

YA HORNG ELECTRONIC CO., LTD.

Code of Ethical Conduct

Article 1: Purpose of and basis for adoption

In recognition of the necessity to assist the companies in Taiwan in their establishment of codes of ethical conduct, these Guidelines are adopted for the purpose of encouraging directors, and managerial act in line with ethical standards, and to help interested parties better understand the ethical standards of such companies.

Article 2: The object for which

All directors company managers of the Board of Directors of the Company shall be bound by these Guidelines.

Article 3: Preventing conflicts of interest

The directors or managers of the Company shall conduct their official duties in an objective and efficient manner and shall not be able to hold their duties with the intention of obtaining undue benefits to themselves, spouses, parents, children or relatives within the third party.

The Company and the aforementioned personnel or their affiliated enterprises, such as funds loans and, for their endorsement of the guarantee, major asset transactions or goods exchanges, should follow the Company's "fund loan stake and other operating procedures", "endorsement guarantee measures" and "acquisition or disposition of assets processing procedures" and procurement and delivery related operations provisions. "Procedures for Loaning Funds with thers", "Endorsement Guarantee Measures", "Procedures for Acquiring or Disposing of Assets" and related procurement and supply operations.

Article 4: Avoiding opportunities for self-interest

Directors or managers of the Company shall refrain from the use of the Company's property, information or the use of their positions for personal gain, or for personal gain, and shall refrain from acting for themselves or others in the business of the Company.

The directors or managers of the Company are responsible for aintaining or increasing the legitimate and legitimate interests of the company when the ompany has a profit opportunity.

Article 5: Confidentiality

The Directors or Managers of the Company shall have a duty of confidentiality to any information that may cause harm to the company, customers or suppliers, except as authorized or disclosed by law, after the ompany itself, the Customer or the Supplier may be exploited or disclosed by the Competitor.

Article 6: Fair

Directors or managers of the Company shall treat the Company's customers, suppliers, competitors or employees fairly and shall not obtain improper benefits by manipulating, concealing or abusing information they have learned on the basis of their duties, making false statements or other unfair transactions on important matters.

Article 7: Protect and use company assets appropriately

The Directors or Managers of the Company are responsible for protecting the Company's assets, ensuring that they are used effectively and lawfully in official business and that theft, negligence or waste shall be avoided, which may affect the Profitability of the Company.

Article 8: Follow the law

Directors or managers of the Company shall indeed comply with the provisions of the Securities Exchange Act and other relevant laws and regulations.

Article 9: Whistleblowing procedures

The company shall raise awareness of ethics internally and encourage employees to report to a company, managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the company shall establish a concrete whistle-blowing system and make employees aware that the company will use its best efforts to ensure the safety of informants and protect them from reprisals.

Article 10: Disciplinary measures

When the directors of the Company have committed any violation of these Guidelines, they shall be prosecuted in accordance with the provisions of civil law, criminal law and

related laws and regulations, and if the managers of the Company violate these Standards, they shall be appropriately disciplined in accordance with the rules of work. After the disciplinary measures for the violation of these Guidelines are confirmed, the violation of the person's title, name, date of violation, cause of violation, violation of the Code, and handling of the information information disclosed in real time at the Public Information Observatory shall be recovered in accordance with the law if the circumstances are significant and the company has suffered damage.

Article 11: The system of application

the directors and manager of the company violates this standard, Appeals can be filed according to employee appeals processing points.

Article 12: Exemption

Procedures for exemptionThe code of ethical conduct adopted by a company must require that any exemption for directors or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption.

Article 13: How to expose

These Guidelines shall be disclosed in the Annual Report, The Public Information Statement and the Public Information Observatory and shall be revised in the same light.

Article 14: By-laws

These Guidelines shall be handled in accordance with the relevant laws and regulations and the articles of association of the Company.

Article 15: Announcement of implementation

A company's code of ethical conduct, and any amendments to it, shall be approved by the audit committee, approved by the board of directors, and become effective after being submitted to a shareholders meeting.

Article 16: These guidelines were first formulated on June 13, 2008, and the first amendment was made on June 9, 2020.