

## APOGEE Com Tw 2024 Integrity Management Implementation Status

A、The company upholds the principles of integrity, transparency, and accountability in its operations. We have established policies based on integrity, built a strong corporate governance framework, and created a sustainable business environment for long-term development.

B、In accordance with the "Corporate Integrity Management Best Practice Principles for TWSE/TPEX Listed Companies" and the "Guidelines for Conduct under the Corporate Integrity Management Best Practice Principles for TWSE/TPEX Listed Companies," our company has established an integrity management policy, which has been approved by the Board of Directors.

C、The company's directors, managers, and individuals with substantial control are prohibited from engaging in dishonest conduct during business activities. The company's "Ethical Corporate Management Best Practice Principles" explicitly prohibit dishonest behavior, bribery, corruption, and illegal political donations, among other unethical practices.

D、Prevention of Conflict of Interest

(A)The company has established relevant regulations in accordance with the law to outline processes for the highest governance unit to prevent and manage conflicts of interest. These include the "MM-10 Code of Ethical Conduct" and the "MM-13 Insider Trading Prevention Procedures," both of which are disclosed on the company's website.

(B)Regarding significant donations, in accordance with the "Board Meeting Rules," donations to related parties or major donations to non-related parties must be submitted for resolution to ensure prior

(C)The company's "Board Meeting Rules," "Audit Committee Rules," "Compensation Committee Organizational Rules," and "Sustainability Committee Organizational Rules" clearly define a conflict of interest avoidance system. Directors and committee members are required to handle official duties in an objective and efficient manner.

(D)To ensure that all employees understand and comply with the regulations, the "Labor Contract" signed by employees clearly stipulates that, regardless of business relationships, employees should avoid accepting gifts and entertainment. In the event of gifts or entertainment from business-related parties, employees are required to proactively report the matter to the company for handling.

F、Whistleblower System

The company has clearly disclosed the whistleblowing process and strictly adheres to the principles of confidentiality regarding the identity of the whistleblower and the contents of the report. The company is committed to protecting the whistleblower from any improper treatment due to the act of reporting. If the investigation confirms a violation, appropriate disciplinary actions will be taken in accordance with company regulations.

The company has established and publicly announced whistleblowing channels on its website for use by both internal and external personnel. If any stakeholders discover violations of ethical business practices, they may report through the following whistleblowing channels：

Audit Committee Email Address：imeyrj@gs.ncku.edu.tw

Written Whistleblowing Mailing Information：

Mailing Address: 1st Floor, No. 5, Nanke 3rd Road, Xinshi District, Tainan City

**2024The main initiatives and their implementation status are as follows：**

Main Initiatives	Implementation Status
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<p>Education, Training, and Testing</p>	<p>2024 The status of education and training for new employees is as follows : The company deepens the culture of ethical management throughout all units through public commitments, information dissemination, and education and training, from top to bottom. Additionally, regular internal training courses for new employees are held, during which the "Ethical Corporate Management Best Practice Principles and Conduct Guidelines" and the "Code of Ethical Conduct" are promoted, along with other relevant regulations.</p>
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	<b>Number of Participants</b>	<b>Hrs</b>	<b>Achievement Rate</b>
<p>New Employee Orientation (Physical Course)</p>	<p>11</p>	<p>11</p>	<p>100%</p>