

「機構投資人盡職治理守則」遵循聲明

景順證券投資信託股份有限公司(以下簡稱「本公司」)主要業務為證券投資信託業務、全權委託投資業務、證券投資顧問業務及其他經主管機關核准之業務，係屬獨立運作的資產管理公司，專注於投資管理業務，並運用投資研究資源、全球業務優勢和穩健的營運，協助客戶實現長期財務目標。此外，本公司應盡其管理之責任，遵守相關法令，且使資金之運用充分透明化，以保障受益人與客戶之權益。

本公司聲明遵循「機構投資人盡職治理守則」，針對六項原則之遵循情形敘明如下：

原則一 制定並揭露盡職治理政策

本公司營運目標在於透過資產管理業務之進行，以謀取客戶、受益人、及股東之最大利益，為達成此一目標，本公司依據證券投資信託及顧問法暨相關法令，擬訂本公司經理守則及內部控制制度等，內容包括對客戶、受益人及股東之責任及盡職治理行動之履行與揭露等，內容如下：

1. 本公司執行公司治理制度除應以保障股東權益為最大目標外，並應依相關法令規定公平對待所有受益人或客戶，共同創造客戶、受益人及股東之最大利益，並宜以環境、社會、公司治理(ESG)議題納入股票投資評估流程，以善盡盡職治理責任，創造長期投資價值。
2. 本公司負責人及員工辦理證券投資信託業務、全權委託投資業務、證券投資顧問業務及其他經主管機關核准之業務，應符合忠實義務原則、誠信原則、勤勉原則、管理謹慎原則及專業原則。
3. 本公司負責人及員工為應符合誠信原則，除應遵守相關法令規定外，並應落實內部人員管理規範。
4. 本公司負責人及員工不得轉讓出席股東會委託書或藉行使證券投資信託基金

持有股票表決權，收受金錢或其他利益。

5. 本公司應至少每季對往來證券商評比，以作為是否繼續維持往來與買賣下單之依據，擬進行業務往來之證券商，亦應先予評比。
6. 本公司及全體員工不得有炒作有價證券之情事。
7. 本公司對於所管理基金或全權委託帳戶之投資項目從事研究分析時，應充分蒐集資料，審慎查證分析，力求詳實周延，避免不實之陳述，並就影響該標的投資決策因素加以分析，作成報告連同引證資料留存備查。
8. 本公司應依相關法令規定，定期或不定期揭露公司財務、業務等重大訊息。
9. 本公司對於所管理之基金應依相關法令規定，每日公佈基金淨值、每週公佈基金類股持股比率、每月公佈基金持股明細等。
10. 本公司負責人及員工不得有下列行為：
 - (1) 散布、洩露所經理之基金或委任人委任事項之相關資訊，推薦明牌影響市場安定，或牟取不法利益。
 - (2) 募集發行證券投資信託基金時，要求上市(櫃)公司認購基金並承諾將該基金投資一定比例於該上市(櫃)公司股票。
 - (3) 基金或全權委託投資經理人互相約定，意圖抬高或壓低某種有價證券之價格。
 - (4) 無合理之基礎，運用基金或全權委託投資帳戶從事不必要，不合理之買賣，以圖利證券商手續費之收入，損及受益人或客戶權利。
 - (5) 運用基金或全權委託投資帳戶，向證券商等牟取現金回扣、實物或其他形式之補償，損及受益人或客戶權益。
 - (6) 利用持有大量股票之機會，要求上市(櫃)公司認購新基金。
 - (7) 以不當方法取得基金受益人會議委託書，影響會議之召集或決議。

原則二 制定並揭露利益衝突管理政策

為落實本公司內部健全管理，妥善維護投資大眾資產，共同創造本公司業務之發展與投資客戶之利益，本公司負責人及員工在經營證券投資信託基金及全權業務

及投資證券顧問業務及兼營投資證券顧問業務時應符合以下規範內容：

1、 忠實義務原則

主要意涵可概分為客戶利益優先、利益衝突避免、禁止短線交易、禁止不當得利與公平處理等原則。公司負責人及員工不僅需注意所負之法律責任，更應符合本公司為維持聲譽及業務運作之安全性、效率性等相關規定。從業人員更應瞭解並遵守相關規定，共同維護本公司聲譽與發展。

2、 誠信原則

公司負責人及員工之行為應符合誠信原則，其基金管理與全權委託帳戶管理與兼營投顧業務等相關業務行為，應為客戶追求最高利益。

3、 勤勉原則

公司為管理並保護客戶資產，應維持適當程序，以定期申報及查核方式，提醒員工應於業務範圍內，注意業務進行與發展，對客戶的要求與疑問，適時提出說明。

4、 管理謹慎原則及善良管理人注意原則

公司應以善良管理人之注意及具專業之謹慎方式管理客戶委託之資產，於內部建立職能區隔機制，使員工各盡其職務上應盡之注意義務。且應確實遵守公司內部之職能區隔機制，以提供證券投資顧服務及管理客戶委託之資產，並提供最佳之服務。

5、 專業原則

妥慎保管客戶資料，禁止洩露機密資訊或有不當使用之情事，以建立客戶信賴之基礎。

6、 保密原則

本公司之運作與管理應遵守法令之限制與規定，公司負責人及其員工均須了解其受證券投資信託及顧問法等相關法規、公會所訂定的相關規定，及公司內部規定的約束，公司亦應定期舉辦員工訓練，告知應予遵守之旨。

除為避免違反法令外，亦為維持交易公平，以及不損及本公司、被投資公司或受

益人之利益。本公司已訂定利益衝突管理政策相關規範於經理守則及相關內部控制，其內容包括利益衝突之態樣及其管理方式，內容如下：

1. 利益衝突防範原則

- (1) 本公司不得有為公司、負責人、受僱人或任一受益人或客戶之利益，而損及其他受益人或客戶權益之情事。
- (2) 本公司應公平對待所有客戶，以避免造成利益衝突，影響受益人權益，例如應遵守不得對同一股票及具有股權性質之債券，有同時或同一日作相反投資決定之原則，除有因特殊類型之基金性質或為符合法令、信託契約規定或全權委託投資契約及公司內部控制制度，或法令另有特別許可之情形者外。同一經理人同日為不同投資帳戶交易同一標的時，除例外情形，將採用綜合交易帳戶執行交易，以確保該經理人交易之每一投資帳戶均以相同價格成交。
- (3) 當發生利益衝突時，應以客戶之利益為優先考量原則，釐清可能發生利益衝突之形態，確實保障客戶利益。
- (4) 本公司經營基金及全權委託投資業務，應建立職能區隔制度，維持各業務之獨立性及機密性，並將資訊予以適當控管，並不得將基金或全權委託投資資產之運用情形傳遞予非業務相關人員，並不得有損害受益人或客戶權益之情事。
- (5) 為維護決策獨立性及業務機密性，避免不同部門或不同職務人員之間不當傳遞業務機密資訊，應建立公司內部資訊之區隔。
- (6) 本公司經營基金及全權委託投資業務，公司與員工不得意圖影響某種有價證券之交易價格。

2. 業務區隔機制及保密機制

- (1) 本公司辦公處所依不同部門予以區隔，各人員負責之職務，亦予明確劃分。
- (2) 本公司員工應簽署保密協定並嚴格遵循相關政策，以避免業務機密資訊的外洩。
- (3) 本公司依人員之職權設定電腦作業系統及權限，以控制內部資訊交流並維

護資訊之安全。

3. 個人帳戶投資作業準則

本公司全體員工從事個人帳戶投資時，應遵循本公司「經理守則」及內部控制之規定，避免其交易行為產生利益衝突之情事。

4. 人員兼任之利益衝突防範

(1) 本公司基金經理人、全權委託投資經理人或投顧業務證券投資分析人員得相互兼任，應於內部控制制度訂定有效防範利益衝突之作業原則。

(2) 同一經理人同時管理多個投資帳戶時，應依內部控制制度所訂原則確實執行，確保公平對待所有客戶。

5. 與利害關係人利益衝突之管理

(1) 本公司全體員工及配偶若有符合利害關係公司人之條件時，應立即向相關部門申報。

(2) 本公司每月製作利害關係人明細表並於每月月初提供予相關部門，並為投資控制作業之依循。

(3) 每季公開說明書揭露本公司與其利害關係公司資料。

6. 內部控制制度機制

(1) 本公司確知建立、實施和維護內部控制制度係本公司董事會及經理人之責任，本公司已建立此一制度。

(2) 內部控制制度目的係在對營運之效果及效率(含獲利、績效及保障資產安全等)、報導具可靠性、及時性、透明性及符合相關規範暨相關法令規章之遵循等目標的達成，提供合理的確保。

(3) 本公司依相關規定所採用之內部控制制度判斷項目，評估內部控制制度之設計及執行的有效性。

(4) 本公司每年於公開說明揭露內部控制制度評估結果，確保內部控制制度目的之達成。

7. 薪酬制度與經營績效及未來風險之關聯性

(1) 薪資：本公司評估任用人之學、經歷背景、將負責的工作範圍，及參考市

場薪資水準，以給付合理薪資。

- (2) 獎金：依本公司整體業務成果，獎金分為年終獎金、業務開發獎金及股票獎勵。
- (3) 本公司績效考核制度及獎酬制度應考量公司經營階層對未來證券市場整體環境、公司過去三年經營績效與累積盈餘狀況、未來營運展望及預期風險之評估狀況，並應納入非財務指標，包括是否有違反相關法令、自律規範或作業規定、稽核缺失、客戶紛爭、確實執行客戶權益保護規定保障措施及服務品質等項目，將不時地調整之。該制度控管由總經理定期審視其合理性，並應避免業務人員為追求酬金而從事逾越公司風險胃納之行為。若經評估、審視有任何風險產生時，應列於董事會議案中，向董事會報告之。

8. 補償措施

- (1) 本公司因故意或過失違反法令或信託契約約定，致基金或全權委託帳戶之資產造成損害，應對其損害負賠償責任。除本公司、其代理人、代表人或受僱人有故意或過失外，本公司對基金之盈虧、受益人或保管機構所受之損失不負責任。
- (2) 當有價證券交易發生錯帳或投資決定違反相關規定，需執行反向回沖交易時，若該交易產生利益，該利益歸各帳戶所有，若有虧損則由本公司自有資金負擔並匯款至各帳戶做為補償。
- (3) 當基金淨資產價值的準確性受到不同交易制度、時差、匯率、稅務等因素影響導致需要調整，且調整幅度達相關規定之可容忍偏差率標準時，本公司應依相關規定完成差額補足事宜。若淨值高估時，本公司須就已支付之溢付贖回款差額，對基金資產進行補足。
- (4) 本公司對受益憑證買回價金之給付不得遲延，如有遲延給付之情事，應對受益人負損害賠償責任。

9. 落實教育宣導

本公司除訂定內部控制制度以確實保障客戶利益外，並依相關規定舉辦各類

資訊安全、洗錢防治等課程，對員工實施法令宣導。

本公司重視全體員工道德操守，落實內部控管，避免發生各種態樣的利益衝突；如發生利益衝突（或有發生之虞）時，應以客戶之利益為優先考量，對可能發生的利益衝突態樣也予以妥善管理。

原則三 持續關注被投資公司

為確保本公司取得充分且有效之資訊，以評估與被投資公司對話及互動之性質、時間與程度，並為本公司之股票投資決策建立良好基礎，本公司針對被投資公司之關注項目包括但不限於相關新聞、財務表現、產業概況、經營策略、環境保護作為、社會責任與勞工權益及公司治理等議題，具體作法如下：

1. 本公司基於應盡之社會責任，持續關注被投資公司運作對環境之影響、公司治理相關議題以及其他所衍生之社會議題，以進一步瞭解與溝通被投資公司對產業所面臨之風險與策略，並參考各專業機構之投資評估報告，並勤於參法人說明會或拜訪公司等蒐集被投資之公司之相關資訊活動，以便經理人進行投資分析與決策。
2. 本公司之內部控制制度將ESG議題列為股票投資資產池篩選考量，以多元角度評估被投資企業之永續發展策略以及投資價值；若國外股票ESG於年度檢視時，不符規範（個股的彭博資訊系統Governance Disclosure Score不符自訂標準，或Sustainalytics之个股ESG rating為Severe或High），需提出說明並經由相關人員審核後，方可納入股票投資資產池。ESG專員每季度對股票型基金提出Sustainalytics ESG分析報告，其中包括：整體ESG值評估、前十大持股的ESG等級以及與同類型基金間的ESG風險值比較等等。
3. 若被投資公司發生重大財務或營運問題時，應儘速研擬因應方案，必要時得將該被投資公司自股票投資資產池中移除。

原則四 適當與被投資公司對話及互動

本公司透過與被投資公司適當之對話及互動，以進一步瞭解與溝通其經營階層對產業所面臨之風險與策略，並致力與被投資公司在長期價值創造上取得一定共識。所採行的方式：

1. 本公司透過電話會議、面會、參與法人說明會或派員參與股東常會或重大之股東臨時會等方式與被投資公司經營階層溝通，並注重互動、議合後對被投資公司的影響，與擬定未來議合的規劃及關注事項，進而決定後續的投資決策。
2. 當被投資公司在特定議題上有重大違反公司治理原則或損及本公司客戶、受益人或股東長期價值之虞時，本公司在能力範圍內提供相關善意之建議予被投資公司，期許被投資公司良性發展並善盡社會責任，並將不定時向被投資公司經營階層詢問處理情形，以維護客戶或受益人之權益；必要時得聯合其他機構投資人共同行動，以期強化權益之維護。

原則五 建立並揭露明確投票政策與揭露投票情形

本公司為謀取客戶、受益人及股東之最大利益，依據證券投資信託事業管理規則、證券投資信託基金契約等相關規範，行使基金持有股票之投票表決權，且並非絕對支持經營階層所提出之議案。

本公司依照相關法令建立並揭露投票政策：

1. 本公司所經理之任一基金持有被投資公司股份均達三十萬股且全部基金合計持有股份達一百萬股者，且任一基金持有電子投票制度之被投資公司股份均達該公司已發行股份總數萬分之一且全部基金合計持有股份達萬分之三者，應指派內部人員親自出席股東會或以電子投票方式行使表決權。
2. 本公司應積極行使被投資公司股東會投票表決權，除法令另有規定得不行使者外，應於收到被投資公司股東會通知書，在股東會召開或股東會電子投票期限前，由權責單位辦理表決權行使方式與內容等相關作業程序，並留存資料備查。

3. 本公司行使持有股票之投票表決權，得依公司法第177條之1規定，以書面或電子方式行使之。若被投資公司股東會採用電子投票行使投票表決權時，原則上採電子投票；反之，指派公司內部人員親自出席股東會行使投票表決權。
4. 本公司行使表決權應基於客戶或受益人之最大利益，且不得直接或間接參與被投資公司經營或有不當之安排情事且所取得之投票表決權不得轉讓、出售或藉以收受其他利益。
5. 本公司行使表決權前應對股東會議案(如:併購、董監報酬等)及公司治理(含薪酬制度合理性)予以評估分析；如股東會議案或被投資公司有對環境與社會有管理不善而導致股東利益潛在或實際損害的疑慮，或公司連續兩年度稅後虧損惟董監事酬金總額或平均每位董監事酬金卻增加時，必要時得於股東會前與經營階層進行瞭解與溝通。
6. 為尊重被投資公司之經營專業並促使其長遠發展，對董事會提出之股東會議案原則表示支持，惟有礙被投資公司永續發展之違反公司治理議案(如財報不實)，或環境或社會具負面影響之議案，如汙染環境、違反人權、剝奪勞工權益等，原則不予支持；原則上支持現任董事會提名的董事、監察人候選人，若該公司經營階層有不健全經營而有損害公司或股東權益之虞者，將不予支持；對未採用提名制的董事、監察人候選人改選議案與相關之董事競業禁止案，因無法及時評估候選人是否適格，故以棄權處理。
7. 本公司行使投票表決權內容應依股東會議案評估結果為之。
8. 本公司應妥善記錄並留存行使表決權之相關文件，並每年一次於本公司網站揭露投票情形。

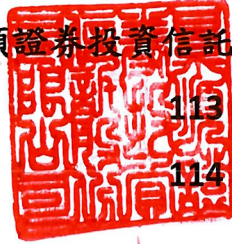
原則六 定期揭露履行盡職治理之情形

本公司將定期於本公司網站揭露履行盡職治理、利益衝突政策、投票政策及履行盡職治理之情形，並評估其執行盡職治理活動之有效性。包括本遵循聲明及無法遵循部分原則之解釋、出席被投資公司股東會與投票情形及其他重大事項。

原則七 服務提供者應提供可協助機構投資人履行盡職治理責任之服務

本公司就委託服務提供者協助進行部分盡職治理責任活動者，將會督促服務提供者遵循該治理守則之原則，服務提供者應定期檢視並揭露履行盡職治理情形、利益衝突可能樣態、投票建議作業等流程，且將ESG議題納入考量。

簽署人 景順證券投資信託股份有限公司



113 年 09 月 14 日

114 年 09 月 25 日

Statement of Adherence to the Stewardship Principles for Institutional Investors

Invesco Taiwan Limited (hereinafter referred to as “the Company”) is primarily engaged in SITE, Discretionary Investment Management, Securities Investment Advisory Services, and other business as approved by the regulator. As an independently operated asset management firm, the Company is dedicated to investment management and leverages its robust investment research capabilities, global operational advantages, and prudent business practices to assist clients in achieving their long-term financial objectives. In fulfilling its fiduciary duties, the Company adheres to all applicable laws and regulations and ensures full transparency in the deployment of funds, thereby safeguarding the rights and interests of beneficiaries and clients.

The Company hereby affirms its commitment to the “Stewardship Principles for Institutional Investors” and provides the following statement detailing its adherence to each of the six principles.

Principle 1: Establish and Disclose a Stewardship Principles Policy

The Company’s operational objective is to maximize the interests of its clients, beneficiaries, and shareholders through the conduct of asset management activities. To achieve this goal, the Company formulates its Code of Conduct for Fund Managers and internal control systems in accordance with the Securities Investment Trust and Consulting Act and other relevant regulations. These policies encompass the Company’s responsibilities toward clients, beneficiaries, and shareholders, as well as the implementation and disclosure of stewardship activities, as outlined below:

1. The Company’s implementation of corporate governance aims not only to protect shareholders’ rights as its primary objective, but also to treat all beneficiaries and clients fairly in accordance with applicable laws and regulations. The Company seeks to maximize the interests of clients, beneficiaries, and shareholders collectively, and incorporates Environmental, Social, and Governance (ESG) considerations into its equity investment evaluation process to fulfill its stewardship responsibilities and create long-term investment value.
2. The Company’s responsible persons and employees, in conducting securities investment trust business, discretionary investment management, securities investment advisory services, and other approved activities, shall adhere to the principles of fiduciary duty, integrity, diligence, prudent management, and professionalism.
3. To uphold the principle of integrity, the Company’s persons responsible and employees shall comply with relevant laws and regulations and implement internal personnel management standards.

4. The Company's responsible persons and employees shall not transfer shareholder meeting proxies or accept money or other benefits in connection with the exercise of voting rights for stocks held by securities investment trust funds.
5. The Company shall evaluate its counterpart securities firms at least quarterly to determine whether to maintain trading relationships and order placements. Any securities firm considered for new business relationships shall also be subject to prior evaluation.
6. The Company and all employees shall not engage in the manipulation of security.
7. When conducting research and analysis on investment targets for managed funds or discretionary accounts, the Company shall collect sufficient information, verify and analyze it prudently, and strive for thoroughness and accuracy. The Company shall avoid false statements and analyze factors affecting investment decisions, with reports and supporting documentation retained for future reference.
8. The Company shall disclose material financial and business information periodically or as necessary in accordance with applicable laws and regulations.
9. For managed funds, the Company shall disclose the net asset value (NAV) daily, the sector allocation weekly, and the holdings monthly, in accordance with relevant regulations.
10. The Company's persons responsible and employees shall not engage in the following activities:
 - (1) Disseminating or leaking information related to managed funds or client mandates, recommending specific stocks to influence market stability or gain unlawful benefits.
 - (2) Requiring listed companies to subscribe to funds during fundraising, with a commitment to invest a certain proportion of the fund in the company's stock.
 - (3) Colluding among fund or discretionary investment managers to manipulate the price of specific securities.
 - (4) Conducting unnecessary or unreasonable trades without a sound basis, for the purpose of generating commission income for securities firms, thereby harming the interests of beneficiaries or clients.
 - (5) Using funds or discretionary accounts to obtain cash rebates, goods, or other forms of compensation from securities firms, thereby compromising the interests of beneficiaries or clients.
 - (6) Exploiting large shareholdings to pressure listed companies into subscribing to new funds.
 - (7) Acquiring proxies for fund beneficiary meetings through improper means to influence the convening or resolutions of such meetings.

Principle 2: Establish and Disclose a Conflict of Interest Management Policy

To ensure internal management and safeguard the assets of the public investing, while jointly promoting the Company's business development and the interests of its investment clients,

the Company's responsible persons and employees shall comply with the following standards when conducting securities investment trust business, discretionary investment management, securities investment advisory services, and concurrently operated advisory services:

1. Principle of Fiduciary Duty

This principle encompasses prioritizing client interests, avoiding conflicts of interest, prohibiting short-term trading and improper gains, and ensuring fair treatment. Responsible persons and employees of the Company must not only be aware of their legal obligations but also comply with internal regulations designed to uphold the Company's reputation and ensure operational safety and efficiency. All personnel are expected to understand and follow these standards to jointly safeguard the Company's reputation and growth.

2. Principle of Integrity

The conduct of responsible persons and employees must align with the principle of integrity. All activities related to fund management, discretionary investment accounts, and advisory services must be carried out with the objective of maximizing client interests.

3. Principle of Diligence

To effectively manage and protect client assets, the Company shall maintain appropriate procedures, including regular reporting and audits. Employees are reminded to remain attentive to business operations and development within their scope of work, and to respond promptly to client inquiries and requests.

4. Principle of Prudent Management and Duty of Care

The Company shall manage client assets with the care of a prudent and professional manager. Internal mechanisms for functional segregation shall be established to ensure that employees fulfill their respective duties with due diligence. Strict adherence to these mechanisms is required to provide investment advisory services and manage client assets with the highest standards of service.

5. Principle of Professionalism

Client information shall be handled with care and confidentiality. Disclosure or misuse of confidential information is strictly prohibited, as maintaining client trust is fundamental to the Company's operations.

6. Principle of Confidentiality

The Company's operations and management shall comply with all applicable laws and regulations. Responsible persons and employees must understand and adhere to the Securities Investment Trust and Consulting Act, relevant self-regulatory rules, and internal policies. The Company shall also conduct regular training to ensure employees are well-informed of their compliance obligations.

To avoid violations of applicable laws and regulations, maintain fair trading practices, and protect the interests of the Company, investee companies, and beneficiaries, the Company has established a conflict of interest management policy. Relevant provisions are incorporated into the Management Code and internal control systems. These provisions

define the types of conflicts of interest and outline the corresponding management approaches, as detailed below:

1. Principles for Preventing Conflicts of Interest

- (1) The Company shall not engage in any conduct that benefits the Company, its responsible persons, employees, or any individual client or beneficiary at the expense of other clients or beneficiaries.
- (2) The Company shall treat all clients fairly to avoid conflicts of interest that may harm beneficiary interests. For example, the Company shall not make opposing investment decisions on the same stock or equity-like bond on the same day, except under special fund structures, legal or contractual requirements, or internal control exceptions. When the same manager trades the same security for multiple accounts on the same day, unless otherwise permitted, trades shall be executed through a consolidated trading account to ensure equal pricing across all accounts.
- (3) In the event of a conflict of interest, the Company shall prioritize the interests of clients, identify the nature of the conflict, and take appropriate measures to protect client interests.
- (4) The Company shall establish functional segregation mechanisms in its fund and discretionary investment operations to maintain independence and confidentiality. Information shall be properly controlled and not disclosed to unrelated personnel, nor used in ways that harm client or beneficiary interests.
- (5) To preserve decision-making independence and business confidentiality, the Company shall implement internal information segregation to prevent improper sharing of sensitive information across departments or roles.
- (6) Neither the Company nor its employees shall engage in activities intended to manipulate the price of any security.

2. Business Segregation and Confidentiality Mechanisms

- (1) The Company's office layout and personnel responsibilities are clearly divided by department.
- (2) Employees must sign confidentiality agreements and strictly comply with relevant policies to prevent the leakage of sensitive business information.
- (3) The Company assigns system access rights based on job responsibilities to control internal information flow and ensure data security.

3. Personal Account Investment Guidelines

All employees must comply with the Company's Code of Conduct for Fund Managers and internal control policies when conducting personal account investments, to avoid conflicts of interest.

4. Conflict of Interest Prevention for Dual Roles

- (1) Fund managers, discretionary investment managers, and investment analysts may hold dual roles, but must follow internal control procedures designed to prevent

conflicts of interest.

- (2) When a manager oversees multiple investment accounts, they must execute trades in accordance with internal control principles to ensure fair treatment of all clients.

5. Managing Conflicts with Related Parties

- (1) Employees and their spouses who meet the criteria for related parties must promptly report to the relevant department.
- (2) The Company prepares a monthly list of related parties and distributes it to relevant departments for investment control purposes.
- (3) The Company discloses information about related parties in its quarterly prospectus.

6. Internal Control System Mechanisms

- (1) The Company acknowledges that the establishment, implementation, and maintenance of internal control systems are the responsibility of the Board of Directors and management.
- (2) The purpose of the internal control system is to reasonably ensure the effectiveness and efficiency of operations (including profitability, performance, and asset protection), reliability and timeliness of reporting, transparency, and compliance with applicable laws and regulations.
- (3) The Company evaluates the design and effectiveness of its internal control system based on regulatory criteria.
- (4) The results of the internal control system evaluation are disclosed annually in the Company's public statement to ensure the achievement of its objectives.

7. Compensation System and Its Link to Performance and Risk

- (1) **Salary:** Determined based on the employee's education, experience, job responsibilities, and market benchmarks.
- (2) **Bonuses:** Include year-end bonuses, business development incentives, and stock-based rewards, based on overall business performance.
- (3) The Company's performance evaluation and compensation system considers market outlook, past three-year performance, accumulated earnings, future business prospects, and expected risks. Non-financial indicators are also included, such as compliance with laws and regulations, audit findings, client disputes, implementation of client protection measures, and service quality. The system is reviewed periodically by the General Manager to ensure its reasonableness and to prevent excessive risk-taking for personal gain. Any identified risks shall be reported to the Board of Directors.

8. Compensation Measures

- (1) If the Company, its agents, representatives, or employees cause damage to fund or discretionary account assets due to intentional or negligent violations of laws or trust agreements, the Company shall bear liability for compensation. The Company is not responsible for fund performance or losses incurred by beneficiaries or custodians

unless due to fault.

- (2) In cases of erroneous trades or violations of investment rules requiring reversal transactions, any gains shall be allocated to the respective accounts, while losses shall be covered by the Company's own funds.
- (3) If the net asset value (NAV) of a fund is affected by trading systems, time zone differences, exchange rates, or tax factors, and the deviation exceeds the regulatory tolerance threshold, the Company shall compensate for the difference. In cases of NAV overestimation, the Company shall reimburse the excess redemption amount to the fund.
- (4) The Company shall not delay payment of redemption proceeds. Any delay shall result in liability for damages to the beneficiaries.

9. Education and Awareness

In addition to establishing internal control systems to protect client interests, the Company conducts training programs on information security, anti-money laundering, and other regulatory topics. The Company emphasizes ethical conduct among all employees and enforces internal controls to prevent conflicts of interest. In the event of actual or potential conflicts, the Company shall prioritize client interests and manage such situations appropriately.

Principle 3: Ongoing Monitoring of Investee Companies

To ensure the Company obtains sufficient and effective information for evaluating the nature, timing, and extent of engagement and interaction with investee companies, and to establish a sound foundation for equity investment decisions, the Company monitors a range of issues related to investee companies. These include, but are not limited to, relevant news, financial performance, industry outlook, business strategies, environmental protection efforts, corporate social responsibility, labor rights, and corporate governance. The specific practices are as follows:

1. In line with its social responsibility, the Company continuously monitors the environmental impact of invested companies' operations, corporate governance issues, and other related social topics. This enables the Company to better understand and communicate with investee companies regarding industry risks and strategies. The Company also refers to investment evaluation reports from professional institutions and actively participates in investor conferences and company visits to gather relevant information for investment analysis and decision-making.
2. The Company's internal control system incorporates ESG considerations into the stock investment screening process. It evaluates the sustainability strategies and investment value of investee companies from multiple perspectives. For foreign equities, if ESG criteria are not met during the annual review—such as a Governance Disclosure Score below internal standards on Bloomberg, or a Sustainalytics ESG rating of "Severe" or "High"—an explanation must be provided and approved by

relevant personnel before inclusion in the investment pool. ESG officers prepare quarterly Sustainalytics ESG analysis reports for equity funds, which include overall ESG score assessments, ESG ratings of the top ten holdings, and comparisons of ESG risk scores with peer funds.

3. If an investee company experiences significant financial or operational issues, the Company shall promptly formulate a response plan. If necessary, the company may be removed from the stock investment pool.

Principle 4: Appropriate Dialogue and Engagement with Investee Companies

The Company engages in appropriate dialogue and interaction with investee companies to gain deeper insights into and communicate with their management regarding industry risks and strategic responses. Through such engagement, the Company strives to establish a mutual understanding with investee companies in pursuit of long-term value creation. The approaches adopted include:

1. The Company communicates with the management of investee companies through various means, including conference calls, in-person meetings, participation in investor conferences, and attendance at annual general meetings or extraordinary shareholders' meetings. The Company places emphasis on the quality and impact of such engagements, as well as on identifying key issues for future dialogue. These interactions serve as a basis for subsequent investment decisions.
2. If an investee company is found to have significantly violated corporate governance principles or is deemed likely to harm the long-term value of the Company's clients, beneficiaries, or shareholders on specific issues, the Company will, to the extent possible, offer constructive suggestions to the investee company. The goal is to support the company's sustainable development and fulfillment of its social responsibilities. The Company will also follow up with the management of the investee company from time to time to understand how the issues are being addressed, to protect the interests of clients or beneficiaries. Where necessary, the Company may act in concert with other institutional investors to strengthen the protection of such interests.

Principle 5: Establish and Disclose a Clear Voting Policy and Voting Records

To maximize the interests of clients, beneficiaries, and shareholders, the Company exercises voting rights attached to stocks held by its funds in accordance with the Regulations Governing Securities Investment Trust Enterprises, fund trust agreements, and other applicable rules. The Company does not automatically support proposals submitted by the management of investee companies.

The Company has established and disclosed its voting policy in accordance with applicable regulations:

1. If any single fund managed by the Company holds at least 300,000 shares of an investee company, and the total holdings across all funds reach 1,000,000 shares; or

if any single fund holds shares of an investee company that has adopted an electronic voting system amounting to at least 0.01% of the company's total outstanding shares, and the total holdings across all funds reach 0.03%, the Company shall assign internal personnel to attend the shareholders' meeting in person or exercise voting rights via electronic voting.

2. The Company shall actively exercise voting rights at investee companies' shareholders' meetings. Unless otherwise permitted by law, the responsible unit shall complete the necessary procedures for determining the method and content of voting upon receipt of the meeting notice and prior to the meeting date or electronic voting deadline. Relevant documentation shall be retained for record-keeping.
3. The Company may exercise voting rights in writing or electronically in accordance with Article 177-1 of the Company Act. If the investee company adopts electronic voting, the Company shall, in principle, vote electronically; otherwise, internal personnel shall be assigned to attend the meeting in person.
4. Voting decisions shall be made in the best interests of clients or beneficiaries. The Company shall not directly or indirectly participate in the management of investee companies or engage in improper arrangements. Voting rights obtained shall not be transferred, sold, or used to receive any form of benefit.
5. Prior to exercising voting rights, the Company shall evaluate and analyze meeting proposals (e.g., mergers, director/supervisor compensation) and corporate governance matters (including the reasonableness of remuneration systems). If proposals or the investee company's practices raise concerns about environmental or social mismanagement that may harm shareholder interests, or if the company reports consecutive annual losses while increasing total or average director/supervisor compensation, the Company may engage in pre-meeting discussions with management as necessary.
6. To respect the professional judgment of investee companies and support their long-term development, the Company generally supports proposals submitted by the board of directors. However, proposals that violate corporate governance principles (e.g., inaccurate financial reporting) or have negative environmental or social impacts (e.g., pollution, human rights violations, labor exploitation) will generally not be supported. The Company also generally supports candidates nominated by the current board for director and supervisor positions. If the management is deemed to be operating in a manner detrimental to the company or shareholder interests, such nominations will not be supported. For proposals involving the election of directors or supervisors without a nomination system, or related proposals on non-compete clauses, the Company will abstain due to the inability to assess candidate qualifications in a timely manner.
7. Voting decisions shall be based on the evaluation results of the shareholders' meeting proposals.
8. The Company shall properly document and retain all materials related to the exercise of voting rights and disclose voting records annually on its official website.

Principle 6: Periodic Disclosure of Stewardship Activities

The Company will periodically disclose its stewardship activities, conflict of interest policy, voting policy, and the implementation status of stewardship practices on its official website. The Company also evaluates the effectiveness of its stewardship efforts. Disclosures include this Statement of Adherence, explanations for any principles not followed, participation in investee companies' shareholders' meetings, voting records, and other material matters.

Principle 7: Service Providers Should Offer Supportive Stewardship Services to Institutional Investors

Where the Company engages service providers to assist in the execution of certain stewardship responsibilities, it shall ensure that such providers adhere to the principles of the Stewardship Code. Service providers are expected to regularly review and disclose their stewardship activities, potential conflict of interest scenarios, and processes for providing voting recommendations. ESG considerations shall also be incorporated into their services.

Signatory  Invesco Taiwan Limited

2025/09/25