

凌巨科技股份有限公司
GIANTPLUS TECHNOLOGY CO., LTD.

Procedures for Ethical Management and Guidelines for Conduct

Article 1

The Company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these Procedures for Ethical Management and Guidelines for Conduct (hereinafter, "Procedures and Guidelines") are adopted pursuant to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies, to provide all employees of the Company with clear directions for the performance of their duties. The scope of application of these Procedures and Guidelines includes the subsidiaries of the Company and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by the Company.

Article 2

For the purposes of these Procedures and Guidelines, the term "employees of the Company" refers to any director, supervisor, managerial officer, employee, mandatory or person having substantial control, of the Company or its group enterprises and organizations. Any provision, promise, request, or acceptance of any money, gratuity, gift, commission, position, service, preferential treatment, rebate, facilitating payment, hospitality, entertainment, or any other item of value in whatever form or name by any employee of the Company through a third party will be presumed to be an act by the employee of the Company.

Article 3

For the purpose of these Procedures and Guidelines, "unethical conduct" shall refer to any employee of the 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.

The counterparties of the unethical conduct under the preceding paragraph include public officials, political candidates, political parties or their staffs, and government-owned or privately-owned enterprises or institutions and their directors, supervisors, managerial officers, employees, persons having substantial control, or other interested parties.

Article 4

For the purposes of these Procedures and Guidelines, the term "benefits" shall refer to any money, gratuity, gift, commission, or any other item of value in whatever form or name.

Article 5

The Company shall designate the Administrative Department as the solely responsible unit

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(hereinafter, "responsible unit") to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall submit regular reports to the board of directors at least once every year.

Article 6

Prohibition against accepting unreasonable gift, hospitality or other improper benefits

The Company strictly prohibits employees from requesting the suppliers, distributors, and clients which are related to the Company businesswise, directly or indirectly, any gratuity, preferential or special treatment, including non-business related or non-customary luxurious dining or any other form of treatment. Any employee of the Company shall not accept any gratuity or preferential treatment from any supplier, distributors, or clients; items of a value less than NT\$3,000, given out of local custom or courtesy, souvenirs affixed with the corporate logo of the party concerned or provided as complimentary gifts for promotions are not prohibited under this Article. Regarding other items or cash, all employees shall decline politely and explain this Article. If the items cannot be declined, the items should be delivered to Administrative Department for appropriate treatment. Unless reported to the business supervisors in writing in advance, no employees of the Company may accept prizes or gratuity from companies which are related businesswise at celebrations or social events of the Company.

With the exception of business trips or approval from the Company, the employees of the Company are strictly prohibited from accepting any hospitality from the suppliers, distributors, or clients during trips.

No employees of the Company may apply for loans from suppliers, distributors, or clients which are related to the Company businesswise or engage in any leases or loans, gratuitous or non-gratuitous.

Article 7

Prohibition against provision of illegal political donations

All employees shall comply with the Political Donations Act and the internal protocol of the Company while engaging in personal political donations, directly or indirectly.

Engaging in such activities to obtain business interests or trading advantages is strictly prohibited.

Article 8

Prohibition against improper charitable donations or sponsorships

All employees of the Company shall comply with relevant regulations and internal protocol while making charitable donations or sponsorships. Engaging in such activities as disguised form of bribery is strictly prohibited.

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Article 9

Prohibition against infringements of trade secrets, trademark rights, patents, copyrights, and other intellectual properties

All employees shall faithfully comply with regulations pertaining to intellectual properties, internal protocols, and contracts; any use, leak, disposal, impairment, or other infringements of intellectual properties without approval of the owner are strictly prohibited.

Article 10

Prohibition against engaging in unfair competitions

All employees of the Company shall follow the applicable competition laws and regulations when engaging in business activities, and may not fix prices, rig bids, limit production or set up quota, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 11

Precaution against harming stakeholders by products or services

All employees of the Company shall comply with relevant regulations and international standards to ensure the transparency and safety of the products and services in the process of development, purchase, manufacture, provision, and sale of products and services as well as formulating and publishing policies to protect customers or other stakeholders from directly or indirectly harming their interests, health, or safety; the policies shall be implemented while conducting business activities. If presented with sufficient evidence, products and services which may pose any safety and health concern to customers or other stakeholders shall be recalled or suspended.

Article 12

Self discipline is highly required for the directors of the Company; a director, or the juristic person represented thereby, has a stake in a proposal or discussion at the meeting, where there is a likelihood that the interests of the Company would be prejudiced, shall not participate in the discussion or vote on the proposal or discussion, shall excuse himself or herself from any discussion and voting, and may not exercise voting as proxy on himself or on behalf of other director, whereas expressing opinions and answering questions are allowed. The directors shall exercise discipline among themselves and may not support each other in an inappropriate manner.

If in the course of conducting company business, any employee of the Company 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 employee shall report the relevant matters to both his or her immediate supervisor and the responsible unit, and the immediate supervisor shall provide the employee with proper instructions.

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No employees of the Company may use company resources on commercial activities other than those of the Company, nor may any employee's job performance be affected by his or her involvement in the commercial activities other than those of the Company.

Article 13

No employees of the Company shall exploit their position or influence to improperly benefit themselves, their spouse, parents, children, or a person with whom they have a relationship of interest.

Article 14

The Company shall set up a dedicated unit pertaining to trade secrets, which is charged with formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of the Company's trade secrets and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

Article 15

All employees of the Company shall faithfully follow the operational directions pertaining to the trade secrets and may not disclose to any other party any trade secrets of the Company of which they have learned, nor may they inquire about or collect any trade secrets of the Company unrelated to their individual duties.

Article 16

All Company employees shall comply with the Securities and Exchange Act and may not take advantage of undisclosed information about which they have learned to engage in insider trading. All employees are also prohibited from divulging undisclosed information to any other party, to prevent other party from using such information to engage in insider trading.

Article 17

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

Article 18

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

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timely announcements of the policy in events held for external 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 19

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty 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 counterparty with which it will have commercial dealings with respect to the following matters, 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 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 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 donations.

Article 20

All employees of the Company, when engaging in commercial activities, shall present to the trading counterparty 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, including rebate, commission, facilitating payment or any provision of acceptance of improper benefit by any means.

Article 21

All employees of the Company 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

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unethical conduct, the employee concerned shall immediately cease dealing with the counterparty and blacklist it for any further business interaction to effectively implement the Company's ethical management policy.

Article 22

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:

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 pertinent evidence and cooperate fully with the investigation.
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 23

The responsible unit of the Company investigating or being reported to shall immediately verify the facts. If the person being reported is confirmed to have indeed violated the 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 will institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

With respect to a confirmed unethical conduct, the Company shall cause the related units to review the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.

The responsible unit of the Company shall submit to the board of directors a report on the unethical conduct, actions taken, and subsequent reviews and corrective measures.

Article 24

If any employees of the Company discover that another party has engaged in unethical conduct towards the Company, and such unethical conduct involves alleged illegality, the Company shall report the relevant facts to the judicial and prosecutorial authorities; where

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a public service agency or public official is involved, the Company shall additionally notify the governmental anti-corruption agency.

Article 25

The Company shall incorporate ethical management in the employee performance evaluations and human resources policy, and establish clear and effective systems for rewards, penalties, and complaints.

If any employee of the Company seriously violates ethical conduct, the Company shall dismiss the person from his or her position or terminate his or her employment in accordance with applicable laws and regulations or the personnel policy and procedures of the Company. The Company shall disclose on its intranet information the name and title of the violator, the date and details of the violation, and the actions taken in response.

Article 26

These Procedures and Guidelines, and any amendments hereto, shall obtain consent from the audit committee before being implemented by resolution of the board of directors, and shall be reported to the shareholders' meeting. The same shall apply for any amendments thereafter.

Article 27

1. These Procedures and Guidelines were enacted on December 25, 2012.
2. The 1st Amendment was made on March 6, 2014.
3. The 2nd Amendment was made on March 20, 2015.
4. The 3rd Amendment was made on March 19, 2020.