

Fulfillment of Ethical Corporate Governance, the Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and Reasons:

Items of Evaluation	Implementation		Deviations from "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	
I. Establishment of Ethical Corporate Management Policy and Proposal			
(I) Has the Company established the ethical corporate management policies approved by the Board of Directors and specified in its rules and external documents the ethical corporate management policies and practices and the commitment of the Board of Directors and senior management to rigorous and thorough implementation of such policies?	V		No discrepancy
(II) Has the Company established a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within its business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly, which shall at least include the preventive measures specified in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"?	V		No discrepancy
(III) Has the Company specified in its prevention programs the operating procedures, guidelines, punishments for violations, and a grievance system and implemented them and review the prevention programs on a regular basis?	V		No discrepancy
II. Consolidation of Ethical Corporate Management			
(I) Does the Company evaluate business partners' ethical records and include ethics-related clauses in contracts entered into with the partners?	V		No discrepancy
(II) Has the Company set up a dedicated unit under the Board of Directors to promote ethical corporate management and regularly (at least once every year) report to the Board of Directors the implementation and supervision of the ethical corporate management policies and prevention programs against unethical conduct?	V		No discrepancy

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			The final results are tracked. The identity of the whistleblower and the content of the report are mostly kept confidential; the investigation process and results of the case are fully documented. On May 9, 2024, the Company reported to the Board of Directors on its integrity management policy, the program for preventing unethical conduct, and the status of its implementation and oversight.																															
(III)Has the Company formulated policies to prevent conflicts of interest and provide appropriate communication channels, and implement such policy properly?	V		The Company has stipulated clear regulations and disciplinary actions in the "Employee Principles", "Ethical Corporate Management Best Practice Principles", and " Regulations Governing the Management of Grievance and Whistleblowing ". The Company provides channels for employees to complain and respond to complaints, in order to implement and promote the principles. Complaints and whistleblowing hotline (03-5770270 ext 3536) and dedicated email (auditing@accton.com)	No discrepancy																														
(IV)Has the Company established effective accounting systems and internal control systems to implement ethical corporate management and had its internal audit unit, based on the results of the assessment of the risk of involvement in unethical conduct, devise relevant audit plans and audit the compliance with the prevention programs accordingly or entrusted a CPA to conduct the audit?	V		In order to implement ethical corporate management, Accton has established an effective accounting system and internal control system. The internal auditors have listed high-risk operations as the top priority for auditing of the annual audit plan based on risk assessment to strengthen the preventive measures. The implementation of the audit plan shall be reported to the Board of Directors. In addition, the CPAs will review the implementation of Accton's internal control system every year. According to the results of the internal audit and through the appointment of CPAs, no major violations of ethical corporate management is identified.	No discrepancy																														
(V)Does the Company hold internal and external educational trainings on ethical management regularly?	V		The Company has formulated the "Ethical Corporate Management Best Practice Principles", which are disclosed on the Company's website and promoted on the internal website. Education and training are conducted for new recruits on arrival. In 2024, a total of 188 sessions were held on the courses of ethical management and insider trading prevention, the total number of training has reached 14,583; for senior executives, the Company is responsible for inviting professional institutions to come and hold courses, analyze the Company's executive code of conduct with case studies, and implement top-down education and training to strengthen the Company's ethical management policy for a total of 2 sessions and 14 hours of training. <table border="1"> <thead> <tr> <th>Items</th><th>Course type</th><th>Advocating content</th><th>Echelon</th><th>Attendees</th></tr> </thead> <tbody> <tr> <td>Group New Employee Power Camp</td><td>Physical session</td><td>Advocate core values and code of conduct.</td><td>58</td><td>1,295</td></tr> <tr> <td>Group New Employee Power Camp</td><td>Physical session</td><td>Corporate ethics and related codes of conduct.</td><td>6</td><td>245</td></tr> <tr> <td>Group New Employee Power Camp</td><td>Online Training</td><td>Explain the core values and appropriate behaviors at workplace, and lead new employees to get familiar with the environment of the Company and to understand relevant code of conduct in ethics and integrity.</td><td>6</td><td>245</td></tr> <tr> <td>Group New Employee Training</td><td>Physical session</td><td>Emphasize the importance of integrity management by establishing transparent and fair transaction principles, maintaining the Company's long-term reputation and interests, and ensuring that new employees uphold professional ethics.</td><td>106</td><td>1,222</td></tr> <tr> <td>Group personnel training</td><td>Physical session</td><td>Advocate good faith management and related ethical code of conduct,</td><td>5</td><td>3,247</td></tr> </tbody> </table>	Items	Course type	Advocating content	Echelon	Attendees	Group New Employee Power Camp	Physical session	Advocate core values and code of conduct.	58	1,295	Group New Employee Power Camp	Physical session	Corporate ethics and related codes of conduct.	6	245	Group New Employee Power Camp	Online Training	Explain the core values and appropriate behaviors at workplace, and lead new employees to get familiar with the environment of the Company and to understand relevant code of conduct in ethics and integrity.	6	245	Group New Employee Training	Physical session	Emphasize the importance of integrity management by establishing transparent and fair transaction principles, maintaining the Company's long-term reputation and interests, and ensuring that new employees uphold professional ethics.	106	1,222	Group personnel training	Physical session	Advocate good faith management and related ethical code of conduct,	5	3,247	No discrepancy
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			Items	Course type	Advocating content	Echelon	Attendees	
			Group personnel training	Physical session	Promote trade secret protection and information security to ensure compliance with relevant responsible business conduct standards.	3	3,460	
			Group senior manager training	Physical session	The code of conduct in corporate integrity and business ethics.	2	14	
			Group personnel training	Online Training	Promote corporate ethics and integrity values with a focus on the importance of trade secrets, and explain the Company’s internal policies and guidelines.	1	2,057	
			Group personnel training	Online Training	Promote corporate ethics and integrity values with an emphasis on anti-corruption and the dissemination of employee ethical and integrity concepts. without any legitimate trading and group interests maintenance, prohibit insider trading.	1	2,798	
III. Whistle-blowing System (I)Has the Company established a specific whistleblowing and rewarding system, and establish convenient whistleblowing channels, and appoint appropriate special person to handle the affairs of the reported person?	V		The company has set up a special area for interested parties on the company website (https://www.accton.com.tw/interested/). If the rights and interests of shareholders, customers, suppliers and other interested parties are infringed, it can complain to the company. In addition, it has internal and external appeal management, so that when employees suffer from improper, illegal or unreasonable events, they can appeal according to the appeal system. Accton has established “Procedures for Management of the Ethical Conduct of Employees”, which specifies the standards for employee's ethical conduct and encourages reporting any illegal act and violation of ethical code, as well as anti-retaliation protection measures. Employees can report to relevant management and supervision units by email or through special reporting channels or other internal and external appeal channels, and the person of relevant units shall notify Accton’s audit office and other relevant organizations immediately after receiving the report. There were no material whistleblowing incidents in 2024.					No discrepancy
(II) Has Accton established the standard operating procedures for investigating reported misconduct, follow-up measures to be adopted after the investigation, and related confidentiality mechanisms?	V		According to the "Employee Reward and Punishment Regulations " and the "Corporate Business Best Practice Principles", the Company has clearly defined the standards for whistleblowing and investigation and the confidentiality mechanism. Employees who report a violation of ethical principles or fraud and participate in the investigation process will be kept confidential and protected from unfair retaliation or treatment. The acceptance, investigation process and results of the report shall be recorded and maintained. No such event occurred in 2024.					No discrepancy
(III) Does the Company take measures to protect the reporter from such improper disciplinary action as arising from whistleblowing?	V		According to whistleblowing rules, Accton will keep reporters in confidential and protect them from such disciplinary action as resulting from whistleblowing. For employees who report violation of ethical norms or fraud and participate in the investigation process, the company will keep it in confidential strictly and protect the employees from unfair retaliation or treatment. Please refer to “Procedures for Management of the Ethical Conduct of Employees” for details.					No discrepancy

Items of Evaluation	Implementation		Deviations from "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
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IV. Enhancing Disclosure of Information Does Accton disclose its ethical corporate management policies and the results of its implementation on the company website and MOPS?	V	Accton discloses corporate social responsibility, ethical management and management policies and other information on its website. In addition, Accton sets dedicated department to be responsible for collecting and publishing its various information, sets up spokesperson, holds corporate description meeting for stating the company's business conditions and operation results, and uploads the video and audio files for the meeting to Accton's website and the Market Observation Post System for checking purpose.	No discrepancy
V. If Accton formulated its own Ethical Corporate Management Best Practice Principles in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe its implementation and difference between them: Accton has formulated "Ethical Corporate Management Best Practice Principles", and all employees, managers and members of the Board of Directors must observe the Principles and follow its implementation. The third amendment of the Principles was resolved at the Board meeting on March 19, 2020, without any difference of implementation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.			
VI. Other important information that facilitates the understanding o			
1. Accton complies with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, the relevant regulations for TWSE/TPEX listed companies and other laws and regulations related to commercial conduct, as the basic principles for implementing ethical management. 2. The provisions about recusal from voting due to conflict of interests are specified in Accton's "Rules of Procedures of the Board of Directors." The provisions about recusal from voting due to conflict of interests are specified in Accton's "Rules of Procedures of the Board of Directors" that the person who is interested in the resolution discussed at the meeting of Board of Directors in terms of itself or its legal representative and thus whose statement, opinions and answer will be harmful to Accton shall not participate in the discussion of and voting on such resolution, and shall avoid the discussion and voting, and shall not exercise the right to vote on behalf of other directors. that the person who is interested in the resolution discussed at the meeting of Board of Directors in terms of itself or its legal representative and thus whose statement, opinions and answer will be harmful to Accton shall not participate in the discussion of and voting on such resolution, and shall avoid the discussion and voting, and shall not exercise the right to vote on behalf of other directors. 3. According to the Company's "Procedures for Preventing Insider Trading," directors, supervisors, managerial officers, employees, and consultants of the Company are prohibited from inquiring about or collecting undisclosed material internal information from personnel who are privy to such information unless it relates to their job duties. Furthermore, individuals who obtain undisclosed material internal information not in the course of performing their duties are prohibited from disclosing such information to others. In 2024, the Company conducted a total of 246 sessions of employee ethics training, with 2,720 participants. 4. The Company organizes annual integrity training for employees to deepen their understanding of the Company's Code of Integrity and relevant legal and regulatory requirements. For senior management, the Company also holds integrity management seminars to discuss the latest trends in integrity practices, risk management strategies, and the implementation of integrity principles within the Company. These training sessions not only cover anti-corruption and anti-bribery policies but also include how to identify and respond to integrity risks, and emphasize the importance of ethical conduct in daily operations. 5. The company conducts self-evaluation for all departments every year, makes cooperation in organization and environment changes if appropriate, and examines the appropriateness of internal control system and that whether employees actually perform in accordance with relevant regulations, so as to ensure the effective implementation of Accton's internal control system.			

履行誠信經營情形及與上市上櫃公司誠信經營守則差異情形及原因：

評估項目	運作情形			與上市上櫃公司誠信經營守則差異情形及原因
	是	否	摘要說明	
一、訂定誠信經營政策及方案				
(一)公司是否制定經董事會通過之誠信經營政策，並於規章及對外文件中明示誠信經營之政策、作法，以及董事會與高階管理階層積極落實經營政策之承諾？	V		本公司訂有經董事會通過之「誠信經營守則」之辦法並揭露於公開資訊觀測站，董事會及高階管理階層均積極落實誠信經營政策之承諾，且內部管理也確實執行誠信經營政策。本公司董事會之議事則係以建立良好治理制度、健全監督功能及強化管理機能為目的。	無差異
(二)公司是否建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，並據以訂定防範不誠信行為方案，且至少涵蓋「上市上櫃公司誠信經營守則」第七條第二項各款行為之防範措施？	V		本公司已建立完善的不誠信行為風險評估機制，並根據業務範圍內的風險特點，定期分析及評估可能涉及不誠信行為的高風險業務活動。本公司設有專門的風險管理部門，負責定期進行不誠信行為風險的識別與評估。每年公司會根據公司業務運營及市場環境的變化，對涉及採購、銷售、財務報表及其他關鍵業務活動進行全面風險評估。本公司設有內部稽核部門，負責對公司的業務活動進行定期的審計和檢查，確保公司運作符合誠信經營的要求。審計結果將作為風險評估和防範措施調整的依據。根據風險評估結果，公司制定了防範不誠信行為的具體方案，並通過內部控制機制及流程進行實施。所有高風險業務活動都需遵循嚴格的合規標準，並且定期接受外部第三方機構的評估。	無差異
(三)公司是否於防範不誠信行為方案內明定作業程序、行為指南、違規之懲戒及申訴制度，且落實執行，並定期檢討修正前揭方案？	V		本公司在「員工從業道德行為準則」、「誠信經營守則」中均有明確規範，並據以實行並公布於公司內部網站供同仁隨時查詢外，另透過教育課程等多元方式對同仁進行公司核心價值及遵循制度之宣導，且要求公司同仁必須肩負起維護高度道德標準、公司聲譽及遵守法令之重要責任。此外公司針對不誠信行為，公司提供了多種舉報系統，對於任何違反從業道德行為，公司一貫採取嚴肅的態度看待所有經確認屬實之個案，對於違反者均採取嚴厲之懲戒措施，如終止僱傭及採取適當之法律行動。	無差異
二、落實誠信經營				
(一)公司是否評估往來對象之誠信紀錄，並於其與往來交易對象簽訂之契約中明定訂誠信行為條款？	V		本公司與他人簽約時，均應充分瞭解對方之誠信經營狀況，並將誠信經營納入合約條款，若有違反即拒絕往來，以求最合理報價，最優之服務及品質。本公司訂有「供應商行為守則」制訂相關道德規範。	無差異
(二)公司是否設置隸屬董事會之推動企業誠信經營專責單位，並定期(至少一年一次)向董事會報告其誠信經營政策與防範不誠信行為方案及監督執行情形？	V		本公司已訂有「誠信經營守則」，且成立「公司治理暨誠信經營委員會」負責推動誠信經營，公司對新進同仁及在職員工定期安排教育訓練以宣導執行業務時應注意事項。員工也可透過公司網站及內部信箱等方式與各管理階層及人事單位反應與溝通；本公司訂有「申訴舉報管理作業規範」及設有違反從業道德舉報之平台，提供檢舉人舉發公司人員不法行為，誠信經營推動小組受理檢舉案件，並送交相關單位最高主管調查，並追蹤最終處理結果，對於檢舉人身份及檢舉內容均多以保密；案件之調查過程及結果均留存完整紀錄。 公司於 113 年 5 月 9 日向董事會報告其誠信經營政策與防範不誠信行為方案及監督執行情形。	無差異

評估項目	運作情形			與上市上櫃公司誠信經營守則差異情形及原因																																																		
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(三)公司是否制定防止利益衝突政策、提供適當陳述管道，並落實執行？	V		本公司在「員工守則」、「誠信經營守則」及「申訴舉報管理辦法」均有訂定明確規範及懲戒；公司提供陳述管道供員工申訴及反應，以落實守則之推動。設置專用申訴舉報專線(03-5770270 分機 3536)、專用電子郵件信箱(auditing@accton.com)	無差異																																																		
(四)公司是否為落實誠信經營已建立有效的會計制度、內部控制制度，並由內部稽核單位依不誠信行為風險之評估結果，擬訂相關稽核計畫，並據以查核防範不誠信行為方案之遵循情形，或委託會計師執行查核？	V		為落實誠信之經營，本公司建立有效之會計制度及內部控制制度，內部稽核人員依風險評估將高風險之作業列為年度稽核計畫之首要查核項目以加強防範措施，並將稽核計畫實際執行情形提報董事會；另會計師每年會審查公司內部控制制度執行情形；本年度內部稽核及委任會計師查核結果，未發現違反誠信經營守之重大情事。	無差異																																																		
(五)公司是否定期舉辦誠信經營之內、外部之教育訓練？	V		本公司訂定「誠信經營守則」，除揭示於公司網站外，並於內部網站宣導並於新人到職時進行教育訓練，113 年度針對誠信經營、防止內線交易等課程，總計舉辦 188 梯次，受訓人數達 14,583 人；其中針對高階主管，專責邀請專業機構至公司舉辦課程，以案例解析公司高階經理人行為準則，由上而下實施教育訓練，以強化公司誠信經營政策，共計 2 梯次，14 小時訓練課程。 <table><tr><th>項目</th><th>課程型式</th><th>宣導內容</th><th>梯次</th><th>人次</th></tr><tr><td>集團新人動力營</td><td>實體課程</td><td>宣導核心價值及行為準則。</td><td>58</td><td>1,295</td></tr><tr><td>集團新人動力營</td><td>實體課程</td><td>職場道德倫理與相關行為守則。</td><td>6</td><td>245</td></tr><tr><td>集團新人動力營</td><td>數位課程</td><td>說明核心價值及職場行為，並帶領熟悉職場了解相關道德誠信行為準則。</td><td>6</td><td>245</td></tr><tr><td>集團新人訓練</td><td>實體課程</td><td>強調誠信經營的重要性，建立透明、公正的交易原則，維護企業長期信譽與利益，確保新人能堅守職業道德。</td><td>106</td><td>1,222</td></tr><tr><td>集團人員訓練</td><td>實體課程</td><td>宣導誠信經營及相關道德行為準則，無不正當交易與集團利益維護，禁止內線交易。</td><td>5</td><td>3,247</td></tr><tr><td>集團人員訓練</td><td>實體課程</td><td>宣導商業機密控管與資訊安全，確保遵守相關責任經營規範。</td><td>3</td><td>3,460</td></tr><tr><td>集團高階主管訓練</td><td>實體課程</td><td>誠信經營與營運道德倫理行為規範。</td><td>2</td><td>14</td></tr><tr><td>集團人員訓練</td><td>數位課程</td><td>宣導企業倫理誠信價值，著重於營業秘密的重要性，說明企業內部的規範與準則。</td><td>1</td><td>2,057</td></tr><tr><td>集團人員訓練</td><td>數位課程</td><td>宣導企業倫理誠信價值，著重於反貪腐、員工道德誠信觀念宣達。</td><td>1</td><td>2,798</td></tr></table>	項目	課程型式	宣導內容	梯次	人次	集團新人動力營	實體課程	宣導核心價值及行為準則。	58	1,295	集團新人動力營	實體課程	職場道德倫理與相關行為守則。	6	245	集團新人動力營	數位課程	說明核心價值及職場行為，並帶領熟悉職場了解相關道德誠信行為準則。	6	245	集團新人訓練	實體課程	強調誠信經營的重要性，建立透明、公正的交易原則，維護企業長期信譽與利益，確保新人能堅守職業道德。	106	1,222	集團人員訓練	實體課程	宣導誠信經營及相關道德行為準則，無不正當交易與集團利益維護，禁止內線交易。	5	3,247	集團人員訓練	實體課程	宣導商業機密控管與資訊安全，確保遵守相關責任經營規範。	3	3,460	集團高階主管訓練	實體課程	誠信經營與營運道德倫理行為規範。	2	14	集團人員訓練	數位課程	宣導企業倫理誠信價值，著重於營業秘密的重要性，說明企業內部的規範與準則。	1	2,057	集團人員訓練	數位課程	宣導企業倫理誠信價值，著重於反貪腐、員工道德誠信觀念宣達。	1	2,798	無差異
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評估項目	運作情形			與上市上櫃公司誠信經營守則差異情形及原因
	是	否	摘要說明	
三、公司檢舉制度之運作情形				
(一)公司是否訂定具體檢舉及獎勵制度，並建立便利檢舉管道，及針對被檢舉對象指派適當之受理專責人員？	V		本公司於公司網站架設利害關係人專區 (https://www.accton.com.tw/interested/)，提供股東、客戶、供應商等利害關係人之權益受侵害時，可向公司反映申訴；另設有內部及外部申訴管理，當員工遭受不當不法或不合理事件，即可依據申訴制度提出申訴。 本公司制定有「員工道德行為管理程序」，明訂員工從業道德準則行為以及鼓勵任何非法與違反道德準則行為之檢舉、防報復之保護措施，員工可以電子郵件方式或檢舉專線等內部及外部申訴管道向相關管理監督單位檢舉，相關單位人員於接獲檢舉後，則立即通知公司稽核處相關單位。113 年度未發生重大檢舉情事。	無差異
(二)公司是否訂定受理檢舉事項之調查標準作業程序、調查完成後應採取之後續措施及相關保密機制？	V		本公司依據「員工獎懲辦法」及「信經營守則」明確訂定檢舉調查標準及保密機制。對於舉發任何違反從業道德準則或舞弊之行為和參與調查過程之員工，本公司均採取保密與嚴謹之態度進行，並給予相關員工保護以避免遭受不公平的報復或對待；及檢舉案件受理、調查過程及結果均留存紀錄並保存。113 年度無此情事發生。	無差異
(三)公司是否採取保護檢舉人不因檢舉而遭受不當處置之措施？	V		本公司檢舉流程中均保密檢舉人，並不會因檢舉而遭處分。對於舉發任何違反從業道德準則或舞弊之行為和參與調查過程之員工，本公司均採取保密與嚴謹之態度進行，並給予相關員工保護以避免遭受不公平的報復或對待，請參閱「員工道德行為管理程序」之說明。	無差異
四、加強資訊揭露 公司是否於其網站及公開資訊觀測站，揭露其所定誠信經營守則內容及推動成效？	V		本公司於公司網站揭露企業社會責任、誠信經營及經營方針等資訊。另設有專責部門負責公司各項資訊之蒐集及發佈，並依規定設置發言人及召開法人說明會，說明公司業務狀況及經營結果，並將說明會影音檔上傳至公司網站及公開資訊觀測站，供查閱。	無差異
五、公司如依據「上市上櫃公司誠信經營守則」訂有本身之誠信經營守則者，請敘明其運作與所定守則之差異情形： 本公司訂有「誠信經營守則」，公司所有員工、經理人及董事會成員均必須遵守本則及準則之運作，109 年 3 月 19 日董事會通過第三次修訂，運作上與守則尚無差異。				
六、其他有助於瞭解公司誠信經營運作情形之重要資訊：(如公司檢討修正其訂定之誠信經營守則等情形)				
1.本公司遵守公司法、證券交易法、商業會計法、上市上櫃相關規章及其他商業行為相關之法令，以作為落實誠信經營之基本原則。 2.本公司「董事會議事規則」中訂有董事利益迴避制度，對董事會所列議案，與其自身或其代表之法人有利害關係，致有害於公司利益之虞得陳述意見及答詢，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。 3.本公司「防範內線交易作業程序」中訂有本公司之董事、監察人、經理人、員工及顧問不得向知悉本公司內部重大資訊之人探詢或蒐集與個人職務不相關之公司未公開內部重大資訊，對於非因執行業務得知本公司未公開之內部重大資訊亦不得向其他人洩露，公司113年執行員工道德規範訓練，總計舉辦246梯次，受訓人數達2,720人。 4.公司每年都會定期舉辦員工誠信經營教育訓練，幫助員工深入了解公司的誠信經營守則以及相關法律法規要求；針對高層管理人員舉辦誠信經營專題，討論最新的誠信經營趨勢、風險管理策略及公司內部誠信經營實踐的落實情況。此項訓練不僅涵蓋反貪腐與反賄賂政策，還包括如何識別和應對誠信風險情況，並強調誠信經營在日常的重要性。 5.公司每年度實施所有部門自行評估作業，適時配合組織與環境變遷，檢視內部控制制度之適切性與同仁是否確實遵守相關規定據以執行業務，以確保公司內部控制制度之有效實施。				