

# **ThinTech Materials Technology Co., Ltd.**

## **Operating Procedures and Code of Conduct for Integrity Management**

### **Article 1 Purpose and Scope of Application**

Our company conducts business activities based on the principles of fairness, honesty, trustworthiness, and transparency. In order to implement the policy of honest operation and actively prevent dishonest behavior, we have established this operating procedure and code of conduct in accordance with the " Code of Integrity for Listed and OTC Companies " and the relevant laws and regulations of the places where our company and group companies and organizations operate. This code of conduct specifically regulates the matters that our personnel should pay attention to when performing business.

This operating procedure and code of conduct applies to subsidiaries of the Company, foundations whose direct or indirect donations exceed 50 percent of the total funds, and other group enterprises and organizations with substantial control.

### **Article 2 Applicable Audience**

The term "Company Personnel" as used in this operating procedure and code of conduct refers to the directors, supervisors, managers, employees, appointees, and individuals with substantive control over the Company and its group enterprises and organizations.

Any improper benefits provided, promised, requested, or received through a third party are presumed to have been done by the Company Personnel.

### **Article 3 Dishonest Conduct**

The term "dishonest conduct" as used in these Operating Procedures and Guidelines refers to any act by our personnel in the course of performing business, in order to obtain or maintain benefits, by directly or indirectly offering, receiving, promising, or demanding any improper benefits, or engaging in any other conduct that violates honesty, illegality, or fiduciary duty.

The objects of the aforementioned conduct include public officials, candidates for political participation, political parties or party officials, as well as any public or private enterprise or institution and its directors (board members), supervisors (supervisors), managers, employees, persons with substantial control or other interested parties.

### **Article 4 Interest Status**

The benefits referred to in these Operating Procedures and Guidelines are money, gifts, commissions, positions, services, privileges, rebates, kickbacks, hospitality, entertainment and other things of value in any form or name.

### **Article 5. Responsible Units and Their Duties**

The Company has designated the Integrity Management Team of the Sustainable Operation and Risk Management Committee as a dedicated unit (hereinafter referred to as the Company's dedicated unit), which reports to the Board of Directors and is equipped with sufficient resources and qualified personnel. This unit is responsible for the revision, implementation, interpretation, consultation services, and filing of information related to these operating procedures and guidelines, as well as supervising their implementation. Its main responsibilities include the

following matters, and it shall report to the Board of Directors regularly (at least once a year):

1. Assist in integrating integrity and ethical values into the company's business strategy, and cooperate with laws and regulations to establish relevant anti-fraud measures to ensure honest business practices.
2. Regularly analyze and assess the risks of dishonest behavior within the scope of business, and formulate plans to prevent dishonest behavior accordingly, and formulate standard operating procedures and behavioral guidelines related to work and business within each plan.
3. Plan the internal organization, staffing, and responsibilities, and establish mutual supervision and checks-and-balances mechanisms for business activities within the scope of operations that carry a higher risk of dishonest behavior.
4. Promotion and coordination of integrity policy advocacy and training.
5. Plan a reporting system to ensure the effectiveness of its implementation.
6. Assist the Board of Directors and management in verifying and assessing the effectiveness of preventive measures established for honest business operations, and regularly evaluate the compliance of relevant business processes and prepare reports.
7. Create and properly preserve documents related to the integrity management policy, its compliance statement, implementation commitments, and execution status.

#### Article 6 Prohibition of offering or accepting improper benefits

When any employee of this company directly or indirectly provides, receives, promises, or requests the benefits stipulated in Article 4, except in the following circumstances, they must comply with the provisions of the "Code of Conduct for Integrity Management of Listed Companies" and these Operating Procedures and Guidelines, and complete the relevant procedures before engaging in such activities:

1. Actions taken in accordance with local etiquette, custom, or tradition when visiting domestically or internationally, receiving foreign guests, promoting business, or coordinating communication based on business needs.
2. Participating in or inviting others to hold normal social activities based on normal social customs, business purposes, or to promote relationships.
3. For business purposes, clients are invited or invited to participate in specific business activities, factory visits, etc., and the method of bearing the expenses, number of participants, accommodation level and duration of the activities have been clearly agreed upon.
4. Participate in folk festivals and celebrations that are publicly organized and open to the general public.
5. Those who conform to social etiquette and customs or other company regulations.

#### Article 7 Procedures for Handling Acceptance of Improper Benefits

When any employee of this company receives, directly or indirectly, any benefit offered or promised by another party as stipulated in Article 4, except as provided in the preceding paragraphs, the employee shall return or refuse such benefit and report it to their immediate supervisor and the Administrative Management Office. If the benefit cannot be returned, it shall

be handed over to the Administrative Management Office for processing within one week from the date of receipt. The Administrative Management Office shall, depending on the nature and value of the benefit described in Article 1, propose a method of return, payment for receipt, conversion to public funds, donation to a charitable organization, or other appropriate suggestions, and submit them to the General Manager for approval before implementation.

#### Article 8 Prohibition of Unclogging Fees and Handling Procedures

Our company is not allowed to provide or promise any unclogging fees.

If any employee of this company provides or promises to pay a fee due to threats or intimidation, the incident should be documented and reported to the immediate supervisor, and the Administration Department should be notified.

Upon receiving the aforementioned notification, the Administrative Office shall handle the matter immediately and review the relevant circumstances to reduce the risk of recurrence. If any illegal activities are discovered, the judicial authorities shall be notified immediately.

#### Article 9 Procedures for Handling Political Donations

Our company provides political donations in accordance with the relevant laws and regulations of the country or region where the recipient of the political donation resides, as well as the company's internal operating procedures, and shall not use them to seek commercial benefits or transaction advantages.

#### Article 10 Procedures for Handling Charitable Donations or Sponsorships

Our company may only make charitable donations or sponsorships in accordance with the following provisions:

1. Must comply with the laws and regulations of the location where the business operates.
2. Decisions should be documented in writing.
3. Recipients of charitable donations must be charitable organizations and must not be disguised bribery.
4. The benefits received from sponsorships must be clear and reasonable, and recipients must not be business partners of the company or individuals who have a vested interest with company personnel.

#### Article 11 Conflict of Interest

Directors, supervisors, managers, and other interested parties attending or participating in board meetings who have a conflict of interest with the matters discussed at the board meeting, or whose legal entities they represent, shall explain the significant aspects of their conflict of interest at that board meeting. If such matters are potentially detrimental to the company's interests, they shall not participate in the discussion or voting, and shall recuse themselves from such discussions and voting. They shall also not act as proxies for other directors in exercising their voting rights. Directors shall also exercise self-discipline and provide necessary mutual support.

A director's spouse, second-degree relatives, or a company that has a controlling or subordinate relationship with the director, who has an interest in the matters discussed at the preceding meeting, shall be deemed to have an interest in those matters.

If any employee of this company discovers a conflict of interest with themselves or the legal entity

they represent while performing company business, or a situation that may allow themselves, their spouse, parents, children, or related parties to obtain improper benefits, they should report the relevant situation to both their immediate supervisor and the relevant department of this company. The immediate supervisor should provide appropriate guidance.

Company personnel shall not use company resources for business activities outside the company, nor shall their work performance be affected by their participation in business activities outside the company.

#### Article 12 Organization and Responsibilities of the Confidentiality Mechanism

Our company should establish a dedicated unit responsible for developing and implementing procedures for the management, preservation, and confidentiality of the company's trade secrets, trademarks, patents, copyrights, and other intellectual property. The unit should also periodically review the implementation results to ensure the continued effectiveness of these procedures.

All personnel of this company shall strictly comply with the relevant operating regulations concerning intellectual property mentioned above, and shall not disclose any intellectual property such as company trade secrets, trademarks, patents, or copyrights that they are aware of to others, nor shall they inquire into or collect any intellectual property such as company trade secrets, trademarks, patents, or copyrights that are not related to their job duties.

#### Article 13 Prohibition of engaging in unfair competition practices.

In conducting business activities, our company shall comply with the Fair Trade Act and relevant competition regulations, and shall not fix prices, manipulate bids, restrict production and quotas, or share or divide the market by allocating customers, suppliers, operating territories or business types.

#### Article 14. Preventing products or services from harming stakeholders.

Our company shall collect and understand the relevant laws and international standards that should be followed for the products and services we provide, and compile a list of matters requiring attention and make them explicit in writing, so as to ensure the transparency and safety of product, labeling and service information in the process of product and service research and development, procurement, manufacturing, provision or sales.

Our company has formulated and published on its website a policy to protect the rights and interests of consumers and other stakeholders in order to prevent products or services from directly or indirectly harming the rights, health and safety of consumers and other stakeholders.

When there are media reports with verifiable facts or other concrete facts that are sufficient to prove that the Company's products or services pose a threat to the safety and health of consumers or other stakeholders, the Company shall, as appropriate, take the initiative or cooperate with the requirements of the competent government authorities to recall the batch of products or suspend the services within the shortest possible timeframe, and investigate the facts and propose a review and improvement plan.

The relevant responsible departments of the Company shall report the aforementioned situation, the handling methods, and the subsequent review and improvement measures to the Chairman, and, depending on the circumstances, submit a special report at the most recent Board meeting.

#### Article 15 Prohibition of Insider Trading and Confidentiality Agreements

Our personnel shall comply with the provisions of the Securities and Exchange Act and shall not engage in insider trading using any non-public information they know, nor shall they disclose such information to others, in order to prevent others from using such non-public information to engage in insider trading.

Other entities or individuals involved in the Company's mergers, divisions, acquisitions and share transfers, important memorandums of understanding, strategic alliances, other business cooperation plans or important contracts shall sign a confidentiality agreement with the Company, promising not to disclose the Company's trade secrets or other material information to others, and not to use such information without the Company's consent.

#### Article 16. Adherence to and Declaration of the Policy of Honest Business Practices

The Company shall require its directors and senior management to issue a statement of compliance with the integrity policy and require employees to comply with the integrity policy in their employment conditions.

The company should disclose its integrity management policy in its internal regulations, annual reports, company website or other publicity materials, and announce it in a timely manner at external events such as product launches and legal briefings, so that its suppliers, customers or other business-related organizations and personnel can clearly understand its integrity management philosophy and standards.

#### Article 17 Integrity Management Assessment Before Establishing Business Relationships

Before establishing a business relationship with any other party, our company will first assess the legitimacy, integrity policy, and any history of dishonest behavior of our agents, suppliers, customers, or other business partners to ensure that their business practices are fair and transparent and that they do not solicit, offer, or accept bribes.

When conducting the aforementioned assessment, our company may employ appropriate verification procedures to examine the following aspects of its business partners in order to understand their integrity in business operations:

1. The company's country, location of operations, organizational structure, business policies, and payment locations.
2. Whether the company has established an integrity management policy and the status of its implementation.
3. Whether the company's location of operations is in a country with a high risk of corruption.
4. Whether the company's business activities belong to industries with a high risk of bribery.
5. The company's long-term operational status and business reputation.
6. Consult the opinions of the company's business partners regarding the company.
7. Whether the company has any records of dishonest behavior such as bribery or illegal political donations.

#### Article 18 Explaining the Integrity Management Policy to Business Partners

When conducting business activities, our personnel should explain the company's integrity management policy and relevant regulations to their trading partners, and explicitly refuse to

directly or indirectly provide, promise, demand, or receive any form or name of improper benefits.

#### Article 19 Avoid doing business with dishonest operators.

Our staff should avoid engaging in business transactions with agents, suppliers, customers, or other business partners who have engaged in dishonest conduct. If any business partner or collaborator is found to have engaged in dishonest conduct, business dealings with them should be immediately terminated, and they should be placed on a blacklist to ensure compliance with the company's policy of honest business practices.

#### Article 20 Contractual Agreement Stipulates Honest Business Practices

When entering into contracts with others, our company shall fully understand the other party's integrity in business operations and incorporate compliance with our company's integrity policy into the contract terms. The contract shall at least explicitly stipulate the following:

- I. If either party becomes aware that any person has violated the contractual clause prohibiting the acceptance of commissions, kickbacks, or other improper benefits, it shall immediately and truthfully inform the other party of the identity of such person, the manner, amount, or other improper benefits offered, promised, demanded, or received, and provide relevant evidence and cooperate with the other party's investigation. If a party suffers damages as a result, it may include a claim for damages, which may be deducted from the contractual price payable.
2. If either party engages in dishonest conduct in commercial activities, the other party may terminate or rescind the contract at any time without conditions.
3. Establish clear and reasonable payment terms, including the payment location, method, and compliance with relevant tax regulations.

#### Article 21 Handling of Dishonest Conduct by Company Employees

Our company encourages internal and external personnel to report dishonest or improper conduct, and rewards will be given according to the severity of the reported matters. Internal personnel who make false reports or malicious accusations shall be subject to disciplinary action, and those whose circumstances are serious shall be dismissed.

Our company has established and announced independent internal whistleblower mailboxes and dedicated lines on the company website and internal websites, or provides whistleblower mailboxes and dedicated lines for use by internal and external personnel.

Our company handles reports in accordance with the provisions of the "Reporting System Management Regulations".

#### Article 22. Handling of Company Personnel Involved in Dishonest Conduct

If any employee of our company encounters dishonest conduct by others against the company, and such conduct involves illegal activities, the company shall notify the relevant judicial or prosecutorial authorities; if it involves government agencies or government personnel, the company shall also notify the government's anti-corruption agency.

#### Article 23 Internal publicity, establishment of reward and punishment, appeal system and disciplinary action.

The company should regularly conduct internal briefings and convey the importance of integrity

to the chairman, directors, general manager or senior management, employees and appointees. Our company will dismiss or terminate the employment of any employee who commits a serious breach of integrity, in accordance with relevant laws and company rules.

If any employee of this company is involved in dishonest conduct, the Administration Department shall issue an internal notice disclosing the employee's title, name, date of the violation, content of the violation, and the disciplinary action taken.

#### Article 24 Implementation

These operating procedures and guidelines are implemented upon approval by the Board of Directors and are subject to amendment.

When these operating procedures and guidelines are submitted to the board of directors for discussion, the opinions of each independent director should be fully considered, and their objections or reservations should be recorded in the minutes of the board meeting. If an independent director is unable to attend the board meeting in person to express his objections or reservations, he or she should submit a written opinion in advance, unless there is a justifiable reason, and record it in the minutes of the board meeting.

#### Article 25 Supplementary Provisions

This regulation will be implemented on October 28, 2025.