

Code of Ethical Conduct

Our company is convinced that responsible business conduct is one of the cornerstones of achieving sustainable development. To this end, we have established the following Code of Ethical Conduct, which is designed to guide us in adhering to the highest ethical and business standards and promoting shared prosperity:

I. Purpose: To ensure that the conduct of the Company's directors, managers and all employees complies with ethical standards and to enable the Company's stakeholders to better understand the Company's corporate code of ethics.

(II) Applicable Personnel: These Regulations apply to the Company's directors, supervisors at all levels and all employees (hereinafter referred to as "Company Personnel").

(III) These Guidelines contain the following eight items:

- 3.1 Preventing conflicts of interest
- 3.2 Avoid opportunities for personal gain
- 3.3 Confidentiality
- 3.4 Fair Trading
- 3.5 Protect and properly use company assets
- 3.6 Compliance with laws and regulations
- 3.7 Encourage reporting of any illegal or unethical behavior
- 3.8 Disciplinary Measures

(IV) Procedures for exemption:

The Company's exemption of directors or managers from the Company's Code of Ethics must be approved by the Board of Directors, and the date of the Board's approval of the exemption, the independent directors' objections or reservations, the period of exemption, the reasons for exemption and the criteria for exemption will be disclosed immediately on the Public Information Observatory to help shareholders evaluate whether the resolution made by the Board of Directors is appropriate, to prevent arbitrary or suspicious exemptions from the Code of Ethics, and to ensure that any exemption from the Code of Ethics is subject to appropriate control mechanisms to protect the Company.

(V) Disclosure method:

The Company shall disclose its established code of ethical conduct on its website, public prospectus and public information monitoring station, and the same shall apply when it is revised.

(VI) Implementation:

The Company's Code of Ethics shall be implemented after approval by the Board of Directors (Meetings), and the same shall apply when it is amended.

Taiwan Sourcing East Limited Company