

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

1. Purpose:

The company engages in business activities based on the principles of fairness, honesty, trustworthiness, and transparency. In order to implement the integrity management policy and actively prevent dishonest behavior, it follows the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and local laws and regulations in different business locations of the Company, group companies and organizations to establish the Procedures for Ethical Management and Guidelines for Conduct (hereinafter "the Procedures and Guidelines"), in which specifically regulates matters that the Company's personnel should pay attention to when performing business.

2. Scope of Application

The scope of application of the Procedures and Guidelines applies to subsidiaries of the Company, and group enterprises and organizations such as judicial persons that the Company directly or indirectly donates an aggregate amount exceeding 50% of the funding, and other types of institutions or legal persons that the Company holds controlling power over.

3. Definition of Terms

- 3.1 Unethical conduct: means that any personnel of this Company, in the course of their duties, directly or indirectly provides, promises, requests, or accepts improper benefits or commits a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits.
- 3.2 Benefits: 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.

4. Related document

- 4.1 Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
- 4.2 Business Principles for Countering Bribery Small and Medium Enterprise Edition
- 4.3 Political Donations Act
- 4.4 Work Rules
- 4.5 Measures of Providing Subsidy for Employee Marriage, Death, and Giving-Birth
- 4.6 Procedures of Rewards and Punishment
- 4.7 Work Procedures for the Handling of Internal Major Information

5. Work Procedure

- 5.1 Applicable objects

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

- 5.1.1 The term "personnel of this Company" in this Procedures and Guidelines refers to any director, supervisor, managerial officer, employee, mandatary or person having substantial control, of this Company or its group enterprises and organizations.
- 5.1.2 Any provision, promise, request, or acceptance of improper benefits by any personnel of this Company through a third party will be presumed to be an act by the personnel of this Company.

5.2 Responsible Unit and the Responsibilities

- 5.2.1 This Company shall designate the Ethical Operation Promotion Team as the solely responsible unit (herein after, "Responsible Unit") under the board of directors and provide it with sufficient resources and competent personnel related to the functional characteristics of the operation to execute the related works.
- 5.2.2 In addition to handling the revision, implementation, interpretation, consulting services, registration and filing of notification content and other related operations and supervision of the implementation of the Procedures and Guidelines, the company's Responsible Unit is mainly responsible for the following matters, and should be regularly (at least once a year) report to the Board of Directors:
 - 5.2.2.1 Assisting in incorporating ethics and moral values into this Company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
 - 5.2.2.2 Analyzing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to the Company's operations and business.
 - 5.2.2.3 Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
 - 5.2.2.4 Promoting and coordinating awareness and educational activities with respect to ethics policy.
 - 5.2.2.5 Developing a whistle-blowing system and ensuring its operating effectiveness.
 - 5.2.2.6 Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

5.2.2.7 Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.

5.3 Ethical Behavior Policy and the Handling Procedure

5.3.1 Prohibition against providing or accepting improper benefits and the handling procedure for accepting improper benefits

5.3.1.1 Except for the following situation, when the Company's personnel directly or indirectly provide, accept, promise or request the benefits specified in Article 3.2, regulations set forth in the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and this Procedures and Guidelines should be followed and handled in accordance with related procedures.

- 1) The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
- 2) The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships. °
- 3) Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance. °
- 4) Attendance at folk festivals that are open to and invite the attendance of the general public.
- 5) Rewards, emergency assistance, condolence payments, or honorariums from the management.
- 6) Property received due to engagement, marriage, maternity, relocation, assumption of a position, promotion or transfer, retirement, resignation, or severity, or the injury, illness, or death of the recipient or the recipient's spouse or linear relative, which should be handled in accordance with the Company's "Measures of Providing Subsidy for Employee Marriage, Death, and Giving-Birth".
- 7) Other conduct that complies with the rules of this Corporation.

5.3.1.2 Handling procedure for accepting improper benefits

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

- 1) Except under any of the circumstances set forth in the preceding article, when any personnel of the Company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 3.2 by a third party, the matter shall be handled in accordance with the following procedures.
 - (1) If there is no relationship of interest between the party providing or offering the benefit and the official duties of this Company's personnel, the personnel shall report to their immediate supervisor within 3 days from the acceptance of the benefit, and the Responsible Unit shall be notified if necessary.
 - (2) If a relationship of interest does exist between the party providing or offering the benefit and the official duties of this Company's personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the Responsible Unit. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the Responsible Unit for handling.
- 2) "A relationship of interest between the party providing or offering the benefit and the official duties of this Company's personnel," as referred to in the preceding paragraph, refers to 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.
- 3) The responsible unit of this Company shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported and approved by the General Manager.

5.3.2 Prohibition of and the Handling Procedure for Facilitating Payments

5.3.2.1 This Corporation shall neither provide nor promise any facilitating payment.

5.3.2.2 If any personnel of this Corporation provides or promises a facilitating payment under threat or intimidation, they shall notify their immediate supervisor and the Responsible Unit immediately.

5.3.2.3 Upon receipt of the report under the preceding paragraph, the Responsible Unit

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency. °

5.3.3 Procedures for Handling Political Contributions

5.3.3.1 The Company's personnel or any direct or indirect donations to political parties or organizations or individuals involved in political activities shall comply with the "Political Donations Act" and the relevant internal operating procedures of the Company, and shall not use such manner to seek commercial benefits or transaction advantages.

5.3.3.2 If it is found any violations of regulations, the Responsible Unit shall be notified immediately. After receiving the notification, the Responsible Unit hand the matter immediately and review the relevant situation.If there is found any significant illegal activities, the judicial unit shall be notified.

5.3.4 Procedures for Handling Charitable Donations or Sponsorship

5.3.4.1 The Company's personnel, for charitable donations or sponsorship, should follow regulations and procedures set forth in accordance with related laws and regulations, as well as internal work procedures. When the amount of charitable donations or sponsorship accounted to NT\$5 million or, the donation or sponsorship shall be provided only after it has been submitted for adoption by the board of directors.

- 1) It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where the Company is doing business.
- 2) A written record of the decision making process shall be kept.
- 3) A charitable donation shall be given to a valid charitable institution and may not be 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 counter-party of this Company's commercial dealings or a party with which any personnel of this Company 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 contribution.

5.4 Recusal

5.4.1 When a director , officer or other stakeholder of this Company attending or present at a

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

board meeting, or the juristic person represented thereby, has a stake in a matter under discussion in the meeting, that director, officer or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of this Company would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

- 5.4.2 If in the course of conducting company business, any personnel of this Corporation 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 both his or her immediate supervisor and the Responsible Unit, and the immediate supervisor shall provide the personnel with proper instructions.
 - 5.4.3 No personnel of the Company may use company resources on commercial activities other than those of this Company, nor may any personnel's job performance be affected by his or her involvement in the commercial activities other than those of the Company.
- 5.5 Special unit in charge of confidentiality regime and its responsibilities
- 5.5.1 The Company's Legal Affair Unit is responsible for formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of this Corporation's trade secrets, trademarks, patents, works and other intellectual properties and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.
 - 5.5.2 All personnel of this Company shall faithfully follow the operational directions pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any trade secrets, trademarks, patents, works, and other intellectual properties of the Company of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, and other intellectual properties of the Company unrelated to their individual duties.
 - 5.5.3 Prohibition against unfair competition:

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

The Company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and may 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.

5.5.4 Prevention of damage caused by products and services to stakeholders:

5.5.4.1 The Company shall collect and understand the applicable laws and regulations and international standards governing its products and services which it shall observe and gather and publish all guidelines to cause personnel of the Company to ensure the transparency of information about, and safety of, the products and services in the course of their research and development, procurement, manufacture, provision, or sale of products and services.

5.5.4.2 The Company shall adopt and publish on its website a policy on the protection of the rights and interests of consumers or other stakeholders to prevent its products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders.

5.5.4.3 Where there are media reports, or sufficient facts to determine, that the Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the Company shall, within 90 days, recall those products or suspend the services, verify the facts and present a review and improvement plan.

5.5.4.4 The Responsible Unit of the Company shall report the event as in the preceding paragraph, actions taken, and subsequent reviews and corrective measures taken to the board of directors.

5.5.5 Prohibition against insider trading and non-disclosure agreement

5.5.5.1 All personnel of the Company shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel 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.

5.5.5.2 Any organization or person outside of the Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company 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

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

as a result, and that they may not use such information without the prior consent of the Company.

5.6 Policy of ethical management

In order to strengthen and implement the Company's determination and commitment to ethical management, the Company adopts the following policies:

5.6.1 Policy

In line with the business philosophy of sincerity, creativity, and satisfaction, the Company formulates policies based on the ideas of honest sharing and respect for human nature, which has been approved by the board of directors, and establishes a good corporate governance and risk control mechanism to create a sustainable business environment.

5.6.2 Compliance and announcement of policy of ethical management

The Company shall request its directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.

The Company shall disclose its policy of ethical management in its internal rules, annual reports, on the Company's websites, and in 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.

5.6.3 Ethical management evaluation prior to development of commercial relationships

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counter-party in commercial dealings, 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 counter-party with which it will have commercial dealings with respect to the following matters, in order to gain a comprehensive knowledge of its ethical management:

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

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

of its implementation.

3. Whether 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.

5.6.4 Statement of ethical management policy to counter-parties in commercial dealings
Any personnel of the Company, when engaging in commercial activities, shall make a statement to the trading counter-party about the Company's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

5.6.5 Avoidance of commercial dealings with unethical operators
All personnel of the Company shall avoid business transactions with an agent, supplier, customer, or other counter-party in commercial interactions that is involved in unethical conduct. When the counter-party or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counter-party and blacklist it for any further business interaction in order to effectively implement the Company's ethical management policy.

5.6.6 Stipulation of terms of ethical management in contracts
Before entering into a contract with another party, the Company shall gain a thorough knowledge of the status of the other party's ethical management, and shall make observance of the ethical management policy of the Company part of the terms and conditions of the contract, stipulating at the least the following matters:

5.6.6.1 When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of acceptance 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

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim from the other party as stipulated in the contract, and may also deduct the full amount of the damages from the contract price payable

5.6.6.2 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.

5.6.6.3 Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

5.7 The Handling of unethical conduct

5.7.1 When the Company's personnel are involved in unethical conduct, the Company has established a specific whistle-blowing system, the "Operational Procedures for Reporting of Unfaithful Behavior", and truly implemented it. The Procedure covers the following matters:

5.7.1.1 Establish and announce internal independent reporting mailboxes or special lines, or entrust other external independent organizations to provide reporting mailboxes and special lines for use by internal and external personnel of the Company.

5.7.1.2 Designate a special person or unit to accept reporting cases. Reporting cases involving directors or senior managers should be reported to independent directors, and types of reports and the standardized work procedure for the investigation should be established.

5.7.1.3 Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistle-blowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.

5.7.1.4 The whistle-blower's identity and the reporting contents should be kept confidentially, and whistle-blowing reports may be submitted anonymously.

5.7.1.5 The Company also undertakes to protect the whistle-blowers from improper treatment due to their whistle-blowing act.

5.7.1.6 Incentives for whistle-blowers.

5.7.2 Actions upon event of unethical conduct by others towards the Company

If any personnel of the Company discovers that another party has engaged in unethical

Advanced International Multitech Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Code:9CAD97

Date of resolution by the Board of Directors' Meeting: Feb. 23, 2023

Vision:7

conduct towards the Company, and such unethical conduct involves alleged illegality, the Company shall report the relevant facts to the judicial and prosecution authorities; where a public service agency or public official is involved, the Company shall additionally notify the governmental anti-corruption agency.

5.8 Internal awareness sessions and establishment of a system for rewards, penalties, and complaints, and related disciplinary measures

5.8.1 The Responsible Unit of the Company shall organize one awareness sessions each year and arrange for the chairperson, general manager, or senior management to communicate the importance of ethics to its directors, employees, and mandatarly.

5.8.2 The Company shall link ethical management to employee performance evaluations and human resources policy, and handle in accordance with the "Work Rules", rewards and punish regulations, as well as while-blowing procedures.

5.8.3 If any personnel of the Company seriously violates ethical conduct procedures, the Company shall handle in accordance with applicable laws and regulations or the personnel policy and procedures of the Company.

6 Enforcement

6.1 The Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be delivered for reporting in the shareholders' meeting.

6.2 When these Procedures and Guidelines 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.