

ThinTech Materials Technology Co., Ltd.

Sustainable Development Code of Practice

Chapter 1 General Provisions

Article 1

ThinTech Materials Technology Co., Ltd. (hereinafter referred to as "the Company") has formulated this Code of Conduct in order to fulfill its corporate social responsibility and promote economic, environmental and social progress in order to achieve the goal of sustainable development, with reference to the "Code of Conduct for Sustainable Development of Listed Companies".

Article 2

This code applies to the Company and its scope includes the Company's overall operations. While engaging in business operations, our company actively practices sustainable development to align with international development trends. Through corporate citizenship, we enhance our contribution to the national economy, improve the quality of life for our employees, communities, and society, and promote a competitive advantage based on sustainable development.

Article 3

Based on respect for social ethics and consideration for the rights of other stakeholders, while pursuing sustainable operation and profitability, our company attaches great importance to environmental, social, and governance (ESG) factors and incorporates them into our management and operations. Our company conducts risk assessments on ESG and ESG issues related to our operations in accordance with the principle of materiality and establishes relevant risk management policies or strategies.

We actively implement the corporate culture of team, enterprise, innovation, pragmatism, and integrity, with the vision of "innovation and foresight, pursuit of growth, customer orientation, and value-added services, to become a trustworthy and Outstanding Enterprise in Optoelectronics and Biomedical Materials", we have formulated short, medium and long-term strategies for the company's sustainable development.

Article 4

Our company practices sustainable development in accordance with the following principles:

1. Implement corporate governance.
2. Develop a sustainable environment.
3. Upholding the public good.
4. Strengthen the disclosure of information on sustainable development.

Article 5

In accordance with the provisions of laws and regulations, the contracts and relevant norms signed with the stock exchange, and taking into account the trends of sustainable development both

domestically and internationally, as well as the overall operations of the company and the group, the Company has established the following sustainable development policies based on the business philosophy of "improving low-carbon innovation, enhancing social welfare, and implementing trustworthy governance," and will continue to promote them:

Improve low-carbon manufacturing, enhance energy efficiency, and strengthen environmental protection.

Make good use of renewable resources, promote a circular economy, and continuously conserve energy and reduce carbon emissions.

Committed to social harmony, assisting in the promotion of public welfare, and caring for the local disadvantaged.

Fulfill carbon reduction commitments, optimize the supply system, and implement governance performance.

Create a high-quality environment, take care of employee well-being, and promote the growth of colleagues.

Enhance competitiveness, generate shareholder profits, and ensure the company's sustainability.

Chapter Two: Implementing Corporate Governance

Article 6

Our company follows the Code of Conduct for Governance of Listed Companies, the Code of Conduct for Honest Operation of Listed Companies, and the Reference Examples of Code of Ethical Conduct for Listed Companies to establish an effective governance structure and related ethical standards in order to improve corporate governance.

Article 7

The directors of the Company shall exercise the care of prudent managers to ensure the Company practices sustainable development and regularly review its effectiveness and continuous improvement to ensure the implementation of sustainable development policies. When implementing sustainable development policies, the Board of Directors shall fully consider the interests of stakeholders, including the following matters:

5. Propose a mission or vision for sustainable development, and formulate sustainable development policies, systems, or related management guidelines.
6. The company will incorporate sustainable development into its operations and development direction, and will approve specific plans to promote sustainable development.
7. Ensure the timeliness and accuracy of information disclosure related to sustainable development.
8. The Company's economic, environmental and social issues arising from its operations shall be handled by senior management authorized by the Board of Directors, and the handling status shall be reported to the Board of Directors. The operational procedures and the responsible personnel shall be clearly defined.

Article 8

Our company holds educational training and courses on sustainable development (including energy conservation and environmental protection) from time to time, including promoting the matters mentioned in item 2 of the preceding article.

Article 9

The management of our company's sustainable development is delegated to the business units or personnel of each department, and is supervised by their respective deputy general managers.

Article 10

Based on respect for the rights and interests of stakeholders, the Company identifies its stakeholders and sets up a stakeholder section on its website; through appropriate communication methods, it understands the reasonable expectations and needs of stakeholders and responds appropriately to their concerns on important sustainable development issues.

Chapter Three: Developing a Sustainable Environment

Article 11

Our company complies with environmental regulations and relevant international standards, and in carrying out our business activities, we appropriately protect the natural environment and strive to achieve the goal of environmental sustainability.

Article 12

Our company is committed to improving the efficiency of resource utilization and using recycled materials with low environmental impact, so that Earth's resources can be used sustainably.

Article 13

Our company has established a suitable environmental management system, including the following items:

1. Collect and assess information related to the impact of operational activities on the natural environment.
2. Establish measurable environmental goals and review them regularly.
3. Environmental safety and sanitation policies will be reviewed periodically.

Article 14

Our company has established a dedicated environmental management unit or personnel to formulate, promote and maintain relevant environmental management systems and specific action plans, and to conduct internal and external audits.

Article 15

Our company considers the impact on ecological benefits, promotes and advocates the concept of sustainable consumption, and conducts its research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact of our

operations on the natural environment , living organisms , and humans:

1. Reduce the resource and energy consumption of products and services.
2. Reduce the emission of pollutants, toxic substances and waste, and properly dispose of waste.
3. To improve the recyclability and reuse of raw materials or products.
4. To enable the sustainable use of renewable resources to the greatest extent possible.
5. Extend the product's durability.
6. Increase the effectiveness of products and services.
7. To enhance the conservation, sustainable use of resources, and equitable benefits of marine or terrestrial biodiversity and ecosystems.

Article 16

Our company is committed to improving the efficiency of water resource use, ensuring the proper and sustainable use of water resources, and establishing relevant management measures. We construct and enhance relevant environmental protection and treatment facilities to avoid polluting water, air, and land; and we make every effort to minimize adverse impacts on human health and the environment by adopting the best and most feasible pollution prevention and control technologies.

Article 17

Our company is committed to assessing the potential risks and opportunities of climate change for businesses now and in the future, and to taking appropriate measures to address climate-related issues. Our company adopts internationally accepted standards or guidelines to conduct and disclose corporate greenhouse gas inventories, the scope of which includes:

1. Direct greenhouse gas emissions: Greenhouse gas emission sources are owned or controlled by the company.
2. Indirect greenhouse gas emissions: those generated from the use of energy sources such as purchased electricity, heat, or steam.

Our company pays attention to the impact of climate change on our operations and, based on our operating conditions and greenhouse gas inventory results, calculates greenhouse gas emissions, water consumption, and total waste weight. We also formulate strategies for energy conservation, carbon reduction, greenhouse gas reduction, water reduction, and other waste management to mitigate the impact of our operations on climate change.

Chapter Four: Upholding the Public Interest

Article 18

Our company shall comply with relevant laws and regulations and follow international human rights conventions, such as the rights to gender equality, the right to work, and the prohibition of discrimination.

In order to fulfill its responsibility to protect human rights, this company should formulate relevant management policies and procedures, including:

1. Present the company's human rights policy or statement.
2. Assess the impact of the company's operations and internal management on human rights and

establish corresponding procedures for handling such cases.

3. Regularly review the effectiveness of corporate human rights policies or statements.
4. When human rights violations are involved, the procedures for handling the stakeholders involved should be disclosed.

Our company adheres to internationally recognized labor rights, such as freedom of association, the right to collective bargaining, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, and elimination of discrimination in employment and hiring. We also confirm that our human resources policies do not discriminate based on gender, race, socioeconomic class, age, marital status, or family status, in order to ensure equality and fairness in employment, hiring conditions, wages, benefits, training, performance evaluation, and promotion opportunities.

In the event of any infringement upon workers' rights, our company provides an effective and appropriate grievance mechanism to ensure a fair and transparent grievance process. The grievance channels are simple, convenient, and accessible, and employees' grievances will be responded to appropriately.

Article 19

Our company provides employees with information to ensure they understand their rights under the labor laws of the countries where we operate.

Article 20

Our company provides employees with a safe and healthy working environment, including necessary health and first-aid facilities, and is committed to reducing hazards to employee safety and health to prevent occupational accidents. We also provide employees with regular safety and health education and training, as well as health counseling.

Article 21

Our company creates a favorable environment for employees' career development, establishes effective career skills development training programs, establishes industry-academia cooperation programs, cultivates industry talent, formulates and implements reasonable employee welfare measures (including salary, leave and other benefits), and appropriately reflects the company's business performance or results in employee compensation policies to ensure the recruitment, retention and motivation of human resources and achieve the goal of sustainable operation.

Article 22

Our company has established channels for regular communication and dialogue among employees, giving them the right to obtain information and express their opinions regarding the company's business management activities and decisions.

Our company respects the right of employee representatives to negotiate working conditions and provides employees with necessary information and facilities to facilitate consultation and cooperation between employers, employees, and employee representatives. Our company will notify employees of operational changes that may have a significant impact on them in a reasonable manner.

Article 23

Our company treats all customers or consumers of our products or services in a fair and reasonable manner, including principles such as fair and honest contracting, due diligence and fiduciary duty, truthful advertising, suitability of goods or services, disclosure and remuneration, performance-based compensation, grievance protection, and professionalism of our sales personnel, and has established relevant implementation strategies and specific measures.

Article 24

Our company is committed to being responsible for our products and services, and we have formulated and made public consumer rights policies and implemented them in our operations to prevent products or services from harming consumers' rights, health and safety.

Article 25

Our company ensures the quality of our products and services in accordance with government regulations and industry standards. We adhere to relevant laws and international standards regarding customer health and safety, customer privacy, marketing, and labelling of our products and services. We prohibit deception, misleading, fraud, or any other behavior that undermines consumer trust or harms consumer rights. We provide a transparent and effective consumer complaint process, handle consumer complaints fairly and promptly, and comply with the Personal Data Protection Act and other relevant regulations. We genuinely respect consumers' privacy rights and protect the personal data provided by consumers.

Article 26

Our company assesses and manages various risks that may cause operational disruptions in a timely manner, reducing the impact on consumers and society.

Article 27

Our company assesses the environmental and social impact of our procurement and outsourcing activities on the supply source communities in accordance with relevant regulations, based on issues such as environmental protection, occupational safety and health, and labor rights. We also collaborate with our suppliers to jointly promote sustainable development.

Article 28

Our corporate citizenship philosophy is based on proactive responsibility, local focus, diversified input, and joyful engagement. We actively participate in community development, charitable organizations, and local government activities to promote community growth. We periodically assess the impact of our operations on the community and appropriately employ local staff to enhance community identity. Furthermore, through donations, corporate volunteer services, or other public service activities, we invest resources in organizations addressing social or environmental issues, or participate in community development and education activities to promote community progress.

Chapter 5 Strengthening Corporate Social Responsibility Information Disclosure

Article 29

Our company discloses information in accordance with relevant laws and regulations and the Code of Conduct for the Governance of Listed Companies, and fully discloses relevant and reliable information related to sustainable development in order to enhance information transparency.

The following information reveals information related to sustainable development:

1. Sustainable development policies, systems, or related management guidelines and specific implementation plans approved by the board of directors.
2. Risks and impacts on the company's operations and financial condition arising from factors such as corporate governance, sustainable environmental development, and the maintenance of social welfare.
3. The company's objectives, measures, and implementation performance for sustainable development.
4. Other information related to sustainable development.

Article 30

Our company prepares sustainability reports using internationally recognized standards and guidelines to disclose our corporate social responsibility efforts, and preferably obtains third-party assurance or guarantees to enhance the reliability of the information. The reports include:

1. Implement sustainable development policies, systems, or related management guidelines and specific implementation plans.
2. Key stakeholders and their concerns.
3. The company conducts performance reviews and assessments on its implementation of corporate governance, sustainable environmental development, social welfare, and economic development.
4. Future directions and goals for improvement.

Chapter Six Supplementary Provisions

Article 31

Our company keeps abreast of the development of domestic and international sustainability standards and changes in the business environment, and reviews and improves the sustainability system we have established in order to enhance the effectiveness of our sustainability practices.

Article 32

This Code of Conduct shall come into effect upon approval by the Board of Directors and shall be amended accordingly.

Article 33. This Code of Conduct was established on July 28, 2021.

First revision date is on April 27, 2022.

Second revision date: October 28, 2025.