

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 1 of 18</b>

## 第一條

本公司基於公平、誠實、守信、透明原則從事商業活動，為落實誠信經營政策，並積極防範不誠信行為，依「上市上櫃公司誠信經營守則」及本公司及集團企業與組織之營運所在地相關法令，訂定本作業程序及行為指南，具體規範本公司人員於執行業務時應注意之事項。

本作業程序及行為指南適用範圍及於本公司之子公司及其它具有實質控制能力之機構或法人等集團企業與組織。

## 第二條

本作業程序及行為指南所稱本公司人員，係指本公司及集團企業與組織董事、經理人、受僱人及具有實質控制能力之人。本公司人員藉由第三人提供、承諾、要求或收受不正當利益，推定為本公司人員所為。

## 第三條

本作業程序及行為指南所稱不誠信行為，係指本公司人員於執行業務過程，為獲得或維持利益，直接或間接提供、收受、承諾或要求任何不正當利益，或從事其他違反誠信、不法或違背受託義務之行為。前項行為之對象，包括公職人員、參政候選人、政黨或黨職人員，以及任何公、民營企業或機構及其董事（理事）、經理人、受僱人、具有實質控制能力者或其他利害關係人。

## 第四條

本作業程序及行為指南所稱利益，係指任何形式或名義之金錢、餽贈、禮物、佣金、職位、服務、優待、回扣、疏通費、款待、應酬及其他有價值之事物。

## 第五條

本公司指定內部稽核為專責單位（以下簡稱本公司專責單位），隸屬於董事會，並配置充足資源及適任人員，辦理本作業程序及行為指南之修訂、執行、解釋、諮詢服務暨通報內容登錄建檔等相關作業及監督執行，主要職掌下列事項，並應定期（至少一年一次）向董事會報告。

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 2 of 18</b>

- 一、 協助將誠信與道德價值融入公司經營策略，並配合法令制度訂定確保誠信經營之相關防弊措施。
- 二、 定期分析及評估營業範圍內不誠信行為風險，並據以訂定防範不誠信行為方案，及於各方案內訂定工作業務相關標準作業程序及行為指南。
- 三、 規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。
- 四、 誠信政策宣導訓練之推動及協調。
- 五、 規劃檢舉制度，確保執行之有效性。
- 六、 協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。  
製作及妥善保存誠信經營政策及其遵循聲明、落實承諾暨執行情形等相關文件化資訊。

## 第六條

本公司人員直接或間接提供、收受、承諾或要求第四條所規定之利益時，除有下列各款情形外，應符合「上市上櫃公司誠信經營守則」及本作業程序及行為指南之規定，並依相關程序辦理後，始得為之：

- 一、 基於商務需要，於國內（外）訪問、接待外賓、推動業務及溝通協調時，依當地禮貌、慣例或習俗所為者。
- 二、 基於正常社交禮俗、商業目的或促進關係參加或邀請他人舉辦之正常社交活動。
- 三、 因業務需要而邀請客戶或受邀參加特定之商務活動、工廠參觀等，且已明訂前開活動之費用負擔方式、參加人數、住宿等級及期間等。
- 四、 參與公開舉辦且邀請一般民眾參加之民俗節慶活動。
- 五、 主管之獎勵、救助、慰問或慰勞等。
- 六、 提供或收受親屬或經常往來朋友以外之人金錢、財物或其他利益，其市價在馬幣五百元以下者；或他人對本公司人員之多數人為餽贈財物者，其市價總額在馬幣五百元以下者。但同一年度向同一對象提供財物或來自同一來源之受贈財物，其總市值以馬幣二千元為上限。  
或其他符合公司規定者。

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 3 of 18</b>

### 第七條

本公司人員遇有他人直接或間接提供或承諾給予第四條所規定之利益時，除有前條各款所訂情形外，應依下列程序辦理：

- 一、提供或承諾之人與其無職務上利害關係者，應於收受之日起三日內，陳報其直屬主管，必要時並知會本公司專責單位。
- 二、提供或承諾之人與其職務有利害關係者，應予退還或拒絕，並陳報其直屬主管及知會本公司專責單位；無法退還時，應於收受之日起三日內，交本公司專責單位處理。前項所稱與其職務有利害關係，係指具有下列情形之一者：
  1. 具有商業往來、指揮監督或費用補（獎）助等關係者。
  2. 正在尋求、進行或已訂立承攬、買賣或其他契約關係者。
  3. 其他因本公司業務之決定、執行或不執行，將遭受有利或不利影響者。

本公司專責單位應視第一項財物之性質及價值，提出退還、付費收受、歸公、轉贈慈善機構或其他適當建議，陳報總經理核准後執行。

### 第八條

本公司不得提供或承諾任何疏通費。

本公司人員如因受威脅或恐嚇而提供或承諾疏通費者，應記錄過程陳報直屬主管，並通知本公司專責單位。

本公司專責單位接獲前項通知後應立即處理，並檢討相關情事，以降低再次發生之風險。如發現涉有不法情事，並應立即通報司法單位。

### 第九條

本公司提供政治獻金，應依下列規定辦理，於陳報首長核准並知會本公司專責單位，其金額達新臺幣一百萬元以上，應提報董事會通過後，始得為之：

- 一、應確認係符合政治獻金收受者所在國家之政治獻金相關法規，包括提供政治獻金之上限及形式等。
- 二、決策應做成書面紀錄。
- 三、政治獻金應依法規及會計相關處理程序予以入帳。

<b>Techcentral International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 4 of 18</b>

四、提供政治獻金時，應避免與政府相關單位從事商業往來、申請許可或辦理其他涉及公司利益之事項。

#### 第十條

本公司提供慈善捐贈或贊助，應依下列事項辦理，於陳報董事會核准並知會本公司專責單位，其金額達新台幣一百萬元以上，應提報董事會通過後，始得為之：

- 一、應符合營運所在地法令之規定。
- 二、決策應做成書面紀錄。
- 三、慈善捐贈之對象應為慈善機構，不得為變相行賄。
- 四、因贊助所能獲得的回饋明確與合理，不得為本公司商業往來之對象或與本公司人員有利益相關之人。
- 五、慈善捐贈或贊助後，應確認金錢流向之用途與捐助目的相符。

#### 第十一條

本公司董事，經理人及其他出席或列席董事會之利害關係人對董事會會議事項，與其自身或其代表之法人有利害關係，應於當次董事會說明其利害關係人之重要內容，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不當相互支援。

董事之配偶，二親等內血親，或與董事具有控制從屬關係之公司，就前項會議之事項有利害關係者，視為董事就該事項有自身利害關係。

本公司人員於執行公司業務時，發現與其自身或其所代表之法人有利害衝突之情形，或可能使其自身、配偶、父母、子女或與其有利害關係人獲得不正當利益之情形，應將相關情事同時陳報直屬主管及本公司專責單位，直屬主管應提供適當指導。本公司人員不得將公司資源使用於公司以外之商業活動，且不得因參與公司以外之商業活動而影響其工作表現。

#### 第十二條

本公司應設置處理專責單位，負責制定與執行公司商業機密之營業秘密、商標、專利、著作等智慧財產之管理、保存及保密作業程序，並應定期檢討實施結果，俾確保其作業程序之持續有效。

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 5 of 18</b>

本公司人員應確實遵守前項智慧財產之相關作業規定，不得洩露所知悉之公司營業秘密、商標、專利、著作等智慧財產予他人，且不得探詢或蒐集非職務相關之公司營業秘密、商標、專利、著作等智慧財產。

### 第十三條 （禁止從事不公平競爭行為）

本公司從事營業活動，應依公平交易法及相關競爭法規，不得固定價格，操縱投標，限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。

### 第十四條

本公司對於所提供之產品與服務所應遵循之相關法規與國際準則，應進行蒐集與瞭解，並彙總應注意之事項予以公告，促使本公司人員於產品與服務之研發、採購、製造、提供或銷售過程，確保產品及服務之資訊透明性及安全性。

本公司制定並於公司網站公開對消費者或其他利害關係人權益保護政策，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。

經媒體報導或有事實足認本公司商品、服務有危害消費者或其他利害關係人安全與健康之虞時，本公司應即於 14 天內回收該批產品或停止其服務，並調查事實是否屬實，及提出檢討改善計畫。

本公司專責單位應將前項情事、其處理方式及後續檢討改善措施，向董事會報告。

### 第十五條

本公司人員應遵守證券交易法之規定，不得利用所知悉之未公開資訊從事內線交易，亦不得洩露予他人，以防止他人利用該未公開資訊從事內線交易。

### 第十六條

參與本公司合併、分割、收購及股份受讓、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之其他機構或人員，應與本公司簽署保密協定，承諾不洩露其所知悉之本公司商業機密或其他重大資訊予他人，且非經本公司同意不得使用該資訊。

### 第十七條

<b>Techcentral International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 6 of 18</b>

本公司應要求董事與高階管理階層出具遵循誠信經營政策之聲明，並於僱用條件要求受僱人遵守誠信經營政策。本公司應於內部規章、年報、公司網站或其他文宣上揭露其誠信經營政策，並適時於產品發表會、法人說明會等對外活動上宣示，使其供應商、客戶或其他業務相關機構與人員均能清楚瞭解其誠信經營理念與規範。

#### 第十八條

本公司與他人建立商業關係前，應先行評估代理商、供應商、客戶或其他商業往來對象之合法性、誠信經營政策，以及是否曾有不誠信行為之紀錄，以確保其商業經營方式公平、透明且不會要求、提供或收受賄賂。本公司進行前項評估時，可採行適當查核程序，就下列事項檢視其商業往來對象，以瞭解其誠信經營之狀況：

- 一、 該企業之國別、營運所在地、組織結構、經營政策及付款地點。
- 二、 該企業是否有訂定誠信經營政策及其執行情形。
- 三、 該企業營運所在地是否屬於貪腐高風險之國家。
- 四、 該企業所營業務是否屬賄賂高風險之行業。
- 五、 該企業長期經營狀況及商譽。
- 六、 諮詢其企業夥伴對該企業之意見。
- 七、 該企業是否曾有賄賂或非法政治獻金等不誠信行為之記錄。

#### 第十九條

本公司人員於從事商業行為過程中，應向交易對象說明公司之誠信經營政策與相關規定，並明確拒絕直接或間接提供、承諾、要求或收受任何形式或名義之不正當利益，包括回扣、佣金、疏通費或透過其他途徑提供或收受不正當利益。

#### 第二十條

本公司人員應避免與不誠信經營之代理商、供應商、客戶或其他商業往來對象從事商業交易，經發現業務往來或合作對象有不誠信行為者，應立即停止與其商業往來，並將其列為拒絕往來對象，以落實公司之誠信經營政策。

<b>Techcentral International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 7 of 18</b>

## 第二十一條

本公司與他人簽訂契約時，應充分瞭解對方之誠信經營狀況，並將遵守誠信經營納入契約條款，於契約中至少應明訂下列事項：

- 一、任何一方知悉有人員違反禁止佣金、回扣或其他利益之契約條款時，應立即據實將此等人員之身分、提供、承諾、要求或收受之方式、金額或其他利益告知他方，並提供相關證據且配合他方調查。一方如此而受有損害時，得向他方請求損害賠償，並得自應給付之契約價款中如數扣除。
- 二、任何一方於商業活動如涉有不誠信行為之情事，他方得隨時無條件終止或解除契約。
- 三、訂定明確且合理之付款內容，包括付款地點、方式、需符合之相關稅務法規等。

## 第二十二條

本公司鼓勵內部及外部人員檢舉不誠信行為或不當行為，內部人員如有虛報或惡意指控之情事，應予以紀律處分，情節重大者應予以革職。

本公司於公司網站及內部網站建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供本公司內部及外部人員使用。檢舉人應至少提供下列資訊：

- 一、檢舉人之姓名、身分證號碼，亦得匿名檢舉，及可聯絡到檢舉人之地址、電話、電子信箱。
- 一、被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。
- 二、可供調查之具體事證。

本公司處理檢舉情事之相關人員應以書面聲明對於檢舉人身分及檢舉內容予以保密，本公司並承諾保護檢舉人不因檢舉情事而遭不當處置。

本公司專責單位應依下列程序處理檢舉情事：

- 一、檢舉情事涉及一般員工者應呈報至部門主管，檢舉情事涉及董事或高階主管，應呈報至獨立董事。
- 二、本公司專責單位及前款受呈報之主管或人員應即刻查明相關事實，必要時由法規遵循或其他相關部門提供協助。

本公司發現或接獲檢舉本公司人員涉有不誠信之行為時，應即刻查明相關事實，如經證實確有違反相關法令或本公司誠信經營政策與規定者，應立即要求行為人停止相關行為，並為適當之處置，且於必要時向主管報告，移送司法機關偵辦，或透過法律程序請求損害賠

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 8 of 18</b>

償，以維護公司之名譽及權益。檢舉受理調查過程，檢查結果均應留存書面文件，並保存五年。其保存得以電子方式為之，保存期限未屆滿前，發生與檢舉內容相關之訴訟時，相關資料應續予保存至訴訟終結止。

對於檢舉情事檢查證屬實，應責成相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。

### 第二十三條

本公司人員遇有他人對公司從事不誠信行為，其行為如涉有不法情事，公司應將相關事實通知司法、檢察機關；如涉有公務機關或公務人員者，並應通知政府廉政機關。

### 第二十四條

本公司專責單位應每年舉辦 1 次內部宣導，安排董事長、總經理或高階管理階層向董事、受僱人及受任人傳達誠信之重要性。

### 第二十五條

本作業程序應經審計委員會同意，再由董事會通過。修訂時亦同。

本作業程序及行為指南提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。



<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
特昇國際股份有限公司	誠信經營作業程序及行為指南	<b>Revision No : 3</b>
		<b>Page No : Page 9 of 18</b>

## Article 1

This 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") , relevant laws and regulations of the place where the company and group companies organizations operate are adopted pursuant to the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies with a view to providing all personnel of this Company with clear directions for the performance of their duties.

The scope of application of these Procedures and Guidelines includes the subsidiaries of this Company, and such other group enterprises and organizations as the institutions or juristic persons substantially controlled by this Company.

## Article 2

For the purposes of these Procedures and Guidelines, the term "personnel of this Company" refers to any **director**, managerial officer, employee, or person having substantial control, of this Company or its group enterprises and organizations from any improper benefits in whatever form or name by any personnel of this Company through a third party will be presumed to be an act by the personnel of this Company.

## Article 3

For the purposes of these Procedures and Guidelines, "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.

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

## Article 4

For the purposes of these Procedures and Guidelines, the term "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.

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 10 of 18</b>

## **Article 5**

This Company designate the internal audit department as the solely responsible unit (hereinafter, "responsible unit") be part of the board and allocate sufficient resources and qualified personnel 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 principal functions are as follows and shall be reported regularly (at least once a year) to the board of directors.

1. Assist in the integration of integrity and moral values into the company's business strategy, and cooperate with the legal system to formulate relevant anti-fraud measures to ensure integrity management.
2. Conduct regularly analysis and assessment of the risk of dishonest with the business scope, and formulate plans to prevent dishonestly, and set standard operating procedures and behavior guidelines for work and business in each plan.
3. To plan the internal organization, establishment and management, place a mutual supervision to check and balance mechanism for the business activities with a higher risk of dishonestly scope.
4. Promotion and coordination of integrity policy advocacy training.
5. Plan the reporting system to ensure the effectiveness of enforcement.
6. Assist the Board of Directors and management to verify and evaluate the effectiveness of the preventive measures established by the integrity management and regularly evaluate the compliance with relevant business processes and make reports.
7. To prepare and properly keep documented information on the integrity policy, compliance statement, commitment and implementation.

## **Article 6**

Except under one of the following circumstances, when providing, accepting, promising, or requesting, directly or indirectly or other benefits in the case of benefits under Article 4, the conduct of the given personnel of this Company shall comply with the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies and these Procedures and Guidelines, and the relevant procedures shall have been carried out:

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

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 11 of 18</b>

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. Offering or accepting money, property or other benefits of a person other than a relative or a friend whose market values is less than RM500; or if the majority of the people of the company are gifts, the total market price is those under RM500. However, the total market value of properties provided to the same object or donated from the same source in the same year is limited to RM2,000.
7. Other conduct that complies with this Company.

### **Article 7**

Except under any of the circumstances set forth in the preceding article, when any personnel of this Company are provided with or are promised, either directly or indirectly, or other benefits by a third party in the case of benefits under Article 4, 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.

"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:

- a. When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
- b. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
- c. Other circumstances in which a decision regarding this Company's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

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 submit to the general manager for approved before implementation.

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 12 of 18</b>

### **Article 8**

This Company shall neither provide nor promise any facilitating payment. If any personnel of this Company provide or promises a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the responsible unit.

Upon receipt of the report under the preceding paragraph, the responsible unit 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.

### **Article 9**

Political contributions by this Company shall be made in accordance with the following provisions, reported to the supervisor in charge for approval, and a notification given to the responsible unit, and when the amount of a contribution is NT\$1,000,000 or more, it shall be made only after being reported to and approved by the board of directors:

1. It shall be ascertained that the political contribution is in compliance with the laws and regulations governing political contributions in the country in which the recipient is located, including the maximum amount and the form in which a contribution may be made.
2. A written record of the decision-making process shall be kept.
3. Account entries shall be made for all political contributions in accordance with applicable laws and regulations and relevant procedures for accounting treatment.
4. In making political contributions, commercial dealings, applications for permits, or carrying out other matters involving the interests of this Company with the related government agencies shall be avoided.

### **Article 10**

The charitable donations or sponsorships provided by the Company shall be handled in accordance with the following matters, and shall be reported to the Chairman for approved and notification, the specific unit of the company, whose amount is NT\$1 million or more, shall be submitted to the board of directors for approval in accordance with the following provisions:

1. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where this 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.

<b>Techcentral International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 13 of 18</b>

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 counterparty 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.

### **Article 11**

The directors of this Company managers, and other interested parties present or present on the Board of Directors when a proposal at a board of directors meeting concerns a director's personal interest or the interest of the juristic person represented by the director, those who have an interest in the themselves or the legal person they represent should explain the important content of their interest at the current board of directors, such as those that are harmful to the interest of the company and such a relationship is likely to prejudice the interest of this Company, but may not participate in the discussion nor vote on that proposal. In addition, that director shall recuse himself or herself when the discussion and voting is in progress, 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.

A director's spouse second relatives, or other blood relatives or a company that has a controlling affiliation with a director, who has an interest in the matters at the previous meeting shall be deemed to have a stake in the matter.

If in the course of conducting company business, any personnel of this 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 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.

No personnel of this 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 this Company.

### **Article 12**

This Company shall set up a special unit. The special unit shall be charged on trade secrets, trademarks, patents, works, and other intellectual property management with formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of this Company's and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

The personnel of the company shall abide by the relevant operating provisions of the intellectual property mentioned in the preceding paragraph, shall not disclose known intellectual property such as company business secrets, trademark, patents, works, etc, to others and shall not inquire or

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 14 of 18</b>

collect non job related company business secrets, trademarks, patents, writings and other intellectual property.

**Article 13 (Prohibition of unfair competition)**

The company engaged in business activities shall accordance with the Fair-Trading Laws and relevant competition regulations, not fix prices, manipulate bids, limit output and quotes, or share or divide the market by allocating customers, suppliers, operating areas or business types.

**Article 14**

The company should collect and understand the relevant laws and regulations, and international standards that the products and services it provides, and summarize the matters that should be noticed to make an announcement, so as to promote the company's personnel in the research and development, procurement, manufacturing, and provision of products and services. Or sales process to ensure product and service information transparency and security.

The company formulates and disclose on the company website the protection policy for the rights and interest of consumers or other interest parties to prevent products or services from directly or indirectly damaging the rights, health, and safety of consumers or other stakeholders.

In the event of media reports or evidence that the products and services of the company shall immediately recall the products or suspend the services within 14 days and investigate whether the facts are true, and propose review and improvement plans.

The competent unit of the company shall report to the board of directors on the matters referred to the preceding paragraph, its handling method and subsequent review and improvement measures.

**Article 15**

This Company's personnel 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 the undisclosed information to any other party in order to prevent another party from using such information to engage in insider trading.

**Article 16**

Any organization or person outside of this 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 this 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 this Company acquired as a result, and that they may not use such information without the prior consent of this Company.

<b>Techcentral International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 15 of 18</b>

### **Article 17**

The company shall require directors and senior management to issue a statement of compliance with the integrity management policy, and require employees to comply with the integrity management policy under the terms of employment. This 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.

### **Article 18**

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, this Company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of 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 this 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, 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 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 unethical conduct such as bribery or illegal political contributions.

### **Article 19**

Any personnel of this Company, when engaging in commercial activities, shall make a statement to the trading counterparty about this 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 rebates, commissions, facilitating payments, or other improper benefits provided or accepted through other channels.

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 16 of 18</b>

### **Article 20**

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

### **Article 21**

Before entering into a contract with another party, this Company shall gain a thorough knowledge of the status of the other party's ethical management, and shall make observance of ethical management 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 commissions, rebates, or other 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 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. If there has been resultant damage to either party, the party may claim from the other party and deduct the same amount of money from the contract price payable.
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 22**

The company encourages internal and external personnel to report dishonesty or misconduct. If internal personnel make false reports or malicious accusations, they shall be disciplined, and those with major circumstances shall be dismissed.

The Company establishes and announces internal independent whistle blower mailboxes and dedicated lines on the company's website and internal websites or entrusts other external independent agencies to provide whistle blower mailboxes and dedicated lines for internal and external use by the company. The reporter should provide at least the following information:

1. The name and identity card number of the person making the report can also be reported anonymously, and the address, telephone, and email address of the person making the report can be reached.



<b>Techcentral International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
特昇國際股份有限公司	誠信經營作業程序及行為指南	<b>Revision No : 3</b>
		<b>Page No : Page 17 of 18</b>

2. The name or other information sufficient to identify the identity of the person being reported.
3. Specific evidence available for investigation.

Relevant personnel of the company handling the whistle-blowing incident shall make a written statement to keep the identity of the whistle-blower and the content of the whistle-blowing confidential.

The company also promises to protect the whistle-blower from being mishandled by the whistle-blowing incident.

1. Reports involving general employees should be reported to department heads, and reports involving directors or senior executives should be reported to independent **directors**.
2. The company's responsible unit and the reported supervisor or person in the preceding paragraph shall immediately find out the relevant facts, and if necessary, shall be assisted by regulatory compliance or other relevant departments.

Upon discovering or receiving a complaint about any personnel's involvement in unethical conduct, this Company shall ascertain the relevant facts without delay; if it is verified that there is indeed to report to the competent authority and violation of applicable laws and regulations or this Company's policy and procedures of ethical management, this Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, this Company will institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

The electronic method of preservation and restoration is as follows. Before the expiration of the preservation period, when a lawsuit related to the content of the report occurs, the relevant data shall be kept until the end of the lawsuit. It is verified that the report is true.

With respect to the unethical conduct that has occurred, this Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent a recurrence of the same unethical conduct. The responsible unit of this Company shall submit to the board of directors a report on the unethical conduct, actions taken, and subsequent reviews and corrective measures.

### **Article 23**

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

<b>Techcential International Ltd</b>	<b>Procedures for Ethical Management and Guidelines for Conduct</b>	<b>Document No.: TIL/EMGC</b>
		<b>Effective Date : 11Nov 2024</b>
<b>特昇國際股份有限公司</b>	<b>誠信經營作業程序及行為指南</b>	<b>Revision No : 3</b>
		<b>Page No : Page 18 of 18</b>

or public official is involved; this Company shall additionally notify the governmental anti-corruption agency.

**Article 24**

The company's responsible unit shall hold an internal publicity once a year to arrange the chairman, general manager or senior management to communicate the importance of integrity to directors, employees and persons. This Company shall link ethical management to employee performance evaluations and human resources policy, and establish clear and effective systems for rewards, penalties, and complaints.

If any personnel of this Company seriously violate ethical conduct, this Company shall dismiss the personnel 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 this Company. This 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 25**

This operation procedure should be approved by audit committee, adopted by the board of directors. Same procedures apply for the amendments made.

When submitting this operation procedure and behavior guide to the board of directors for discussion, the opinions of the independent directors shall be fully considered, and their objections or reservations shall be stated in the minutes of the board meeting; Unless there are valid reasons, a written opinion shall be issued in advance and stated in the minutes of the board meeting.