

**(8) Fulfillment of Ethical Corporate Management and the Measures Taken**

Evaluation Items	Implementation Status			Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Y	N	Abstract Illustration	
<p>1. Establishment of Integrity Management Policy and Program</p> <p>1) Has the company established an integrity management policy approved by the Board of Directors, and clearly stated the policy and practices of integrity management in regulations and external documents? Are the Board of Directors and senior management actively implementing the commitment to the business policy?</p>	V		<p>1) In order to strengthen corporate governance and create a sound business environment, the company has established the "Code of Conduct," "Code of Ethics," and "Code of Business Conduct and Ethics," which are disclosed on the company's website. These documents clearly define that directors, executives, and employees are prohibited from seeking undue benefits or engaging in improper conduct. The Board of Directors and management actively uphold the commitment to integrity in internal management and business activities. Please refer to the company's website under Investor Services/Corporate Governance for more information on corporate governance policies and regulations.</p>	No significant difference.
<p>2) Has the company established a mechanism to assess the risks of dishonest behavior, regularly analyzing and evaluating business activities with a higher risk of dishonest behavior within the scope of operations? Are preventive measures formulated based on the assessment to prevent dishonest behavior, covering at least the preventive measures specified in Article 7, Paragraph 2 of the "Code of Conduct for Listed</p>	V		<p>2) The Company's "Code of Business Conduct and Ethics" provides clear guidelines on the scope of application, definitions of dishonest behavior and conflicts of interest, and designates the Human Resources Department as the responsible unit for overseeing and implementing these guidelines. In addition to publishing relevant ethical standards and regulations on the company's internal website for easy access by employees, the Company also conducts</p>	No significant difference.

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and OTC Companies"?			<p>employee communication and education programs to promote corporate integrity, ethical behavior, and information confidentiality requirements. The Company ensures compliance with the "SAA Code of Conduct,"</p> <p>and takes a serious approach in investigating and addressing confirmed cases of violations of the code. Strict disciplinary measures, including termination of employment or business relationships, as well as legal actions, are taken against those found in violation.</p>	
3) Does the company clearly define operational procedures, behavior guidelines, disciplinary measures for violations, and a complaint system within the framework of the prevention of dishonest behavior? Are these measures effectively implemented, and is there a periodic review and amendment of the aforementioned program?	Y		<p>3) The Company strictly complies with the Company Act, the Securities and Exchange Act, the Business Accounting Act, and the "Code of Conduct" and other relevant laws and regulations. The Company is committed to conducting all business activities with integrity.</p> <p>To ensure the accuracy, reliability, and timeliness of financial, managerial, and operational information, as well as employee compliance with related regulations, guidelines, procedures, and laws, internal audits are conducted based on the annual audit plan approved by the Board of Directors. Audit results and follow-up improvement measures are reported to the Board of Directors and management for effective implementation of audit findings. The company also provides a channel for reporting violations of</p>	No significant difference.

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			professional ethics on its website, including an independent mailbox, to report any form of fraudulent behavior, with a commitment to maintaining confidentiality.	
2. Implementation of Integrity Management				
1) Does the company assess the integrity records of business counterparts and include clauses on integrity behavior in contracts signed with them?	V		1) When entering into contracts, the Company thoroughly assesses the integrity of the counterparty and incorporates compliance with the Company's integrity management policy into the contract terms.	No significant difference.
2) Has the company established a dedicated unit under the jurisdiction of the Board of Directors to promote corporate integrity management? Does this unit report its integrity management policy, measures to prevent dishonest behavior, and the monitoring and implementation status to the Board of Directors regularly (at least once a year)?		V	2) The promotion of corporate integrity management in the Company is led by the Chairman of the Board, and the relevant communication and implementation are handled by the Human Resources Department. The operational status was reported during the board of directors' meeting on May 9, 2023.	No dedicated units subordinate to the Board of Directors are set up.
3) Has the company developed a policy to prevent conflicts of interest and established appropriate channels for reporting? Is this policy effectively implemented?	V		3) The Company has established a channel for reporting violations of professional ethics on the company website, providing an independent mailbox to report any form of fraudulent behavior, and ensuring confidentiality.	No significant difference.
4) Has the company established effective accounting systems and internal control systems to ensure the implementation of integrity management? Does the internal audit unit	V		4) The Company has established comprehensive and effective control mechanisms in the accounting systems and internal control systems to manage potential high-risk activities and operating procedures	No significant difference.

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develop relevant audit plans based on the assessment of the risks of dishonest behavior and conduct audits to verify compliance with measures to prevent dishonest behavior? Alternatively, has the company engaged external auditors to perform such audits?			with a higher likelihood of dishonest behavior. The internal audit team prioritizes these high-risk areas as the main focus of the annual audit plan to strengthen preventive measures. The execution of the audit plan is regularly reported to the board. In addition, through the annual internal control self-assessment, we conduct self-evaluation of the effectiveness of the design and implementation of the internal control system to ensure its effectiveness.	
5) The Company regularly organizes internal and external education and training programs on integrity management.	V		5) The company's employees periodically participate in regulatory promotion and conduct training courses and promotional measures related to integrity management. This helps employees understand the latest laws and regulations that are relevant to them, further enhancing their awareness and compliance with integrity management guidelines. For the implementation status of integrity management promotion among the company's directors, managers, and employees in 2023, please refer to the company's website under Investor Services > Corporate Governance > Implementation of Integrity Management.	No significant difference.
3. Operation of the Whistleblowing System 1) Has the company established specific whistleblowing and reward systems, and established convenient reporting channels? Has	V		1) The company's "Procedures and Guidelines for Integrity Management" Article 21 stipulates the procedures for handling whistleblowing. The company	No significant difference.

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the company designated appropriate personnel to handle reported matters?			has also established a dedicated channel for reporting violations of professional ethics on its website, providing an independent mailbox for reporting any form of fraudulent behavior. The Human Resources Department is designated as the responsible unit to oversee and execute these procedures.	
2) Has the company established standard operating procedures for handling reported matters, including investigation criteria, measures to be taken after completing the investigation, and relevant confidentiality mechanisms?	V		2) Records of the receipt and investigation processes, as well as the investigation results, should be documented and kept for a period of five years, with the option to store them electronically. If a lawsuit related to the reported matter occurs before the expiration of the retention period, the relevant information should be retained until the conclusion of the lawsuit.	No significant difference.
3) Does the company take measures to protect whistleblowers from any improper treatment as a result of their reports?	V		3) The Company received zero external whistleblowing cases in 2023. The Company received zero internal employee whistleblowing cases in 2023. Individuals involved in handling whistleblowing matters are required to provide written statements ensuring the confidentiality of the whistleblower's identity and the reported content. The company is committed to protecting whistleblowers from any improper treatment resulting from their reports.	No significant difference.
4. Strengthening Information Disclosure Has the company disclosed the content of its integrity management guidelines and the effectiveness of their	V		The company has disclosed the "Integrity Management Guidelines" and their implementation effectiveness on the	No significant difference.

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implementation on its website and the public information observation system?			Public Information Observation System. For the implementation status of integrity management promotion among the Company's directors, managers, and employees in 2023, please refer to the company's website under Investor Services > Corporate Governance > Implementation of Integrity Management.	
5. If the Company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: No significant difference.				
6. Other important information to facilitate a better understanding of the Company's ethical corporate management policies: (e.g., if the Company reviews the amendments to its Ethical Corporate Management Best Practice): No significant difference.				

**(9) If the Company has established corporate governance principles and related guidelines, disclose the means of above accessing this information:**

Company website <http://www.saa-symtek.com>

Access: Investor Services/Corporate Governance/Corporate Governance Related Methods

Market Observation Post System <http://mops.twse.com.tw/>

Access: Corporate Governance/Corporate Governance Structure/Setting of Related Corporate Governance Regulations/Market Segment: Listed/Company Code 6438