

制訂日期： 2014 年 11 月 07 日	 飛宏科技股份有限公司 PHIHONG TECHNOLOGY CO., LTD.	適用範圍： 全集團
修訂日期： 2024 年 12 月 10 日	Code of Ethical Conduct	第 1 頁 共 5 頁

Article 1: Purpose and Scope
 To establish a corporate culture of integrity and sound development, and to create a good business operation model, this code is formulated. This code applies to the company and its subsidiaries.

Article 2: Prohibition of Dishonest Conduct
 Directors, independent directors, managers, employees, appointees, or those with substantial control (hereinafter referred to as substantial controllers) of the company shall not directly or indirectly offer, promise, request, or accept any improper benefits, or engage in other dishonest acts such as violating integrity, illegal activities, or breaching fiduciary duties to gain or maintain benefits (hereinafter referred to as dishonest conduct). The aforementioned conduct targets include public officials, political candidates, political parties or party officials, and any public or private enterprises or institutions and their directors, supervisors, managers, employees, substantial controllers, or other stakeholders.

Article 3: Definition of Benefits
 The term "benefits" in this code refers to anything of value, including money, gifts, commissions, positions, services, preferential treatment, rebates, etc., in any form or name. However, normal social etiquette that is occasional and does not affect specific rights and obligations is not included.

Article 4: Compliance with Laws
 The company shall comply with the Company Act, Securities and Exchange Act, Business Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Public Officials Conflict of Interest Avoidance Act, relevant regulations of listed companies, or other laws related to business conduct as the basic premise for implementing integrity management.

Article 5: Policy
 The company shall, based on the principles of integrity, transparency, and responsibility, formulate policies based on integrity, approved by the board of directors, and establish good corporate governance and risk control mechanisms to create a sustainable business environment.

Article 6: Prevention Program
 The company's integrity management policy shall be clearly and comprehensively stipulated in the company's "Corporate Ethics and Business Conduct Guidelines," including specific integrity management practices and prevention programs (hereinafter referred to as prevention programs), including operating procedures, behavior guidelines, and education and training. The prevention programs shall comply with relevant laws and regulations of the company's and its subsidiaries' operating locations.

Article 7: Scope of Prevention Programs
 The company shall establish a risk assessment mechanism for dishonest conduct, regularly analyze and evaluate

制訂日期： 2014 年 11 月 07 日	 飛宏科技股份有限公司 PHIHONG TECHNOLOGY CO., LTD.	適用範圍： 全集團
修訂日期： 2024 年 12 月 10 日	Code of Ethical Conduct	第 2 頁 共 5 頁

business activities with higher risks of dishonest conduct within the business scope, formulate prevention programs accordingly, and regularly review the appropriateness and effectiveness of the prevention programs.

1. Bribery and corruption.
2. Providing illegal political donations.
3. Improper charitable donations or sponsorships.
4. Offering or accepting unreasonable gifts, hospitality, or other improper benefits.
5. Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights.
6. Engaging in unfair competition.
7. Directly or indirectly harming the rights, health, and safety of consumers or other stakeholders during the research, procurement, manufacturing, provision, or sale of products and services.

Article 8: Commitment and Implementation

The company's directors and senior management shall issue statements to comply with the integrity management policy and require employees to comply with the integrity management policy as a condition of employment. The company and group enterprises shall clearly state the integrity management policy in regulations, external documents, and the company website, and the board of directors and senior management shall actively implement the commitment to the integrity management policy and execute it in internal management and business activities. The company shall document and properly preserve the information on the integrity management policy, statements, commitments, and implementation.

Article 9: Integrity Management in Business Activities

The company shall conduct business activities based on the principles of integrity management in a fair and transparent manner. Before engaging in business dealings, the company shall consider the legality and integrity of its agents, suppliers, customers, or other business partners to avoid transactions with those involved in dishonest conduct. Contracts signed between the company and its agents, suppliers, customers, or other business partners shall include clauses on compliance with the integrity management policy and the right to terminate or rescind the contract if the counterparty is involved in dishonest conduct.

Article 10: Prohibition of Bribery and Corruption

The company and its directors, independent directors, managers, employees, appointees, and substantial controllers shall not directly or indirectly offer, promise, request, or accept any form of improper benefits to or from customers, agents, contractors, suppliers, public officials, or other stakeholders in the course of business.

Article 11: Prohibition of Illegal Political Donations

The company and its directors, independent directors, managers, employees, appointees, and substantial controllers shall comply with the Political Donations Act and internal procedures when making donations to political parties or individuals involved in political activities, and shall not seek commercial benefits or transaction

制訂日期： 2014 年 11 月 07 日	 飛宏科技股份有限公司 PHIHONG TECHNOLOGY CO., LTD.	適用範圍： 全集團
修訂日期： 2024 年 12 月 10 日	Code of Ethical Conduct	第 3 頁 共 5 頁

advantages through such donations.

Article 12: Prohibition of Improper Charitable Donations or Sponsorships

The company and its directors, independent directors, managers, employees, appointees, and substantial controllers shall comply with relevant laws and internal procedures when making charitable donations or sponsorships and shall not use them as a means of bribery.

Article 13: Prohibition of Improper Benefits

The company and its directors, independent directors, managers, employees, appointees, and substantial controllers shall not directly or indirectly offer or accept any unreasonable gifts, hospitality, or other improper benefits to establish business relationships or influence business transactions.

Article 14: Prohibition of Intellectual Property Infringement

The company and its directors, independent directors, managers, employees, appointees, and substantial controllers shall comply with intellectual property-related laws, internal procedures, and contract provisions; they shall not use, disclose, dispose of, damage, or otherwise infringe on intellectual property rights without the consent of the intellectual property owner.

Article 15: Prohibition of Unfair Competition

The company shall conduct business activities in accordance with relevant competition laws and shall not engage in price-fixing, bid-rigging, production and quota restrictions, or market sharing through customer, supplier, operational area, or business type allocation.

Article 16: Prevention of Harm to Stakeholders from Products or Services

The company and its directors, independent directors, managers, employees, appointees, and substantial controllers shall comply with relevant laws and international standards in the research, procurement, manufacturing, provision, or sale of products and services, ensuring transparency and safety of product and service information. They shall formulate and publicly disclose policies to protect the rights of consumers or other stakeholders and implement them in business operations to prevent products or services from directly or indirectly harming the rights, health, and safety of consumers or other stakeholders. If there is evidence that products or services may endanger the safety and health of consumers or other stakeholders, the company shall, in principle, immediately recall the products or suspend the services.

Article 17: Organization and Responsibility

The company's directors, independent directors, managers, employees, appointees, and substantial controllers shall fulfill their duty of care as good managers, supervise the company to prevent dishonest conduct, and continuously review and improve the effectiveness of implementation to ensure the implementation of the integrity management policy. The company shall establish a sound management system for integrity

制訂日期： 2014 年 11 月 07 日	 飛宏科技股份有限公司 PHIHONG TECHNOLOGY CO., LTD.	適用範圍： 全集團
修訂日期： 2024 年 12 月 10 日	Code of Ethical Conduct	第 4 頁 共 5 頁

management, led by the legal department and implemented by various internal units, and report regularly to the board of directors:

Legal Department: Formulate prevention programs to ensure integrity management in accordance with relevant laws and regulations of the company's and organization's operating locations, and establish standard operating procedures and behavior guidelines within each program.

Human Resources Department: Promote and coordinate integrity policy advocacy and training.

Audit Department: (1) Plan a whistleblowing system to ensure its effectiveness. (2) Assist the board of directors and management in auditing and evaluating the effectiveness of the prevention measures established for integrity management, and regularly evaluate compliance with relevant business processes and prepare reports.

Article 18: Compliance with Laws in Business Execution

The company's directors, independent directors, managers, employees, appointees, and substantial controllers shall comply with laws and prevention programs when executing business.

Article 19: Conflict of Interest Avoidance

The company shall formulate policies to prevent conflicts of interest, identify, monitor, and manage the risks of dishonest conduct that may arise from conflicts of interest, and provide appropriate channels for directors, independent directors, managers, and other stakeholders attending or present at board meetings to proactively explain any potential conflicts of interest with the company. Directors, independent directors, managers, and other stakeholders attending or present at board meetings who have a conflict of interest with the company on any agenda item shall explain the important content of the conflict at the board meeting. If it is detrimental to the company's interests, they shall not participate in the discussion and voting, and shall recuse themselves during the discussion and voting, and shall not exercise voting rights on behalf of other directors. Directors shall also self-regulate and not improperly support each other. The company's directors, independent directors, managers, employees, appointees, and substantial controllers shall not use their positions or influence in the company to obtain improper benefits for themselves, their spouses, parents, children, or any other person.

Article 20: Accounting and Internal Control

The company shall establish effective accounting and internal control systems for business activities with higher risks of dishonest conduct, shall not have off-the-books accounts or secret accounts, and shall regularly evaluate to ensure the continuous effectiveness of the design and implementation of such systems. The internal audit unit shall formulate relevant audit plans based on the assessment results of dishonest conduct risks, including audit targets, scope, items, frequency, etc., and audit compliance with the prevention programs. If necessary, the company may appoint accountants or professional personnel to assist in the audit. The audit results shall be reported to the board of directors.

Article 21: Operating Procedures and Behavior Guidelines

The company shall formulate operating procedures and behavior guidelines in accordance with Article 6,

制訂日期： 2014 年 11 月 07 日	 飛宏科技股份有限公司 PHIHONG TECHNOLOGY CO., LTD.	適用範圍： 全集團
修訂日期： 2024 年 12 月 10 日	Code of Ethical Conduct	第 5 頁 共 5 頁

specifically regulating the matters that directors, independent directors, managers, employees, and substantial controllers should pay attention to when performing their duties. The content shall at least cover the following items:

1. Standards for identifying improper benefits.
2. Procedures for handling legitimate political donations.
3. Procedures and standards for handling proper charitable donations or sponsorships.
4. Regulations for avoiding conflicts of interest related to duties, and their reporting and handling procedures.
5. Confidentiality regulations for confidential and commercially sensitive information obtained in business.
6. Regulations and handling procedures for suppliers, customers, and business partners involved in dishonest conduct.
7. Procedures for handling violations of the corporate integrity management code.
8. Disciplinary actions for violators.

Article 22: Education and Training

The chairman, general manager, or senior management shall regularly convey the importance of integrity to directors, employees, and appointees. The company shall regularly conduct education and training for directors, independent directors, managers, employees, appointees, and substantial controllers, and invite business partners to participate, ensuring they fully understand the company's determination, policies, prevention programs, and consequences of violating dishonest conduct. The company shall integrate the integrity management policy with employee performance evaluations and human resources policies, establishing clear and effective reward and punishment systems.

Article 23: Whistleblowing System

The company shall establish a specific whistleblowing system and ensure its implementation, covering at least the following items:

1. Establish and announce internal independent whistleblowing mailboxes and hotlines, or entrust external independent institutions to provide whistleblowing mailboxes and hotlines for internal and external personnel to use.
2. Assign dedicated personnel or units to handle whistleblowing cases. If the case involves directors or senior executives, it shall be reported to the independent directors, and the categories of whistleblowing matters and their investigation procedures shall be stipulated.
3. After completing the investigation of whistleblowing cases, follow-up measures shall be taken according to the severity of the case, and if necessary, report to the competent authority or transfer to judicial authorities for investigation.
4. Confidentiality of the whistleblower's identity and the content of the whistleblowing, and allow anonymous whistleblowing.
5. Measures to protect whistleblowers from improper treatment due to whistleblowing.
6. Reward measures for whistleblowers.

制訂日期： 2014 年 11 月 07 日	 飛宏科技股份有限公司 PHIHONG TECHNOLOGY CO., LTD.	適用範圍： 全集團
修訂日期： 2024 年 12 月 10 日	Code of Ethical Conduct	第 6 頁 共 5 頁

If the dedicated personnel or unit handling the whistleblowing case finds significant violations or potential major damage to the company, they shall immediately report in writing to the independent directors.

Article 24: Disciplinary and Appeal System
 The company shall clearly stipulate and announce the disciplinary and appeal system for violations of the integrity management regulations, and promptly disclose the title, name, violation date, violation content, and handling status of the violators on the company's internal website.

Article 25: Information Disclosure
 The company shall establish quantitative data for promoting integrity management, continuously analyze and evaluate the effectiveness of promoting the integrity policy, and disclose the measures, implementation status, quantitative data, and effectiveness of promoting integrity management on the company's website, annual report, and prospectus, and disclose the content of the integrity management code on the Market Observation Post System.

Article 26: Review and Amendment of Integrity Management Policies and Measures
 The company shall pay attention to the development of domestic and international integrity management regulations and encourage directors, independent directors, managers, and employees to make suggestions to review and improve the company's integrity management policies and measures to enhance the effectiveness of implementing integrity management.

Article 27: Implementation
 The company's integrity management code shall be implemented after approval by the board of directors, and the same applies to amendments.

This code was formulated on November 7, 2014. First revision on March 13, 2015. Second revision on November 10, 2017. Third revision on December 10, 2024.