

SinoPac Financial Holdings Co., Ltd.

Regulations Governing the Evaluation of the Performance of the Board of Directors

- Not established in response to external regulations**
- Established in response to external regulations**

Established by: Secretariat

Approval level: The Board of Directors

Article 1 (Purpose and basis)

These Regulations are established in accordance with Article 37 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies established by the Taiwan Stock Exchange Corporation and Taipei Exchange to implement corporate governance, improve the functions of the Company's Board of Directors, establish performance targets, and strengthen the operating efficiency of the Board of Directors.

Article 2 (Applicable regulations)

The main evaluation cycle, evaluation period, evaluation scope and methods, unit responsible for the evaluation, evaluation procedures, and other compliance items for the evaluation of the Company's Board of Directors and functional committees shall be processed in accordance with these Regulations.

The aforementioned functional committees refer to the Audit Committee and the Remuneration Committee and the Ethical Management Committee.

Article 3 (Evaluation cycle and duration)

The Company's Board of Directors and functional committees shall perform internal performance evaluations in accordance with evaluation procedures and evaluation indicators in Article 6 and Article 8.

The implementation of performance evaluation of the Company's Board of Directors shall be assessed by an external professional independent institution or a team of external experts and scholars (hereinafter referred to as "External Evaluation Unit") at least once every three years.

The results of internal and external performance evaluations of the Board of Directors and functional committees shall be reported to the Board of Directors before the end of March in the following year.

Article 4 (Evaluation scope and methods)

The scope of the performance evaluation of the Company's Board of Directors

and functional committees include the entire Board of Directors, individual directors, and functional committees.

The methods of evaluation include self-evaluation of the Board and functional committees, self-evaluation of the members of the Board, and evaluations by appointed External Evaluation Units.

Article 5 (Evaluation unit)

The internal performance evaluations of the Company's Board of Directors and functional committees shall be performed by units responsible for their respective businesses.

If the evaluation is outsourced to external parties, the units responsible for their respective businesses specified in the preceding paragraph shall provide necessary information and assistance. The Chairman of the Board shall be authorized to determine the External Evaluation Unit, schedule, and evaluation method. Where an external performance evaluation has been arranged for the current year, the internal performance evaluation may be exempted.

Article 6 (Evaluation procedures)

The procedures for the performance evaluations of the Company's Board of Directors and functional committees are explained as follows:

1. The scope, period and method of evaluation for the year shall be established.
2. If the evaluation is an internal evaluation, the unit responsible for the evaluation shall distribute Appendix 1 Board of Directors Performance Evaluation Self-Evaluation Questionnaire, Appendix 2 Board Member Performance Evaluation Self-Evaluation Questionnaire, Appendix 3 Audit Committee Performance Evaluation Self-Evaluation Questionnaire, Appendix 4 Remuneration Committee Performance Evaluation Self-Evaluation Questionnaire to the Board and Committee members, and Appendix 5 Ethical Management Committee Performance Evaluation Self-Evaluation Questionnaire to the Board and Committee members. The unit responsible for the evaluation shall compile and report the results to the Board of Directors and the functional committees as reference for review and improvements.
3. 2. If the Company outsources the evaluation of the Board of Directors to an external unit, the evaluation procedures, evaluation indicators, evaluation standards, and evaluation results shall be processed in accordance with the plans of the External Evaluation Unit. The unit responsible for the affairs of the Board of Directors shall submit the results of the external evaluation and analysis reports to the Board of Directors as reference for review and

improvements.

Article 7 (External evaluation unit)

The External Evaluation Unit entrusted by the Company to implement performance evaluation of the Board of Directors shall meet the requirements below:

1. The unit shall possess professionalism and independence.
2. If the External Evaluation Unit is an external professional independent institution, it shall possess experience in services related to the Board of Directors such as conducting the relevant education and training courses, enhancing corporate governance, etc., as well as management consulting skills.
3. If the External Evaluation Unit is a team of external experts and scholars, at least three experts or scholars who are in the Board of Directors or specializing in corporate governance shall be appointed.

After the External Evaluation Unit completes the performance evaluation of the Board of Directors, it shall submit an analysis report in accordance with the evaluation results.

Article 8 (Evaluation indicators and scoring standards)

The Company shall consider the status and needs of the Company to establish the measurement items for the performance evaluation of the Board of Directors and functional committees and they shall include at least the following five major dimensions:

1. Degree of participation in the Company's operations;
2. Improvement in the decision-making quality of the Board of Directors (or functional committees);
3. Composition and structure of the Board of Directors (or functional committees);
4. Election and continuous education of directors (or members of functional committees);
5. Internal control.

The measurement items for evaluating the performance of board members include at least the following six dimensions:

1. Control over the Company's goals and missions;
2. Understanding of duties as directors;
3. Degree of participation in the Company's operations;
4. Management of internal relationship and communication;
5. Directors' Professionalism and continuing education;
6. Internal control.

The measurement items for the performance evaluation of functional committees shall at least include the following five dimensions:

1. Degree of participation in the Company's operations.
2. Understanding of duties of functional committees.
3. Improvement in the decision-making quality of functional committees.
4. Composition of functional committees and election of committee members.
5. Internal control.

The indicators for the performance evaluation of the Board of Directors which comply with and are suitable for the implementation of performance evaluation by the Company shall be formulated in accordance with the Company's operations and needs. The Remuneration Committee shall regularly review the indicators and propose recommendations.

For the scoring criteria, each measurement item is scored using the weight evaluation method and performance evaluation results are divided into five levels, namely excellent, very good, good, fair, and developing. However, the results of performance evaluations by the Board of Directors and functional committees shall be based on the arithmetic mean of the evaluation score for each Board and committee member.

Article 9 (References for selection of directors by the Board of Directors)

The results of performance evaluation of the Company's Board of Directors shall serve as the basis of reference for the election or nomination of directors, whereas the results of performance evaluation of individual directors shall serve as the basis of reference for determining their individual salary and remuneration.

Article 10 (Information disclosure in the Annual Report)

The Company shall disclose the means of performance evaluation of the Board of Directors in the Annual Report, including information covering at least evaluation cycle, evaluation period, scope of evaluation, evaluation method, and what is to be evaluated.

Where the Company appoints an External Evaluation Unit for the performance evaluation of the Board of Directors, the Company shall disclose the name and the experts and their team members professional qualifications of the External Evaluation Unit and their expertise, and the statement of independence by the External Evaluation Unit or experts, and describe the evaluation method, standards and suggestions on improvement to be made.

Article 11 (Implementation)

The Regulations shall be implemented after the approval of the Board of

Directors. The same shall apply to future amendments. The Regulations shall be disclosed on the Market Observation Post System and the Company's website.

Approved in the 6th meeting in 2018 of the 6th-Term Board of Directors on June 22, 2018

Amended and approved in the 1st meeting in 2019 of the 6th-Term Board of Directors on January 25, 2019

Amended and approved in the 7th meeting in 2020 of the 7th-Term Board of Directors on October 23, 2020

Amended and approved in the 7th meeting in 2023 of the 8th-Term Board of Directors on November 24, 2023

Table 1

**SinoPac Holdings Co., Ltd. Self-Assessment Questionnaire for
Performance Evaluation of Board of Directors**

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
A. Degree of participation in the Company's operations						
1. The average attendance in person of directors in the Board of Directors' meetings (excluding attendance by proxy) is good. (5 for attendance 100%; 4 for attendance 90% to 100% (not inclusive); 3 for attendance 80% to 90% (not inclusive); 2 for attendance 70% to 80% (not inclusive); 1 for attendance lower than 70%)						
2. The director's attendance in shareholders' meetings is good. (5 for 70% attendance; 4 for 60% attendance; 3 for 50% attendance; 2 for 40% attendance; 1 for 30% attendance)						
3. The directors read and understand the meeting materials before a Board of Directors' meeting.						
4. The Board of Directors establishes good communication with the management team.						
5. The Board of Directors truly supervises the Company's compliance with various rules and regulations.						
6. All the Company's directors make effective contributions to the Board of Directors.						
7. The Board of Directors continues to establish regulations related to corporate governance, support the Company's participation in company assessment, and fully protect the rights and interests of shareholders, in order to enhance corporate governance.						
8. Members of the Board of Directors have an adequate understanding of the Company, the Company's management team and the industry in which the Company is involved.						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
9. The directors can truly assess and monitor various existing or potential risks of the Company, and discuss the implementation and tracking of the internal control system.						
10. The directors and certified public accountants have established adequate communication and exchanges (Meetings have to be convened to review the implementation of any new accounting bulletin or any major adjustment to financial statements The Board of Directors invites certified public accountants to sit in on its meetings at least twice to discuss annual and semi-annual financial statements, with a view to fully understanding the Company's financial status.)						
11. The Board of Directors regularly and thoroughly examines the management performance of the management team.						
12. The Board of Directors fully and promptly obtains performance reports on business operations, and quickly learns about unfavorable trends.						
13. The board of directors fully supports the company's promotion of sustainable development and regularly reviews the planning and implementation of sustainable development work to fulfill corporate social responsibilities.						
B. Improvement in the quality of decision-making by the Board of Directors						
14. The Board of Directors has established the Company's core values (such as discipline, mission, honor, vision, etc.), and can clearly set the Company's strategic goals.						
15. The Company has appropriately discussed and formulated strategic plans and annual budgets.						
16. The frequency of meetings convened by the Board of Directors is appropriate. (5 for at least 12 meetings every year; 4 for at least 9 meetings; 3 for at least 6 meetings; 2 for at least 4 meetings; 1 for at least 4 meetings; the abovementioned number of meetings is						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
calculated within a 12-month evaluation duration, and is adjusted proportionally if the duration is less than 12 months.)						
17. The information provided by the Company to the Board of Directors is complete, timely and of particular quality, so that the Board of Directors (including independent directors) can perform its duties in a smooth manner.						
18. The minutes of the Board of Directors' meetings appropriately record the content of discussions, and appropriately record individual or collective reservations or concerns.						
19. In the agendas arranged by the Board of Directors, all proposals are given an appropriate time for discussion so that the directors have sufficient time to discuss them.						
20. The proposals submitted by the Company to the Board of Directors are appropriate.						
21. For proposals that should be submitted to the Board of Directors for deliberation in accordance with the law, the relevant Board of Directors' meetings have been attended by all the independent directors.						
22. The Board of Directors provides good communication channels and can appropriately communicate with the independent directors.						
23. Resolutions passed in various Board of Directors' meetings are implemented appropriately and tracked subsequently.						
24. In the event that a director needs to recuse himself/herself due to conflict of interests in the relevant proposals, the director has truly recused himself/herself, and such recusal is recorded in the meeting minutes.						
25. The Board of Directors, members of the Board of Directors and various functional committees regularly and effectively implement performance evaluation.						
C. Composition and structure of the Board of Directors						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
26. The Board of Directors has established sufficient number of seats for independent directors, and the number, qualifications of independent directors complies with the relevant regulations. (Example: If the Chairman or President and personnel of equivalent level (manager at the highest level) are the same person, each other's spouse or relatives, it is advisable to increase the number of independent directors, while more than half of the directors concurrently serve as an employee or a manager; independent directors' qualifications at the time of nomination, election, and during their term of office shall follow "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.")						
27. The Company's independent directors should possess professional knowledge, and truly maintain their independence within their term of office.						
28. The Board of Directors has established appropriate and sufficient functional committees.						
29. Each existing functional committee is capable of performing the duties assigned by the Board of Directors.						
30. The Company formulates and implements the diversity policy for members of the Board of Directors according to the Company's development needs.						
31. No more than two directors are each other's spouse or relative within the second degree of kinship so that members of the Board of Directors can carry out operations in an objective and independent manner.						
32. The composition of the Board of Directors is appropriate, and members of the Board of Directors possess the professional skills required for decision-making.						
D. Election and continuous development of directors						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
33. The Company has established rigorous and transparent procedures for the election of directors and succession plans.						
34. The procedures for electing members of the Board of Directors can be implemented according to the measurement criteria for the diversity policy for members of the Board of Directors.						
35. The procedures for electing members of the Board of Directors take into consideration the results of performance evaluation of individual directors.						
36. The procedures for electing members of the Board of Directors fully consider various skills, knowledge and experiences possessed by members of the Board of Directors according to the Company's actual needs. For independent directors who have served for more than three consecutive terms, consideration should be given to whether their independence has been harmed.						
37. The Company provides appropriate instructions to newly elected directors so that they understand their duties and are familiar with the Company's operations and environment.						
38. The directors have attended a diverse range of courses outside the scope of their respective professional abilities, and complete an appropriate number of training hours every year.						
39. The Company keeps official records of the director's training hours and establishes continuous development programs so that the directors can enhance their knowledge and skills.						
E. Internal controls						
40. The Board of Directors has incorporated risk assessment and control of the management into the decision-making process of the Company.						
41. The Board of Directors can effectively assess and monitor the effectiveness of various internal control systems and risk management.						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
42. The internal control system approved by the Board of Directors includes five major elements/principles, and covers the control operations of all operating activities and transaction cycles.						
43. The Company's Chief Audit Executive/Chief Auditor sits in on Board of Directors' meetings and presents annual internal audit reports. At the same time, the Company's Chief Audit Executive/Chief Auditor submits audit reports (including tracking reports) in accordance with the regulations or notifies the Audit Committee and independent directors of the reports.						
44. The appointment, dismissal, evaluation, and salary of internal auditors are submitted to the Board of Directors or by the Chief Audit Executive to the Chairman for approval.						
45. When certified public accountants provide non-audit services, each arrangement are made appropriately to ensure the objectivity and independence of certified public accountants.						
46. Members of the Board of Directors understand and monitor the Company's accounting system, financial status and financial statements, audit reports and the tracking progress of these items.						
Other supplementary notes						
General comments						

Director: (Signature, Stamp and Date)

Note 1: Scoring instructions

(1) Score = $\frac{\sum (\text{Weight of each evaluation indicator} \times (\text{Original score of each evaluation indicator} \div \text{Full score of each evaluation indicator}))}{\sum (\text{Weight of each evaluation indicator})} \times 100$, where the original score of each evaluation indicator is obtained by adding the original score of all evaluation items ticked according to the comparison table below under the evaluation indicator, and the full score of each evaluation indicator is the number of evaluation items under the evaluation indicator multiplied by 5.

Evaluation item	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)
	1	2	3	4	5
Corresponding score	1	2	3	4	5

(2) The weights and number of items for each indicator are shown in the table below:

Evaluation indicator	Weight	Total number of items	Full score
A. Degree of participation in the Company's operations	20%	13	65
B. Improvement in the quality of decision-making by the Board of Directors	30%	12	60
C. Composition and structure of the Board of Directors	10%	7	35
D. Election and continuous development of directors	10%	7	35
E. Internal controls	30%	7	35

(3) Performance evaluation results are divided into 5 levels according to score:

Score	90 (not inclusive) to 100 points	80 (not inclusive) to 90 points	70 (not inclusive) to 80 points	60 (not inclusive) to 70 points	Below 60 points
Evaluation results	Excellent	Good	Fair	Acceptable	Pending improvement

(4) If the score is lower than 80 points, the procedural unit of the Remuneration Committee should propose specific improvement plans according to the implementation of evaluation and the recommendations of committee members.

Note 2: The evaluation period is from _____ to _____.

****To be filled by the evaluating unit:**

Score for each evaluation indicator						Score	Performance evaluation result
Evaluation indicator	A	B	C	D	E		
Original score							
Weighted score							

Table 2

**SinoPac Holdings Co., Ltd. Self-Assessment Questionnaire for
Performance Evaluation of Directors**

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
A. Control over the Company's goals and missions						
1.The directors truly understand the core values of the Company (such as discipline, mission, honor, vision, etc.).						
2.The directors have a clear understanding of the Company's strategic goals set by the Board of Directors.						
3.The directors clearly understand the characteristics and risks of the industry in which the Company is engaged.						
B. Understanding of duties as directors						
4.The directors can faithfully perform their duties and the due care of a good administrator, while exercising their authority with high discipline and prudence.						
5.The directors have fully understood the legal obligation of directors.						
6.Newly elected directors have understood their duties and are familiar with the Company's operations and environment.						
7.The directors strictly comply with the confidentiality obligation regarding the Company's internal information obtained during the performance of duties.						
8.The directors regularly/irregularly provide the relevant information for filing of stakeholder information in accordance with Article 44 and Article 45 of the Financial Holding Company Act.						
C. Degree of participation in the Company's operations						
9.The average attendance in person of the directors in the Board of Directors (excluding attendance by proxy) is good. (5 for 100% attendance; 4 for an attendance of 90% to 100% (not inclusive); 3 for an attendance						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
of 80% to 90% (not inclusive); 2 for an attendance of 70% to 80% (not inclusive); 1 for attendance lower than 70%)						
10.The directors have read and understood the meeting materials before a Board of Directors' meeting so that they can perform their duties during a Board of Directors' meeting.						
11.The time spent on matters related to the Board of Directors by the directors is sufficient.						
12.The directors make effective contributions to the Board of Directors, such as making specific recommendations on proposals.						
13.When receiving the meeting minutes, the directors read the content of these minutes, and confirm that they have appropriately recorded the content of discussion and individual or collective reservations or concerns.						
14.The directors have a clear understanding of the Company, the Company's management team and the industry in which the Company is engaged, to make professional and appropriate judgment.						
15.The directors have truly assessed and monitored various existing or potential risks of the Company, and discussed the implementation and tracking of the internal control system.						
16.The directors have not concurrently served as directors and supervisors of multiple companies.						
D. Management of internal relationship and communication						
17.The directors establish good communication with the management team.						
18.The directors establish good communication with other directors.						
19.There have been adequate communication and exchanges between the directors and the certified public accountants.						
E. Directors' professionalism and continuing education						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
20.The directors possess the professional skills required for decision-making by the Board of Directors.						
21.The directors have attended a diverse range of courses outside the scope of their respective professional competence, and complete an appropriate number of training hours every year.						
22.The directors continuously enhance their professional knowledge and skills.						
F. Internal control						
23.In the event that a director needs to recuse himself/herself due to a conflict of interests in the relevant proposals, the director has truly recused himself/herself.						
24.The directors have effectively assessed and monitored the effectiveness of various internal control systems and risk management.						
25.The directors can understand and monitor the Company's accounting system, financial position, audit reports and the tracking progress of these items.						
Other supplementary notes						
General comments						

Director: (Signature, Stamp and Date)

Note 1: Scoring instructions

(1) Score = $\{\sum[\text{Weight of each evaluation indicator} \times (\text{Original score of each evaluation indicator} + \text{Full score of each evaluation indicator})]\} \times 100$, where the original score of each evaluation indicator is obtained by adding up the original score calculated by comparing all rating of evaluation items ticked under each of the evaluation indicators according to the table below, and the full score of each evaluation indicator is the number of evaluation items under the evaluation indicator multiplied by 5. $\sum \times \div \times$

Rating of evaluation item	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)
	1	2	3	4	5
Corresponding score	1	2	3	4	5

(2) The weights and number of items for each indicator are shown in the table below:

Evaluation indicator	Weight	Total number of items	Full score
A. Control over the Company's goals and missions	10%	3	15
B. Understanding of duties as directors	20%	5	25
C. Degree of participation in the Company's operations	20%	8	40
D. Management of internal relationship and communication	10%	3	15
E. Directors' Professionalism and continuing education	10%	3	15
F. Internal control	30%	3	15

(3) Performance evaluation results are divided into 5 levels according to score:

Score	90 (not inclusive) to 100 points	80 (not inclusive) to 90 points	70 (not inclusive) to 80 points	60 (not inclusive) to 70 points	Below 60 points
Evaluation results	Excellent	Very good	Good	Fair	Developing

Note 2: The evaluation period is from _____ to _____.

**To be filled by the evaluating unit:

Score for each evaluation indicator						
Evaluation indicator	A	B	C	D	E	F
Original score						
Weighted score						

Score		Performance evaluation results	
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Table 3

**SinoPac Holdings Co., Ltd. Self-Assessment Questionnaire for
Performance Evaluation of Audit Committee**

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
A. Degree of participation in the Company's operations						
1.The average attendance in person of each committee member in meetings (excluding attendance by proxy) is good. (5 for attendance 100%; 4 for attendance 90% to 100% (not inclusive); 3 for attendance 80% to 90% (not inclusive); 2 for attendance 70% to 80% (not inclusive); 1 for attendance lower than 70%)						
2.Each committee member has read and understood the meeting materials before a meeting.						
3.Each member has made effective contributions to the Audit Committee.						
4.The Audit Committee regularly convenes meetings.						
B. Understanding of duties of the Audit Committee						
5.The terms of reference of the Audit Committee is clear and appropriate.						
6.The Audit Committee can truly assess and monitor various existing or potential risks of the Company.						
7.The Audit Committee can promptly propose recommendations in a professional and objective manner and submit them to the Board of Directors for deliberation and decision-making.						
8.There have been adequate communication and exchanges between the Audit Committee and certified public accountants (Meetings have to be convened to discuss the implementation of any new accounting bulletin or any major adjustment to financial statements).						
9.The Audit Committee regularly assesses the independence and competence of certified public accountants hired.						
C. Enhancing the decision-making quality of the Audit Committee						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
10.The information provided by the Audit Committee to the Company is complete, timely and of particular quality, so that the Audit Committee can perform its duties in a smooth manner. When necessary, the relevant managers, internal auditors, accountants, legal advisers or other personnel are invited to sit in on meetings.						
11.The time spent on discussion by the Audit Committee is sufficient.						
12.Proposals submitted by the Company to the Audit Committee for resolution are appropriate.						
13.In the event that a member needs to recuse himself/herself due to conflict of interests in the relevant proposals, the committee member has truly recused himself/herself, and such recusal is recorded in the meeting minutes (An independent director in the Audit Committee who has any conflict of interests related to a proposal should clearly state the important content of the conflict of interests, and should recuse himself/herself during discussion or voting if it harms the interests of the Company. The independent director may not exercise voting rights on behalf of other members).						
14.The meeting minutes of the Audit Committee appropriately record the content of discussion, as well as individual or collective reservations or concerns.						
15.Each resolution passed by the Audit Committee is implemented appropriately and tracked subsequently.						
16.The Audit Committee conducts performance evaluation in a regular and efficient manner.						
D. Composition of the Audit Committee and selection of committee members						
17.The Audit Committee is comprised of all independent directors with at least three members.						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
18. At least one member of the Audit Committee specializes in accounting or finance.						
19. Members of the Audit Committee possess adequate skills, experience, time and resources to perform their duties.						
20. Members of the Audit Committee truly maintain their independence during their term of office.						
21. Members of the Audit Committee are selected based on the actual needs of the Company by taking into consideration members' scope of skills, knowledge and experience, and also taking into account the results of performance evaluation of the Audit Committee.						
E. Internal control						
22. The Audit Committee can effectively assess and monitor the effectiveness of various internal control systems and risk management.						
23. The internal control system approved by the Audit Committee includes five major elements/principles, and covers the control operations of all operating activities and transaction cycles.						
24. The Audit Committee understands and monitors the Company's accounting system, financial position, financial reports and the tracking progress of these items.						
Other supplementary notes						
General comments						

Member: (Signature, Stamp and Date)

Note 1: Scoring instructions

(1)Score = $\{\sum[\text{Weight of each evaluation indicator} \times (\text{Original score of each evaluation indicator} + \text{Full score of each evaluation indicator})]\} \times 100$, where the original score of each evaluation indicator is obtained by adding up the original score calculated by comparing all rating of evaluation items ticked under each of the evaluation indicators according to the table below, and the full score of each evaluation indicator is the number of evaluation items under the evaluation indicator multiplied by 5. $\sum \times \div \times$

Rating of evaluation item	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)
	1	2	3	4	5
Corresponding score	1	2	3	4	5

(2)The weights and number of items for each indicator are shown in the table below:

Evaluation indicator	Weight	Total number of items	Full score
A. Degree of participation in the Company's operations	15%	4	20
B. Understanding of duties of the Audit Committee	15%	5	25
C. Enhancing the decision-making quality of the Audit Committee	20%	7	35
D. Composition of the Audit Committee and selection of committee members	20%	5	25
E. Internal control	30%	3	15

(3)Performance evaluation results are divided into 5 levels according to the score:

Score	90 (not inclusive) to 100 points	80 (not inclusive) to 90 points	70 (not inclusive) to 80 points	60 (not inclusive) to 70 points	Below 60 points
Evaluation results	Excellent	Very good	Good	Fair	Developing

(4)If the score is lower than 80 points, the procedural unit of the Audit Committee should propose specific improvement plans according to the implementation of evaluation and the recommendations of committee members.

Note 2: The evaluation period is from _____ to _____.

**To be filled by the evaluating unit:

Score for each evaluation indicator						Score	Performance evaluation results
Evaluation indicator	A	B	C	D	E		
Original score							
Weighted score							

Table 4

**SinoPac Holdings Co., Ltd. Self-Assessment Questionnaire for
Performance Evaluation of Remuneration Committee**

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
A. Degree of participation in the Company's operations						
1.The average attendance in person of each committee member (excluding attendance by proxy) is good. (5 for 100% attendance; 4 for an attendance of 90% to 100% (not inclusive); 3 for an attendance of 80% to 90% (not inclusive); 2 for an attendance of 70% to 80% (not inclusive); 1 for attendance lower than 70%)						
2.Each committee member has read and understood the meeting materials before a meeting.						
3.Each member has made effective contributions to the Remuneration Committee.						
4.The Remuneration Committee regularly convenes meetings.						
B. Understanding of duties of the Remuneration Committee						
5.The terms of reference of the Remuneration Committee is clear and appropriate.						
6.The Remuneration Committee can promptly propose recommendations in a professional and objective manner and submit them to the Board of Directors for deliberation and decision-making.						
7.The Remuneration Committee has established and regularly reviewed the performance evaluation of directors, supervisors and managers, as well as the policies, systems, standards and structures set by the Remuneration Committee (Decisions on the compensation and remuneration of directors, supervisors and managers should not be significantly different from the financial performance).						
8.The Remuneration Committee regularly reviews the performance evaluation criteria of the Company's directors and submits them to the						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
Board of Directors for approval, and determines the remuneration of directors based on the results of performance evaluation.						
C. Enhancing the decision-making quality of the Remuneration Committee						
9.The information provided to the Remuneration Committee by the Company is complete, timely and of particular quality, so that the Remuneration Committee can perform its duties in a smooth manner. When necessary, the relevant managers, internal auditors, accountants, legal advisers or other personnel are invited to sit in on meetings.						
10.The time spent on discussion by the Remuneration Committee is sufficient.						
11.Proposals submitted by the Company to the Remuneration Committee for resolution are appropriate.						
12.In the event that a member needs to recuse himself/herself due to conflict of interests in the relevant proposals, the committee member has truly recused himself/herself, and such recusal is recorded in the meeting minutes.						
13.The meeting minutes of the Remuneration Committee appropriately record the content of discussion, as well as individual or collective reservations or concerns.						
14.Each resolution passed by the Remuneration Committee is implemented appropriately and tracked subsequently.						
15.The Remuneration Committee conducts performance evaluation in a regular and efficient manner.						
D. Composition of the Remuneration Committee and selection of committee members						
16.The current seats in the Remuneration Committee are appropriate.						
17.Members of the Remuneration Committee possess adequate professional competence and relevant experience to perform their duties.						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
18.All members of the Remuneration Committee are independent directors.						
19.Members of the Remuneration Committee are selected based on the actual needs of the Company by taking into consideration members' scope of skills, knowledge and experience, and also taking into account the results of performance evaluation of the Remuneration Committee.						
E. Internal control						
20.Members of the Remuneration Committee strictly comply with the confidentiality obligation regarding the Company's internal information obtained during the performance of duties.						
Other supplementary notes						
General comments						

Member: (Signature, Stamp and Date)

Note 1: Scoring instructions

(1)Score = $\{\sum[\text{Weight of each evaluation indicator} \times (\text{Original score of each evaluation indicator} + \text{Full score of each evaluation indicator})]\} \times 100$, where the original score of each evaluation indicator is obtained by adding up the original score calculated by comparing all rating of evaluation items ticked under each of the evaluation indicator according to the table below, and the full score of each evaluation indicator is the number of evaluation items under the evaluation indicator multiplied by 5. $\sum \times \div \times$

Rating of evaluation item	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)
	1	2	3	4	5
Corresponding score	1	2	3	4	5

(2)The weights and number of items for each indicator are shown in the table below:

Evaluation indicator	Weight	Total number of items	Full score
A. Degree of participation in the Company's operations	20%	4	20
B. Understanding of duties of the Remuneration Committee	20%	4	20
C. Enhancing the decision-making quality of the Remuneration Committee	35%	7	35
D. Composition of the Remuneration Committee and selection of committee members	20%	4	20
E. Internal control	5%	1	5

(3)Performance evaluation results are divided into 5 levels according to the score:

Score	90 (not inclusive) to 100 points	80 (not inclusive) to 90 points	70 (not inclusive) to 80 points	60 (not inclusive) to 70 points	Below 60 points
Evaluation results	Excellent	Very good	Good	Fair	Developing

(4)If the score is lower than 80 points, the procedural unit of the Remuneration Committee should propose specific improvement plans according to the implementation of evaluation and the recommendations of committee members.

Note 2: The evaluation period is from _____ to _____.

**To be filled by the evaluating unit:

Score for each evaluation indicator						Score	Performance evaluation results
Evaluation indicator	A	B	C	D	E		
Original score							
Weighted score							

Table 5

**SinoPac Holdings Co., Ltd. Self-Assessment Questionnaire for
Performance Evaluation of Ethical Management Committee**

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
A. Degree of participation in the Company's operations						
1.The average attendance in person of each committee member (excluding attendance by proxy) is good. (5 for 100% attendance; 4 for an attendance of 90% to 100% (not inclusive); 3 for an attendance of 80% to 90% (not inclusive); 2 for an attendance of 70% to 80% (not inclusive); 1 for attendance lower than 70%)						
2.Each committee member has read and understood the meeting materials before a meeting.						
3.Each member has made effective contributions to the Remuneration Committee.						
4.The Remuneration Committee regularly convenes meetings.						
B. Understanding of duties of the Remuneration Committee						
5.The terms of reference of the Remuneration Committee is clear and appropriate.						
6.The Remuneration Committee can promptly propose recommendations in a professional and objective manner and submit them to the Board of Directors for deliberation and decision-making.						
7.The Remuneration Committee has established and regularly reviewed the performance evaluation of directors, supervisors and managers, as well as the policies, systems, standards and structures set by the Remuneration Committee (Decisions on the compensation and remuneration of directors, supervisors and managers should not be significantly different from the financial performance).						
8.The Remuneration Committee regularly reviews the performance evaluation criteria of the Company's directors and submits them to the						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
Board of Directors for approval, and determines the remuneration of directors based on the results of performance evaluation.						
C. Enhancing the decision-making quality of the Remuneration Committee						
9.The information provided to the Remuneration Committee by the Company is complete, timely and of particular quality, so that the Remuneration Committee can perform its duties in a smooth manner. When necessary, the relevant managers, internal auditors, accountants, legal advisers or other personnel are invited to sit in on meetings.						
10.The time spent on discussion by the Remuneration Committee is sufficient.						
11.Proposals submitted by the Company to the Remuneration Committee for resolution are appropriate.						
12.In the event that a member needs to recuse himself/herself due to conflict of interests in the relevant proposals, the committee member has truly recused himself/herself, and such recusal is recorded in the meeting minutes.						
13.The meeting minutes of the Remuneration Committee appropriately record the content of discussion, as well as individual or collective reservations or concerns.						
14.Each resolution passed by the Remuneration Committee is implemented appropriately and tracked subsequently.						
15.The Remuneration Committee conducts performance evaluation in a regular and efficient manner.						
D. Composition of the Remuneration Committee and selection of committee members						
16.The current seats in the Remuneration Committee are appropriate.						
17.Members of the Remuneration Committee possess adequate professional competence and relevant experience to perform their duties.						

Evaluation items	Evaluation results					Remark
	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)	
	1	2	3	4	5	
18.All members of the Remuneration Committee are independent directors.						
19.Members of the Remuneration Committee are selected based on the actual needs of the Company by taking into consideration members' scope of skills, knowledge and experience, and also taking into account the results of performance evaluation of the Remuneration Committee.						
E. Internal control						
20.Members of the Remuneration Committee strictly comply with the confidentiality obligation regarding the Company's internal information obtained during the performance of duties.						
Other supplementary notes						
General comments						

Member: (Signature, Stamp and Date)

Note 1: Scoring instructions

(1)Score = $\{\sum[\text{Weight of each evaluation indicator} \times (\text{Original score of each evaluation indicator} + \text{Full score of each evaluation indicator})]\} \times 100$, where the original score of each evaluation indicator is obtained by adding up the original score calculated by comparing all rating of evaluation items ticked under each of the evaluation indicator according to the table below, and the full score of each evaluation indicator is the number of evaluation items under the evaluation indicator multiplied by 5.

Rating of evaluation item	Very poor (Strongly disagree)	Poor (Disagree)	Moderate (Fair)	Good (Agree)	Very good (Strongly agree)
	1	2	3	4	5
Corresponding score	1	2	3	4	5

(2)The weights and number of items for each indicator are shown in the table below:

Evaluation indicator	Weight	Total number of items	Full score
A. Degree of participation in the Company's operations	20%	4	20
B. Understanding of duties of the Remuneration Committee	20%	4	20
C. Enhancing the decision-making quality of the Remuneration Committee	35%	7	35
D. Composition of the Remuneration Committee and selection of committee members	20%	4	20
E. Internal control	5%	1	5

(3)Performance evaluation results are divided into 5 levels according to the score:

Score	90 (not inclusive) to 100 points	80 (not inclusive) to 90 points	70 (not inclusive) to 80 points	60 (not inclusive) to 70 points	Below 60 points
Evaluation results	Excellent	Very good	Good	Fair	Developing

(4)If the score is lower than 80 points, the procedural unit of the Remuneration Committee should propose specific improvement plans according to the implementation of evaluation and the recommendations of committee members.

Note 2: The evaluation period is from _____ to _____.

**To be filled by the evaluating unit:

Score for each evaluation indicator						Score	Performance evaluation results
Evaluation indicator	A	B	C	D	E		
Original score							
Weighted score							