of the parent company or subsidiary.)

(6) Not a director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the Company. (The same does not apply, however, in cases where the person is an independent director of the company, its parent company, or any subsidiary, as appointed in accordance with the laws of Taiwan or with the laws of the country of the parent company or subsidiary.)

(7) Not the same person as the Company's Chairperson, President or person with equivalent position, or the director, supervisor or employee of company or institution of the spouse thereof. (The same does not apply, however, in cases where the person is an independent director of the company, its parent company, or any subsidiary, as appointed in accordance with the laws of Taiwan or with the laws of the country of the parent company or subsidiary.)

(8) Not a director, supervisor, or employee of a corporate/institutional shareholder that directly holds five percent or more of the total number of issued shares of the company or ranks as of its top five shareholders. (The same does not apply, however, in cases where the corporate/institution holds 20% or more and no more than 50% of the total number of issued shares of the Company, or the person is an independent director of the company, its parent company, or any subsidiary, as appointed in accordance with the laws of Taiwan or with the laws of the country of the parent company or subsidiary.)

(9) Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides commercial, legal, financial, accounting services or consultation to the Company or to any affiliate of the Company in the most recent 2 years with an accumulated service compensation of less than NT\$ 500 thousand, or a spouse thereof. This restriction does not apply to any member of the Remuneration Committee, public tender offers Audit Committee or mergers and acquisition special committee, who exercises powers pursuant to relative regulations of the Securities and Exchange Act and Business Mergers And Acquisitions Act.

(10) Does not meet any descriptions stated in Article 30 of The Company Act.