Pin Hsiu Technology Co., Ltd.
Integrity Management Code

Article 1 – Purpose and Scope

The Company establishes this Code to promote an ethical corporate culture, strengthen corporate governance, and ensure sound business operations, with reference to the Ethical Corporate Management Best Practice Principles.

This Code applies to the Company, its subsidiaries, foundations in which the Company directly or indirectly contributes more than 50% of funds, and other entities under the Company's substantial control (collectively, "Group Enterprises and Organizations").

Article 2 – Prohibition of Dishonest Conduct

Directors, managers, employees, agents, and persons with substantial control shall not, in the course of business, directly or indirectly offer, promise, request, or accept any improper benefits, or engage in any dishonest, illegal, or breach-of-duty conduct.

This includes dealings with public officials, political parties, candidates, and personnel of public or private organizations.

Article 3 – Types of Benefits

"Benefits" include any valuable items or advantages, such as money, gifts, commissions, positions, preferential treatment, rebates, hospitality, or services, in any form.

Normal social etiquette gifts that are occasional and do not affect obligations are excluded.

Article 4 – Legal Compliance

The Company shall comply with applicable laws and regulations, including the Company Act, Business Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, and related laws, as the basis for integrity management.

Article 5 – Policy

The Company operates on the principles of integrity, transparency, and accountability. Integrity policies shall be approved by the Board of Directors and implemented accordingly, along with appropriate governance and risk management systems to support sustainable development.

Article 6 – Prevention Programs

To implement the above policy, the Company shall establish prevention programs against dishonest conduct, including procedures, codes of conduct, training, and reporting mechanisms.

These programs shall comply with applicable laws in the regions where the Company and its Group Enterprises operate. The Company should also maintain communication with employees, labor unions, business partners, and other stakeholders.

Article 7 – Scope of Prevention Programs

The Company shall establish a risk assessment system for dishonest conduct and regularly review high-risk business activities to develop or update prevention programs accordingly.

The programs shall at least cover prevention of：

- Bribery and acceptance of bribes
- Illegal political contributions
- Improper charitable donations or sponsorships
- Unreasonable gifts, hospitality, or other improper benefits
- Infringement of intellectual property rights
- Unfair competition practices
- Risks to stakeholder rights, safety, or health arising from products or services

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Article 8 – Commitment and Implementation

Directors and senior management shall issue a statement of compliance with the Company's integrity policy, and employees shall be required to comply through HR systems.

The Company and its Group Enterprises shall disclose the integrity policy on websites, external documents, and internal regulations, and retain related records.

Article 9 – Ethical Business Conduct

The Company shall conduct business fairly and transparently. When selecting suppliers, agents, customers, or other business partners, the Company shall assess their legality and integrity records to avoid transactions with parties involved in dishonest conduct.

Contracts should include integrity obligations and provisions for termination in case of violations.

Article 10 – Prohibition of Bribery

No Company personnel shall offer, promise, request, or accept any form of improper benefit from any stakeholder during business activities.

Article 11 – Prohibition of Illegal Political Contributions

Political donations shall comply with applicable laws and internal procedures and shall not be used to obtain improper business advantages or influence.

Article 12 – Prohibition of Improper Donations or Sponsorships

Charitable donations and sponsorships must comply with laws and Company policies and shall not be used as disguised bribery.

Article 13 – Prohibition of Improper Gifts or Hospitality

Company personnel shall not use gifts, hospitality, or other benefits to influence business decisions or create improper business relationships.

Article 14 – Protection of Intellectual Property

Company personnel shall comply with intellectual property laws and internal policies and shall not misuse or disclose non-public information.

Article 15 – Prohibition of Unfair Competition

The Company shall not engage in unfair competition practices, including price fixing, bid rigging, output restriction, or market allocation.

Article 16 – Product and Service Safety

The Company shall ensure the quality and safety of its products and services and establish consumer safety policies in accordance with applicable regulations. Where risks are identified, product recalls or service suspension shall be implemented.

Article 17 – Organization and Responsibility

Directors, managers, and employees shall exercise due care to ensure implementation of the integrity policy.

The Company designates the Chairman's Office as the dedicated unit responsible for promoting integrity management and implementing prevention programs. The Internal Audit Unit is responsible for supervision and audit of the integrity system. The responsible unit shall report to the Board of Directors at least annually.

Key responsibilities include：

- Integrating integrity and ethical values into business strategy and anti-corruption measures
- Analyzing integrity risks and developing prevention programs and procedures
- Establishing supervision and internal control mechanisms
- Promoting integrity training
- Managing whistleblowing systems
- Evaluating effectiveness and proposing improvements

Article 18 – Legal Compliance

All Company personnel shall comply with applicable laws and prevention programs when performing their duties.

Article 19 – Conflict of Interest

The Company shall establish a conflict-of-interest management system. Directors and employees

shall proactively declare any conflicts and follow relevant procedures.

Article 20 – Accounting and Internal Control

The Company shall maintain proper accounting and internal control systems and shall not keep false records.

Internal auditors (and external auditors when necessary) shall prepare audit plans based on risk assessments and review compliance. Audit reports shall be submitted to the Chairman and the Board of Directors.

Article 21 – Procedures and Code of Conduct

The Company shall establish operational guidelines covering at least the following：

- Criteria for identifying improper benefits
- Procedures for political contributions
- Procedures for charitable donations and sponsorships
- Handling of conflicts of interest
- Protection of confidential and sensitive information
- Handling of transactions involving dishonest counterparties
- Procedures for violations
- Disciplinary measures

Article 24 – Disciplinary and Appeal System

The Company shall establish disciplinary procedures and an appeal system for violations of integrity management rules, and disclose handling results within an appropriate scope.

Article 25 – Information Disclosure

The Company’s integrity management policy and implementation results shall be disclosed on the Company’s website or through appropriate channels.

Article 26 – Review and Amendment

The Company shall continuously monitor domestic and international developments in ethical corporate management and improve this Code as necessary.

Article 27 – Implementation

This Code shall enter into force upon approval by the Board of Directors. The same applies to any amendments.

If any director expresses dissenting or reserved opinions during Board deliberations, such views shall be recorded in the meeting minutes.