

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

Evaluation Item	Implementation Status (Note 1)			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Further Explanation	
1. Does the Company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	✓		The Company has laid down its Corporate Governance Best-Practice Principles after the approval of Board of Directors, which can be found on the Company’s official website ( <a href="https://www.evergreennet.com/">https://www.evergreennet.com/</a> ), (Path: Company website/Corporate Governance/ Major Internal Regulations ) and Market Observation Post System (MOPS).	None
2. Shareholding Structure & Shareholders’ Rights				
(1) Does the Company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and follow the procedure?	✓		The Finance Department of the Company is in charge of handling these issues about suggestions, doubts and disputes of shareholders by internal control operation procedures.	None
(2) Does the Company possess the list of its major shareholders as well as the ultimate owners of those shares?	✓		Responsibility assigned to relevant department.	None
(3) Does the Company establish and implement risk management and firewall system within its conglomerate structure?	✓		The Company has established risk control measures within internal control operation procedure.	None
(4) Does the Company establish internal rules against insiders trading with undisclosed	✓		1.According to the Corporate Governance Best-Practice Principles of the Company, it shall lay down internal rules to prohibit insiders of the Company from trading securities with information	None

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information?			<p>that has not been publicly disclosed. The aforementioned rule shall include prohibition on trading of equity-type securities of the Company by directors within closed periods, which are 30 days before public announcement of annual financial reports and within 15 days before public announcement of quarterly financial reports.</p> <p>2.The Company has established “Procedures for Handling Material Inside Information” and “Insider Trading Prevention Management” (guideline) within internal control operation procedures with the approval of the Board of Directors to rule the trading of equity-type securities by insiders. According to Insider Trading Prevention Management (guidelines), directors are prohibited from trading equity-type securities of the Company within closed periods, which are 30 days before public announcement of annual financial reports and within 15 days before public announcement of quarterly financial reports.</p> <p>3.Before the closed periods begin, The Company reminded directors about related regulations and closed periods with email separately on Feb.4, Apr. 14, Jul. 19, and Oct. 23, 2023.</p> <p>4.In addition to reminding insiders about important related regulations governing insiders’ transfer of equity-type securities, the Company also provides the directors and managerial officers a Q&amp;A on insider trading prohibition, and forwards the information about the orders of competent authorities for prevention of insiders’ trading from time to time, so that the directors and managers of the Company can fully understand the relevant rules. Please visit the MOPS website for courses on prevention of insider trading taken by the Company’s directors in 2023.</p> <p>5.The Company also incorporates Codes of Operation Integrity and Ethical Conduct into its orientation training for its new hires and announces related</p>	

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			<p>rules on the section specifically for “Operation Integrity” on its website.</p> <p>Meanwhile, the Company has advocated integrity and ethics in internal meetings of all departments and incorporated Codes of Operation Integrity and Ethical Conduct into annual training for all its staff. In 2023, the Company held the training on preventing insider trading, with a total of 453 people attended the training for a total of 453 hours.</p>	
<p>3. Composition and Responsibilities of the Board of Directors:</p> <p>(1) Does the Board develop and implement a diversification policy for the composition of its members?</p>	✓		Please refer to Page 26 to 27 for the Company’s policy of Board composition diversification, the specific management goals and the implementation status.	None
<p>(2) Does the Company voluntarily establish other functional committees in addition to establishment of the Remuneration Committee and the Audit Committee according to the law?</p>	✓		<p>To deepen the sustainable governance and risk management, achieve the goal of sustainable management, the Company has established the Sustainability Committee on August 7, 2023. The Sustainability Committee consists of three to five members appointed by the Board of Directors and more than half of the members shall be independent directors.</p> <p>The main responsibilities of the committee are to review the sustainability (including risk management) policies, strategies, goals or management guidelines, approve the annual sustainability work plan, supervise and track the implementation progress, results and related matters of the sustainability work plan.</p>	None

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(3) Does the Company establish a standard to measure the performance of the Board annually, report the results of the performance evaluation to the Board, and use it as a reference for individual directors' remuneration and nomination for the re-election?	✓		<p>1.The Company has established the Guidelines for Board Performance Evaluation, and announced it on the Company’s official website and the Market Observation Post System (MOPS).</p> <p>2. According to the Guidelines for Board Performance Evaluation, the Company shall conduct an internal evaluation of board performance at least once a year. In addition, the Company’s board performance evaluation may be conducted by an external independent professional institution at least once every three years.</p> <p>3. The annual evaluation results of the performance of the Board of Directors are also the basis for individual director’s remuneration and nomination of directors.</p> <p>4.The 2023 evaluation results of the performance of the Board of Directors (please refer to note 2 for details) were reported to the Board of Directors on March 13, 2024.</p>	None
(4) Does the Company regularly evaluate the independence of CPA?	✓		<p>1.The assigned accountants are not directors, supervisors, managerial officers, employees or shareholders of the Company or its affiliated companies and have been confirmed as non-stakeholders, which complies with the regulation of independent judgment of the regulatory authority (please refer to note 3 for details about the CPA independence evaluation).</p> <p>2. The Company annually evaluates the qualifications and independence of the CPAs. The CPAs are required to present the statement on independence and AQIs-related information for their engagement. Evaluation of their qualifications and independence is based on the standards specified in Note 3 and 13 indicators of AQIs. It was confirmed that the CPAs had no other financial or business relationships with the Company other than attesting financial statements and providing non-audit services. The CPAs, their spouses, and dependents also must not hold positions that will have direct and significant</p>	None

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			impact on the attestations. Following the AQI indicators, the Company, during the most recent 3 years, has been introducing a cloud audit platform, tools, and digital technologies to improve the audit quality. The board of directors approved the engagement and remuneration for CPAs for the 2024 financial and tax audit on March 11, 2024. This decision was then approved by the Board of Directors through a resolution on March 13, 2024.	
4. Has the TWSE/TPEX Listed Company hired adequate, competent corporate governance staff and appointed a Corporate Governance officer to take charge of corporate governance matters (including but not limited to providing directors and supervisors necessary information for operation, assisting directors and supervisors with their legal compliance, arranging the board of directors and shareholders’ meetings according to the law, and preparing minutes of Board of Directors meetings and shareholders’ meetings)?	✓		<p>1.The Board of Directors appointed the most senior officer of Corporate Governance Department as the chief corporate governance officer of the Company by the Board of Directors, and the Company is staffed with sufficient professional corporate governance personnel to protect shareholders' rights and strengthen the board functions. The chief corporate governance officer of the Company, who has been conducted stock affairs, shareholders’ meeting and Board meeting affairs for at least 3 years, is eligible for corporate governance affairs.</p> <p>2.Main duties of the corporate governance officer of the Company are as follows:</p> <p>(1) Handling of matters relating to Board meetings and shareholders’ meeting in compliance with law.</p> <p>(2) Preparation of minutes of the Board meetings and shareholders’ meetings.</p> <p>(3) Assistance in onboarding and continuing education of the Directors.</p> <p>(4) Provision of information required for performance of duties by the Directors.</p> <p>(5) Assistance in the Directors’ compliance of law.</p> <p>(6) Report to the Board of directors the review result of whether independent directors’ qualifications meet regulatory requirement during their nomination, election and term of office.</p> <p>(7) Handling of matters relating to change of Directors.</p>	None

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			<p>3.The business execution in 2023 are as follows:</p> <p>(1) To provide Directors information and regulations required for performance of their duties and arrange the Directors’ training courses:</p> <p>A. To provide Directors with the latest regulations relating to corporate governance from time to time.</p> <p>B. To provide Directors with the Company’s information required for performance of their duties and maintain smooth communication between Directors and managerial officers.</p> <p>C. To arrange more than 4 closed-door meetings, the independent directors have face to face talk with the chief internal auditor and CPAs to gain an in-depth understanding of the Company’s internal control and financial status.</p> <p>D. To hold two training courses (three hours for each) for Directors.</p> <p>(2) To arrange functional committee meetings, board meetings and shareholders’ meetings according to related regulations:</p> <p>A. To compile and notify the Board of Directors and functional committee’s meeting agendas and related materials to each director and committee member at least seven days in advance, remind the directors or committee members not to participate in discussion and voting on the agenda item which they shall recuse themselves, and distribute the minutes within 20 days of the meeting.</p> <p>B. To assist with the announcement of the material information relating to important resolutions of the board meetings and shareholders’ meeting, ensure the legality and correctness of the material information and symmetry for investor trading information.</p>	

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			<p>C. To register the date of the shareholders’ meeting in accordance with regulations, and prepare meeting notices, handbooks and minutes within the regulatory period.</p> <p>(3) Handling of matters relating to change of directors:</p> <p>A. Report to the Board of Directors the review result of whether independent director candidates’ qualifications meet regulatory requirement during Directors’ nomination and election.</p> <p>B. Provide information needed for change of a director and make related public announcements and filing for change of directors according to the law.</p> <p>4. Please refer to Note 4 for training records of the chief corporate governance officer in 2023.</p>	
5. Does the Company establish a communication channel with its stakeholders, create a designated section on its website for them (including but not limited to shareholders, employees, customers and suppliers), and properly handle all the issues they care about in terms of corporate social responsibilities?	✓		<p>The Company has set up a Stakeholders and Issues Management Section (<a href="https://www.evergreenet.com">https://www.evergreenet.com</a>), including Contact Us Section, Environment Social Governance Section, Investor Services, Customer Services, Supplier Services Section and Employees Services Section on its website to provide relevant business and contact information and to facilitate prompt response of related departments to requests addressing issues that stakeholders care about; The situation of communication with all stakeholders is reported to the Board of Directors on regular basis (once a year).</p>	None
6. Does the Company appoint a professional shareholder service agency to deal with shareholder meeting affairs?	✓		<p>The Company has engaged Stock Service Department of KGI Securities Corporation to deal with shareholders’ meeting affairs.</p>	None

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7. Information Disclosure: (1) Does the Company have a corporate website to disclose both financial standings and the status of corporate governance?	✓		1. Disclosure of financial and business information: The Company’s website ( <a href="https://www.evergreenet.com">https://www.evergreenet.com</a> ) is maintained by related staff and discloses detailed, accurate information of the Company regarding its operation, financials, and business. 2. Disclosure of corporate governance information: The Company has disclosed “Articles of Incorporation”, important operating procedures, and the information related to the Board and the functional committees (including their composition and duties, selection of their members and their important resolutions) as well as the operations of its corporate governance on the section of Corporate Governance of its website: <a href="https://www.evergreenet.com">https://www.evergreenet.com</a> .	None
(2) Does the Company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, and webcasting investor conferences)?	✓		The Company has set up an English website and spokesperson system for gathering and disclosing information and appointed designated people to handle information collection and disclosure. Information about the investor conferences that the Company held or was invited to attend over the years is disclosed on the Company’s website.	None
(3) Does the Company announce and report annual financial statements within two months after the end of the fiscal year, and announce and report the first, second, and third quarter financial statements as well as the operating		✓	Currently, the Company has not announced and reported the annual financial statements within two months after the end of the fiscal year. But it has announced and reported the first, second, and third quarter financial statements as well as the operating status of each month before the proscribed deadline.	Although the Company has not announced and reported the first, second, and third quarter financial statements as well as the operating status of



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status of each month before the proscribed deadline?				each month in an early manner, it has made the aforementioned announcements and reporting by the deadlines set by article 36 of Securities and Exchange Act.
8. Is there any other important information that can facilitate a better understanding of the Company’s corporate governance practices?				
(1) Employee rights and employee wellness	✓		Please refer to Chapter V Operational Highlights “Labor Relations” for more information.	None
(2) Investor relations	✓		The Company has set up “Investor Relations” section on its website, which provides investors information about its operations and financial status.	None
(3) Supplier relations and rights of stakeholders	✓		Please refer to Chapter III Corporate Governance Report “Promotion of Sustainable Development” for more information.	None
(4) Directors training records	✓		The number of hours of training course take by all of the Company’s directors meet the regulatory requirement of the “ Direction for the Implementation of Continuing Education for Directors of TWSE Listed and TPEX Listed Companies” and the information about the training courses of directors has been disclosed on the MOPS.	None
(5) The implementation of risk management policies	✓		Please refer to Chapter VII “Analysis of Risk Management” for more information.	None

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and risk evaluation measurement  (6) Insurance purchased by the Company for directors	✓		The Company has purchased liability insurance for its directors since 2020.	None

9. Please specify the Company’s improvements according to the evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange Corporation in recent years and the priorities and measures for matters to be improved:

- (1) The Company has established the Sustainability Committee on August 7, 2023. The Sustainability Committee consists of three to five members appointed by the Board of Directors and more than half of the members shall be independent directors. The main responsibilities of the committee are to review and approve the sustainability and risk management related matters.
- (2) The Company has laid down the Intellectual Property Management Policy and Intellectual Property Management Plan, and the implementation status of Intellectual Property Management Plan was reported at the Board of Directors meeting on November 10, 2023.

Note 1: Provide description in the summary and description column regardless of “yes” or “no” for the operations.

Note 2: Board Performance Assessment Results of 2023

	Self-evaluation of performance of the Board	Self-evaluation of performance of Board members (for themselves)	Self-evaluation of performance of the Audit Committee	Self-evaluation of performance of the Remuneration Committee	Self-evaluation of performance of the Sustainability Committee
Average score (Full score: 5)	4.95	4.96	4.97	4.93	4.97
Evaluation Results	Excellent	Excellent	Excellent	Excellent	Excellent

Note 3: 2024 CPA Independence Evaluation

Item	Assessment of the Company	Do the CPAs meet regulatory requirement for their independence?
1. Do the CPA and the spouse and dependent relatives hold a direct financial interest or a material indirect financial interest of the Company?	No	Yes
2. Do the CPA and the spouse and dependent relatives have business relations with any directors, supervisors or managerial officers that affect his/her independence?	No	Yes
3. Has the CPA served as a director, supervisor or managerial officer in the Company that has material influence to it currently or in the last two years?	No	Yes
4. Do the CPA's spouse and dependent relatives serve as a director, supervisor or managerial officer of the Company or assume any position that has direct, material influence to the audit work during the audit period?	No	Yes
5. Is the CPA a spouse, lineal relative, direct relative by marriage, or a collateral relative within the second degree of kinship of a director, supervisor or managerial officer of the Company during the audit period (does a close relative of the CPA serve as a director, supervisor or managerial officer of the Company or assume any position that has direct, material influence to the audit work during the audit period? If so, is the effect on the CPA's independence reduced to an acceptable level ) ?	No	Yes
6. Has the CPA accepted any gifts or endowments of material value from the Company or a director, supervisor or managerial officer of the Company (the value of the gift or endowment is of disproportionate value in terms of social protocol)?	No	Yes

Note 4: Chief Corporate Governance Officer Training Records In 2023

Date	Professional Organization	Courses	Hours
2023.03.27	Chinese National Association of Industry and Commerce	Corporate Resilience and Taiwan Competitiveness Forum	3
2023.07.04	Taiwan Stock Exchange Corp.	2023 Cathay Sustainable Finance and Climate Change Summit	6
2023.07.14	Taiwan Corporate Governance Association	Risks and Opportunities of Climate Change and Net-Zero Policies to Business Operations	3
2023.09.04	Financial Supervisory Commission	The 14th Taipei Corporate Governance Forum	6
2023.10.30	Taiwan Corporate Governance Association	AI application, legal issues and auditing	3
2023.11.03	Securities and Futures Institute	TWSE/TPEX Listed Companies - Seminar on gaining Insights into the Derivatives Financial Market and moving towards Corporate Sustainability.	3
2023.11.29	Securities & Futures Institute	2023 Seminar on Prevention of Insider Trading	3
Total hours on 2023 courses			27