

Code of Ethical Conduct

Description

Yesiang values integrity, respect, responsibility, and excellence, and expects all personnel to adhere to these principles. To ensure our conduct aligns with the Company's beliefs, we have established this Code of Ethical Conduct to guide decision-making and actions in daily work.

This Code cannot cover every possible situation. Therefore, employees must exercise judgment and good conscience and seek assistance when questions or difficulties arise. Employees should always remember that their behavior affects not only themselves, but also the Company and the communities we serve.

1. Preventing Conflicts of Interests

Employees must avoid any situation that could compromise their loyalty to the Company or impair their objective judgment of the Company's interests. Conflicts of interest may arise in the following circumstances:

- The employee or their relatives have a direct or indirect interest with the Company's competitors, suppliers, customers, or other stakeholders.
- The employee or their relatives obtain improper benefits from transactions with the Company.
- The employee uses their position or Company information to seek personal gain for themselves or others.
- The employee engages during work hours or uses Company resources for activities unrelated to the Company or that conflict with the Company's interests.

If an employee discovers or suspects a conflict of interest involving themselves or others, they must promptly report it to their supervisor or the Human Resources Department and follow the instructions to resolve it.

2. Avoiding Opportunities for Personal Interests

Employees must respect the Company's property and resources and use them solely for legitimate and proper business purposes. They must not use their position or Company information to seek personal gain or create an unfair competitive advantage for themselves or others.

Employees must not accept or offer any form of bribe, kickback, gift, or other improper benefit intended to influence—or that could be perceived to influence—business decisions. If an employee receives any gift valued at more than NT\$2,000, they must report it to their division-level supervisor and seek guidance. Violations will be subject to investigation and disciplinary measures under the improper benefits procedures.

3. Confidentiality Obligations

Employees must protect the Company's confidential information, including but not limited to financial data, business plans, marketing strategies, customer lists, employee data, R&D results, and intellectual property. Without authorization or necessity, employees must not disclose, use, or reproduce such information, unless required to perform job duties or to comply with the law. Employees must also respect confidential information of partners and stakeholders and comply with relevant nondisclosure agreements. Confidentiality obligations continue after an employee leaves the Company, unless the information has been made public or lawfully authorized.

4. Fair Trade

Employees must treat customers, suppliers, competitors, partners, and colleagues fairly, honestly, and respectfully, and must not exploit others' weaknesses or unfavorable situations. Employees must provide accurate, complete, and timely information, and must not intentionally mislead or deceive. Employees must comply with all applicable competition and antitrust laws and must not engage in any form of unfair competition or collusion. Employees must respect others' intellectual property rights and must not infringe or misappropriate patents, trademarks, copyrights, or other intellectual property.

5. Protecting and Properly Using Company Assets

Employees must safeguard Company assets—including physical assets, financial assets, human resources, and intellectual assets—against loss, damage, theft, misuse, or waste. Employees must use Company assets reasonably and efficiently, and only for legitimate and proper business purposes. Employees must comply with the Company's internal control systems and report any loss or damage of assets when necessary. Company assets include electronic devices and communication systems used by employees. Employees must avoid transmitting or storing any inappropriate or illegal content on such devices and systems and agree that the Company has the right to monitor and review usage.

6. Compliance with Laws and Regulations

Employees must comply with all applicable laws, regulations, policies, and standards, and must not engage in any illegal or unethical conduct. Employees must be familiar with and understand the legal requirements relevant to their business activities and seek legal advice when in doubt. Employees must follow the Company's internal control systems and ensure that financial reporting and records are truthful, accurate, and complete. Employees must comply with the Company's tax policies and pay all taxes due on time. Employees must comply with the Company's health, safety, and environmental policies and strive to create a safe, healthy, and sustainable workplace for employees, customers, and the community.

7. Reporting of Violations

Employees are encouraged to report any suspected or observed illegal conduct or violations of this Code of Ethical Conduct, without fear of retaliation or threats. Reports may be made through:


- The employee's supervisor or the Human Resources Department.
- The Company's ethics hotline or reporting mailbox:
 1. Ethics Hotline: 02-22257858#1040
 2. Reporting Mailbox: appeal@yesiang.com

The Company will investigate and handle all reports and protect the reporter's identity and rights. The Company will not tolerate any retaliation or harassment against reporters and will impose strict disciplinary measures.

8. Disciplinary Measures

Employees are accountable for their actions and will bear the consequences of violating this Code. The Company will take appropriate disciplinary measures for any violations, including but not limited to warnings, fines, suspension, and termination. The Company may also report illegal conduct to relevant legal or regulatory authorities and seek compensation or pursue legal liability.

This Code of Ethical Conduct is a core element of the Company's culture. Employees must read, understand, and comply with it; lead by example; demonstrate professional and ethical standards; and encourage and help colleagues and partners to do the same. Employees should always remember that their behavior represents not only themselves, but also the Company and the communities we serve.



James Chuang
Chairman & CEO
2025/11