

## **Corporate Governance Implementation Status**

| Evaluation Item                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Abstract Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| 1. Has the Company established and disclosed its Corporate Governance Best Practice Principles based on the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | The Company's Corporate Governance Practice Principles was established in reference to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" by the Taiwan Stock Exchange and first approved by the Board of Directors at the Board meeting held on March 25, 2015. Recently, on November 7, 2024, amendments on partial articles were approved by the Board. The information was disclosed on the Market Observation Post System (herein referred to as MOPS) and also available to investors on the Company's official website. The Company's corporate governance regulation is established in compliance with the legal regulations and Articles of Association. At the same time, it protects investors' rights, strengthens the supervision of the Board of Directors, utilizes the functional committees, respects conflicts of interests, and enhances information transparency.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p>2. Shareholding Structure and Shareholders' Rights</p> <p>(1) Does the Company have Internal Operation Procedures for handling shareholders' suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?</p> <p>(2) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?</p> <p>(3) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?</p> <p>(4) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?</p> | <p>(1) The Company's Corporate Governance Practice Principles specifies internal control procedures for handling shareholders' suggestions, concerns, and disputes and establishes a spokesperson and deputy spokesperson system for investor relations, which is fully supported by the Board secretariat. Capital Securities Corporation also assists the Company in handling shareholders' suggestions, concerns, disputes, and litigation matters. During Shareholders' meetings, participating shareholders are all given appropriate time to speak and discuss motions. The Company accepts any undisputed and feasible suggestions and makes improvements accordingly. However, suggestions with disputes are to be resolved by voting in accordance with the rules and procedure of shareholders' meetings.</p> <p>(2) The Board Secretariat and Capital Securities Corporation are always monitoring shareholding status regarding the Directors, managers, and major shareholders holding more than 10% of the shares.</p> <p>(3) The assets, financial affairs, and accounting operations of affiliated companies are managed independently. The Company has established a Subsidiary Supervision Task Force, composed of designated department heads or their appointed representatives, to regularly monitor the operating activities of subsidiaries and potential risks. In addition, transactions between the Company and its subsidiaries are conducted in accordance with the Company's established "Procedures for Acquisition or Disposal of Assets," "Operating Procedures for Loaning of Funds and Endorsements/Guarantees," and "Regulations Governing Financial and Business Transactions Between Related Parties." Appropriate risk control and firewall mechanisms have been established between the Company and its subsidiaries to prevent risks to the Company arising from any irregularities in the subsidiaries' operations.</p> <p>(4) To safeguard shareholders' rights and ensure equitable treatment of shareholders, the Company revised the Corporate Governance Best Practice Principles, as approved by the Board of Directors. The revised provisions stipulate that directors shall not trade the Company's shares or other equity-type securities during the closed period, defined as the thirty days prior to the announcement of the annual financial report and the fifteen days prior to the announcement of each quarterly financial report.</p> <p>To further enhance the timeliness, accuracy, and completeness of material information disclosure, the Company also amended the Procedures for Handling Material Inside Information and Prevention of Insider Trading, which were approved by the 449th meeting of the Board of Directors on December 14, 2022. The procedures clearly stipulate that insiders, quasi-insiders, and recipients of inside information shall not trade securities using undisclosed information. The Secretariat of the Board of Directors has been designated as the responsible unit for overseeing the implementation of these procedures.</p> <p>In addition, the Company provides periodic guidance to current insiders regarding the reporting requirements for changes in insider shareholdings prior to and after transactions at</p> |

| Evaluation Item                                                                                                                                                                                                                                                                                                                                               | Abstract Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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|                                                                                                                                                                                                                                                                                                                                                               | <p>least once each quarter. Educational materials regarding the procedures and relevant regulations are also disseminated electronically on a monthly basis. In 2025, a total of 15 educational sessions were conducted.</p> <p>To further strengthen awareness of insider trading prevention regulations among employees and management across the Group, the Company organized two Insider Trading Prevention Awareness Courses for new employees of the Group on April 30 and October 16, 2025. In addition, during October and November 2025, the Company conducted both in-person and online employee training programs on ethical management.</p> <p>For the management-level sessions, professional instructors from Sheng Lun Law Offices were invited to provide lectures on key provisions of the Code of Ethical Conduct, covering topics including insider trading, acceptance of improper benefits, disclosure of confidential company information, favoritism toward specific vendors, and neglect of duties, as well as labor relations management topics such as workplace bullying, unlawful infringement, and improper management practices.</p> <p>For employee-level sessions, internal instructors provided training on the fundamental concepts of ethical management, types of violations of ethical conduct, management of confidential information, and prevention of insider trading. A total of 196 employees across the Group participated in these training programs. The annual training participation rate of all employees in Taiwan reached 100% (including new employees). Relevant presentation materials and video recordings were also made available to employees for future reference.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p>3. Composition and responsibilities of the board of directors</p> <p>(1) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?</p> <p>(2) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?</p> | <p>(1) The structure of the Company's Board of Directors is determined based on the operational mode and development requirements of the Company, while the number of Directors is decided in accordance with the Company's Articles of Association and practical operational needs; Board members are selected with a focus on diversity and competence regarding the knowledge, skills, and diverse backgrounds required for their roles. This includes Director and Independent Directors who are serving as executives with extensive business experience from various industries and professors with specialized expertise in their respective field of study.</p> <p>In order to reach the ideal goals of corporate governance, the Board of Directors shall be equipped the following abilities:</p> <ul style="list-style-type: none"> <li>A. Accounting, Finance, and Legal Affairs</li> <li>B. Risk Management</li> <li>C. Business Operations</li> <li>D. Global Market</li> <li>E. Investment and M&amp;A</li> <li>F. Global Market Vision</li> <li>F. Hospitality</li> <li>G. Information Technology</li> <li>H. Sustainability Development</li> </ul> <p>For the implementation of board diversity and core competencies by individual Directors, please refer to the Board Diversity and Competency Matrix available on the Company's website under the "Board of Directors" section.</p> <p>(2) In addition to establishing the Remuneration Committee and the Audit Committee in accordance with applicable regulations, the Company established the Sustainable Development Committee to actively promote and strengthen its sustainable development strategies and to address key issues of concern to stakeholders. The establishment of the Sustainable Development Committee was approved by the 441st meeting of the Board of Directors on December 14, 2021.</p> <p>Furthermore, to enhance the functions and operations of the Board of Directors, the Company established the Nomination Committee and the Risk Management Committee, as approved by the 465th meeting of the Board of Directors on December 12, 2024 .</p> <p>For details regarding the composition, responsibilities, and operations of these committees, please refer to "2.3.4 Remuneration Committee and Nomination Committee – Composition,</p> |

| Evaluation Item                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Abstract Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| <p>(3) Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the board of directors and used them as reference in determining salary/compensation for individual directors and their nomination and additional office terms?</p> <p>(4) Does the Company regularly evaluate its external auditors' independence?</p>              | <p>Responsibilities and Operations" and "2.3.8 Other Important Information Helpful to Understanding the Operation of Corporate Governance" in this annual report.</p> <p>(3) The Company adopted the Regulations for Performance Evaluation of the Board of Directors, as approved by the Board of Directors on May 9, 2019, and conducts performance evaluations on an annual basis. The performance evaluation of directors for 2024 was reported to the Board of Directors on February 25, 2025, and the overall results were better than those of the previous year. The Board Performance Evaluation Regulation includes five aspects, as stated below:</p> <ul style="list-style-type: none"> <li>A. Participation in business operations</li> <li>B. Improvement of Board decision quality</li> <li>C. Structure and organization of the Board of Directors</li> <li>D. Director elections and continuing improvements</li> <li>E. Internal Control</li> </ul> <p>Results of the 2024 performance evaluation of the Board are as follows:</p> <ul style="list-style-type: none"> <li>(a). The self-assessment results of the performance of the Board of Directors and its functional committees, with ratings of "excellent" or above, were nearly 100%.</li> <li>(b). he performance evaluation results of the Board of Directors and its functional committees in 2024 indicate that, with the establishment of a remuneration system linking sustainability with performance, the overall performance of the Board and its committees improved compared with the previous year.</li> </ul> <p>For details regarding the Board performance evaluation methods, procedure, and results, please refer to the Company's official website and MOPS.</p> <p>(4) Every year, the Company's Audit Committee evaluates the independence and suitability of the external auditors. In addition to requiring the auditors to provide a "Statement of Independence" and "Audit Quality Indicators (AQIs)," the evaluation is conducted based on the key independence assessment criteria outlined in Section 2.4 "Auditor Fee Information" and the 13 AQI indicators.</p> <p>After confirming that the auditors have no financial interests or business relationships with the Company other than audit and tax service fees, and that their family members do not violate independence requirements, and with reference to the AQI indicators, it has been confirmed that both the auditors and the accounting firm demonstrate audit experience, personnel stability, and engagement quality control review performance above the industry average. In addition, over the past three years, the accounting firm has continued to implement digital audit tools to enhance audit quality.</p> <p>The most recent evaluation results were reviewed and approved by the Audit Committee on February 25, 2025, and subsequently submitted to and approved by the Board of Directors on the same date.</p> |
| <p>4. Does the TWSE/TPEx listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as</p> | <p>On April 10, 2026, the Board of Directors, at its 476th meeting, appointed Director Simon Chin as the Corporate Governance Officer to continue overseeing the Company's corporate governance operations. The primary responsibilities of the Corporate Governance Officer include, but are not limited to, the following:</p> <ul style="list-style-type: none"> <li>(1) Handle all matters relating to Board of Directors' meetings and shareholders' meetings in compliance with regulations.</li> <li>(2) Prepare minutes of Board of Director meetings and the general shareholders' meetings.</li> <li>(3) Assist in onboarding and continuing education of the Directors and supervisors.</li> <li>(4) Provide all information required for performance of duties requested by Directors and supervisors.</li> <li>(5) Assist Directors and supervisors regarding compliance.</li> <li>(6) To report the compliance result of the qualification, nomination, election, and headship of the independent directors for relevant regulations.</li> <li>(7) To handle the relevant matter for the change of directors.</li> <li>(8) Other matters specified by the Articles of Association.</li> </ul> <p>The execution plan for 2025 is as follows:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Evaluation Item                                                                                                                                                                                                                                                                                                                                                   | Abstract Explanation                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                             |                                                                                                                                                                                                                                                                                                                    |
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| required by law, and compiling minutes of board meetings and annual general meetings)?                                                                                                                                                                                                                                                                            | Items                                                                                                                                                                                                                                                                                                                                                                                                 | Time or Period                                                                                                              | Description                                                                                                                                                                                                                                                                                                        |
|                                                                                                                                                                                                                                                                                                                                                                   | Corporate Governance Evaluation Results                                                                                                                                                                                                                                                                                                                                                               | 2024~2025                                                                                                                   | The result of the 11th (2024) annual corporate governance evaluation results were announced on May 07, 2025; the Company showed a result of 6 - 20% (the second level) for 4 consecutive years, which is the same as last year.                                                                                    |
|                                                                                                                                                                                                                                                                                                                                                                   | Performance Evaluation of the Board of Directors Meeting                                                                                                                                                                                                                                                                                                                                              | 02/25/2025                                                                                                                  | The 2024 performance evaluation (self-assessment) of the Board of Directors and functional committees, together with the external board performance evaluation conducted by the Taiwan Institute for Ethical Management, resulted as "excellent," and was reported at the 466th meeting of the Board of Directors. |
|                                                                                                                                                                                                                                                                                                                                                                   | The General Shareholders' Meeting                                                                                                                                                                                                                                                                                                                                                                     | 05/16/2025                                                                                                                  | Pre-registration procedures for the shareholders' meeting date were handled, and matters including the election of Directors (including candidate nomination) and changes in registration were processed.                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                   | Directors' Liability Insurance                                                                                                                                                                                                                                                                                                                                                                        | 08/11/2025                                                                                                                  | Purchased Directors' liability insurance in compliance with regulations and reported at the 472th Board meeting.                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                   | Continuing education of the directors                                                                                                                                                                                                                                                                                                                                                                 | Annual and irregularly                                                                                                      | In 2025, Taiwan Institute of Directors arranged Director training courses and periodic updates on other relevant courses from various institutions were forwarded to Directors for their reference.                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                   | Other important matters                                                                                                                                                                                                                                                                                                                                                                               | Announcement on the latest laws and regulations or referral of information on policy advocacy for the Directors' reference. |                                                                                                                                                                                                                                                                                                                    |
| 5. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues? | The Company's official website has an ESG /Sustainable Development Stakeholders page, which is handled by a designated individual to provide investors, as well as other stakeholders, the communication channel to reflect related issues and maintain their rights and interest. The URL is as follows: <a href="https://www.chcgroup.com.tw/en/esg-en/">https://www.chcgroup.com.tw/en/esg-en/</a> |                                                                                                                             |                                                                                                                                                                                                                                                                                                                    |
| 6. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?                                                                                                                                                                                                                                     | The Company has appointed Capital Securities Corporation as the share agent to handle the affairs of the shareholders' meetings.                                                                                                                                                                                                                                                                      |                                                                                                                             |                                                                                                                                                                                                                                                                                                                    |
| 7. Information Disclosure<br>(1) Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status?                                                                                                                                                                                     | (1) The Company’s finances, operations, and corporate governance status are disclosed on both the official websites of Taiwan Stock Exchange and the Company. The URL is as follows: <a href="http://www.chcgroup.com.tw">www.chcgroup.com.tw</a>                                                                                                                                                     |                                                                                                                             |                                                                                                                                                                                                                                                                                                                    |
| (2) Does the Company use other information disclosure channels (e.g., maintaining an English-language website, Note: Regardless of whether “Yes” or                                                                                                                                                                                                               | (2) The Company website is offered in both Chinese and English. A designated individual is responsible for handling information collection and disclosure, while implementing a spokesperson system. Corporate briefing sessions and their included materials are posted on MOPS and on the Company’s website.                                                                                        |                                                                                                                             |                                                                                                                                                                                                                                                                                                                    |

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| <p>“No” is ticked regarding the implementation status, an explanation should still be provided in the explanation column for each item.</p> <p>designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?</p> <p>(3) Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?</p> | <p>(3) a. With the enhancement and adjustment of workforce quality, the Company is now capable of independently preparing financial reports within two months after the end of the fiscal year. This year, the previous year's financial report was announced and filed by the end of February 2025.</p> <p>b. The Company has announced and filed the first, second and third quarter financial reports before the deadline; monthly revenue reports are submitted as early as possible and before the deadline as well.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <p>8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?</p>                                                                        | <p>(1) Regarding employee rights and wellness, the Company compiled a comprehensive employee handbook, ethics regulation and employee benefits, and implemented environmental protection in accordance with regulations.</p> <p>(2) The Company has always respected and protected its stakeholders' interests, including its suppliers, investors and or other interested parties.</p> <p>(3) The Company's rules of procedure are transparent, in compliance with regulations and allows for shareholder participation.</p> <p>(4) Training of Director and Independent Directors:<br/>In addition to self-generated educational improvements taken by Directors and Independent Directors, the Company actively arranges courses offered by Taiwan Corporate Governance Association, Securities &amp; Futures Institute, China National Association of Industry and Commerce, and Taiwan Institute of Directors. The courses topics such as IFRS, corporate governance, risk management, and more. Training records of Directors and Independent Directors have been published on MOPS in accordance with regulations.</p> <p>(5) Implementation of risk management policies and risk measurement standards:</p> <ol style="list-style-type: none"> <li>1. The Company first established its Risk Management Policy to continue improving, building, and implementing more comprehensive risk management standards. At the Board of Directors meeting held on December 12, 2024, both the amendments to the Policy and the resolution to establish a Risk Management Committee were approved, thereby further strengthening the oversight of risk management operational mechanisms and enhancing the overall risk management function.</li> <li>2. In accordance with risk management standard procedures, the Company references external expert reports and ESG databases to better identify significant risks. After conducting risk assessments, the Company then formulates relevant response measures and monitoring indicators, while regularly tracking the results of risk management.</li> <li>3. The Company has already presented its 2026 risk assessment report to the Risk Management Committee and the Board of Directors on December 11, 2025. The URL is as follows:<br/><a href="https://www.chcgroup.com.tw/en/%e9%a2%a8%e9%9a%aa%e7%ae%a1%e7%90%86-en/?lang=en">https://www.chcgroup.com.tw/en/%e9%a2%a8%e9%9a%aa%e7%ae%a1%e7%90%86-en/?lang=en</a></li> </ol> <p>(6) Liability insurance coverage for Directors and Independent Directors:<br/>The Company has purchased liability insurance for Directors and Independent Directors effective since June, 2012. During their term of office, liabilities of Directors shall be insured within the scope of their duties. (6) The Company's rules of procedure are transparent, in compliance with regulations and allows for shareholder participation.</p> <p>(7) Succession planning for members of the Board of Directors and key management personnel,</p> |

| Evaluation Item | Abstract Explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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|                 | <p>which operates as follows:</p> <p>1. Selection of Board Members</p> <p>The Company manages its operations from the perspectives of corporate governance and corporate succession. The Remuneration Committee was established in December 2011, the Audit Committee in June 2013, the Sustainable Development Committee in December 2021, and the Nomination Committee and Risk Management Committee in December 2024, progressively advancing the optimization of the effectiveness of the Board of Directors.</p> <p>In addition to possessing professional backgrounds and expertise, members of the Board of Directors are also expected to have expertise in corporate planning and business operations. To continuously enhance the professionalism of the Board, the Company selects training courses covering areas beyond the individual directors' professional expertise, including finance, risk management, business operations, commerce, legal affairs, accounting, corporate social responsibility, internal control systems, and financial reporting related to the Company's industry. Each director is required to complete at least six hours of continuing education annually to ensure that Board members maintain sufficient industry knowledge and remain informed of emerging developments.</p> <p>The succession plan for the Chairman continues the Group's past practice of cultivating key talents. Potential successors are assigned critical responsibilities, participate in major projects, and receive overseas experience (such as participating in important projects like the construction of cement plants). Following the re-election of the Board of Directors in June 2013, Chairman Jason K.L. Chang took over the baton and has served in this capacity since then.</p> <p>2. Key Management Levels</p> <p>The Company also plans to expand senior managers' participation in the operations of various business units within the Group through job rotation and expatriation. These initiatives aim to develop their capabilities in strategic formulation and macro-level vision, while enabling them to become familiar with the operation of the Board of Directors. During the Group's transformation period, executives and reserve talents at various levels have also been assigned to participate in overseas new business development projects to cultivate cross-disciplinary capabilities.</p> <p>As a result, the Group successfully established its first proprietary hotel brand, Hotel Collective, in Japan by the end of 2019, and has cultivated many outstanding mid-level and senior management talents.</p> <p>The Company attaches great importance to management succession planning, the content of which integrates key position identification, Individual Development Plans (IDP), and management training systems to build a systematic management talent cultivation and succession mechanism. Meanwhile, based on the nature of the positions and organizational needs, different succession preparation timelines are categorized to serve as reference for management talent cultivation and development.</p> <p>In terms of cultivation methods, in addition to existing cross-unit rotations, project task assignments, and management competency training, the Company also strengthens key management competencies such as strategic thinking, organizational communication, team leadership, and talent cultivation through practice-oriented management exchanges and experience sharing. The relevant cultivation methods emphasize practical application and experience transfer, assisting management personnel in continuously refining their management capabilities through actual work. Furthermore, the People and Culture Division designs tiered management training programs according to the competency requirements of different management levels. The training topics include supervisory roles and responsibilities, goal and performance management, team communication, and talent development.</p> <p>These programs support both potential and current managers in their professional growth, ensuring stable organizational operations and the sustainable development of management talent.</p> <p>(8) Intellectual Property Management Plan</p> <p>In the past few years, CHC Group has been expanding and deepening into global markets. In</p> |

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|                 | <p>addition to being devoted to brand management, CHC also aims to strengthen the supervision of its subsidiaries, continuously elevating employees' understanding of intellectual property protection. Furthermore, CHC has instituted the Intellectual Property Management Guidelines by linking innovation with operation to improve the efficiency and effectiveness of intellectual property management.</p> <p>A. Trademark Management</p> <p>The Trademark Management Regulations are formulated in accordance with the Intellectual Property Management Guidelines. Annual reviewing and auditing of CHC's brand and trademark registry by management. Establishing guidelines for the brand and trademark maintenance to broaden brand visibility. Moreover, promote corporate identity strategies of CHC Group for continuous improvement by coordinating with its subsidiaries.</p> <p>B. Protection of Trade Secrets</p> <p>CHC Group acknowledges that any breach or violation of trade secret will cause irrevocable damage. We value the protection of trade secret and take reasonable measures to maintain its secrecy. Not-disclosure agreements are included in employment contracts. Hence, all employees are responsible to comply with confidentiality obligations during the period of employment and after termination. Such employees shall be fully responsible for any breach or violation of the confidentiality obligations.</p> <p>C. Protection of Trade Secrets</p> <p>CHC Group is greatly aware of copyrights and other intellectual property rights. All copyrights or other intellectual property rights of work created or developed within the workplace by employees shall be enjoyed by CHC Group; in the event of a third-party collaboration, we stand to confirm that legal rights are complied with all laws and regulations without any infringement.</p> <p>D. Operation of the Intellectual Property Management</p> <p>CHC updates to the Board of Directors the status of the intellectual property management scheme on a yearly basis. The latest report date is November 7, 2025. CHC Group has been actively promoting intellectual property management, and the main implementation of this plan is as follows:</p> <ul style="list-style-type: none"> <li>(a) Update intellectual property management policy and goal regularly to support overseas development and operation target.</li> <li>(b) The trademark application process and management system will continue to be refined in 2025. Until December 31, 2025, CHC Group owns 83 trademarks in major countries (Taiwan, Japan, China, etc.).</li> <li>(c) Optimize the trade secret management system to strengthen the CHC Group's trade secret protection awareness.</li> </ul> |