

Wiwynn Corporation

Code of Conduct

The Code of Conduct (hereinafter referred to as “Code”) is hereby established to enforce Wiwynn Corporation’s core values, “Integrity, Pioneering, Excellence, Agility, and Team Spirit,” which serve as the compliance standard for all operational activities conducted by Wiwynn. The Code shall apply to all the personnel of Wiwynn and our subsidiaries and joint venture companies in the broader sense. Wiwynn hopes to maintain a consensus of all relevant talents to build shared values and culture and lead everyone toward the grand vision of “Unleash the Power of Digitalization, Ignite the Innovation of Sustainability.”

Article 1 Anti-Corruption and Anti-Bribery

1. Wiwynn adopted a zero-tolerance policy for any form of corruption/bribery. All personnel is prohibited from receiving benefits of any type (including money, endowments, commissions, positions, services, preferential treatment, rebates, or facilitating payment of any type or in any name).
2. Any gifting/acceptance of gifts shall be made openly and transparently and in accordance with the law, the Company's Codes of Ethical Conduct, and the Ethical Corporate Management Best Practice Principles.

Article 2 Avoidance of Conflicts of Interest

1. All personnel shall avoid any situation that may cause conflicts between their interests and those of the Company.
2. If you become aware of or are faced with a situation that may create conflicts between your interests and those of the Company, you should proactively report the problem to your immediate supervisor and the supervisor of the Human Resource Department (applicable to relevant personnel other than directors) or the Board of Directors (applicable to directors).
3. Conflicts between personal interests and the Company's interests (including but not limited to) are as follows:
 - Hold a position or perform a professional practice that may improperly benefit yourself, a spouse, or a relative within the third degree of kinship or impede the objective and impartial exercise of judgment in corporate affairs.

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- Conduct actions outside of the Company that creates direct competition with the Company's business or other activities that may interfere with the work and responsibilities of your duties.
- Personnel may not use company resources (e.g., information, goods, property, etc.) for business activities outside the company and shall not affect their work performance due to participation in business activities outside the company.
- Have relatives within the third degree of kinship work at the Company.

Article 3 Maintenance of Fair Trade and Anti-Trust

Business activities shall be conducted in accordance with the Fair Trade Act and related regulations. Personnel may not use fixed prices, manipulate tenders, limit production and quotas, or share or divide the market by allocating customers, suppliers, operating areas, types of business, etc.

Article 4 Anti-Insider Trading and Anti-Money Laundering

1. Personnel shall comply with the relevant provisions of the Securities and Exchange Act and shall not engage in insider trading or disclose to others in any form undisclosed information or other information that may affect the Company's stock price, etc.
2. Personnel may not disguise/hide funds obtained by illegal means or provide funds for terrorist-related activities and may not assist in exchanging or transferring illegally obtained funds into the legal, financial system.

Article 5. Provision of Legal Political Donations

1. All employees shall comply with the Political Donations Act and relevant laws and regulations, shall not seek business interests or trading advantage from it, and shall not make political donations directly or indirectly on behalf of the Company.
2. Any legal, political donations in the name of the Company, regardless of the amount, must be approved by the Chairman of the Board of Directors.

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3. You may not use company resources or engage in political activity during work hours.

Article 6 Provision of Charitable Donations and Sponsorship

1. Personnel shall conduct charitable donations and sponsorships in accordance with the relevant laws and regulations and may not bribe in a disguised form or receive improper benefits. Moreover, the beneficiaries may not have any business correspondence with Wiwynn or may not be someone who is a stakeholder of Wiwynn.
2. Charitable donations made in the name of the Company are subject to the approval of the Chairman of the Board of Directors and comply with the Wiwynn Corporation Codes of Ethical Conduct and other relevant regulations.

Article 7 Protection of Confidential Information

1. To adequately protect the company information resources (operation-related software and hardware) and maintain the confidentiality, integrity, and availability of business operation information, Wiwynn has established the Information Security Management Policy and the Employee Information Security Code to explicitly regulate the responsibilities and obligations of all employees to protect confidential information.
2. Personnel shall comply with the confidentiality agreement and fulfill the responsibility of confidential information protection when accessing operational or customer information to conduct professional practice. If you find any confidential information leaks, you should report them to your supervisor immediately.
3. If there is any violation of the confidentiality agreement, such action shall be dealt with in accordance with the provisions of the Company's reward and disciplinary measures.

Article 8 Intellectual Property Management

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1. The Company is committed to continuously improving our intellectual property management system and enhancing our employees' intellectual property concepts and risk awareness.
2. The Company also encourages innovation and R&D to strengthen our IP portfolio.

Article 9 Protection of Human Rights

Wiwynn emphasizes the importance of a people-centered perspective, implements the spirit of respect, equality, and tolerance, and is committed to protecting the following rights and interests:

- Prohibit child workers.
- Protect youth workers.
- Respect employees' right to freedom of assembly and association.
- Prohibit forced labor and prison labor.
- Prohibit any form of discrimination and harassment.
- Conduct human rights risk assessment/due diligence and implement related mitigation measures.

Article 10 Environmental Protection

To maintain sustainable corporate management, Wiwynn is committed to complying with regulations, conserving energy, reducing carbon emissions, applying green production, reducing energy impact, and striving to achieve the goal of complying with laws and customer requirements and improving energy efficiency.

1. Comply with environmental protection laws, set performance targets, and implement target management.
2. Consider the environmental impact of the product life cycle and comply with international environmental protection regulations and customer requirements.
3. Implement waste management, improve resource recycling, and reduce environmental impact.

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4. Air pollutants are emitted in accordance with regulatory emission standards and are treated before emission.
5. Implement water management and conservation measures to improve water resource utilization efficiency and treat wastewater properly to meet discharge standards.
6. Use energy efficiently and review it regularly to improve energy use efficiency continuously.
7. Support green procurement and work toward energy conservation and sustainability.

Article 11 Implementation of a Healthy and Safe Workplace

To protect the health and safety of our employees, Wiwynn is committed to complying with occupational safety and health-related laws and regulations and encourages workers to consult and participate in health and safety discussions to improve occupational safety and health performance continuously.

1. Provide a healthy and safe working environment for workers and reduce work-related occupational injuries and diseases.
2. Organize occupational health and safety-related education training and encourage employees to actively participate and make suggestions to effectively identify and solve occupational safety and health problems and reduce the risk of various workplace hazards.
3. Conduct a risk assessment on every operation, and perform the corresponding management and control actions based on the risk assessment results to mitigate occupational safety and health risks effectively.

Article 12 Management and Compliance

Wiwynn insisted on a zero-tolerance policy for any violation of the Code and has established the following management process to ensure that the requirements of the Code are implemented.

1. Authority

The Human Resource Department is responsible for maintaining the Code

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and establishing relevant operating procedures to ensure the implementation of this Code. The Board of Directors supervises and approves the content of the Code.

2. Adherence, Implementation, and Performance

All personnel shall comply with the requirements of the Code, the implementation of which shall be included in the performance appraisal and used as a reference for salary adjustment.

3. Training

The Company will conduct regular education training on the Code and keep the training records.

4. Procedures for Handling Violations

Violation of this Code of Conduct may result in disciplinary actions or withhold performance bonuses depending on the severity of the case. Serious violation may result in termination of employment in accordance with the relevant local laws and regulations and the employment contract, be handled in accordance with applicable laws, and be claimed for reimbursement.

5. Consultation Window

Any questions regarding the Code may be directed to the supervisor of the Human Resources Department or ethic@wiwynn.com

6. Complaint Handling Procedures

- Complaints may be submitted to the Human Resource Department, the unit accepting the complaints, via email (ethic@wiwynn.com).
- After the case is accepted, dedicated personnel/units will handle or investigate it, depending on the nature and content of the case.
Complaints involving general employees shall be reported to the supervisor of the Department or the Administration and Human Resource Department.
Complaints involving directors or senior executives shall be reported to the supervisor of the auditing unit or the independent directors.
- The auditing unit shall supervise the whistleblower investigation and handling procedures.
- Wiwynn is committed to keeping the whistleblower's identity and the



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complaints' content confidential. The whistleblower can complain in forms, such as face-to-face descriptions, letters, phone calls, or by entrusting a third person. The Company accepts anonymous whistleblowing. Disclosure of information to third parties is strictly prohibited to protect the rights and interests of the whistleblower and avoid threats or retaliation.

Article 13 This Code of Conduct will be implemented on Feb. 22, 2023, after adoption by the resolution of the Board of Directors. The same shall hold for amendments hereto.