

## CA-103 Internal Organizational Structure

No.	Operation Item	Operational Procedures and Control Focus	Reference Document
CA-103	Internal Organizational Structure	<p>I. Operational Procedures:</p> <p>1. Appointment of Manager</p> <p>(1) General Manager: Nominated by the Chairman to the Board of Directors, appointed upon approval by a majority vote of all directors, and subsequently announced internally by Human Resources.</p> <p>(2) Deputy General Manager: Nominated by the General Manager to the Board of Directors, appointed upon approval by a majority vote of all directors, and subsequently announced internally by Human Resources.</p> <p>(3) Department Heads: Nominated by the General Manager to the Board of Directors, appointed upon approval by a majority vote of all directors, and subsequently announced internally by Human Resources.</p> <p>(4) Head of Finance Department: Nominated by the Head of Administration Department to the General Manager, appointed by the Board of Directors, and subsequently announced internally by Human Resources.</p> <p>(5) Head of Accounting Department: Nominated by the Head of Administration Department to the General Manager, appointed by the Board of Directors, and subsequently announced internally by Human Resources.</p> <p>(6) Other Managers: Nominated by the respective Department Heads and reviewed by the Administration Department, approved by the General Manager, and subsequently announced internally by Human Resources.</p> <p>2. Dismissal of Managers:</p> <p>(1) General Manager: Proposed by the Chairman to the Board of Directors and dismissed upon approval by a majority vote of all directors, followed by internal announcement through Human Resources.</p> <p>(2) Deputy General Manager: Proposed by the General Manager to the Board of Directors and dismissed upon approval by a majority vote of all directors, followed by internal announcement through Human Resources.</p>	<p>I. Reference Documents:</p> <p>Company Act</p> <p>Securities and Exchange Act</p> <p>Articles of Incorporation</p> <p>Regulations for Appointment, Dismissal, and Promotion</p> <p>Personnel Announcements</p> <p>Organizational Chart</p> <p>Management Authority and Responsibility Procedures</p> <p>Work Rules</p>

		<p>(3) Department Heads: Proposed by the General Manager to the Board of Directors and dismissed upon approval by a majority vote of all directors, followed by internal announcement through Human Resources.</p> <p>(4) Head of Finance Department: Proposed by the Head of Administration Department to the General Manager, dismissed upon approval by the Board of Directors, followed by internal announcement through Human Resources.</p> <p>(5) Head of Accounting Department: Proposed by the Head of Administration Department to the General Manager, dismissed upon approval by the Board of Directors, followed by internal announcement through Human Resources.</p> <p>(6) Other Managers: Proposed by the respective Department Heads and reviewed by the Administration Department, dismissed upon approval by the General Manager, followed by internal announcement through Human Resources.</p>	
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		3. Manager's authority		
		Personnel Category	Job Responsibilities	
		General Manager	1. In accordance with the resolutions of the shareholders' meeting and the board of directors, as well as the instructions from the Chairman, oversee and manage all company operations comprehensively. 2. Establish the company's annual business policies and set objectives for quality, environmental, and occupational health and safety management systems, assess their effectiveness, and appoint management representatives. 3. Provide various resources required for the Occupational Health and Safety Management System, including human resources, technical support, financial resources, and professional expertise; evaluate major investment projects and submit proposals to the Board of Directors. 4. Evaluate the business performance of subsidiaries.	
		Deputy General Manager	1. Plan, propose, and assist the General Manager in achieving the company's operational plans and annual goals. 2. Review the company's investment plans and annual budget. 3. Evaluate the performance of each department. 4. Execute tasks assigned by the Board of Directors, Chairman, and General Manager.	
		Department Heads	1. Formulate and evaluate annual business policies, objectives, and strategies, and manage their implementation to achieve targets. 2. Supervise and manage departments related to business units to ensure efficient operations. 3.Oversee departmental implementation of company-wide management activities. 4. Execute tasks assigned by the General Manager.	

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		<table><tr><th>Personnel Category</th><th>Job Responsibilities</th></tr><tr><td>Head of Finance Department</td><td><div>1. Research, design, implement, and revise financial management practices.</div><div>2. Manage and allocate short-term and long-term funds</div><div>3. Oversee financial investments.</div><div>4. Handle and manage banking transactions and petty cash expenditures.</div><div>5. Support financial management operations of subsidiaries.</div></td></tr><tr><td>Head of Accounting Department</td><td><div>1. Research, design, implement, and revise accounting systems.</div><div>2. Consolidate, control, analyze, and report on the implementation results of annual budgets.</div><div>3. Handle and process various tax matters and filings.</div><div>4. Perform cost accounting closing procedures and prepare financial statements.</div><div>5. Supervise annual inventory audits.</div><div>6. Support accounting management operations of subsidiaries.</div></td></tr><tr><td>Other Managers</td><td><div>1. Responsible for formulating, executing, and evaluating business policies, objectives, and strategies for specific projects.</div><div>2. Represent the company externally by signing documents within the authorized scope.</div><div>3. Review various forms and reports according to business management authority.</div></td></tr></table>	Personnel Category	Job Responsibilities	Head of Finance Department	<div>1. Research, design, implement, and revise financial management practices.</div> <div>2. Manage and allocate short-term and long-term funds</div> <div>3. Oversee financial investments.</div> <div>4. Handle and manage banking transactions and petty cash expenditures.</div> <div>5. Support financial management operations of subsidiaries.</div>	Head of Accounting Department	<div>1. Research, design, implement, and revise accounting systems.</div> <div>2. Consolidate, control, analyze, and report on the implementation results of annual budgets.</div> <div>3. Handle and process various tax matters and filings.</div> <div>4. Perform cost accounting closing procedures and prepare financial statements.</div> <div>5. Supervise annual inventory audits.</div> <div>6. Support accounting management operations of subsidiaries.</div>	Other Managers	<div>1. Responsible for formulating, executing, and evaluating business policies, objectives, and strategies for specific projects.</div> <div>2. Represent the company externally by signing documents within the authorized scope.</div> <div>3. Review various forms and reports according to business management authority.</div>	
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		<p>3. Penalty Clause</p> <p>If a manager violates the "Operational Guidelines" or the company's internal control regulations, disciplinary actions will be taken according to company work rules, proportional to the severity of the violation. If the company suffers damages as a result, the manager shall be liable for compensation. Managers whose violations seriously damage the company's reputation or whose capabilities are inadequate to fulfill their responsibilities shall be dismissed.</p> <p>II. Control Focus:</p> <ol style="list-style-type: none"> <li>1. Verify whether appointments and dismissals of managers comply with relevant regulations.</li> <li>2. Confirm whether each manager submits an annual plan for their designated responsibilities each year and provides monthly operational performance reports.</li> <li>3. Ensure reviews of various forms and reports are conducted in accordance with established management authorities.</li> <li>4. Verify whether managers have violated any prohibited conduct regulations.</li> <li>5. Confirm that the General Manager and heads of finance and accounting departments regularly obtain financial statements from subsidiaries. If irregularities or non-compliance are detected, ensure that finance and accounting departments report promptly to the General Manager, who will then supervise subsidiaries to implement necessary improvements or corrections.</li> </ol>	