# TA YA Electric Wire & Cable Co., Ltd.
# Risk Management Policy

## Article 1 Purpose of Risk Management

To strengthen corporate governance effectiveness, enhance the Company's risk management system, and reduce potential risks arising from business operations, this Policy is established to support sound operations and sustainable development.

## Article 2 Risk Management Policy

The Company has established the following four risk management policies as guiding principles for organizational risk management:

1. Establish and maintain an effective risk management framework to ensure the integrity of risk management operations and implement appropriate checks and balances to enhance the effectiveness of the division of responsibilities.

2. Establish comprehensive mechanisms for risk identification, measurement, monitoring, and control to ensure that risks remain within the Company's risk tolerance, achieve an appropriate balance between risk and return, and enhance corporate value.

3. Establish communication channels and, where appropriate, engage in risk communication and consultation with stakeholders to ensure the continued applicability and effective operation of risk management.

4. Foster a risk management culture, enhance risk awareness among all employees, and maintain risks within acceptable levels.

## Article 3 Risk Management Organization and Risk Management Mechanisms

The Company has established an Audit and Risk Committee under the Board of Directors to oversee the operation of risk management mechanisms and submit risk management-related proposals to the Board of Directors for resolution.

The organizational structure, responsibilities, and authorities of the Company's risk management framework are separately stipulated in the "Risk Management Organization Operating Procedures." The Company's risk management mechanisms and procedures are separately stipulated in the "Risk Management Procedures."

## Article 4 Implementation and Amendments

This Risk Management Policy shall be implemented upon approval by the Audit and Risk Committee and subsequent approval by the Board of Directors. It shall be disclosed on the Company's website or the Market Observation Post System for reference by external stakeholders. The same procedure shall apply to any amendments.

This Risk Management Policy was established on May 7, 2026.