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## Ethical Conduct Guidelines for Employees Walsin Lihwa Corporation

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**Article 1 Purpose of and basis for adoption**

The Guidelines are adopted to encourage Walsin Lihwa (hereafter referred to as the Company) to act in line with ethical standards to help strengthen corporate governance.

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**Article 2 Scope of application**

The Guidelines apply to all employees of the Company.

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**Article 3 Prevention of conflicts of interest**

Employees of the Company shall faithfully perform their duties and shall put the overall interest of the Company before theirs in case of any conflict of interest between the Company and themselves. They shall not take advantage of their positions in the Company to obtain improper benefits for either themselves, their spouse, or relatives within the second degree of kinship; or, engage in any activity that may result in damage to the Company's interest or reputation.

When loaning of funds, making of guarantees, and major asset transactions or the purchase (or sale) of goods involve any business run by either the Company's employees themselves, their spouse, or relatives within the second degree of kinship or involve any business either the Company's employees themselves, their spouse, or relatives within the second degree of kinship work for, they shall voluntarily explain to their direct superiors and internal audit units whether there is any potential conflict between them and the Company.

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**Article 4 Minimizing incentives to pursue personal gain**

When the Company has an opportunity for profit, it is the responsibility of its employees to maximize the reasonable and proper benefits that can be obtained by the Company.

The Company shall prevent its employees from engaging in any of the following activities:

1. Obtaining personal gain by using company property or information or taking advantage of their positions
  2. Competing with the Company.
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**Article 5 Confidentiality**

The Company's employees shall be bound by the obligation to maintain the confidentiality of any information regarding the Company itself or its suppliers and

customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the Company or its suppliers and customers. Former employees of the Company shall also be bound by the obligation.

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**Article 6 Fair trade**

The Company's employees shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

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**Article 7 Safeguarding and proper use of company assets**

The Company's employees have the responsibility to safeguard company assets and to ensure the assets can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the Company's profitability.

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**Article 8 Legal compliance**

The Company's employees shall comply with all applicable laws, regulations, company bylaws, and relevant regulations in the Securities and Exchange Act regarding insider trading prevention.

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**Article 9 Prohibition of gratuity, bribery, or improper benefits**

When performing their duties, the Company's employees shall comply with the Company's Procedures for Ethical Management and Guidelines for Conduct, and shall not request, promise, provide, or accept any gratuity, entertainment, rebate, bribe, or any other improper benefit in whatever form or name for themselves, the Company, or any third party.

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**Article 10 Prohibition of disseminating information detrimental to the Company**

The Company's employees shall not in any way disseminate to the media and public any information detrimental to the Company and its employees.

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**Article 11 Equal employment and nondiscrimination**

The Company shall respect social pluralism to provide equal employment and career development opportunities without discrimination of ages, genders, political party affiliations, positions, nationalities, races, religions, and sexual orientations.

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**Article 12 Workplace health and safety**

The Company's employees shall together maintain workplace health and safety, and there shall be no sexual harassment or any other violent behavior or menace.

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**Article 13 Obligation for correct production and safekeeping of documents**

The Company's employees shall ensure the correct production, completeness, and safekeeping of various forms of documents. Any document missing, damage, content omission, or fabrication found shall be reported to relevant department heads to investigate possible causes.

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**Article 14 Respect for others' intellectual property rights**

When performing their duties, the Company's employees shall respect and lawfully use others' intellectual property rights.

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**Article 15 Proactive reporting on illegal or unethical activities**

Upon suspicion or discovery of any violation of laws, regulations, or the Ethical Conduct Guidelines, the Company's employees shall voluntarily report it to their direct superiors and internal audit units and shall also provide sufficient concrete evidence for the Company to appropriately follow up with investigation. The Company shall keep any case reported confidential and do its best to ensure the safety of informants and protect them from reprisals.

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**Article 16 Disciplinary measures and remedies**

The Company's employees who violate the Ethical Conduct Guidelines shall be subject to disciplinary measures proportional to the degrees of violation in accordance with relevant regulations. The same shall also apply to violators' department heads who are aware of any violation but fail to rectify it or handle it according to relevant regulations of the Company. The employees in non-management positions subject to disciplinary measures for violating the Guidelines may file complaints with the Reward and Punishment Committee.

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**Article 17 Method of disclosure**

The Company shall disclose the Ethical Conduct Guidelines it has adopted and any amendment to the Guidelines on its official website, in its annual reports and prospectuses, and on the MOPS.

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**Article 18 Enforcement**

The Guidelines became effective after approval by the board of directors on February 17, 2015 and submission to supervisors of the board and the shareholders' meeting. Any amendment to the Guidelines shall also be approved by the board of directors and submitted to supervisors of the board and the shareholders' meeting.

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The Guidelines were first amended on January 19, 2018 and amended again on August 4, 2020. The amendments became effective after approval by the board of directors.

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