

### 3.4.3 Corporate Governance Implementation Status and Deviations from the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”

Evaluation Item	Implementation Status (Note)			Deviations from the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary	
1. Did the Company establish and disclose the Corporate Governance Best Practice Principles based on “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”?	V		The Company passed the resolution of the Board of Directors on November 11, 2014 and set a Corporate Governance Practice Principles, which was disclosed on the information reporting website designated by the securities authority and the Company’s website.	Consistent with Article 1 and Article 2 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. The “Principles of Corporate Governance” established by the Company adheres to the principles of the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” with minor amendments based on the Company’s actual practices.
2. Shareholding structure and shareholders’ rights (1)Did the Company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and implement based on the procedure?	V		(1) The Company has an internal operating procedure for handling shareholder matters and has set up a spokesperson to address shareholder suggestions or concerns at any time. In addition, each functional team in the President Office fully supported the above matters, and have an in-depth understanding and review of the shareholders' suggestions or concerns. After that, an oral or written reply to the satisfaction of the shareholders is proposed.	In compliance with Article 13 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

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(2) Did the Company maintain a register of major shareholders with controlling power as well as a register of persons exercising ultimate control over those major shareholders?	V		(2) The Company shall pay attention to the situation of any increase, decrease or use as collateral in the shares of shareholders holding more than 5% of shares and holding Director or manager positions, and has disclosed the information of shareholders holding more than 5% of shares in the quarterly financial report. The Directors, managers and shareholders holding more than 10% of the shares are disclosed monthly by the information reporting website designated by the securities authority.	In compliance with Article 19 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
(3) Did the Company establish and execute the risk management and firewall systems with its affiliated businesses?	V		(3) A. Both the Company and its subsidiaries implement profit center management. Each company's personnel, property management rights and responsibilities are clearly divided, and there are no irregular transactions. B. The funds and loans of the Company and its related companies are calculated based on the accrued market interest rate. The amount of loan is reassessed every quarter based on business needs. Guaranteed coverage and limits have also been set for endorsement guarantees for other companies. C. To reduce losses, comprehensive risk assessment for banks, customers, and suppliers are performed. Each company credit authorization to the same customer and stop payment to the same supplier can be review through the computer system. D. The relationship between the Company and the related companies, such as transaction management, endorsement, loans, etc., are monitored. In accordance with the “Regulations Governing Establishment of Internal Control Systems by Public Companies”, outlined by the Financial supervisory Commission, the Company has set up supervision and management operations	In compliance with Article 14 to Article 17 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

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(4) Did the Company establish internal rules that prohibit Company insiders from trading securities using undisclosed information?	V		to implement the risk control mechanism for its subsidiaries. (4) The Company has established "Personnel Management Rules," and "Guidelines for Prevention of Insider Trading" to forbid using undisclosed information to buy and sell securities for illegal profits. The employees also receive training to comply with relevant regulations.	In compliance with Article 10-3 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
3. Composition and responsibilities of the Board of Directors: (1) Did the board of directors formulate and implement diversified policies, specific management objectives?	V		(1) A. Article 20 of the Company's "Corporate Governance Best Practice Principles" stipulates that the composition of the Board of Directors shall be determined by taking diversity into consideration. Gender and nationality of the Board members shall not be limited, and the overall Board shall possess the following abilities: to make operational judgments, perform accounting and financial analysis, to conduct management administration, to conduct crisis management, possess knowledge of the industry and an international market perspective, as well as have to abilities to lead and to make policy decisions. In the future, the Board of Directors will continue to update its diversification policies according to Board operations, operational style, and development needs, including but not limited to the standards of basic criteria and values, and professional knowledge and skills, so as to ensure that Board members generally possess the necessary knowledge, skills, and literacy to perform their duties. B. The Company has 9 directors currently, are professionals with academic expertise and experience in industrial operation. Of all Board members, three are Independent Directors and two are	In compliance with Article 20 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

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(2) In addition to establishing the Salary and Remuneration Committee and Audit Committee according to the regulations, has the Company voluntarily established other functional committees?	V		<p>concurrent employees of the Company. The goal is to have at least 5 directors with technology industry experience, at least 5 directors with experience in two other industries outside of the technology industry, and at least 5 Directors with expertise in management, leadership and decision-making, industrial knowledge, international perspective, and financial and accounting analysis, as listed in the table below. Among the current 9 Directors, 8 have technology industry experience, 5 have experiences in two non-technology related industry sectors, while 8 possess all the professional criteria required by the Company. All of them have achieved their goals.</p> <p>C. Please refer to “Chapter 3.2.1.4 Diversification and Independence of the Board of Directors” of the Annual Report.</p> <p>(2)</p> <p>A. The Company has set up a salary remuneration committee after the resolution of the Board of Directors on December 27, 2011. The Board of Directors also resolved on June 22, 2017 to set up the audit committee. At present, apart from the above two committees, the Company has not set up any other functional committees.</p> <p>B. In addition to the above committees, in order to promote the sound operation and sustainable development of the Company, the Board of Directors of the Company resolved on May 5, 2022 to establish a Sustainable Development Committee, and formulated the "Organizational Regulations of the Sustainable Development Committee" on the same day. The regulations stipulate that the Sustainable Development Committee shall meet at least once a year and report to the Board of Directors to strengthen the supervision and promotion of the goal on</p>	In compliance with Article 28 and Article 28-1 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed

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(3) Did the company establish a standard to measure the performance of the Board of Directors and implement it annually? Did the Company submit the results of performance assessments to the board of directors and use them as reference in determining remuneration for individual directors, their nomination, and additional office term?	V		<p>sustainable development.</p> <p>C. For the composition, responsibilities, and operation of the Sustainable Development Committee, Please refer to “Chapter3.4.5 Fulfillment of Social Responsibilities and Deviations from the “ Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies””of the Annual Report.</p> <p>(3)On August 10, 2020, the Company's board of directors determined the performance evaluation method of the board of directors and has completed the regular performance evaluation of the board of directors, the Audit Committee, and the Remuneration Committee in 2022. The performance evaluation results were satisfactory. The results of which have been submitted to the Board meeting convened on December 14, 2022. The preceding information could serve as references in determining remunerations, nomination, and re-election of the Company Directors.</p>	In compliance with Article 37 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
(4) Did the Company regularly evaluate the independence of CPAs?	V		<p>(4) The Company conducts an annual assessment of the independence and competence of its signing auditors. The evaluation is based on the Audit Quality Indicators (AQIs), which consist of 5 dimensions and 13 indicators including professional expertise, audit quality control, independence, external supervision, and innovation capability. The signing auditors and their firms are requested to complete a questionnaire and provide relevant information and declarations, which will be evaluated by the President's Office. After verification, the responsible auditor and senior auditors in charge of signing the</p>	In compliance with Article 29 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

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			financial report of the Company have completed training hours that are higher or comparable to the industry average. The proportion of working hours of auditors and managerial staff is better than the industry average, the proportion of non-audit services expenses does not exceed 40%, and there are no rules governing such expenses. All indicators meet the Company's independence standards. In addition, digital audit tools will be continuously introduced in the next 3 years to improve audit quality. The latest evaluation results have been reported to the Audit Committee and the Board of Directors on February 24, 2023.	
4. Did the TWSE/TPEX listed company have designated appropriate personnel to handle corporate governance tasks and set up a Chief Governance Officer as the most senior manager in charge of corporate governance-related tasks (including but not limited to providing information required for Director/Supervisor's operations, convening board/shareholder meetings in compliance with the law, apply for/change Company registry and producing meeting minutes of board/shareholder meetings)?	V		<p>(1)The Board of Directors of the Company approved the setting up of a position for Corporate Governance Officer on May 10, 2019. The officer must have more than 5 years of experience in financial management and will be the supervisor of the highest level in charge of all matters relating to corporate governance. The supervisor must complete 18-hours of training courses according to regulation and deploy qualified personnel to handle corporate governance matters.</p> <p>(2)The business performance in 2022 was as follows:</p> <p>A.Assisted in onboarding and continuous development of Directors and Supervisors.</p> <p>B.Assisted in arranging communication meetings between Independent Directors and Internal Auditing Officer or CPAs.</p> <p>C.Assisted the Board of Directors and Shareholders in meeting procedures and compliance issues of the resolutions.</p> <p>D.Prepare the agenda of the board of directors and notify the directors 7 days in advance, convene the meeting and provide meeting materials. If the agenda needs to be avoided, it will be</p>	In compliance with Article 3-1 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

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			<p>reminded in advance, and the minutes of the board of directors will be completed within 20 days after the meeting.</p> <p>E.Handled the pre-registration of the Shareholders' Meeting date in accordance with the law, prepared meeting notice, agendas, and the minutes of the Board of Directors and Shareholders' Meetings within the statutory period.</p> <p>F.Assist in the performance evaluation of the Board of Directors and functional committee in line with the Rules Governing the Performance of the Board of Directors formulated by the Company.</p> <p>(3)There are 24 hours of education in 2022 as follows:</p> <table border="1"> <tr> <td>Date of Training</td> <td>2022.8.18</td> </tr> <tr> <td>Organization</td> <td>China Enterprise Accounting Association</td> </tr> <tr> <td>Coruse</td> <td>Accounting Treatment of Affiliated Enterprises, Joint Ventures and Subsidiary Investments</td> </tr> <tr> <td>Training Hours</td> <td>3 hours</td> </tr> </table> <table border="1"> <tr> <td>Date of Training</td> <td>2022.8.23</td> </tr> <tr> <td>Organization</td> <td>China Enterprise Accounting Association</td> </tr> <tr> <td>Coruse</td> <td>Sustainability Report - Analysis of the Framework of the Latest Report</td> </tr> <tr> <td>Training Hours</td> <td>3 hours</td> </tr> </table> <table border="1"> <tr> <td>Date of Training</td> <td>2022.9.29</td> </tr> <tr> <td>Organization</td> <td>China Enterprise Accounting Association</td> </tr> <tr> <td>Coruse</td> <td>Analysis of Income Tax Bulletin</td> </tr> <tr> <td>Training Hours</td> <td>3 hours</td> </tr> </table>	Date of Training	2022.8.18	Organization	China Enterprise Accounting Association	Coruse	Accounting Treatment of Affiliated Enterprises, Joint Ventures and Subsidiary Investments	Training Hours	3 hours	Date of Training	2022.8.23	Organization	China Enterprise Accounting Association	Coruse	Sustainability Report - Analysis of the Framework of the Latest Report	Training Hours	3 hours	Date of Training	2022.9.29	Organization	China Enterprise Accounting Association	Coruse	Analysis of Income Tax Bulletin	Training Hours	3 hours	
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5. Has the Company established a communication channel with stakeholders(including but not limited to shareholders, employees, customers and suppliers)? Has a stakeholders’ area been set up on the Company website? Are major Corporate Social Responsibility (CSR) topics that the stakeholders are concerned with addressed appropriately by the Company?	V		<p>1. The Company instructs the President Office to communicate with stakeholders depending on the situation. A spokesperson and a deputy spokesperson have been appointed as the external communication channel.</p> <p>2. The Company set up the stakeholder area on the Company website to provide detailed contact information for the dedicated personnel, including phone number and e-mail, as the channels for the stakeholders to communicate with the Company.</p> <p>3. The Company responds to stakeholders' issues of concern at the appropriate time through the following channels:</p> <p>(1)Shareholders: Shareholders' meetings are held annually and shareholders can fully exercise their voting rights through electronic means. In addition, the annual report of the shareholders' meeting, the monthly revenue and the quarterly self-closing profit and loss are issued to facilitate shareholders' understanding of the Company's operating conditions.</p> <p>(2)Employees: mainly concerned with workplace safety, employee welfare, human rights protection, labor and employment issues, etc. Communication with employees can be conducted through trade unions, factory (office) meetings, etc.</p> <p>(3) Suppliers and contractors: The Company adheres to the principle of sustainable management and fair trade and is committed to working with manufacturers that comply with environmental protection, safety, and human rights standards. Open tenders are held through the Formosa Plastics electronic trading platform, and regular briefings are held to strengthen two-way communication and advocacy. Also suppliers can ask questions on the Formosa Plastics electronic trading platform, and the questions will be replied by personnel immediately, to achieve</p>	In compliance with Article 51 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

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			<p>the goals with good communications.</p> <p>(4)Customer: Issues including product quality and after-sales service that customers care about can be addressed through customer visits, participating in exhibitions, product briefings, customer satisfaction surveys, etc. The website also lists the sales service line and e-mail address. Customer complaints are handled through the "Customer Response Form" and the "Customer Complaint Handling Form."</p> <p>(The status of stakeholder communication please refers to “Chapter1.4 Stakeholder Identification and Communication” of the 2022 ESG Report.)</p>	
6. Does the Company appoint a professional shareholder services agency to deal with shareholder affairs?		V	<p>The Company's shareholders' meeting affairs are conducted on its own currently, but the relevant procedures are strictly planned and conducted in accordance with the relevant regulations by designated stock affairs unit, legal department and the President office, and have been evaluated by Taiwan Depository &amp; Clearing Corporation, a designated institution by the FSC, since 2022. All of the Company's recent evaluation results comply with regulation and ensure the shareholders' meeting can be convened legally, validly and safely and therefore able to protect shareholders' right.</p>	<p>Although it does not meet the requirements of Article 7-1 of the the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, it does not impair the operational efficiency of the shareholders' meeting.</p>
7. Information disclosure				
(1)Did the Company establish a website to disclose information on financial operations and corporate governance?	V		<p>(1)The Company has set up a website in Chinese and English with disclosed relevant financial business and corporate governance information under “Investor Relations Section”. The Company's website is: <a href="http://www.nanyapcb.com.tw">www.nanyapcb.com.tw</a>.</p>	<p>In compliance with Article 57 and Article 59 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.</p>
(2)Did the Company have other information disclosure channels (such as establishing an English	V		<p>(2)The Company has a spokesperson and a dupty spokesperson. A dedicated person has been appointed in the President Office to collect and disclose Company information, as well as providing</p>	<p>In compliance with Article 55 paragraph 3 and Article</p>

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<p>language website, delegating a professional to collect and disclose Company information, implementing a spokesperson system, and disclosing the process of investor conferences on the Company website)?</p> <p>(3) Does the Company publish and report its annual financial report within two months after the end of an accounting period, and publish and report its financial reports for the first, second, and third quarters as well as its operating status for each month before the specified deadline?</p>		V	<p>the spokespersons and relevant business departments with answers to stakeholders, investors, and authorities.</p> <p>(3) In order to strengthen corporate governance and help investors understand the company's operations, in principle, the Company submits and announces operating revenue data from the previous month on the 6th in every month. The Company announces annual financial statements two months within the end of an accounting period.</p>	<p>56 and Article 58 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.</p> <p>Partially in compliance with Article 55 paragraph 2 of the Corporate Governance</p>
<p>8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance (including but not limited to employee's rights, employee wellness, investor relations, supplier relations, stakeholders' rights, Directors and Supervisors training records, implementation of risk management policies and measurement standards, implementation of customer policies and purchase of</p>	V		<p>1. Employees' rights: The Company strives to pursue a harmonious labor-management relationship and attaches importance to the right of employees to express their opinions. The Company have set up physical suggestion boxes at the places where employees have easy access to, as well as an online suggestion box in the Company information system. Each suggestion box is appointed to dedicated personnel for replying, in order to facilitate communication. An "inspection method" that establishes the internal whistle-blower channel and protection system has also been set up. In the meantime, board of supervisors and labor-management meetings are held by the unions regularly. The heads of relevant departments attend the meetings to fully communicate with the</p>	<p>In compliance with Articles 51 to Articles 54 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.</p>

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liability insurance for the Directors and Supervisors of the Company)?			<p>labor representatives. On major labor issues, the Company gives higher priority to the opinions of the unions, and the top leaders consult with the unions to reach a consensus and ensure the harmonious labor-management relationship as well as the sustainable development of the Company.</p> <p>2. Employee wellness: In order to take care of employees' physical and mental health, the Company has budgeted annual health checks at Chang Gung Memorial Hospital. In addition to the items required by the law, the Company has added cancer screening programs such as A-type fetal protein and cancer embryo antigen. The goal is to ensure the employees understand and improve their health status. In terms of the employees' diet, the Company follows health regulations concerning food source, acceptance and storage, water safety and hygiene, food staff and kitchen cleaning operations, and food and tableware cleaning inspections to ensure the health and safety of employees' diet. For the relevant welfare measures, please refer to “Chapter5.5 Labor Relations” of the Annual Report, or “Chapter4 Employee Welfare” of the 2022 ESG Report.</p> <p>3. Investor Relations: The Company uses the President Office and the shareholding department as a bridge between the Company and its shareholders. In terms of corporate information transparency, the Company's website has an "Investor Relations Section" to provide investors with relevant information. In order to maintain a good relationship with investors, the Company has set up a spokesperson system to provide a means of contact with shareholders and corporate investment institutions. In addition to</p>	

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			<p>participating in investment forums held by domestic and foreign brokerage firms, the Company holds meetings with both domestic and international investors on irregular basis.</p> <p>4. Supplier Relations:  The Company's procurement and contracting operations are mainly aimed at creating a level playing field by looking for good manufacturers that can provide suitable and appropriate equipment, materials or projects at reasonable prices to meet the needs of expansion or operation of various departments in a timely manner.</p> <p>(1) Open and fair procurement and delivery mechanism:  The Company uses the "open tender" method to purchase and distribute the contracting system through the Formosa Plastics electronic trading platform. It provides functions such as inquiry, quotation, bargaining, order, delivery, payment progress inquiry, etc. All information is encrypted by electronic voucher and firewall control to ensure the security of all incoming and outgoing data. Vendors can access the inquiry case and make quotations anytime and anywhere through the Internet without time and space restrictions, which greatly improves the efficiency of operations, saves time and money, and reduces operating costs to increase profits. After all the inquiry cases have been launched electronically, the manufacturers with the lowest quotation, fastest delivery time, and best quality are chosen so that both the buyer and the seller can reasonably achieve the goals in a harmonious atmosphere.</p> <p>(2) Sound vendor management:  In order to stabilize the quality and delivery of materials and to</p>	

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			<p>ensure the quality and progress of the construction, the Company, through sound vendor management and assessment, all suppliers are required to go through a review of manufacturing scale, production capacity, sales amount and quality certifications upon joining the registration. In addition, those suppliers with late delivery of goods or construction, poor quality and violation of work safety regulations will be automatically documented in the assessment records with an aim to replacing non-performing suppliers and fostering long-term and good working relationship with good-performing suppliers in order to reach a mutual cooperation relationship.</p> <p>(3) Electronic trading for a win-win situation:  The Company combines the comprehensive ERP computer management system and the digital, open, and transparent online procurement and delivery mechanism to build a high-quality, safe, convenient and fast electronic trading environment. The Company has further extended the same system vertically and horizontally to the rest of the industry, sharing the e-generation "Formosa Plastic experience" with all enterprises. At present, combined with the Company's upstream and downstream supply chain systems, with more than 10,000 suppliers and third-party suppliers, this electronic trading platform shares the business opportunities and economic benefits brought about by open trading.</p> <p>5. Stakeholders' Rights  In addition to continuing to improve in the industry, the Company pursues good business performance and strives to achieve the mission of “caring for the employees, serving the customers, and rewarding the shareholders.” Therefore, it is committed to caring</p>	

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			<p>for the shareholders, customers, suppliers, employees, and society. In addition to complying with laws and business ethics, the Company is in line with international standards in enhancing competitiveness, create shareholders' benefits, as well as providing supplies of stable, high-quality and low-cost products. With industrial and environmental protection as a priority, the Company will develop towards eco-industrial areas and promote green building and green energy conservation, raw materials procurement, actively planting forests, paying attention to various social issues, investing in community and social welfare undertakings suitable for enterprises to contribute to the society.</p> <p>6. Director Training Records Each director has a total of 6 hours of training.</p> <table border="1"> <tr> <td>Date of Training</td> <td>2022.11.17</td> </tr> <tr> <td>Organization</td> <td>Securities and Futures Institute</td> </tr> <tr> <td>Coruse</td> <td>2023 Economic Outlook and Industry Trends</td> </tr> <tr> <td>Training Hours</td> <td>3 hours</td> </tr> <tr> <td>Name</td> <td>Chia-Chau Wu, Wen-Yuan Wong, Ming-Jen Tzou, Chia-Fung Chang, Lien-Jui Lu</td> </tr> </table> <table border="1"> <tr> <td>Date of Training</td> <td>2022.11.17</td> </tr> <tr> <td>Organization</td> <td>Taiwan Corporate Governance Association</td> </tr> <tr> <td>Coruse</td> <td>Real value created by circular and low-carbon innovations - understanding circular economy and governance</td> </tr> <tr> <td>Training Hours</td> <td>3 hours</td> </tr> <tr> <td>Name</td> <td>Chia-Chau Wu, Wen-Yuan Wong, Ming-Jen Tzou, Chia-Fung Chang, Lien-Jui Lu</td> </tr> </table>	Date of Training	2022.11.17	Organization	Securities and Futures Institute	Coruse	2023 Economic Outlook and Industry Trends	Training Hours	3 hours	Name	Chia-Chau Wu, Wen-Yuan Wong, Ming-Jen Tzou, Chia-Fung Chang, Lien-Jui Lu	Date of Training	2022.11.17	Organization	Taiwan Corporate Governance Association	Coruse	Real value created by circular and low-carbon innovations - understanding circular economy and governance	Training Hours	3 hours	Name	Chia-Chau Wu, Wen-Yuan Wong, Ming-Jen Tzou, Chia-Fung Chang, Lien-Jui Lu	In compliance with Article 40 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
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			<p>goal is to quickly supply the requested products and achieve stable and adequate supply so that customers can continue operate.</p> <p>(1)Creating a stable supply and demand The Company and its customers have an important relationship of interdependence, coexistence, and co-prosperity. Therefore, building a stable supply and demand relationship is an issue that every sustainable company must pay attention to. Focusing on the long-term development of the industries in Taiwan, the Company actively invests in the production of chemicals, plastic, and fiber raw materials to provide customers with a stable source of materials and lay a solid foundation for related industries. The solid long-term cooperation has allowed the customers to show steady growth.</p> <p>(2)Enhancing the competitiveness of midstream and downstream manufacturers In order to improve the management capabilities of the middle and lower suppliers of the industry, the founders set up a series of management courses at the early stage, and actively shared the Company’s system and experience with the industry. The Company has received positive feedback while strengthening the competitiveness of customers. So far, if other companies come visit, we are willing to share. From a management point of view, the Company has always believed that by taking customer interests into account, the Company will also benefit from it. In addition, in order to cooperate with customers to expand the market, the Company also actively supports customers and provides after-sales service.</p> <p>(3)E-commerce saves costs and improves efficiency</p>	

Evaluation Item	Implementation Status (Note)			Deviations from the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons								
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			In order to improve the efficiency of the transaction process with the customer, the customer can get instant information and respond quickly when placing orders, order progress inquiries, receipts and payments, the Company officially established the Formosa Plastics E-Commerce Center in January 2001. This B2B online trading portal imports the e-commerce trading system, coordinates the management of internal resources and strengths, and integrates upstream and downstream supply chain systems and customer business relationships.									
<p>9. Please specify the Company's measures to improve the items listed in the corporate governance review result by Taiwan Stock Exchange's Corporate Governance Center and the improvement plans for items yet to be completed.</p> <p>The Company has ranked among the top 20 percentile of all listed companies that participated in the 8th Corporate Governance Evaluation in 2021. The results of the 9th Corporate Governance Evaluation in 2022 has not released when the annual report published. The following are descriptions for items in the Corporate Governance Evaluation in which the Company has either made improvements or the improvement of which will be set as a priority:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Indicator</th> <th>Improvement and Countermeasures Status of the Company</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Improved Items</td> <td>Are the Company's interim financial reports approved by the Audit Committee and submitted to the Board of Directors for discussion and resolution?</td> <td>All of the Company's interim financial reports were approved by the Audit Committee and submitted to the board of directors for discussion and resolution since 2022.</td> </tr> <tr> <td>Has the Company set up functional committees other than those required by the law, comprising no less than three members each, with more than half the members being Independent Directors, as well as disclosed the composition, duties, and operations of these committees?</td> <td>In order to facilitate the promotion of ESG, the Company has set up a sustainability committee under the board of directors on May 5, 2022.</td> </tr> </tbody> </table>					Category	Indicator	Improvement and Countermeasures Status of the Company	Improved Items	Are the Company's interim financial reports approved by the Audit Committee and submitted to the Board of Directors for discussion and resolution?	All of the Company's interim financial reports were approved by the Audit Committee and submitted to the board of directors for discussion and resolution since 2022.	Has the Company set up functional committees other than those required by the law, comprising no less than three members each, with more than half the members being Independent Directors, as well as disclosed the composition, duties, and operations of these committees?	In order to facilitate the promotion of ESG, the Company has set up a sustainability committee under the board of directors on May 5, 2022.
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Category	Indicator			Improvement and Countermeasures Status of the Company
Priority Countermeasures Improvement	Does the Company record the important questions raised by shareholders and the Company’s responses in the minutes of the annual shareholders' meeting?			The Company will record the questions raised by shareholders and the Company's responses in the minutes of 2023 Annual Shareholders' Meeting Minutes.
	Has the Company uploaded the changes in the shareholdings of insiders of the previous month to the MOPS website by the 10th (10th included) day of each month?			The Company will review the feasibility of uploading the shareholding movements of insiders of the previous month to the MPOS by the 10th of each month in 2023.

Note: Provide a brief description in the appropriate column regardless whether "yes" or "no" is selected.