

亞東證券股份有限公司

機構投資人盡職治理守則遵循聲明

本公司主要業務包含自營業務、承銷業務及經紀業務，係屬「機構投資人盡職治理守則」所定義機構投資人之「資產擁有人」，以自有資金進行投資運用。本公司聲明遵循「機構投資人盡職治理守則」，針對六項原則之遵循情形如下：

原則一 制定並揭露盡職治理政策

本公司營運目標在於透過自營、承銷、經紀業務之進行，以謀取股東之最大利益，為達成此一目標，本公司訂定盡職治理政策，內容包括對股東之責任及盡職治理行動之履行與揭露等，並參採專業機構的環境、社會、公司治理(ESG)評分機制，制定投資及風險評估指標。

原則二 制定並揭露利益衝突管理政策

為確保本公司基於股東權益執行其業務，本公司已訂定利益衝突管理政策，明確定義利益衝突態樣，本於善良管理人之注意義務及忠實義務，秉持誠實信用原則執行業務之利益衝突管理要求，以及落實教育宣導、權責分工、監督控管機制、資訊控管、防火牆設計、合理的薪酬制度與人員管理之防範利益衝突管理方式。

原則三 持續關注被投資公司

本公司考量投資之目的、成本與效益，決定所關注資訊之類型、程度與頻率；為確保本公司取得充分且有效之資訊，以評估與被投資公司對話及互動之性質、時間與程度，並為本公司之投資決策建立良好基礎，本公司針對被投資公司之關注項目包括相關新聞、財務表現、產業概況、經營策略、環境保護作為、社會責任與勞工權益及公司治理等議題。

原則四 適當與被投資公司對話及互動

本公司透過與被投資公司適當之對話及互動，以進一步瞭解與溝通其經營階層對產業所面臨之風險與策略，並致力與被投資公司在長期價值創造上取得一定共識。本公司每年透過電話會議、面會、參與法說會或派員參與股東常會或重大之股東臨時會等方式與被投資公司經營階層溝通。當被投資公司在特定議題，包含勞工保障、環境保護與高階主管報酬上有重大違反公司治理原則或損及本公司股東長期價值之虞時，本公司將不定時經由前揭方式向被投資公司詢問處理情形，且不排除聯合其他投資人共同表達訴求，於互動議合後，分析對被投資公司影響，決定後續投資決策。

原則五 建立明確投票政策與揭露投票情形

本公司為謀取股東之最大利益，已訂定機構投資人投票政策，積極進行股東會議案投票。

本公司行使表決權前，應考量公司、股東之最大利益且就被投資公司股東會議議案涉及重大 ESG 議題或可能的重大風險，反映被投資公司或與其溝通、議合等方法提出意見。本公司股權之行使，原則上，不得直接或間接參與被投資公司經

營或有不當之安排情事。

本公司亦非絕對支持經營管理階層所提出之議案，然，為尊重被投資事業之經營專業並促進其有效發展，對於營運管理之承認議案，原則表示贊成，但對於有礙被投資事業永續發展之違反公司治理或對環境、社會具負面影響等不符合本公司與社會最大利益之議案，原則上不予支持，必要時得於股東會前與被投資公司經營階層進行瞭解與溝通，經權責主管裁定反對或棄權。

本公司每年於公司網站揭露對所有被投資公司投票情形，並說明對重大議案贊成、反對及棄權之原因。

原則六 定期向客戶或受益人揭露履行盡職治理之情形

本公司每年定期於網站揭露履行盡職治理之情形，包括本遵循聲明及無法遵循部分原則之解釋及其他重大事項。

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簽署人 亞東證券股份有限公司

中 華 民 國 1 1 4 年 9 月 1 9 日

Oriental Securities Corp.(OSC)

"Stewardship Principles for Institutional Investors "Compliance Statement

Oriental Securities Corporation (hereinafter referred to as Oriental Securities or the Company) is categorized as an asset owner, as well as deploying our own capital for investment purposes, with its primary business activities in securities brokerage, proprietary trading, and underwriting. The Company declares its compliance with the "Stewardship Principles for Institutional Investors," and its adherence to the six principles is outlined as follows:

Principle 1 Establish and disclose stewardship policies

The Company's operational objective is to maximize shareholder interests through its brokerage, proprietary trading, and underwriting operations.

To achieve this goal, the Company has formulated the Stewardship Policy, including the responsibilities to clients, beneficiaries and shareholders and implementation and disclosure of stewardship actions.

In order to strengthen the investment and asset management, considering ESG issues in fund management business, to Establish investment and risk evaluation metrics.

Principle 2 Establish and disclose policies on managing conflicts of interest

To ensure that the Company conducts its business in the best interests of its shareholders, a conflict of interest management policy has been established, outlining the types of conflicts of interest and the methods for managing them.

According to the laws and contract requirements, all employees of Oriental Securities shall conduct business with the duties of care and fiduciary as a good administrator and in faith rules, education and advocacy, division of responsibilities, monitoring and supervision mechanism, information control, reasonable compensation system, Conflict of Interest Management.

Principle 3 Regularly monitor investee companies

The Company take the types, scope, and frequency of information into account when weighing the investment's objectives, costs, and benefits.

To ensure the Company acquires sufficient and valid information for assessing the nature, timing, and extent of dialogue and interactions with investee companies, and to establish a solid foundation for investment decisions, the Company monitors its investee companies with a focus on relevant news, financial performance, industry outlook, business strategies, and corporate governance.

To ensure that the Company obtains sufficient and effective information to evaluate the nature, time and extent of dialogue and interaction with the investees and establish a good foundation for the Company's investment decisions, the Company is focused on items about the investees including related news, financial performance, industry general situations, business strategy, environmental protection measures, social responsibility and labor rights as well as corporate governance issues.

Principle 4 Maintain an appropriate dialogue and interaction with investee

The Company engages in appropriate dialogue and interaction with investee companies to better understand and communicate with their management regarding industry risks and strategies.

The Company also endeavors to achieve certain consensus on the long-term value creation of the investees. Communication with investee company management is conducted annually through conference calls, face-to-face meetings, participation in investor conferences, or by sending representatives to attend general or extraordinary shareholders' meetings. If an investee company significantly violates corporate governance principles or poses a risk to long-term shareholder value on specific issues, including labor rights, environmental protection measures and senior management remuneration, the Company will inquire about the handling of such matters with the investee company's management from time to time, and may also consider joining forces with other investors to express concerns collectively.

After each engagement, we analyze the impact on the investee company and determine our subsequent investment decisions.

Principle 5 Establish and disclose clear voting policies and voting results

To maximize shareholder interests, the Company has established a clear voting policy and actively participates in voting on shareholder meeting proposals.

The Company, in pursuit of maximizing shareholder interests, has adopted an Institutional Investor Voting Policy and actively casts votes on shareholder meeting proposals of its investee companies.

Prior to exercising any voting rights, the Company shall consider the paramount interests of the Company and its shareholders. For proposals at investee-company shareholder meetings that involve material ESG issues or present potential significant risks, the Company shall convey its views through feedback to, or engagement with, the investee company.

As a general principle, the exercise of the Company's shareholding rights shall not directly or indirectly involve participation in the management of an investee company, nor shall it give rise to any improper arrangements.

The Company does not unconditionally support all proposals put forward by management. However, in deference to the professional judgment of investee-company management and to facilitate effective corporate development, the Company will, in principle, vote in favor of routine operational resolutions. Conversely, the Company will, in principle, withhold support for any resolutions that:

- violate corporate governance principles;
- impede the sustainable development of the investee company; or
- have adverse environmental or social impacts;

and which are inconsistent with the best interests of the Company and society. Where necessary, the Company may, prior to the shareholder meeting, engage with an investee company's management to seek clarification, and, upon determination by the authorized decision-maker, vote against or abstain.

Each year, the Company publishes on its corporate website a full record of its voting activities for all investee companies, including detailed explanations for votes cast in favor, against, or abstention on all material proposals.

Additional Recommendations

- Consider establishing a standardized template for documenting voting rationale to ensure consistency and auditability.
- Integrate real-time voting analytics into your governance portal for enhanced transparency.
- Coordinate with peer institutional investors on shareholder resolutions to amplify stewardship impact.
- Periodically review and update the Voting Policy to reflect evolving ESG standards and regulatory requirements.

Principle 6 Periodically disclose the status of fulfillment of stewardship responsibilities

The Company regularly publishes stewardship reports on its website (or in its annual report/business report) to disclose its stewardship activities. These include the compliance statement and explanations for any non-compliance with specific principles, attendance at investee companies' shareholders' meetings, voting records, and other significant matters.

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Signatory Oriental Securities Corporation
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