

Techcential International Ltd	Code of Corporate Governance Practices	Document No.: TIL/CG
		Effective Date: 11 Nov 2024
特昇國際股份有限公司	公司治理實務守則	Revision No: 6
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## 第一章 總則

### 第一條 目的

本公司為建立良好之公司治理制度，茲參照「上市上櫃公司治理實務守則」相關規定，訂定本守則，以資遵循。

### 第二條 公司治理之原則

本公司建立公司治理制度，除應遵守法令及章程之規定，暨與證券交易所或櫃檯買賣中心所簽訂之契約及相關規範事項外，應依下列原則為之：

- 一、 保障股東權益。
- 二、 強化董事會職能。
- 三、 發揮監察功能。
- 四、 尊重利害關係人權益。
- 五、 提昇資訊透明度。

### 第三條 建立內部控制制度

本公司應依公開發行公司建立內部控制制度處理準則之規定，考量本公司及其子公司整體之營運活動，設計並確實執行其內部控制制度，且應隨時檢討，以因應公司內外環境之變遷，俾確保該制度之設計及執行持續有效。

本公司除應確實辦理內部控制制度之自行評估作業外，董事會及管理階層應至少每年檢討各部門自行評估結果及按季檢核稽核單位之稽核報告，審計委員會並應關注及監督之。董事就內部控制制度缺失檢討應定期與內部稽核人員座談，並應作成紀錄，追蹤及落實改善，並提董事會報告。上市上櫃公司宜建立獨立董事、審計委員會與內部稽核主管間之溝通管道與機制，並由審計委員會召集人至股東會報告審計委員會成員與內部稽核主管之溝通情形。

本公司管理階層應重視內部稽核單位與人員，賦予充分權限，促其確實檢查、評估內部控制制度之缺失及衡量營運之效率，以確保該制度得以持續有效實施，並協助董事會及管理階層確實履行其責任，進而落實公司治理制度。上市上櫃公司內部稽核人員之任免、考評、薪資報酬宜提報董事會或由稽核主管簽報董事長核定。

公開發行公司建立內部控制制度處理準則第十一條第六項有關內部稽核人員應具備條件、第十六條、第十七條及第十八條之規定，於前項職務代理人準用之。

### 第三條之一 負責公司治理相關事務之人員

本公司宜依公司規模、業務情況及管理需要，配置適任及適當人數之公司治理人員，並應依主管機關、證券交易所或櫃檯買賣中心規定指定公司治理主管一名，為負責公司治理相關事務之最高主管，其應取得律師、會計師執業資格或於證券、金融、期貨相關機構或公開發行公司從事法務、法令遵循、內部稽核、財務、股務或公司治理相關事務單位之主管職務達三年以上。

前項公司治理相關事務，至少應包括下列內容：

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- 一、 依法辦理董事會及股東會之會議相關事宜，並協助公司遵循董事會及股東會相關法令。
- 二、 製作董事會及股東會議事錄。
- 三、 協助董事就任及持續進修。
- 四、 提供董事執行業務所需之資料。
- 五、 協助董事遵循法令。
- 六、 向董事會報告其就獨立董事於報告、選任時及任職期間內資格是否符合相關法令規章之檢視結果。
- 七、 辦理董事異動相關事宜。
- 八、 其他依公司章程或契約所訂定之事項。

## 第二章 保障股東權益

### 第一節 鼓勵股東參與公司治理

#### 第四條 保障股東權益

本公司之公司治理制度應保障股東權益，並公平對待所有股東。  
本公司應建立能確保股東對公司重大事項享有充分知悉、參與及決定等權利之公司治理制度。

#### 第五條 上市上櫃公司召集股東會並制定完備之議事規則

本公司應依照公司法及相關法令之規定召集股東會，並制定完備之議事規則，對於應經由股東會決議之事項，須按議事規則確實執行。

本公司之股東會決議內容，應符合法令及公司章程規定。

#### 第六條 上市上櫃公司董事會應妥善安排股東會議題及程序

本公司董事會應妥善安排股東會議題及程序，訂定股東提名董事及股東會提案之原則及作業流程，並對股東依法提出之議案為妥適處理；股東會開會應安排便利之開會地點並宜輔以視訊為之、預留充足之時間及派任適足適任人員辦理報到程序，對股東出席所憑依之證明文件不得任意增列要求提供其他證明文件；並應就各議題之進行酌予合理之討論時間，及給予股東適當之發言機會。

董事會所召集之股東會，董事長宜親自主持，且宜有董事會過半數董事(含至少一席獨立董事)及審計委員會召集人親自出席，及其他功能性委員會成員至少一人代表出席，並將出席情形記載於股東會議事錄。

#### 第七條 上市上櫃公司應鼓勵股東參與公司治理

本公司應鼓勵股東參與公司治理，並宜委任專業股務代辦機構辦理股東會事務，使股東會在合法、有效、安全之前提下召開。本公司應透過各種方式及途徑，充分採用科技化之訊息揭露方式，同步上傳中英文版年報、年度財務報告、股東會開會通知、議事手冊及會議補充資料，並應採行電子投票，藉以提高股東出席股東會之比率，暨確保股東依法得於股東會行使其股東權。

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本公司宜避免於股東會提出臨時動議及原議案之修正。

本公司宜安排股東就股東會議案逐案進行投票表決，並於股東會召開後當日，將股東同意、反對及棄權之結果輸入公開資訊觀測站。

### **第八條 股東會議事錄**

本公司應依照公司法及相關法令規定，於股東會議事錄記載會議之年、月、日、場所、主席姓名及決議方法，並應記載議事經過之要領及其結果。董事、獨立董事之選舉，應載明採票決方式及當選董事、獨立董事之當選權數。

股東會議事錄在公司存續期間應永久妥善保存，公司設有網站者宜充分揭露。

### **第九條 股東會主席應充分知悉及遵守公司所訂議事規則**

股東會主席應充分知悉及遵守公司所訂議事規則，並維持議程順暢，不得恣意宣布散會。為保障多數股東權益，遇有主席違反議事規則宣布散會之情事者，董事會其他成員宜迅速協助出席股東依法定程序，以出席股東表決權過半數之同意推選一人為主席，繼續開會。

### **第十條 上市上櫃公司應重視股東知的權利並防範內線交易**

本公司應重視股東知的權利，並確實遵守資訊公開之相關規定，將公司財務、業務、內部人持股及公司治理情形，經常且即時利用公開資訊觀測站或公司設置之網站提供訊息予股東。為平等對待股東，前項各類資訊之發布宜同步以英文揭露之。

為維護股東權益，落實股東平等對待，本公司應訂定內部規範，禁止公司內部人利用市場上未公開資訊買賣有價證券。

前項規範宜包括上市上櫃公司內部人於獲悉公司財務報告或相關業績內容之日起之股票交易控管措施，包括(但不限於)董事不得於年度財務報告公告前三十日，和每季財務報告公告前十五日之封閉期間交易其股票。

### **第十條之一 於股東常會報告董事酬金**

本公司宜於股東常會報告董事領取之酬金，包含酬金政策、個別酬金之內容、數額及與績效評估結果之關聯性。

### **第十一條 股東應有分享公司盈餘之權利**

股東應有分享公司盈餘之權利。為確保股東之投資權益，股東會得依公司法第一百八十四條之規定查核董事會造具之表冊、審計委員會之報告，並決議盈餘分派或虧損撥補。股東會執行前揭查核時，得選任檢查人為之。

股東得依公司法第二百四十五條之規定聲請法院選派檢查人，檢查公司業務帳目、財產情形、特定事項、特定交易文件及紀錄。

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本公司之董事會、審計委員會及經理人對於前二項檢查人之查核作業應充分配合，不得有規避、妨礙或拒絕行為。

### **第十二條 重大財務業務行為應經股東會通過**

本公司取得或處分資產、資金貸與及背書保證等重大財務業務行為，應依相關法令規定辦理，並訂定相關作業程序提報股東會通過，以維護股東權益。

本公司發生併購或公開收購事項時，除應依相關法令規定辦理外，應注意併購或公開收購計畫與交易之公平性、合理性等，並注意資訊公開及嗣後公司財務結構之健全性。

上市上櫃公司管理階層或大股東參與併購者，審議前項併購事項之審計委員會成員是否符合公開發行公司獨立董事設置及應遵循事項辦法第三條規定，且不得與併購交易相對人為關係人或有利害關係而足以影響獨立性、相關程序之設計及執行是否符合相關法令暨資訊是否依相關法令充分揭露，應由具獨立性之律師出具法律意見書。

前項律師之資格應符合公開發行公司獨立董事設置及應遵循事項辦法第三條規定，且不得與併購交易相對人為關係人，或有利害關係而足以影響獨立性。

本公司處理併購或公開收購相關事宜之人員，應注意利益衝突及迴避情事。

## **第二節 建立與股東互動機制**

**第十三條** 上市上櫃公司宜有專責人員妥善處理股東建議為確保股東權益，本公司宜有專責人員妥善處理股東建議、疑義及糾紛事項。

本公司之股東會、董事會決議違反法令或公司章程，或其董事、經理人執行職務時違反法令或公司章程之規定，致股東權益受損者，公司對於股東依法提起訴訟情事，應妥適處理。

本公司宜訂定內部作業程序妥善處理前二項事宜，留存書面紀錄備查，並納入內部控制制度控管。

**第十三條之一** 董事會有責任建立與股東之互動機制  
本公司之董事會有責任建立與股東之互動機制，以增進雙方對於公司目標發展之共同瞭解。

**第十三條之二** 以有效率之方式與股東溝通聯繫，並取得支持

**第十三條之三** 上市上櫃公司應制定和揭露營運策略和業務計劃，闡明其提升企業價值具體措施，宜提報董事會並積極與股東溝通。

## **第三節 公司與關係人間之公司治理關係**

**第十四條 建立防火牆**

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本公司與關係企業間之人員、資產及財務之管理目標與權責應予明確化，並確實執行風險評估及建立適當之防火牆。

#### **第十五條 經理人不應與關係企業之經理人互為兼任**

本公司之經理人除法令另有規定外，不應與關係企業之經理人互為兼任。

董事為自己或他人為屬於公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得其許可。

#### **第十六條 建立健全之財務、業務及會計管理制度**

本公司應按照相關法令規範建立健全之財務、業務及會計之管理目標與制度，並應與其關係企業就主要往來銀行、客戶及供應商妥適執行綜合之風險評估，實施必要之控管機制，以降低信用風險。

#### **第十七條 上市上櫃公司與其關係人及股東間有財務業務往來或交易者，應本於公平合理之原則**

本公司與其關係人及股東間有財務業務往來或交易者，應本於公平合理之原則，就相互間之財務業務相關作業訂定書面規範。對於簽約事項應明確訂定價格條件與支付方式，並杜絕非常規交易及利益不當輸送情事。

前項書面規範內容應包含進銷貨交易、取得或處分資產、資金貸與及背書保證等交易之管理程序，且相關重大交易應提董事會決議通過、提股東會同意或報告。

#### **第十八條 對上市上櫃公司具控制能力之法人股東，應遵守之事項**

對本公司具控制能力之法人股東，應遵守下列事項：

- 一、 對其他股東應負有誠信義務，不得直接或間接使公司為不合營業常規或其他不利益之經營。
- 二、 其代表人應遵循本公司所訂定行使權利及參與議決之相關規範，於參加股東會時，本於誠信原則及所有股東最大利益，行使其投票權，並能善盡董事之忠實與注意義務。
- 三、 對公司董事及獨立董事之提名，應遵循相關法令及公司章程規定辦理，不得逾越股東會、董事會之職權範圍。
- 四、 不得當干預公司決策或妨礙經營活動。
- 五、 不得以壟斷採購或封閉銷售管道等不公平競爭之方式限制或妨礙公司之生產經營。
- 六、 對於因其當選董事而指派之法人代表，應符合公司所需之專業資格，不宜任意改派。

#### **第十九條 主要股東及主要股東之最終控制者名單**

本公司應隨時掌握持有股份比例較大以及可以實際控制公司之主要股東及主要股東之最終控制者名單。

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本公司應定期揭露持有股份超過百分之十之股東有關質押、增加或減少公司股份，或發生其他可能引起股份變動之重要事項，俾其他股東進行監督。

第一項所稱主要股東，係指股權比例達百分之五以上或股權比例占前十名之股東，但公司得依其實際控制公司之持股情形，訂定較低之股份比例。

### 第三章 強化董事會職能

#### 第一節 董事會結構

##### 第二十條 董事會整體應具備之能力

本公司之董事會應指導公司策略、監督管理階層、對公司及股東負責，其公司治理制度之各項作業與安排，應確保董事會依照法令、公司章程之規定或股東會決議行使職權。

本公司之董事會結構，應就公司經營發展規模及其主要股東持股情形，衡酌實務運作需要，決定五人以上之適當董事席次。

董事會成員組成應考量多元化，除兼任公司經理人之董事不宜逾董事席次三分之一外，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，宜包括但不限於以下二大面向之標準：

- 一、 基本條件與價值：性別、年齡、國籍及文化等，其中女性董事比率宜達董事席次三分之一。
- 二、 專業知識與技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經歷等。

董事會成員應普遍具備執行職務所必須之知識、技能及素養。為達到公司治理之理想目標，董事會整體應具備之能力如下：

- 一、 營運判斷能力。
- 二、 會計及財務分析能力。
- 三、 經營管理能力。
- 四、 危機處理能力。
- 五、 產業知識。
- 六、 國際市場觀。
- 七、 領導能力。
- 八、 決策能力。

##### 第二十一條 上市上櫃公司應制定公平、公正、公開之董事選任程序

本公司應依保障股東權益、公平對待股東原則，制定公平、公正、公開之董事選任程序，鼓勵股東參與，並應依公司法之規定採用累積投票制度以充分反應股東意見。

本公司除經主管機關核准者外，董事間應有超過半數之席次，不得具有配偶或二親等以內之親屬關係。

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董事因故解任，致不足五人者，公司應於最近一次股東會補選之。但董事缺額達章程所定席次三分之一者，公司應自事實發生之日起六十日內，召開股東臨時會補選之。

本公司董事會之全體董事合計持股比例應符合法令規定，各董事股份轉讓之限制、質權之設定或解除及變動情形均應依相關規定辦理，各項資訊並應充分揭露。

### **第二十二條 章程中載明採候選人提名制度選舉董事**

本公司應依主管機關法令規定，於章程載明董事選舉應採候選人提名制度，審慎評估被提名人之資格條件及有無公司法第三十條所列各款情事等事項，並依公司法第一百九十二條之一規定辦理。

### **第二十三條 上市上櫃公司董事會對功能性委員會、董事長及總經理之授權及職責應明確劃分**

本公司董事長及總經理之職責應明確劃分。  
董事長與總經理或其他相當職務不宜由同一人擔任。  
有設置功能性委員會必要者，應明確賦予其職責。

## **第二節 獨立董事制度**

### **第二十四條 上市上櫃公司應依章程規定設置獨立董事**

本公司應依章程規定設置二人以上之獨立董事，且不得少於董事席次五分之一，獨立董事連續任期不宜逾三屆。  
獨立董事應具備專業知識，其持股及兼職應予限制，除應依相關法令規定辦理外，不宜同時擔任超過五家上市上櫃公司之董事(含獨立董事)，且於執行業務範圍內應保持獨立性，不得與公司有直接或間接之利害關係。

本公司及其集團企業與組織，與他公司及其集團企業與組織，有互相提名另一方之董事或經理人為獨立董事候選人者，本公司應於受理獨立董事候選人提名時揭露之，並說明該名獨立董事候選人之適任性。如當選為獨立董事者，應揭露其當選權數。

前項所稱集團企業與組織，其適用範圍及於本公司子公司、直接或間接捐助基金累計超過百分之五十之財團法人及其他具有實質控制能力之機構或法人。  
獨立董事及非獨立董事於任職期間不得轉換其身分。

獨立董事之專業資格、持股與兼職限制、獨立性之認定、提名方式及其他應遵行事項之辦法等事項，應依證券交易法、公開發行公司獨立董事設置及應遵循事項辦法、證券交易所或櫃檯買賣中心規定辦理。

### **第二十五條 應提董事會決議通過之事項**

本公司應依證券交易法之規定，將下列事項提董事會決議通過；獨立董事如有反對意見或保留意見，應於董事會議事錄載明：

- 一、 依證券交易法第十四條之一規定訂定或修正內部控制制度。

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- 二、 依證券交易法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
- 三、 涉及董事自身利害關係之事項。
- 四、 重大之資產或衍生性商品交易。
- 五、 重大之資金貸與、背書或提供保證。
- 六、 募集、發行或私募具有股權性質之有價證券。
- 七、 簽證會計師之委任、解任或報酬。
- 八、 財務、會計或內部稽核主管之任免。
- 九、 其他經主管機關規定之重大事項。

### **第二十六條 上市上櫃公司應明定獨立董事之職責範疇**

本公司應明定獨立董事之職責範疇及賦予行使職權之有關人力物力。公司或董事會其他成員，不得妨礙、拒絕或規避獨立董事執行業務。

本公司應依相關法令規定明訂董事之酬金，董事之酬金應充分反映個人表現及公司長期經營績效，並應綜合考量公司經營風險。對於獨立董事得酌訂與一般董事不同之合理酬金。

## **第三節 審計委員會及其他功能性委員會**

### **第二十七條 設置功能性委員會**

本公司董事會為健全監督功能及強化管理機能，得考量公司規模、業務性質、董事會人數，設置審計、薪資報酬、提名、風險管理或其他各類功能性委員會，並得基於企業社會責任與永續經營之理念，設置環保、企業社會責任或其他委員會，並明定於章程。

功能性委員會應對董事會負責，並將所提議案交由董事會決議。但審計委員會依證券交易法第 14 條之 4 第 4 項規定行使職權者，不在此限。

功能性委員會應訂定組織規程，經由董事會決議通過。組織規程之內容應包括委員會之人數、任期、職權事項、議事規則、行使職權時公司應提供之資源等事項。

### **第二十八條 上市上櫃公司應設置審計委員會**

本公司，應擇一設置審計委員會。

審計委員會應由全體獨立董事組成，其人數不得少於三人，其中一人為召集人，且至少一人應具備會計或財務專長。

審計委員會及其獨立董事成員職權之行使及相關事項，應依證券交易法、公開發行公司審計委員會行使職權辦法、證券交易所或櫃檯買賣中心規定辦理。

### **第二十八條之一 上市上櫃公司應設置薪資報酬委員會**



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本公司應設置薪資報酬委員會，過半數成員宜由獨立董事擔任；其成員專業資格、職權之行使、組織規程之訂定及相關事項應依「股票上市或於證券商營業處所買賣公司薪資報酬委員會設置及行使職權辦法」之規定辦理。

### **第二十八條之二 上市上櫃公司宜設置提名委員會**

本公司宜設置提名委員會並訂定組織規程，過半數成員宜由獨立董事擔任，並由獨立董事擔任主席。

### **第二十八條之三 檢舉制度**

本公司宜設置並公告內部及外部人員檢舉管道，並建立檢舉人保護制度；其受理單位應具有獨立性，對吹哨者提供之檔案予以加密保護，妥適限制存取權限，並訂定內部作業程序及納入內部控制制度控管。

### **第二十九條 強化及提升財務報告品質**

為提升財務報告品質，本公司應設置會計主管之職務代理人。

前項會計主管之代理人應比照會計主管每年持續進修，以強化會計主管代理人專業能力。

編製財務報告相關會計人員每年亦應進修專業相關課程六小時以上，其進修方式得參加公司內部教育訓練或會計主管進修機構所舉辦專業課程。

本公司應選擇專業、負責且具獨立性之簽證會計師，定期對公司之財務狀況及內部控制實施查核。公司針對會計師於查核過程中適時發現及揭露之異常或缺失事項，及所提具體改善或防弊意見，應確實檢討改進，並宜建立獨立董事或審計委員會與簽證會計師之溝通管道或機制，並訂定內部作業程序及納入內部控制制度控管。

本公司應定期（至少一年一次）參考審計品質指標（AQIs），評估聘任會計師之獨立性及適任性。公司連續七年未更換會計師或其受有處分或有損及獨立性之情事者，應評估有無更換會計師之必要，並就評估結果提報董事會。

### **第三十條 提供公司適當之法律服務**

本公司宜委任專業適任之律師，提供公司適當之法律諮詢服務，或協助董事會及管理階層提昇其法律素養，避免公司及相關人員觸犯法令，促使公司治理作業在相關法律架構及法定程序下運作。

遇有董事或管理階層依法執行業務涉有訴訟或與股東之間發生糾紛情事者，公司應視狀況委請律師予以協助。

審計委員會或其獨立董事成員得代表公司委任律師、會計師或其他專業人員就行使職權有關之事項為必要之查核或提供諮詢，其費用由公司負擔之。

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#### **第四節 董事會議事規則及決策程序**

##### **第三十一條 董事會之召集**

本公司董事會應每季至少召開一次，遇有緊急情事時並得隨時召集之。董事會之召集，應載明召集事由，於7日前通知各董事，並提供足夠之會議資料，於召集通知時一併寄送。會議資料如有不足，董事有權請求補足或經董事會決議後延期審議。

本公司應訂定董事會議事規範；其主要議事內容、作業程序、議事錄應載明事項、公告及其他應遵行事項之辦法，應依公開發行公司董事會議事辦法辦理。

##### **第三十二條 董事應秉持高度之自律**

董事應秉持高度之自律，對董事會所列議案，與其自身或其代表之法人有利害關係者，應於當次董事會說明其利害關係之重要內容，如有害於公司利益之虞時，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。

董事自行迴避事項，應明訂於董事會議事規範。

##### **第三十三條 獨立董事與董事會**

本公司之獨立董事，對於證券交易法第十四條之三應提董事會之事項，應親自出席，不得委由非獨立董事代理。獨立董事如有反對或保留意見，應於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。

董事會之議決事項，如有下列情事之一者，除應於議事錄載明外，並應於董事會之日起次日營業日交易時間開始二小時前，於公開資訊觀測站辦理公告申報：

- 一、 獨立董事有反對或保留意見且有紀錄或書面聲明。
- 二、 設置審計委員會之公司，未經審計委員會通過之事項，如經全體董事三分之二以上同意。

董事會進行中得視議案內容通知相關部門非擔任董事之經理人員列席會議，報告目前公司業務概況及答覆董事提問事項。必要時，亦得邀請會計師、律師或其他專業人士列席會議，以協助董事瞭解公司現況，作出適當決議，但討論及表決時應離席。

##### **第三十四條 董事會的議事錄**

本公司董事會之議事人員應確實依相關規定詳實記錄會議報告及各議案之議事摘要、決議方法與結果。

董事會議事錄須由會議主席及記錄人員簽名或蓋章，於會後二十日內分送各董事，董事會簽到簿為議事錄之一部分，並應列入公司重要檔案，在公司存續期間永久妥善保存。議事錄之製作、分發及保存，得以電子方式為之。

公司應將董事會之開會過程全程錄音或錄影存證，並至少保存五年，其保存得以電子方式為之。

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前項保存期限未屆滿前，發生關於董事會相關議決事項之訴訟時，相關錄音或錄影存證資料應續予保存，不適用前項之規定。

以視訊會議召開董事會者，其會議錄音、錄影資料為議事錄之一部分，應永久保存。

董事會之決議違反法令、章程或股東會決議，致公司受損害時，經表示異議之董事，有紀錄或書面聲明可證者，免其賠償之責任。

### **第三十五條 應提董事會討論之事項**

本公司對於下列事項應提董事會討論：

- 一、公司之營運計畫。
- 二、年度財務報告及半年度財務報告。但半年度財務報告依法令規定無須經會計師查核簽證者，不在此限。
- 三、依證券交易法第十四條之一規定訂定或修正內部控制制度，及內部控制制度有效性之考核。
- 四、依證券交易法第三十六條之一規定訂定或修正取得或處分資產、從事衍生性商品交易、資金貸與他人、為他人背書或提供保證之重大財務業務行為之處理程序。
- 五、募集、發行或私募具有股權性質之有價證券。
- 六、經理人之績效考核及酬金標準。
- 七、董事之酬金結構與制度。
- 八、財務、會計或內部稽核主管之任免。
- 九、對關係人之捐贈或對非關係人之重大捐贈。但因重大天然災害所為急難救助之公益性質捐贈，得提下次董事會追認。
- 十、依證券交易法第十四條之三、其他依法令或章程規定應由股東會決議或提董事會決議之事項或主管機關規定之重大事項。

除前項應提董事會討論事項外，在董事會休會期間，董事會依法令或公司章程規定，授權行使董事會職權者，其授權層級、內容或事項應具體明確，不得概括授權。

### **第三十六條 董事會之決議辦理事項明確交付適當之執行單位或人員**

本公司應將董事會之決議辦理事項明確交付適當之執行單位或人員，要求依計畫時程及目標執行，同時列入追蹤管理，確實考核其執行情形。

董事會應充分掌握執行進度，並於下次會議進行報告，俾董事會之經營決策得以落實。

## **第五節 董事之忠實注意義務與責任**

### **第三十七條 董事會成員應忠實執行業務及盡善良管理人之注意義務**

董事會成員應忠實執行業務及盡善良管理人之注意義務，並以高度自律及審慎之態度行使職權，對於公司業務之執行，除依法律或公司章程規定應由股東會決議之事項外，應確實依董事會決議為之。

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本公司宜訂定董事會績效評估辦法及程序，除應每年定期就董事會及個別董事進行自我或同儕評鑑外，亦得委任外部專業機構或其他適當方式進行績效評估；對董事會績效之評估內容宜包含下列構面，並考量公司需求訂定適合之評估指標：

- 一、 對公司營運之參與程度。
- 二、 提升董事會決策品質。
- 三、 董事會組成與結構。
- 四、 董事之選任及持續進修。
- 五、 內部控制。

對董事成員（自我或同儕）績效之評估內容應包含下列構面，並考量公司需求適當調整：

- 一、 公司目標與任務之掌握。
- 二、 董事職責認知。
- 三、 對公司營運之參與程度。
- 四、 內部關係經營與溝通。
- 五、 董事之專業及持續進修。
- 六、 內部控制。

本公司宜對功能性委員會進行績效評估，評估內容宜包含下列構面，並考量公司需求適當調整：

- 一、對公司營運之參與程度。
- 二、功能性委員會職責認知。
- 三、提升功能性委員會決策品質。
- 四、功能性委員會組成及成員選任。
- 五、內部控制。

本公司宜將績效評估之結果提報董事會，並運用於個別董事薪資報酬及提名續任之參考。

### **第三十七條之一 建立管理階層之繼任計畫**

本公司宜建立管理階層之繼任計畫，並由董事會定期評估該計畫之發展與執行，以確保永續經營。

### **第三十七條之二 建立智慧財產管理制度**

董事會對上市上櫃公司智慧財產之經營方向與績效，宜就下列構面進行評估與監督，以確保公司以【計畫、執行、檢查與行動】之管理循環，建立智慧財產管理制度：

- 一、 制定與營運策略有關聯之智慧財產管理政策、目標與制度。
- 二、 依規模、型態，建立、實施、維持其智慧財產取得、保護、維護與營運管理制度。
- 三、 決定及提供足以有效實施與維持智慧財產管理制度所需之資源。
- 四、 觀測內外部有關智慧財產管理之風險或機會採取因應措施。
- 五、 規劃及實施持續改善機制，以確保智慧財產管理制度運作與成效符合公司預期。

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### **第三十八條 股東或獨立董事請求通知董事會停止其執行決議行為事項**

董事會決議如違反法令、公司章程，經繼續一年以上持股之股東或獨立董事請求董事會停止其執行決議行為事項者，董事會成員應儘速妥適處理或停止執行相關決議。

董事會成員發現公司有受重大損害之虞時，應依前項規定辦理，並立即向審計委員會或審計委員會之獨立董事成員報告。

### **第三十九條 董事的責任保險**

本公司宜於董事任期內就其執行業務範圍依法應負之賠償責任為其投保責任保險，以降低並分散董事因錯誤或疏失行為而造成公司及股東重大損害之風險。本公司為董事投保責任保險或續保後，應將其責任保險之投保金額、承保範圍及保險費率等重要內容，提最近一次董事會報告。

### **第四十條 董事會成員參加進修課程**

董事會成員宜於新任時或任期中持續參加本公司董事進修推行要點所指定機構舉辦涵蓋公司治理主題相關之財務、風險管理、業務、商務、會計、法律或企業社會責任等進修課程，並責成各階層員工加強專業及法律知識。

## **第四章 尊重利害關係人權益**

### **第四十一條 上市上櫃公司應與公司之利益關係人保持溝通並維護權益**

本公司應與往來銀行及其他債權人、員工、消費者、供應商、社區或公司之其他利害關係人，保持暢通之溝通管道，並尊重、維護其應有之合法權益，且應於公司網站設置利害關係人專區。

當利害關係人之合法權益受到侵害時，公司應秉誠信原則妥適處理。

### **第四十二條 對於往來銀行及其他債權人，應提供充足之資訊**

對於往來銀行及其他債權人，應提供充足之資訊，以便其對公司之經營及財務狀況，作出判斷及進行決策。當其合法權益受到侵害時，公司應正面回應，並以勇於負責之態度，讓債權人有適當途徑獲得補償。

### **第四十三條 上市上櫃公司應建立員工溝通管道**

本公司應建立員工溝通管道，鼓勵員工與管理階層、董事直接進行溝通，適度反映員工對公司經營及財務狀況或涉及員工利益重大決策之意見。

### **第四十四條 公司之社會責任**

本公司在保持正常經營發展以及實現股東利益最大化之同時，應關注消費者權益、社區環保及公益等問題，並重視公司之社會責任。

## **第五章 提升資訊透明度**

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## **第一節 強化資訊揭露**

### **第四十五條 資訊公開及網路申報系統**

資訊公開係本公司之重要責任，公司應確實依照相關法令、證券交易所或櫃檯買賣中心之規定，忠實履行其義務。

公司宜提早於會計年度終了後兩個月內公告並申報年度財務報告，及於規定期限前提早公告並申報第一、二、三季財務報告與各月份營運情形。

本公司應建立公開資訊之網路申報作業系統，指定專人負責公司資訊之蒐集及揭露工作，並建立發言人制度，以確保可能影響股東及利害關係人決策之資訊，能夠及時允當揭露。

### **第四十六條 上市上櫃公司應設置發言人**

為提高重大訊息公開之正確性及時效性，本公司應選派全盤瞭解公司各項財務、業務或能協調各部門提供相關資料，並能單獨代表公司對外發言者，擔任公司發言人及代理發言人。

本公司應設有一人以上之代理發言人，且任一代理發言人於發言人未能執行其發言職務時，應能單獨代理發言人對外發言，但應確認代理順序，以免發生混淆情形。

為落實發言人制度，本公司應明訂統一發言程序，並要求管理階層與員工保守財務業務機密，不得擅自任意散布訊息。

遇有發言人或代理發言人異動時，應即辦理資訊公開。

### **第四十七條 架設公司治理網站**

本公司應運用網際網路之便捷性架設網站，建置公司財務業務相關資訊及公司治理資訊，以利股東及利害關係人等參考，並宜提供英文版財務、公司治理或其他相關資訊。

前項網站應有專人負責維護，所列資料應詳實正確並即時更新，以避免有誤導之虞。

### **第四十八條 召開法人說明會的方式**

本公司召開法人說明會，應依證券交易所或櫃檯買賣中心之規定辦理，並應以錄音或錄影方式保存。法人說明會之財務、業務資訊應依證券交易所或櫃買中心之規定輸入公開資訊觀測站，並透過公司網站或其他適當管道提供查詢。

## **第二節 公司治理資訊揭露**

### **第四十九條 揭露公司治理資訊**

本公司網站應設置專區，揭露下列公司治理之相關資訊，並持續更新：

- 一、 董事會：如董事會成員簡歷及其權責、董事會成員多元化政策及落實情形。
- 二、 功能性委員會：如各功能性委員會成員簡歷及其權責。
- 三、 公司治理相關規章：如公司章程、董事會議事辦法及功能性委員會組織規程等公司治理相關規章。
- 四、 與公司治理相關之重要資訊：如設置公司治理主管資訊等。

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## 第六章      附則

### 第五十條      注意國內外發展

本公司應隨時注意國內與國際公司治理制度之發展，據以檢討改進公司所建置之公司治理制度，以提昇公司治理成效。

第五十一條 本守則經董事會通過後實施，修正時亦同。

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## **Chapter 1 General Provisions**

### **Article 1 Purpose**

For the purpose of establishing a good corporate governance system, hereby formulate this code of practice according to the relevant provisions of the code of practice for listed and listed companies.

### **Article 2 Principles of corporate governance**

The company establishes a corporate governance system, in addition to complying with laws and regulations, articles of incorporation, contracts signed with the TWSE or TPEx, and other relevant regulations, a TWSE/TPEx listed company shall follow the following principles:

1. Protecting shareholders' rights.
2. Strengthen the functions of the board of directors.
3. Utilizing the Monitoring Functions
4. Respect the rights and interests of stakeholders.
5. Improve information transparency.

### **Article 3 Establish an internal control system**

The company shall establish an internal control system in accordance with the rules of the public company, the company shall follow the Criteria Governing Establishment of Internal Control Systems by Public Reporting Companies and take into consideration the overall operational activities of itself and its subsidiaries to design and fully implement an internal control system, and shall conduct continuing reviews of the system, in order to ensure the continued effectiveness of its design and implementation in light of changes in the company's internal and external environment.

The company shall perform full self-assessments of its internal control system. Its board of directors and management shall review the results of the self-assessments by each department at least annually and the reports of the internal audit department on a quarterly basis. The audit committee shall also attend to and supervise these matters. Directors shall periodically hold discussions with their internal auditors about reviews of internal control system deficiencies. A record of the discussions shall be kept, and the discussions shall be followed up, improvements implemented, and a report submitted to the board of directors. The listed company shall establish channels and mechanisms for communication between the independent director, audit committee and the internal audit supervisor, and the convener of the audit committee shall report to the board of shareholders the communication between the members of the audit committee or the supervisor and the internal audit supervisor.

The management of the company shall attach importance to the internal auditing units and personnel, and shall give them full authority to make sure that they can check and evaluate the absence of the internal control system and measure the efficiency of the operation, so as to ensure that the system can be continuously and effectively implemented, and assist the board of directors and the



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management to fulfil their responsibilities, so as to implement the corporate governance system. Appointment, dismissal, evaluation and review, salary and compensation of internal auditors of the company shall be reported to the board of directors or shall be submitted by the chief auditor to the board chairperson for approval.

Article 11 of the Regulations Governing Establishment of Internal Control Systems by Public Companies. The relevant internal audit personnel shall have the requirements, the requirements of Article 16, Article 17, and Article 18 and shall be used by the agents in the preceding paragraph.

### **Article 3.1 Personnel responsible for corporate governance affairs**

The company should be in accordance with the company size, business and management needs, the configuration of competency and the corporate governance of the appropriate number of personnel, and shall be formulated by the competent authority, the securities exchange or over-the-counter designated in charge of a corporate governance, as the top executive responsible for corporate governance related affairs, it should be a lawyer, accountant qualification or in securities, financial, futures agencies or public company engaged in the legal, compliance, internal audit, financial, stock, or the director of corporate governance related affairs unit position for three years.

The corporate governance related matters in the preceding paragraph shall include at least the following:

1. Handling matters relating to board meetings and shareholders' meetings according to laws.
2. Producing minutes of board meetings and shareholder's meetings.
3. Assisting in on boarding and continuous development of directors.
4. Furnishing information required for business execution by directors.
5. Assisting directors with legal compliance.
6. To report to the board of directors the results of its inspection on whether the qualifications of independent directors comply with relevant laws and regulations at the time of reporting, election and during their tenure.
7. Handle matters related to the change of directors.
8. Other matters set out in the articles or corporation or contracts.

## **Chapter 2 Protection of Shareholders' Rights and Interests**

### **Section 1 Encouraging Shareholders to Participate in Corporate Governanc**

#### **Article 4 Protection of shareholders' rights**

The company's corporate governance system should protect shareholders' rights, treat all shareholders fairly, and ensure that shareholders.

The company has the right to fully understand, participate in and decide on major issues.

#### **Article 5 Convening of shareholders' meeting and rules of procedure**

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The company shall convene a shareholders' meeting in accordance with the company law and relevant laws and regulations, and formulate complete rules of procedure.

Should comply with laws and regulations and the company's articles of association.

#### **Article 6 Shareholder meeting issues and procedures**

The board of directors of the company shall properly arrange the agenda items and procedures for shareholders' meetings, and formulate the principles and procedures for shareholder nominations of directors and submissions of shareholder proposals. The board shall also properly handle the proposals duly submitted by shareholders. Arrangements shall be made to hold shareholders' meetings at a convenient location and should be supplemented by video, with sufficient time allowed and sufficient numbers of suitable personnel assigned to handle attendance registrations. No arbitrary requirements shall be imposed on shareholders to provide additional evidentiary documents beyond those showing eligibility to attend. Shareholders shall be granted reasonable time to deliberate each proposal and an appropriate opportunity to make statements.

The chairman of the board of directors shall preside in person at any shareholders' meeting convened by the board of directors, and a majority of the directors of the board of directors (including at least one independent director) and the convenor of the audit committee shall be present in person, as well as at least one representative of the members of the other functional committees shall be present in person, and the attendance of such members shall be recorded in the minutes of the shareholders' meeting.

#### **Article 7 Encourage shareholders to participate in corporate governance**

The company shall encourage its shareholders to actively participate in corporate governance. It is advisable that the company engage a professional shareholder services agent to handle shareholders meeting matters, so that shareholders' meetings can proceed on a legal, effective and secure basis. The company shall seek all ways and means, including fully exploiting technologies for information disclosure, to upload annual reports, annual financial statements, notices, agendas and supplementary information of shareholders' meetings in both Chinese and English concurrently, and shall adopt electronic voting, in order to enhance shareholders' attendance rates at shareholders' meetings and ensure their exercise of rights at such meetings in accordance with laws.

The company is advised to avoid making provisional motions and amendments to the original motions at the shareholders' meeting.

The company are advised to arrange for their shareholders to vote on each separate proposal in the shareholders meeting agenda, and following conclusion of the meeting, to enter the voting results the same day, namely the numbers of votes cast for and against and the number of abstentions, on the Market Observation Post System.

#### **Article 8 Minutes of shareholders' meetings**

The company made shares in accordance with the Company Law, the Articles of Association, the Rules of Procedure for Shareholders' Meetings and related laws and regulations. The minutes of the East Conference, including the year, month, date, venue, name of the chairman, resolution method, and recorded. The essentials and results of the process and the methods of voting for directors and

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independent directors cum elected directors and independent directors the number of election rights was disclosed on the company's website.

The minutes of the shareholders' meeting mentioned in the preceding paragraph shall be kept properly and permanently during the existence of the company.

### **Article 9 Chairman of the shareholders' meeting and rules of procedure**

The chairman of the shareholders' meeting should be fully aware of and abide by the rules of procedure, and maintain a smooth agenda, meeting. In order to protect the interests of the majority of shareholders, if the chairman declares a meeting in violation of the rules of procedure, the board of directors Members will promptly assist the shareholders present in accordance with the statutory procedures to select one with the consent of more than half of the voting rights of the shareholders present. The chairman will continue the meeting.

### **Article 10 Rights of Shareholders and guard against insider trading**

The company values the shareholders' right to know, and strictly abides by relevant regulations on information disclosure, affairs, insider holdings and corporate governance, often and immediately using public information observation stations or company websites provide information to shareholders.

To treat all shareholders equally, it is advisable that the company concurrently disclose the information under the preceding paragraph in English.

To protect its shareholders' rights and interests and ensure their equal treatment, the company shall adopt internal rules prohibiting company insiders from trading securities using information not disclosed to the market.

The preceding paragraph shall include measures for the control of stock trading by insiders of the listed company on the date when they are informed of the company's financial report or related performance. Including, but not limited to, directors shall not trade their shares 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of the quarterly financial report during the closed period.

### **Article 10-1 Report directors' remuneration at the shareholders' meetings**

The remuneration received by directors shall be reported by the company at the shareholders' meetings of shareholders, including remuneration policy, the content and amount of individual remuneration and the correlation with performance evaluation results.

### **Article 11 Share of earnings with shareholders**

In order to ensure the shareholders' investment rights, the shareholders meeting shall check the board of directors in accordance with the provisions of Article 184 of the Company Law create a register, report of the audit committee decide on surplus distribution or loss appropriation. But surplus distribution, if there are other provisions in the articles of association of the company, they shall be handled in accordance with the provisions of the articles of association. When the shareholders' meeting is disclosed and inspected before implementation, they may be elected as inspectors.

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Shareholders may request the court to select inspectors to check the company's business accounts in accordance with Article 245 of the Company Law project, property situation, specific matters, specific transaction documents and records.

The board of directors, audit committee and managers shall fully cooperate in the examination conducted by the inspectors in the aforesaid two paragraphs without any circumvention, obstruction or rejection.

**Article 12 Major financial business actions approved by the shareholders meeting**

The company obtains or disposes of major financial business activities such as assets, loan and endorsement guarantee etc.

The laws and regulations provide for handling and stipulate relevant operating procedures to report to shareholders 'meetings for approval in order to safeguard shareholders' rights and interests.

In the event of a merger or public acquisition of the Company, in addition to handling the matter in accordance with relevant laws and regulations, attention should be paid to mergers and acquisitions or the fairness and rationality of public acquisition plans and transactions, and pay attention to the disclosure of information and subsequent company finances soundness of structure.

Where the management or major shareholders of listed OTC companies participate in mergers and acquisitions, whether the members of the audit committee reviewing the mergers and acquisitions in the preceding paragraph comply with the provisions of Article 3 of the Regulations on the Appointment of Independent Directors of Public Offering Companies and Matters to Be Followed, and shall not be related or have any relationship with the counterparty of the merger and acquisition transaction. Interests that are sufficient to affect independence, whether the design and implementation of relevant procedures comply with relevant laws and regulations, and whether information is fully disclosed in accordance with relevant laws and regulations should be issued by independent lawyers.

The qualifications of lawyers referred to in the preceding Paragraph shall comply with Article 3 of the Regulations on the Appointment of Independent Directors of Public Offering Companies and Matters to Be Followed, and shall not be related to the counterparty of the M&A transaction, or have an interest sufficient to affect independence.

Personnel of the Company dealing with the matters related to the acquisitions or public acquisitions shall pay attention to conflicts of interest and avoidance.

**Section 2 Establishing a Mechanism for Interaction with Shareholders**

**Article 13 The board of directors is responsible for establishing a mechanism for interaction with shareholders**

In order to ensure shareholders 'rights and interests, the company has relevant personnel to properly handle shareholders' suggestions, doubts and disputes.

The company's shareholders 'meeting, board of directors' resolution violates laws or articles of association, or its directors and managers when the company violates the provisions of the law or the

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company's articles of association and causes damage to shareholders' rights and interests, the company will litigation matters must be properly handled.

The company is advised to establish internal operating procedures to properly handle the above two matters, keep written records for future reference, and incorporate them into the internal control system.

**Article 13.1 Establish an interaction mechanism with shareholders**

The company's board of directors has the responsibility to establish an interaction mechanism with shareholders to enhance the development of both parties' goals for the company common understanding.

**Article 13.2 Communicate with shareholders in an efficient manner and obtain Support**

**Article 13.3** Listed companies shall formulate and disclose their operating strategies and business plans, and explain their specific measures to enhance corporate value, which shall be reported to the board of directors and actively communicated to shareholders.

**Section 3 Corporate Governance Relationships Between the Company and Related Parties**

**Article 14 Build a firewall**

The company shall clearly identify the objectives and the division of authority and responsibility between it and its affiliated enterprises with respect to management of personnel, assets, and financial matters, and shall properly carry out risk assessments and establish appropriate firewalls.

**Article 15 Managers should not serve concurrently with the managers of related enterprises**

Unless otherwise provided by the laws and regulations, a manager of a company may not serve as a manager of its affiliated enterprises.

A director who engages in any transaction for himself or on behalf of another person that is within the scope of the company's operations shall explain the major content of such actions to the shareholders meeting and obtain its consent.

**Article 16 Establish a sound financial, business and accounting management System**

The company has established sound financial, business and accounting management objectives and systems in accordance with relevant laws and regulations, and conduct comprehensive risk assessments with affiliated companies on major banks, customers, and suppliers necessary control mechanism to reduce credit risk.

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**Article 17 Principles companies have financial business dealings or transactions with their related parties and shareholders**

The companies have financial business dealings or transactions with their related parties and shareholders business transactions, a written agreement governing the relevant financial and business operations between them shall be made in accordance with the principle of fair dealing and reasonableness. Price and payment terms shall be definitively stipulated when contracts are signed, and non-arm's length transaction and improper benefit transfer.

The written specification in the preceding paragraph shall include the management procedures for transactions such as purchase and sale of goods, acquisition or disposal of assets, capital lending, and endorsement guarantees, and relevant major transactions shall be submitted to the board of directors for resolution and approval, and to the shareholders' meeting for approval or report.

**Article 18 Matters to be Obeyed by Corporate Shareholders with Control over the Company**

A corporate shareholder having controlling power over a company shall comply with the following provisions:

1. It shall have an obligation of good faith to other shareholders, and shall not directly or indirectly make the company uncomfortable to business practices or he does not benefit the business.
2. Its representatives shall follow the relevant regulations stipulated by the company for exercising rights and participating in resolutions. at the meeting, the principle of good faith and the best interests of all shareholders, exercise their voting rights, and be able to do their best Faithfulness and duty of care.
3. The nomination of company directors and independent directors shall be handled in accordance with relevant laws and regulations and the company's articles of association and shall not act exceed the terms of reference of the shareholders' meeting and the board of directors.
4. It shall not improperly intervene in corporate policy making or obstruct corporate management activities.
5. Do not restrict or obstruct the company by unfair competition such as monopoly procurement or closed sales channels production and operation.
6. The legal representative appointed by his elected director should meet the professional qualifications required by the company and should not be appropriate arbitrary reassignment.

**Article 19 List of major shareholders and ultimate controllers of major shareholders**

The company should always in control of the major shareholders and major shareholders who can control the company list of shareholders' ultimate controllers.

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The company shall periodically disclose for the supervision of other shareholder's matters concerning the pledge, increase or decrease of the company's shares, or other important matters that may cause changes in the shares of shareholders holding more than 10% of the company's shares. The major shareholder indicated in the first paragraph refers to those who owns 5% or more of the outstanding shares of the company or the shareholding stake thereof is on the top 10 list, provided however that the company may set up a lower shareholding threshold according to the actual shareholding stake that may control the company.

## **Chapter 3 Enhancing the Functions of the Board of Directors**

### **Section 1 Structure of the Board of Directors**

#### **Article 20 Functions and composition of the Board**

The company's board of directors should guide company strategy, supervise management, and be accountable to the company and shareholders, the various operations and arrangements of the governance system are indeed performed in accordance with laws, regulations of the company's articles of association, or resolutions of the shareholders' meeting enforcement.

The structure of the board of directors of the company shall determine the appropriate number of directors with more than five members based on the scale of operation and development of the company and the shareholding status of its major shareholders.

The composition of the board of directors should consider diversification, and formulate appropriate plans for its own operations, operating patterns and development needs diversification policy, including but not limited to the following two major standards:

1. Basic requirements and values: Gender, age, nationality, culture and among which female directors should account for one-third of the board seats.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

All members of the board shall have the knowledge, skills, and literacy necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Ability to make policy decisions.

#### **Article 21 The company shall establish fair, justice, open procedures for the selection and appointment of directors**

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The company shall according to the principles for the protection of shareholder rights and interests and equitable treatment of shareholders, establish a fair, just, and open procedure for the election of directors, encourage shareholder participation, and adopt the cumulative voting mechanism pursuant to the Company Act in order to fully reflect shareholders' views.

Except as approved by the competent authority, the company shall have more than half of the seats of directors, and shall not have any kinship within the spouse or second grade.

When the number of directors falls short by one-third of the total number prescribed by the articles of incorporation, the company shall convene a special shareholders meeting within 60 days of the occurrence of that fact for a by-election for director(s).

The aggregate shareholding percentage of all of the directors of the company shall comply with the laws and regulations. restrictions on the share transfer of each director and the creation, release, or changes of any pledges over the shares held by each director shall be subject to the relevant laws and regulations, and the relevant information shall be fully disclosed.

#### **Article 22 Election of Directors in the Articles of Association**

The company shall in accordance with the laws and regulations of the competent authority, specify in the articles of association that the election of directors shall adopt the system of nomination of candidates, carefully evaluate the qualifications of the nominees and whether there are any matters listed in article 30 of the company law, etc., and handle them in accordance with the provisions of article 192 of the company law.

#### **Article 23 Authorization and division of responsibilities of functional committee, chairman and general manager**

The duties of the chairman and the general manager of the company shall be clearly divided.

The chairman of the board and the general manager or their equivalent positions shall not be held by the same person.

The company with a functional committee shall clearly define the responsibilities and duties of the committee.

### **Section 2 Independent Director System**

#### **Article 24 The company has established independent directors in accordance with the company's articles of association**

The company shall have two or more independent directors in accordance with the articles of association, and the number of directors shall not be less than one fifth and shall not exceed three consecutive terms.

Independent directors shall possess professional knowledge and there shall be restrictions on their shareholdings. Applicable laws and regulations shall be observed and, in addition, it is not advisable



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for an independent director to hold office concurrently as a director (including independent director) of more than five other listed companies. Independent directors shall also maintain independence within the scope of their directorial duties, and may not have any direct or indirect interest in the company.

The company and group companies and organizations, and other companies and group companies and organizations, nominate each other Directors or managers who are candidates for independent directors should accept nominations for independent director candidates Disclosed at the time, and explained the eligibility of the independent director candidate, shall disclose the number of votes cast in favor of the elected independent director.

Group companies and organizations referred to in the preceding paragraph, their scope of application, and direct or indirect donations from the company's subsidiaries Consortium and other legal entities with a substantial control capacity of more than 50% of the fund people. Independent directors and non-independent directors shall not change their status during their term of office.

The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination and other requirements with regard to the independent directors shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of Independent Directors and Compliance Matter for Public Companies, and the rules and regulations of the Taiwan Stock Exchange or GreTai Securities Market.

#### **Article 25 The resolution of the board of directors shall be referred for approval**

The company shall submit the following matters to the board of directors for approval by resolution as provided in the Securities and Exchange Act; when an independent director has a dissenting opinion or qualified opinion, it shall be noted in the minutes of the directors meeting:

1. Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
3. A matter bearing on the personal interest of a director.
4. A material asset or derivatives transaction.
5. A material monetary loan, endorsement, or provision of guarantee.
6. The offering, issuance, or private placement of any equity-type securities.
7. The hiring, discharge, or compensation of an attesting CPA.
8. The appointment or discharge of a financial, accounting, or internal auditing officer.
9. Any other material matter so required by the competent authority.

#### **Article 26 The listed company shall specify the responsibilities of the independent director**

The company shall stipulate the scope of duties of the independent directors and empower them with manpower and physical support related to the exercise of their power. The company or other board

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members shall not obstruct, reject or circumvent the performance of duties by the independent directors.

The company shall stipulate the remuneration of the directors according to applicable laws and regulations, the remuneration of the directors shall fully reflect the personal performance and the long-term management performance of the company, and shall also take the overall operational risks of the company into consideration. Different but reasonable remuneration from that of other directors may be set forth for the independent directors.

### **Section 3 Functional Committees**

#### **Article 27 Setting up a functional committee**

For the purpose of developing supervisory functions and strengthening management mechanisms, the board of directors of the company in consideration of the company's scale and type of operations and the number of its board members, may set up functional committees for auditing, remuneration, nomination, risk management or any other functions, and based on concepts of corporate social responsibility and sustainable operation, may set up environmental protection, corporate social responsibility, or other committees, and expressly provide for them in the articles of incorporation. Functional committees shall be responsible to the board of directors and submit their proposals to the board of directors for approval, provided that the performance of duties by the audit committee pursuant to Article 14-4, paragraph 4 of the Securities and Exchange Act shall be excluded.

Functional committees shall adopt an organizational charter to be approved by the board of directors. The organizational charter shall contain the numbers, terms of office, and powers of committee members, as well as the meeting rules and resources to be provided by the company for exercise of power by the committee.

#### **Article 28 Establish either an audit committee**

The company shall establish an audit committee.

The audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

The exercise of power by audit committee and independent directors and related matters shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the rules and regulations of the TWSE or TPEX.

#### **Article 28.1 Set up a compensation committee**

The company shall establish a remuneration committee, and it is advisable that more than half of the committee members be independent directors. The professional qualifications for the committee members, the exercise of their powers of office, the adoption of the organizational charter, and related matters shall be handled pursuant to the Regulations Governing the Appointment and

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**Article 28.2 Set up a nominating committee**

It is advisable for the company to set up a nominating committee and establish organizational rules. Over half of the members shall be independent directors and independent directors shall be the chairman.

**Article 28.3 A whistleblowing system**

The company is advised to establish and announce channels for internal and external whistleblowers and have whistleblower protection mechanisms in place. The unit that handles whistleblowers' reporting shall be independent, provide encrypted protection for the files furnished by whistleblowers, and appropriately restrict access to such files. It shall also formulate internal procedures and incorporate those procedures into the company's internal control system for management purposes.

**Article 29 Strengthen and improve the quality of financial reporting**

In order to improve the quality of financial reports, the company shall establish a position of the chief accountant.

The agent of the accountant in charge of the preceding paragraph shall continue the annual training in accordance with the accountant in order to strengthen the professional ability of the accountant in charge.

Accounting personnel handling the preparation of financial reports shall also participate in relevant professional development courses for 6 hours or more each year. Those courses may be company internal training activities or may be professional courses offered by professional development institutions for principal accounting officers.

The company shall select as its external auditor a professional, responsible, and independent attesting CPA, who shall perform regular reviews of the financial conditions and internal control measures of the company. With regard to any irregularity or deficiency discovered and disclosed in a timely manner by the auditor during the review, and concrete measures for improvement or prevention suggested by the auditor, the company shall faithfully implement improvement actions. It is advisable that the company establish channels and mechanisms of communication between the independent directors or audit committee, and the attesting CPA, and to incorporate procedures for that purpose into the company's internal control system for management purposes.

The company shall periodically (at least once a year) reference Audit Quality Indicators (AQIs), evaluate the independence and suitability of the accountant. If the company has not replaced an accountant for seven consecutive years, or if it has been subject to disciplinary action, or if it has compromised or compromised its independence, it shall assess whether it is necessary to replace an accountant, and shall report the assessment results to the board of directors.

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**Article 30 Provide appropriate company legal services**

The company appoints a professionally qualified lawyer to provide the company with appropriate legal consulting services or assist the board of directors and management improves their legal literacy, avoids violation of laws by companies and related personnel, and promotes corporate governance operate under relevant legal framework and legal procedures.

In the case of directors or management who are involved in lawsuits or disputes with shareholders in the execution of business according to law, the company the Division shall, as the case may be, seek the assistance of a lawyer.

The audit committee or an independent director may retain the service of legal counsel, CPA, or other professionals on behalf of the company to conduct a necessary audit or provide consultation on matters in relation to the exercise of their power, at the expense of the company.

**Section 4 Rules for the Proceedings and Decision-Making Procedures of Board**

**Meetings**

**Article 31 Meeting of the board of directors**

The board of directors of the company shall meet at least once every quarter, or convene at any time in case of emergency. To convene a board meeting, a meeting notice which specifies the purposes of the meeting shall be sent to each director no later than 7 days before the scheduled date. Sufficient meeting materials shall also be prepared and enclosed in the meeting notice. If the meeting materials are deemed inadequate, a director may ask the unit in charge to provide more information or request a postponement of the meeting with the consent of the board of directors.

The company shall adopt rules of procedure for board meetings, which shall follow the Regulations Governing Procedure for Board of Directors Meetings of Public Companies with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcements, and other matters for compliance.

**Article 32 Directors' obligations and self-discipline**

Board members should faithfully execute their business and take care of their managers with due diligence, and be highly disciplined and prudent Attitude to exercise its powers, the execution of the company's business shall be subject to the shareholders 'meeting Except for the matters to be resolved, it shall be done in accordance with the resolution of the board of directors. Directors who have an interest in the motions listed on the board of directors, or themselves or the legal person they represent, should the event will explain the important content of its interests. If it is harmful to the interests of the company, it must not join the discussion and voting shall be avoided during discussions and voting, and shall not act on behalf of other directors to exercise their voting rights.

Directors' avoidance matters should be clearly set at the board meeting

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### **Article 33 Independent directors and the board of directors**

When a board meeting is convened to consider any matter submitted to it pursuant to Article 14-3 of the Securities and Exchange Act, an independent director of the company shall attend the board meeting in person, and may not be represented by a non-independent director via proxy. When an independent director has a dissenting or qualified opinion, it shall be noted in the minutes of the board of directors meeting; if the independent director cannot attend the board meeting in person to voice his or her dissenting or qualified opinion, he or she should provide a written opinion before the board meeting unless there are justifiable reasons for failure to do so, and the opinion shall be noted in the minutes of the board of directors meeting.

The resolutions of the board of directors, if any of the following matters, shall be stated in the proceedings, and shall be announced at the MOPS information observation station two hours before the trading day of the next business day from the date of the board of directors:

1. An independent director has a dissenting or qualified opinion which is on record or stated in a written statement.
2. A company with an audit committee shall have the approval of at least two thirds of all directors for matters not approved by the audit committee.

During a board meeting, managers from relevant departments who are not directors may, in view of the meeting agenda, sit in at the meetings, make reports on the current business conditions of the company and respond to inquiries raised by the directors. Where necessary, a CPA, legal counsel, or other professional may be invited to sit in at the meetings to assist the directors in understanding the conditions of the company for the purpose of adopting an appropriate resolution, provided that they shall leave the meeting when deliberation or voting takes place.

### **Article 34 Minutes of the Board**

Staff personnel of the company attending board meetings shall collect and correctly record the meeting minutes in detail, as well as a summary, the method of resolution, and voting results of all the proposals submitted to the board meeting in accordance with relevant regulations.

The minutes of the board of directors' meetings shall be signed by the chairperson and secretary of the meeting and sent to each director within 20 days after the meeting. The director attendance records shall be made part of the meeting minutes, treated as important corporate records, and kept safe permanently during the life of the company.

Meeting minutes may be produced, distributed, and preserved by electronic means.

A company shall record on audio or video tape the entire proceedings of a board of directors meeting and preserve the recordings for at least 5 years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a board of directors meeting, the relevant audio or video recordings shall be preserved for a further period, in which case the preceding paragraph does not apply.

Where a board of directors meeting is held via teleconference or video conference, the audio or video recordings of the meeting form a part of the meeting minutes and shall be preserved permanently.

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When a resolution of the board of directors violates laws, regulations, the articles of incorporation, or resolutions adopted in the shareholders meeting, and thus causes an injury to the company, dissenting directors whose dissent can be proven by minutes or written statements will not be liable for damages.

### **Article 35 Matters to be discussed by the board**

The company shall submit the following matters to its board of directors for discussion:

1. Corporate business plans.
2. Annual and semi-annual financial reports, with the exception of semi-annual financial reports which, under relevant laws and regulations, need not be CPA audited and attested.
3. Adoption or amendment to an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and evaluation of effectiveness of an internal control system.
4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.
5. The offering, issuance, or private placement of any equity-type securities.
6. The performance assessment and the standard of remuneration of the managerial officers.
7. The structure and system of director's remuneration.
8. The appointment or discharge of a financial, accounting, or internal audit officer.
9. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the next board meeting for retroactive recognition.
10. Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders meeting or to be approved by resolution at a meeting of the board of directors, or any such significant matter as may be prescribed by the competent authority.

Except for matters that must be submitted to the board of directors for discussion under the preceding paragraph, when the board of directors is in recess, it may delegate the exercise of its power to others in accordance with law, regulations, or its articles of incorporation. However, the level of delegation or the content or matters to be delegated shall be clearly specified, and general authorization is not permitted.

### **Article 36 The resolution of the board of directors is clearly delivered to the appropriate executive unit or personnel**

The company shall clearly deliver the resolution matters of the board of directors to the appropriate executing units or personnel, which shall be required to execute according to the schedule and objectives, and shall be included in the tracking management, so as to evaluate the performance of the resolutions.

The board of directors shall fully control the progress of the implementation and shall make a report at the next meeting for the implementation of the operating decisions of the board of directors.

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## **Section 5 Fiduciary Duty, Duty of Care and Responsibility of Directors**

### **Article 37 Board members should faithfully execute their business and take care of their managers**

Members of the board of directors shall faithfully conduct corporate affairs and perform the duty of care of a good administrator. In conducting the affairs of the company, they shall exercise their powers with a high level of self-discipline and prudence. Unless matters are otherwise reserved by law for approval in shareholders' meetings or in the articles of incorporation, they shall ensure that all matters are handled according to the resolutions of board of directors.

The company is advised to establish the methods and procedures for assessing the performance of the board of directors. In addition to conducting annual self-or peer reviews of the board of directors and individual directors, the company may also appoint external professional bodies or other appropriate means for performance evaluation; The evaluation of board performance should include the following aspects and consider the needs of the company to establish appropriate evaluation indicators:

1. The degree of participation in the company's operations.
2. Improvement in the quality of decision making by the board of directors.
3. The composition and structure of the board of directors.
4. The election of the directors and their continuing professional education.
5. Internal controls.

It is advisable that performance assessments of board members (self-assessments or peer-to-peer assessments) should include the following aspects, with appropriate adjustments made on the basis of the company's needs:

1. Grasp the company's objectives and tasks.
2. Recognition of directors' duties.
3. Participation in the operation of the company.
4. Internal relationship management and communication.
5. Professional and continuing education for directors.
6. Internal control.

The company shall evaluate the performance of the functional committee, which shall include the following aspects and shall consider appropriate adjustments to the company's needs:

1. Participation in the operation of the company.
2. Functional committee's responsibility cognition.
3. Improve the decision-making quality of the functional committee.
4. Composition of the functional committee and election of members.
5. Internal control.

The company shall report the results of the performance appraisal to the board of directors and shall use them for the reference of individual directors' remuneration and nomination for renewal.

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### **Article 37.1 Establish management succession planning**

The company should succession plan for the management, the development and implementation of such plan shall be periodically evaluated by the board of directors to ensure sustainable operation.

### **Article 37.2 Establishing an intellectual property management system**

The board of directors shall evaluate and supervise the operation direction and performance of the intellectual property of the listed company from the following aspects, so as to ensure that the company shall establish the intellectual property management system by means of "Planning, Execution, Inspection and Action".

1. Formulate intellectual property management policies, objectives and systems related to the operation strategy.
2. Establish, implement and maintain a management system for the acquisition, protection, maintenance and operation of intellectual property based on size and type.
3. Determine and provide resources necessary for the effective implementation and maintenance of the intellectual property management system.
4. Observe internal and external risks or opportunities related to intellectual property management and take corresponding measures.
5. Plan and implement the continuous improvement mechanism to ensure that the operation and effectiveness of the intellectual property management system meet the company's expectations.

### **Article 38 Shareholders or independent directors request to notify the board of directors to cease their implementation of resolutions**

If a resolution of the board of directors violates law, regulations or the company's articles of incorporation, then at the request of shareholders holding shares continuously for a year or an independent director to discontinue the implementation of the resolution, members of the board shall take appropriate measures or discontinue the implementation of such resolution as soon as possible. Upon discovering a likelihood that the company would suffer material injury, members of the board of directors shall immediately report to the audit committee, an independent director member of the audit committee in accordance with the foregoing paragraph.

### **Article 39 Directors' liability insurance**

The company shall take out directors' liability insurance with respect to liabilities resulting from exercising their duties during their terms of occupancy so as to reduce and spread the risk of material harm to the company and shareholders arising from the wrongdoings or negligence of a director. And shall report the insured amount, coverage, premium rate, and other major contents of the liability insurance it has taken out or renewed for directors, at the next board meeting.

### **Article 40 Board members attend refresher courses**



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Members of the board of directors are advised to participate in training courses on finance, risk management, business, commerce, accounting, law or corporate social responsibility offered by institutions designated in the Rules Governing Implementation of Continuing Education for Directors of the companies, which cover subjects relating to corporate governance upon becoming directors and throughout their terms of occupancy. They shall also ensure that company employees at all levels will enhance their professionalism and knowledge of the law.

## **Chapter 4 Respecting Stakeholders' Rights**

### **Article 41 The company shall maintain communication with stakeholders and safeguard their rights and interests**

The company shall maintain channels of communication with its banks, other creditors, employees, consumers, suppliers, community, or other stakeholders of the company, respect and safeguard their legal rights and interests, and designate a stakeholders' section on its website.

When any of a stakeholder's legal rights or interests is harmed, the company shall handle the matter in a proper manner and in good faith.

### **Article 42 Provide sufficient information to banks and other creditors**

The company shall provide sufficient information to banks and its other creditors to facilitate their evaluation of the operational and financial conditions of the company and its decision-making process. When any of their legal rights or interest is harmed, the company shall respond with a responsible attitude and assist creditors in obtaining compensation through proper means.

### **Article 43 The company shall establish employee communication channels**

The company shall establish channels of communication with employees and encourage employees to communicate directly with the management, directors so as to reflect employees' opinions about the management, financial conditions, and material decisions of the company concerning employee welfare.

### **Article 44 Corporate Social Responsibility**

In developing its normal business and maximizing the shareholders' interest, the company shall pay attention to consumers' interests, environmental protection of the community, and public interest issues, and shall give serious regard to the company's social responsibility.

## **Chapter 5 Improving Information Transparency**

### **Section 1 Enhancing Information Disclosur**

#### **Article 45 Information disclosure and online reporting system**

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Disclosure of information is a major responsibility of the company, the company shall perform its obligations faithfully in accordance with the relevant laws and the related TWSE and TPEX rules. The company should publish and report its annual financial report within two months after the end of a fiscal year, 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.

The company shall establish an online reporting system for public information, assign a person to be responsible for the collection and disclosure of company information, and establish a spokesman system to ensure timely disclosure of information that may affect the decisions of shareholders and interested parties.

#### **Article 46 The company shall have a spokesman**

In order to improve the accuracy and timeliness of the disclosure of major information, the company shall appoint a representative to fully understand the company's financial and business, or to coordinate with various departments to provide relevant information, and be able to act as the company's spokesperson and acting spokesperson on behalf of the company.

The company shall appoint one or more acting spokespersons who shall represent the company, when the spokesperson cannot perform his/her duties, in making statements independently, provided that the order of authority is established to avoid any confusion.

In order to implement the spokesperson system, the company shall unify the process of making external statements, it shall require the management and employees to maintain the confidentiality of financial and operational secrets and no unauthorized dissemination of information.

The company shall disclose the relevant information immediately whenever there is any change to the position of a spokesperson or acting spokesperson.

#### **Article 47 Set up a corporate governance website**

In order to keep shareholders and stakeholders fully informed, the company shall utilize the convenience of the Internet and set up a website containing the information regarding the company's finances, operations, and corporate governance. It is also advisable for the company to furnish the financial, corporate governance, and other relevant information in English.

To avoid misleading information, the aforesaid website shall be maintained by specified personnel, and the recorded information shall be accurate, detailed and updated on a timely basis

#### **Article 48 The method of holding a legal person briefing meeting**

The company shall hold an investor conference in compliance with the regulations of the TWSE and TPEX, and shall keep an audio or video record of the meeting. The financial and business information disclosed in the investor conference shall be disclosed on the Market Observation Post

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System and provided for inquiry through the website established by the company, or through other channels, in accordance with the TWSE or TPEX rules.

## **Section 2 Disclosure of Information on Corporate Governance**

### **Article 49 Disclosure of corporate governance information**

The company's website shall set up a special area to expose the following information related to corporate governance and keep it updated:

1. Board of Directors: Resumes of board members and their rights and responsibilities, as well as policies and implementation of diversity of board members.
2. Functional committees: Resumes of members of functional committees and their rights and responsibilities.
3. Corporate governance regulations: Such as the articles of association, procedures of the board of directors, organizational rules of functional committees and other corporate governance regulations.
4. Important information related to corporate governance: For example, information of corporate governance supervisor.

The company should according to the actual performance of the corporate governance system, to disclose the plans and measures to improve its corporate governance system through appropriate mechanisms.

## **Chapter 6 Supplementary Provisions**

### **Article 50 Pay attention to domestic and foreign development**

The company shall at all times monitor domestic and international developments in corporate governance as a basis for review and improvement of the company's own corporate governance mechanisms, so as to enhance their effectiveness.

**Article 51** This Procedure is effective for implementation after approved by the board of director. The same procedures apply for amendments.