

(III) Variations (if any) with the Corporate Governance Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies

1. Implementation of Corporate Governance Practices:

Item	Operation			Deviations from "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" and reasons
	Yes	No	Implementation Status	
1. The Company's establishment and disclosure of a Corporate Governance in accordance with "Corporate Governance Best-Practice Principles for TSEC/GTSM Listed Company".	✓		The Company has established and disclosed principles for Corporate Governance practice in accordance with "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Company".	None
2. Shareholding structure and shareholder rights (1) The Company's establishment and implementation of internal operating procedures for matters relating to shareholder suggestion, question, conflict and litigation. (2) The Company's possession of a list of major shareholders and a list of ultimate owners of these major shareholders. (3) The Company's establishment and implementation of a risk management mechanism and firewalls between the Company and its affiliates. (4) The Company's establishment of internal standards to prevent internal personnel trade based on non-public information.	✓		(1) The Company has designated a spokesperson, deputy spokesperson, exclusive personnel, and a phone line for investors along with an e-mail box to handle shareholder suggestions or complaints based on "Corporate Governance Practices". (2) The Company is able to maintain a list of major shareholders and a list of the end parties in control of these major shareholders to make regular disclosure accordingly. Please see p.51 of the annual report for the list of major shareholders. (3) The Company has established a risk management mechanism and firewalls based on internal guidelines on supervision of subsidiaries, providing endorsement and guarantee, financing to others, acquisition and disposition of asset, as well as, other related internal regulations. All business activities with affiliates will be handled as with third-parties to avoid irregular transactions. (4) The Company has established "Procedures of Handling Significant Information & Insider Trading policy" to prevent insider trading.	None
3. Composition and responsibilities of the Board of Directors (1) The Board's establishment and implementation of a guideline for forming a board of diversification.	✓		(1) In accordance with Article #19-3 under the Company's "Corporate Governance Best Practice Principle," the composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations and development needs. As for the current commission, we have one female director out of the total seven	None

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<p>(2) The Company's establishment of committees other than Compensation and Audit Committees required by the law.</p> <p>(3) The Company's establishment of evaluation procedures and methodology to assess Board performance annually.</p> <p>(4) The Company's regular evaluation of external auditors' independence.</p>			<p>members and three independent directors. All of our directors possess the necessary knowledge, skills, and areas of expertise covering—but not limited to— commerce, finance, accounting, and our specific business operations.</p> <p>(2) In order to strengthen our corporate governance and environmental protection initiatives, and to fulfill our social responsibility, a “Corporate Governance and Sustainability Committee” was established through the resolution of the Board Meeting held on 08/10/2018 to assist the Board to continue promoting and implementing corporate social responsibility and sustainable management.</p> <p>(3) We have established the “methodology for evaluating the performance of the Board of Directors.” The evaluation will be given at the end of each year and the results will be posted on the Company’s website.</p> <p>(4) The Company makes regular evaluation of external auditors’ independence according to Corporate Governance Practices on the guidance of "Integrity, Objectivity and Independence" under The Bulletin of Norm of Professional Ethics for Certified Public Accountant of the Republic of China No. 10.</p>	
<p>4. Does the Company established a full- (or part-) time corporate governance unit or personnel to be in charge of corporate governance affairs (including but not limited to furnish information required for business execution by directors, handle matters relating to board meetings and shareholders’ meetings according to laws, handle corporate registration and amendment registration, produce (or record?) minutes of board meetings and shareholders meetings, etc.</p>	✓		<p>There is a dedicated corporate governance operating unit which is led by a vice president who has had 5 years of corporate governance experience while working for another public company. The major duties of the unit include collecting and sharing information on the latest laws or regulations regarding corporate management for the directors and assisting in matters related to regulatory compliance.</p>	None

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5. The Company's establishment of communication channel with shareholders, a related dedicated website on its company site, and due response for issues regarding social responsibility.	✓		The Company has set up a dedicated page for “Stakeholder Engagement” on its website under “Investors” that includes contact details for the Company Spokesperson, Deputy Spokesperson, and the Investor Relations Department. Issues regarding social responsibility are published on MOPS and the Company website.	None
6. The Company's commission of professional stock affair services to handle matters regarding the shareholders' meeting.	✓		Gfourtune Stock Agency has been commissioned.	None
7. Disclosure of information (1) Establishment of a corporate website to disclose information regarding the Company's financials, business, and corporate governance status. (2) Other information disclosure channels.	✓		(1) Information regarding the financials, business, and corporate governance status is available on the Company's website, (http://www.BizLinktech.com). The Company has designated personnel to handle required disclosure on Market Observation Post System and the Company's website. (2) The Company has designated appropriate personnel to handle the collection and disclosure of information. As required by relevant laws and regulations, the company has assigned a spokesperson and deputy spokesperson. In addition, investor conferences are held on a regular and irregular basis and new press containing operation results in Chinese and English are used to enhance the transparency of the Company.	None
8. Other important information for facilitating better understanding of the Company's corporate governance practices:	✓		(1) Employee Rights: Please see Labor Relations under Section Five-Operating Summary on page 73 to 94.” (2) Investor Relations, Stakeholder Engagement, and Supplier Relations: The Company uses MOPS and its website as channels to inform all parties of its operations. Additionally, the Investor Relations Department was established to better liaison with investors and stakeholders and also serves as Public Relations. A “Stakeholder Engagement” section was added onto the Company website. (3) Status of continued education for	None

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			<p>directors and supervisors: All Board members and relevant supervisors participated in financial, business, and professional refresher courses. Please see page 27 for more details.</p> <p>(4) Implementation of risk management and risk evaluation: Internal regulations were established in line with regulatory laws, along with the performance of risk management and assessment.</p> <p>(5) Implementation of Customer Service Policy: The Company has Quality Assurance and Customer Support departments to provide transparency and streamline the resolution of service or product issues.</p> <p>(6) Status of the company purchased liability insurance for directors: The Company has purchased D&O Insurance for its directors.</p>	
9.			<p>The improvement status for the result of Corporate Governance Evaluation announced by Taiwan Stock Exchange</p> <p>(1) Improvement status: Posting information regarding the diversification policy in the Board of Directors composition (fulfillment status from individual Board members on diversified core competence) is stated below:</p> <p>(2) Prioritized enforcements and measures: Web posting on information regarding the diversification policy for the composition of its Board of Directors (fulfillment status from individual Board members on diversified core competence).</p>	