



## Code of Business Integrity

### Chapter 1 General Provisions

**Article 1** This Code is formulated to assist companies in establishing a corporate culture of honest management and sound development, and to provide them with a reference framework for establishing good business operations.

This Code applies to the company and its subsidiaries, foundations and other institutions or legal entities with substantial control over the fund that have contributed directly or indirectly more than 50% of the fund.

**Article 2** The directors, managers, employees or people with substantial control capabilities of the Company shall not act dishonestly to obtain illegitimate benefits or maintain benefits while engaging in commercial activities.

The objects of the conduct in the preceding paragraph include directors, managers, employees, people with substantial control or other interested parties

**Article 3** The company shall abide by the Company Law, Securities Exchange Law, Commercial Accounting Law, listing-related regulations or other laws and regulations related to commercial conduct as the basic prerequisite for implementing integrity operations.

**Article 4** The company should be based on the business philosophy of integrity, transparency and responsibility, formulate policies based on integrity, and establish good corporate governance and risk control mechanisms to create a business environment for sustainable development.

**Article 5** The company shall consult with employees, members of labor unions or other representative organizations, and communicate with relevant interest groups in accordance with the business philosophy and policies of the preceding article and in compliance with the relevant laws and regulations of the places where the company and group companies and organizations operate. When appropriate guidance is not available in this Code, a plan to prevent unethical behavior will be formulated, including operating procedures, behavioral guidelines, education and training, etc.

**Article 6** The Company and its group companies and organizations shall clearly state the policy of integrity management in their regulations and external documents. The board of directors and management shall commit to actively implementing it and implement it in internal management and external business activities. The company's responsible persons and senior management personnel shall clearly show their clear and positive commitment to implement the integrity and ethics code, provide leadership, resources and positive support for the management to implement the integrity and ethics code, and ensure that the company has a clear internal division of labor, and each performs its duties when implementing the integrity and ethics code.

**Article 7** The board of directors of the company shall fulfill the duty of care of a good manager, urge the company to prevent dishonest behavior, and review its implementation results and continuous improvement at any time to ensure the implementation of the honest management policy.



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**Article 8** Directors, managers, employees and people with substantial control of the company shall comply with laws and regulations and the plan to prevent dishonest behavior when performing business.

### **Chapter 2 Definition of Terms**

**Article 9** The benefits referred to in this Code refer to anything of value, including money, gifts, commissions, positions, services, preferential treatment, kickbacks, etc. in any form or name. However, this does not apply to normal social etiquette, and when it is incidental and does not affect specific rights and obligations.

**Article 10** Dishonest and unethical behavior referred to in this Code refers to directly or indirectly providing, promising, requesting or accepting any improper benefits, and performing other acts that violate good faith, are illegal, or violating the obligations of the trustee to obtain or maintain benefits.

**Article 11** The request referred to in this Code is the intention to request payment and induce the other party to promise. Once requested, the crime of embezzlement is established, and the promise of the other party is not a prerequisite.

**Article 12** Bribery as defined in this Code means providing, promising, giving, requesting or accepting any improper benefits directly or indirectly from the following persons in order to obtain, maintain, direct or secure any improper benefits in business activities, including allocating any percentage of kickbacks, commissions, facilitation payments from contractual payments or providing or accepting improper benefits from customers, agents, contractors, suppliers, public servants, government officials, members of any group or other interested persons through other means:

Public servants; Political candidates, political parties or parties' officials.

Any private sector employee (including people in any position responsible for management or work in private sector enterprises).

**Article 13** The so-called improper benefits in this Code refer to all tangible and intangible benefits other than money that are sufficient to satisfy people's needs and desires, such as debt relief, job introductions, and entertainment enjoyment.

### **Chapter 3 Procedures and Guidelines for Preventing Dishonest & Unethical Behavior**

#### **Section 1 Bribery and Improper Benefits**

**Article 14** The Company and its directors, managers, employees and persons with substantial control are prohibited from directly or indirectly offering, promising, requesting, giving or accepting any form of bribes or improper benefits when performing business, except for those that comply with the laws of the place of operation.

The Company prohibits employees from arranging or accepting bribes or improper benefits from customers, agents, contractors, suppliers and their employees or government officials for their own personal interests or the interests of their families, friends, colleagues or acquaintances.



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**Article 15** The Company and its directors, managers, employees and people with substantial control are prohibited from directly or indirectly offering or accepting any unreasonable gifts, entertainment or other improper benefits to establish business relationships or influence business transactions.

The manager shall perform his duties as a good manager and pay attention to unreasonable expenditure regularly.

### **Section 2 Political Donations**

**Article 16** The Company and its directors, managers, employees, agents and persons with substantial control shall not directly or indirectly make political donations to political parties or organizations or individuals involved in political activities for commercial interests, transaction advantages or personal improper interests.

**Article 17** All political donations made by the Company shall comply with the provisions of the Political Donation Act, the Income Tax Act and other relevant laws and regulations, and shall be subject to approval by those with authority in accordance with the Company's approval authority table, and shall be subject to the accounts payable and payment operations, and shall obtain legal political donation receipts and report them within the prescribed time limit.

The Company should publicly disclose all its political contributions and maintain written records.

### **Section 3 Charitable Donations**

**Article 18** The Company and its directors, managers, employees and persons with substantial control are prohibited from making disguised bribes or sponsorships to individuals, transaction partners or government officials who are responsible for handling charitable donations, and other educational, cultural, public welfare and charitable organizations and groups that do not meet the requirements of Article 11, Paragraph 4 of the Income Tax Act, for the purpose of commercial interests, commercial transaction advantages or personal improper interests.

The Company prohibits all charitable donations from being accompanied by performance conditions and kickbacks that benefit donors.

**Article 19** All charitable donations or sponsorships of the Company shall comply with income tax and other relevant laws and regulations, and after approval by the person authorized in accordance with the company's approval authority table, the donation shall be carried out in accordance with the accounts payable and payment operations, and a legal donation receipt shall be obtained and reported within the prescribed time limit.

The Company shall publicly disclose all its charitable donations or sponsorships and keep written records.

### **Section 4 Conflicts of Interest Related to Jobs**

**Article 20** When a director or manager of the Company has a conflict of interest, he or she shall handle it in accordance with the Company's Code of Ethics and the Rules of Procedure for Board Meetings.



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**Article 21** When an employee of the Company encounters a matter that has a potential conflict with his or her own interests, he or she shall proactively inform his or her superior. The superior shall determine the potential conflict of interest and, if necessary, may appoint a person who has no interest in the matter to handle it on his or her behalf.

### **Section 5 Business Confidentiality and Commercially Sensitive Information**

**Article 22** When a director, manager or employee of the Company handles business confidentiality and commercially sensitive information, he or she shall comply with the relevant provisions of the Company's Code of Ethics.

### **Section 6 Suppliers, Customers and Business Transaction Partners with Dishonest Behavior**

**Article 23** Before engaging in business dealings, the Company shall consider the legitimacy of its agents, suppliers, customers or other business transaction partners and whether they have a record of dishonest and unethical behavior and shall avoid trading with those with a record of dishonest and unethical behavior.

When the Company signs a contract with others, the content of the contract shall include the clause of compliance with the business integrity policy and the clause of termination or rescission of the contract at any time if the transaction partner is involved in dishonest behavior.

## **Chapter 4 Supervision and Punishment**

**Article 24** The Company shall regularly conduct training or publicity for directors, managers, employees and people with substantial control, and invite people who engage in business activities with the Company to participate, so that they can fully understand the Company's determination, policies, plans to prevent dishonest behavior and its consequences.

**Article 25** The Company shall not have external accounts or retain secret accounts.

When the Company's internal auditors perform audit work, if they find any violation of integrity, they shall prepare an audit report and submit it to the Board of Directors.

**Article 26** The Company shall disclose the implementation of its integrity management code appropriately on the Company's website, annual report and public prospectus.

**Article 27** The Company provides an effective reporting channel, and the identity of the whistleblower and the content of the report shall be kept confidential. The matters reported shall be carefully verified, and the relevant evidence shall be reviewed by appropriate personnel and punished in accordance with the Company's Handbook and Code of Discipline.

If the person violates the integrity management regulations due to instigation, the person must be able to prove that he has exercised due care and has reasonable grounds to believe that the behavior was not intentional or negligent, and the punishment may be adjusted appropriately.

**Article 28** In addition to strict punishment in accordance with the company's reward and punishment regulations, those who violate the law will be transferred to the court in accordance with the law. If



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the company suffers damage, the company will pursue its liability for compensation in accordance with the law.

### Chapter 5 Revision Procedures

**Article 29** The company should always pay attention to the development of domestic and foreign standards related to Integrity management, and encourage directors, managers and employees to make suggestions to review and improve the company's established Code of Business Integrity to improve the company's integrity management results.

**Article 30** The company's Code of Business Integrity will be implemented after being approved by the Audit Committee and then submitted to the Board of Directors for approval, and will be submitted to the shareholders' meeting, and the same applies when it is revised.

**I have read the above-mentioned Code of Business Integrity in detail and will abide by the relevant provisions of the Code of Business Integrity.**

**Signature:**

**Printed Name:** \_\_\_\_\_

**Date Signed:** \_\_\_\_\_

**Position:** \_\_\_\_\_

**Department:** \_\_\_\_\_