

ThinTech Materials Technology Co., Ltd.

Integrity Business Code

Article 1 Purpose and application

In order to establish a corporate culture of integrity management and sound development, and to provide a reference framework for the establishment of sound business operations, the Company has formulated this Code of Business Integrity with reference to the Code.

The scope of application of this Code covers group enterprises and organizations (hereinafter referred to as group enterprises and organizations) such as subsidiaries, consortium corporations that have contributed directly or indirectly more than 50% of the total amount of funds, and other institutions or corporations with substantive control.

Article 2 Dishonest behavior

The Company's directors, managers, employees, appointees, or persons with substantial control (hereinafter referred to as “persons with substantial control”) shall not, in the course of engaging in business practices, directly or indirectly, offer, promise, demand, or accept any improper advantage, or engage in any other dishonest behavior that violates good faith, wrongdoing, or breaches of fiduciary duties, in order to obtain or maintain an advantage (hereinafter referred to as dishonest behavior).

The targets of the aforementioned acts include public officials, candidates for political office, members of political parties or party officials, as well as any public or private enterprises or organizations and their directors, supervisors, managers, employees, substantial controllers, or other interested parties.

Article 3 Forms of Benefits

The term “benefit” as used in this Code refers to anything of value, including money, gifts, commissions, positions, services, favors, rebates, etc., in any form or under any name. However, such benefits are not limited to those that are normal social courtesies and are occasional and do not affect specific rights or obligations.

Article 4 Compliance

The Company shall comply with the Company Act, Securities and Exchange Act, Business Accounting Act, Political Donation Act, Corruption Prevention Act, Government Procurement Act, Conflict of Interest Avoidance Act for Public Officials, regulations related to listing on the Taiwan Stock Exchange, or other laws and regulations related to business practices as a basic prerequisite for the conduct of business in a practical and honest manner.

Article 5 Policies

The Company shall formulate policies based on integrity, approved by the Board of Directors, and establish good corporate governance and risk control mechanisms in order to create a business environment for sustainable development, based on the business philosophy of integrity, transparency and accountability.

Article 6 Prevention Program

In accordance with the management policy in the preceding Article, the Company has also established a program to prevent dishonest behavior (hereinafter referred to as the “Prevention Program”), which includes operating procedures, behavioral guidelines,

and education and training.

The aforementioned prevention program shall comply with the relevant laws and regulations of the places where the Company and its group companies and organizations operate.

In the process of formulating the prevention program, the Company is encouraged to communicate with employees, significant business counterparts or other interested parties.

Article 7 Scope of Prevention Programs

The Company shall establish a mechanism for assessing the risk of dishonest behavior, regularly analyze and evaluate business activities within the scope of business that pose a higher risk of dishonest behavior, and based on this, formulate a prevention plan and regularly review the appropriateness and effectiveness of the prevention plan.

The Company's prevention plan should at least cover the following behaviors:

1. Offering and accepting bribes.
2. Providing illegal political contributions.
3. Improper charitable donations or sponsorships.
4. Offering or accepting unreasonable gifts, hospitality, or other improper benefits.
5. Infringement of trade secrets, trademarks, patents, copyrights, and other intellectual property rights.
6. Engaging in unfair competition.
7. Directly or indirectly harming the rights, health and safety of consumers or other interested parties in the development, procurement, manufacture, provision or sale of products and services.

Article 8 Commitment and Implementation

The Company and its group companies and organizations shall state the policy of operating with integrity in their bylaws, external documents, and the Company's website, as well as the commitment of the Board of Directors and the management to actively implement the policy of operating with integrity, and shall implement the policy in internal management and external business activities.

Article 9 Integrity in Business Activities

The Company shall conduct its business activities in a fair and transparent manner based on the principle of integrity.

The Company shall consider the legitimacy of the agent, supplier, customer or other business counterparty and whether or not there is any dishonesty involved before engaging in business transactions, and shall avoid engaging in transactions with those who are involved in dishonest behavior.

Contracts between the Company and its agents, suppliers, customers or other business counterparts should include provisions for adherence to the policy of good faith management and for termination or rescission of the contract at any time if the counterparty engages in dishonest behavior.

Article 10 Prohibition of Bribery and Acceptance of Bribes

The Company and the Company's directors, managers, employees, appointees and persons under their substantive control shall not offer, promise, demand or accept, directly or indirectly, any form of improper advantage to customers, agents, contractors, suppliers, public officials or other interested parties in the performance

of their business. However, this shall not be subject to the laws of the place of operation.

Article 11 Prohibition of Illegal Political Contributions

Direct or indirect contributions to political parties or organizations or individuals involved in political activities by the Company's directors, managers, employees, appointees, and those under their substantive control shall be in accordance with the Political Contribution Law and the Company's internal relevant operating procedures, and shall not be used for commercial gain or trading advantage.

Article 12 Prohibition of Improper Charitable Donations or Sponsorships

Charitable donations or sponsorships by the Company and its directors, managers, employees, appointees, and those under their effective control shall be in compliance with relevant laws and regulations and internal operating procedures, and shall not be a disguised form of bribery.

Article 13 Prohibition of Unreasonable Gifts, Entertainment or Other Improper Advantages

The Company and the Company's directors, managers, employees, appointees and persons under their substantive control shall not offer or accept, directly or indirectly, any unreasonable gift, hospitality or other improper advantage to establish a business relationship or to influence the conduct of a business transaction.

Article 14 Prohibition of Infringement of Intellectual Property Rights

The Company and its directors, managers, employees, appointees, and persons under substantive control shall comply with laws and regulations, internal operating procedures, and contractual provisions relating to intellectual property, and shall not use, disclose, dispose of, destroy, or otherwise infringe upon intellectual property rights without the consent of the owner of the intellectual property rights.

Article 15 Prohibition of Unfair Competitive Behavior

The Company shall engage in business activities in accordance with relevant competition laws and regulations, and shall not fix prices, manipulate bids, restrict output and quotas, or share or divide markets by allocating customers, suppliers, operating areas, or types of business.

Article 16 Preventing products or services from harming stakeholders

The Company and its directors, managers, employees, appointees and persons under substantive control shall comply with relevant laws and regulations and international standards in the process of research and development, procurement, manufacturing, provision or sale of products and services to ensure the transparency of information and security of products and services, and formulate and publicize policies on the protection of the rights and interests of consumers or other stakeholders and implement them in their operating activities to prevent products or services from directly or indirectly jeopardizing the rights, health and safety of consumers or other interested persons. To prevent products or services from directly or indirectly jeopardizing the rights, health and safety of consumers or other stakeholders. In principle, the Company should recall products or discontinue services when it is recognized that such products or services may jeopardize the safety and health of consumers or other interested parties.

Article 17 Organization and Responsibility

The Company and the Company's directors, managers, employees, appointees, and persons in control of the Company shall fulfill their obligations as good stewards, supervise the Company to prevent dishonest behavior, and review the effectiveness of its implementation at any time and make continuous improvements to ensure that the policy of honest management is implemented.

In order to improve the management of the Company's integrity management, each unit within the Company is responsible for the following matters, and the Administration Department, as the unit responsible for promoting integrity management, audits and supervises the implementation of these matters and reports to the Board of Directors on a regular basis (at least once a year):

1. Administration Division:

- (1) Assist in integrating integrity and ethical values into the company's business strategies.
- (2) To plan internal organization, establishment, and responsibilities, and to place mutual supervision and checks and balances on business activities with higher risks of dishonest behavior within the scope of business.
- (3) Regularly analyzing and evaluating the risk of dishonest behavior within the scope of business, and based on this, formulating plans to prevent dishonest behavior, as well as formulating standard operating procedures and behavioral guidelines related to business operations within each plan.
- (4) Promoting and coordinating integrity policy training.

2. Auditing:

- (1) Planning the reporting system to ensure the effectiveness of implementation.
- (2) Assist the board of directors and management in checking and evaluating the effective operation of the precautionary measures established for the implementation of integrity management, and periodically evaluate the compliance of the relevant business processes and prepare reports.

Article 18 Compliance with Laws and Regulations for Business Execution

The Company and its directors, officers, employees, appointees and substantial controllers shall comply with laws and regulations and preventive programs in the conduct of business.

Article 19 Avoidance of Interests

The Company shall establish a conflict of interest prevention policy to identify, monitor, and manage the risk of dishonest behavior that may result from conflicts of interest, and provide appropriate channels for directors and managers and other interested persons attending or attending the Board of Directors' meetings to voluntarily disclose whether or not they have a potential conflict of interest with the Company.

Directors, managers, and other interested parties attending or attending the Board of Directors' meetings who have an interest in a motion listed in the Board of Directors' meeting and who have an interest in themselves or in the legal entity they represent should explain the important contents of their interest at the Board of Directors' meeting, and if there is a risk that it is detrimental to the interests of the Company, they should not participate in the discussion or vote, and they should refrain from participating in the discussion or vote and should not represent the other directors in the exercise of their right to vote. Directors shall also exercise self-discipline and shall not fail to support each other.

Directors, managers, employees, and persons in control of the Company shall not use their positions or influence with the Company to improperly benefit themselves, their spouses, parents, children, or any other person.

Article 20 Accounting and Internal Control

The Company should establish an effective accounting system and internal control system for business activities with higher risks of dishonest behavior, and should not maintain any outside accounts or secret accounts, and should review the system at any time to ensure that the design and implementation of the system are continuously effective.

The Company's internal audit shall, based on the results of the assessment of the risk of dishonest behavior, formulate an audit plan that includes the target, scope, items, and frequency of the audit, and based on which the compliance with the prevention plan shall be verified, and may appoint an accountant to carry out the audit, or, if necessary, engage the assistance of a professional.

The results of the aforementioned audits shall be reported to senior management and the integrity management promotion unit, and an audit report shall be prepared and submitted to the Board of Directors.

Article 21 Operating Procedures and Behavioral Guidelines

The Company shall, in accordance with the provisions of Article 6, establish operating procedures and behavioral guidelines to specifically regulate the matters to be observed by directors, managers, employees, and persons under substantive control in the execution of their business, the contents of which shall at least cover the following matters:

1. Criteria for recognizing the provision or acceptance of improper benefits.
2. Procedures for handling legitimate political contributions.
3. Procedures for handling legitimate charitable donations or sponsorships and the amount of such donations.
4. Rules for avoiding conflicts of interest related to official duties and procedures for reporting and handling such conflicts of interest.
5. Confidentiality requirements for confidential and commercially sensitive information obtained in the course of business.
6. Regulations and handling procedures for suppliers, customers and business counterparts involved in dishonest behavior.

7. Procedures for handling violations of the Code of Business Ethics.

8. Disciplinary actions to be taken against violators.

Article 22 Education, Training and Evaluation

The Company's chairman, general manager or senior management should regularly communicate the importance of integrity to directors, employees and appointees.

The Company shall regularly conduct educational training and awareness-raising programs for directors, managers, employees, appointees, and persons under substantial control, and invite those who are engaged in business with the Company to participate in such programs, so that they are fully aware of the Company's commitment to honest business practices, its policies, its preventive programs, and the consequences of violating dishonest practices.

The Company shall integrate its integrity management policy with its employee performance evaluation and human resources policy to establish a clear and effective reward and punishment system.

Article 23 Reporting System

The Company shall formulate and implement a specific reporting system, the contents of which shall at least cover the following matters:

1. Establishing and announcing an internal independent report mailbox and special line or commissioning other external independent organizations to provide report mailboxes and special lines for use by both internal and external personnel of the Company.
2. Assigning a person or unit responsible for receiving and handling complaints. If the complaint involves a director or senior management, it shall be reported to the independent director, and the type of complaint and its investigation standard operating procedures shall be established.
3. To determine the follow-up measures that should be taken after the completion of the investigation of the reported case according to the severity of the case, and if necessary, to report to the competent authorities or transfer to the judicial authorities for investigation.
4. To record and preserve the acceptance, investigation process, investigation results, and related documents of whistleblower cases.
5. Confidentiality of the identity of the informant and the content of the report, and anonymity of the report is allowed.
6. Measures to protect the whistleblower from improper handling of the report.
7. Incentive measures for whistleblowers.

If the person or organization in charge of handling the report finds that there is a major violation of regulations or that the Company is in danger of being seriously harmed, the Company shall immediately make a report and notify the independent directors in writing.

Article 24 Discipline and Grievance System

The Company shall specify and publicize a system of sanctions and complaints for violations of the rules on honest management, and immediately disclose on the Company's intranet site the title and name of the violator, the date of the violation, the content of the violation, and the circumstances under which the violation was dealt with.

Article 25 Information Disclosure

The Company shall establish quantitative data on the promotion of ethical management, continuously analyze and evaluate the effectiveness of the promotion of ethical policies, and disclose on the Company's website, annual report, and public brochure the measures adopted for ethical management, the status of fulfillment, and the foregoing quantitative data and the effectiveness of the promotion of such measures, as well as disclosing the contents of the code of conduct for ethical management in the Market Observation Post System (MOPS).

Article 26 Review and Revision of Ethical Management Policies and Measures

The Company shall keep abreast of the development of domestic and international regulations related to integrity management and encourage directors, managers and employees to make suggestions to review and improve the Company's policies and measures to promote integrity management in order to enhance the effectiveness of the Company's implementation of integrity management.

Article 27 Implementation

This Code shall be implemented after it has been approved by the Board of Directors and submitted to the shareholders' meeting, and the same applies when it is amended. When the Company submits the Code of Business Conduct to the Board of Directors for discussion in accordance with the preceding paragraph, the Company shall take into full consideration the opinions of the independent directors and set forth their objections or reservations in the minutes of the Board of Directors' meetings; if the independent directors are unable to attend the Board of Directors' meetings in person to express their objections or reservations, they shall, unless there are valid reasons, issue a written opinion in advance, which shall be set forth in the minutes of the Board of Directors' meetings.

Article 28 This Code was established on March 17, 2015

The first amendment was made on April 27, 2021