

Ampoc Far-East Co., Ltd

Ethical Corporate Management Best Practice Principles

Article 1 The Company establishes these Principles in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" to specifically regulate the matters that the Company's personnel shall observe when conducting business.

The scope of these Principles applies to the Company's subsidiaries, any foundation constituted as a juristic person to which the Company's direct or indirect accumulated contribution of funds exceeds 50% of the total funds received, and other institutions or juridical persons which are substantially controlled by the Company (hereinafter referred to as "business group").

Article 2 The Company's personnel referred to in these Principles include directors, supervisors, managers, employees, and persons having substantial control over the Company and the business group.

Any provision, promise, request, or acceptance of improper benefits by any Company's personnel through a third party shall be presumed to be an act by the Company's personnel.

Article 3 The term "unethical conduct" referred to in these Principles means that the Company's personnel, in the course of their duties, directly or indirectly provide, promise, request, or accept improper benefits or commit a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.

The counterparties of the unethical conduct referred to in the preceding paragraph include public officials, political candidates, political parties or their staffs, and any public and private enterprises or institutions and their directors (or council members), supervisors, managers, employees, persons having substantial control, or other interested parties.

Article 4 The term "benefits" referred to in these Principles means any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, entertainment, dining, or any other item of value in whatever form or name. However, benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

Article 5 The Company's personnel shall observe the following procedures when they are offered or promised, either directly or indirectly, any benefits as specified in Article 4 by a third party:

1. If there is no influence on the performance of their duties in connection with the Company, they shall report to their immediate supervisor within three days from the acceptance of the benefit.
2. If a relationship of interest with their duties in the Company exists, the personnel shall return or refuse the benefit and shall report to their immediate supervisor. When the benefit cannot be returned, they shall refer the matter to the Company's relevant unit for handling within three days from the acceptance of the benefit.

The term "relationship of interest" referred to in the preceding paragraph means a relationship that meets one of the following circumstances:

1. When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
2. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
3. Other circumstances in which a decision regarding the Company's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The Company's relevant unit shall make recommendations, based on the nature and value of the benefit under the first paragraph, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The decision shall be implemented after being reported and approved.

Article 6 The Company shall neither provide nor promise any facilitating payment.

If any of the Company's personnel provide or promise a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the Company's relevant unit for handling.

The Company shall take action to ensure the safety of the personnel and identify the cause for review and improvement to prevent reoccurrence. If the case involves illegal matters, the Company shall promptly report to the judicial authorities.

Article 7 Political contributions by the Company shall be made in accordance with the following provisions:

1. The political contribution shall be made in compliance with the laws and regulations governing political contributions in the country where the recipient is located, including the maximum amount and the form in which it may be made.
2. A written record of the decision-making process shall be kept.
3. Political contributions shall be recorded accurately in accounting records in accordance with applicable laws and accounting procedures.
4. In making political contributions, commercial dealings, applications for permits, or the Company's other matters involving its interests with the related government agencies shall be avoided.

Article 8 Charitable donations or sponsorships by the Company shall be provided in accordance with the following provisions:

1. They shall be made in compliance with applicable laws and regulations.
2. A written record of the decision-making process shall be kept.
3. Charitable donations shall be given to charitable organizations and not used as a disguised form of bribery.
4. The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of the Company's commercial

dealings or a party with which any of the Company's personnel has a relationship of interest.

5. After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the donation or sponsorship.

Article 9 When a director of the Company who serves on the board of directors or any committee attended by the director, or the juristic person represented thereby, has a stake in a matter under discussion in the meeting that may impair the interest of the Company, the director may state his/her opinion and answer inquiries but shall not participate in the discussion and voting, shall recuse himself/herself from the discussion and voting, and shall not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and shall not support each other in an inappropriate manner.

If in the course of conducting company business, any of the Company's personnel discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to their immediate supervisor, and the supervisor shall provide the personnel with proper instructions.

The Company's personnel shall not use company resources for commercial activities other than those of the Company, nor shall their job performance be affected by their involvement in commercial activities other than those of the Company.

Article 10 The Company's personnel shall not disclose to others any trade secrets of the Company that they know, nor shall they inquire about or collect any trade secrets, trademarks, patents, works, or other intellectual property rights of the Company unrelated to their individual duties.

Article 11 The Company shall engage in business activities in accordance with applicable competition laws and regulations and shall not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 12 The Company shall collect and understand the relevant laws and international standards applicable to its products and services, and summarize the matters that require attention for announcement, so as to ensure the transparency and safety of the information about the products and services in the course of their research and development, procurement, manufacturing, provision, or sale.

Article 13 The Company's personnel shall adhere to the provisions of the Securities and Exchange Act and shall not use undisclosed information of which they have learned to engage in insider trading. They are also prohibited from divulging undisclosed information to any other party, in order to prevent other party from using such information to engage in insider trading.

Any organization or person outside of the Company that participates in the Company's merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of the Company acquired as a result, and that they may not use such information without the prior consent of the Company.

Article 14 The Company shall disclose its policy of ethical management in its internal rules, annual reports, company website, or other promotional materials and shall make timely announcements of the policy in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical management.

Article 15 Before developing a commercial relationship with another party, the Company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

When the Company carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures for a review of the counterparty with which it will have commercial dealings, in order to gain a comprehensive knowledge of its ethical management. Such review may include the following matters:

1. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.
2. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
3. Whether the enterprise's business operations are located in a country with a high risk of corruption.
4. Whether the business operated by the enterprise is in an industry with a high risk of bribery.
5. The long-term business condition and degree of goodwill of the enterprise.
6. Consultation with the enterprise's business partners on their opinion of the enterprise.
7. Whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.

Article 16 When conducting business, the Company's personnel shall expressly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefits in whatever form or name from the trading counterparties.

Article 17 The Company's personnel shall avoid business transactions with an agent, supplier, customer, or other counterparty in commercial interactions that is involved in unethical conduct. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the

personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement the Company's ethical management policy.

Article 18 When signing a contract with another party, the Company shall gain a thorough understanding of the ethical management status of the counterparty and shall incorporate compliance with the Company's ethical management policy into the terms of the contract, which shall at least contain the following matters:

1. When a party to the contract becomes aware that any personnel has violated the terms of prohibition of commissions, rebates, or other improper benefits, the party shall immediately notify the other party of the violator's identity, the manner in which the provision, promise, request, or acceptance was made, and the monetary amount or other improper benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim damages, and may also deduct the full amount of the damages from the contract price payable.
2. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.
3. Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

Article 19 When the Company discovers or receives a report of any of the Company's personnel engaging in unethical conduct, it shall ascertain the relevant facts immediately. If it is verified that there is indeed a violation of applicable laws and regulations or the Company's policy and regulations of ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, the Company shall report to the competent authority, refer said personnel to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

With respect to any unethical conduct that has occurred, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.

The Company shall report to the board of directors regarding the unethical conduct, actions taken, and subsequent reviews and corrective measures.

Article 20 If a reported misconduct case is verified to be true, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.

The dedicated unit shall submit to the board of directors a report on the misconduct, actions taken, and subsequent reviews and corrective measures.

Article 21 The Company's personnel who violate the Principles are subject to disciplinary action up to and including termination of employment in accordance with the Company's personnel rules and policies.

The Company shall disclose on its intranet information regarding the name and title of the violator, the date and details of the violation, and the actions taken in response.

Article 22 These Principles shall be implemented upon the approval of the board of directors, and shall be reported to the audit committee and at a shareholders' meeting. The same procedure shall be followed when the Principles are amended.

When these Principles are submitted to the board of directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the board of directors meeting.

An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the board of directors meeting.