

# Eris Technology Corporation

## Code of Integrity Management

### **Article 1 Purpose of Formulation and Scope of Application**

Eris Technology Corporation (hereinafter referred to as "the Company"), based on strengthening a corporate culture of ethical management and a sustainable operating environment, hereby formulates this Code with reference to the " Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and relevant laws and regulations, for compliance.

The scope of application of this Code extends to the Company and its subsidiaries, charitable foundations to which it directly or indirectly contributes more than 50% of their funds, and other institutions or legal entities with de facto control, collectively referred to as "group enterprises and organizations".

### **Article 2 Unethical Conduct and Ethical Management**

The Company's directors, managers, employees, or persons with de facto control (hereinafter referred to as "de facto controllers") shall not, directly or indirectly, offer, promise, demand, or accept any improper benefits, or engage in other unethical conduct such as violating integrity, illegality, or breach of duty, in the course of their commercial activities, in order to obtain or maintain benefits.

The subjects of the aforementioned conduct include public officials, political candidates, political parties or party officials, as well as any public or private enterprises or institutions and their directors (board members), supervisors, managers, employees, de facto controllers, or other interested parties.

### **Article 3 Types of Benefits**

"Benefits" as referred to in this Code mean any valuable item, including any form or name of money, gifts, commissions, positions, services, preferential treatment, rebates, etc.; however, this shall not apply to gifts that are part of normal social etiquette and are incidental and unlikely to affect specific rights or obligations.

### **Article 4 Compliance with Laws and Regulations**

The Company shall comply with the Company Act, Securities and Exchange Act, Business Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/TPEX listed company regulations, or other laws and regulations related to commercial conduct, as the fundamental premise for implementing ethical management.

### **Article 5 Ethical Management Policy**

The Company, based on the business philosophy of integrity, transparency, and responsibility, formulates policies founded on integrity and establishes sound corporate governance and risk control mechanisms, to create a sustainable operating environment.

## **Article 6 Prevention Programs, Scope, and Measures**

The formulation of prevention programs in the preceding Article shall involve analyzing business activities within the scope of operations that carry a higher risk of unethical conduct, and shall include operating procedures, codes of conduct, and education and training. The Company's prevention programs shall comply with the relevant laws and regulations of the operating locations within the scope of application as defined in Article 1, Paragraph 2.

The prevention programs mentioned in Paragraph 1 shall at least cover preventive measures for the following conduct by the Company and its directors, managers, employees, and de facto controllers:

### **1. Prohibition of Bribery and Acceptance of Bribes:**

The Company and its directors, managers, employees, and de facto controllers shall not, directly or indirectly, offer, promise, demand, or accept any form of improper benefits, including rebates, commissions, facilitation payments, or offer or accept improper benefits through other channels to or from customers, agents, contractors, suppliers, public officials, or other interested parties, unless it complies with the laws of the operating location.

### **2. Prohibition of Providing Illegal Political Donations:**

The Company and its directors, managers, employees, and de facto controllers shall comply with the Political Donations Act and the Company's internal relevant operating procedures when directly or indirectly providing donations to political parties or organizations or individuals participating in political activities, and shall not seek commercial interests or transactional advantages through such means.

### **3. Prohibition of Improper Charitable Donations or Sponsorships:**

The Company and its directors, managers, employees, and de facto controllers shall comply with relevant laws and regulations and internal operating procedures for charitable donations or sponsorships, and shall not use them as disguised bribery.

### **4. Prohibition of Offering or Accepting Unreasonable Gifts, Entertainment, or Other Improper Benefits:**

The Company and its directors, managers, employees, and de facto controllers shall not directly or indirectly offer or accept any unreasonable gifts, entertainment, or other improper benefits to establish business relationships or influence commercial transactions.

## **Article 7 Commitment and Implementation**

The Company shall explicitly state its ethical management policy in its management regulations and external documents. The Board of Directors and management shall commit to actively implementing it and genuinely executing it in internal management and external commercial activities.

#### **Article 8 Ethical Business Activities**

The Company shall conduct business activities in a fair and transparent manner.

Before engaging in business dealings, the Company shall consider the legality of agents, suppliers, customers, or other business transaction counterparts and whether they have records of unethical conduct. It is advisable to avoid transactions with parties that have records of unethical conduct. When the Company enters into contracts with others, the content should preferably include clauses requiring compliance with the ethical management policy and allowing for termination or cancellation of the contract at any time if the counterparty is involved in unethical conduct.

#### **Article 9 Organization and Responsibilities**

The Company's Board of Directors shall exercise the duty of care of a good administrator, supervise the Company in preventing unethical conduct, and regularly review the effectiveness of its implementation and continuously improve it, to ensure the realization of the ethical management policy.

To strengthen the management of ethical management, the Company's Admin. Division is responsible for formulating the ethical management policy and prevention programs, while the Audit Office is responsible for supervising their implementation, and regularly reports to the Audit Committee and the Board of Directors.

#### **Article 10 Compliance with Laws and Regulations in Business Execution**

The Company's directors, managers, employees, and de facto controllers shall comply with laws and regulations and prevention programs when executing their duties.

#### **Article 11 Conflicts of Interest for Directors and Managers**

The Company shall formulate regulations to prevent conflicts of interest and provide appropriate channels for directors and managers to proactively disclose any potential conflicts of interest with the Company.

The Company's directors shall maintain a high degree of self-discipline. For agenda items listed by the Board of Directors, if a director has a conflict of interest, either personally or through the legal entity he/she represents, which may harm the Company's interests, he/she may express opinions and answer questions, but shall not participate in discussions and voting, shall recuse himself/herself during discussions and voting, and shall not exercise voting rights on behalf of other directors. Directors shall also exercise self-discipline and not improperly support each other. The Company's directors and managers shall not use their positions in the Company to obtain improper benefits for themselves, their spouses, parents, children, or any other person.

## **Article 12 Accounting and Internal Control**

The Company prohibits business activities with unethical conduct risks and establishes effective accounting systems and internal control systems, shall not maintain external accounts or secret accounts, and shall regularly review them to ensure that the design and execution of these systems remain effective. The Company's audit personnel shall regularly audit the compliance with the aforementioned systems, include compliance with ethical management principles within the scope of such audits, and prepare audit reports to be submitted to the Audit Committee and the Board of Directors.

## **Article 13 Operating Procedures and Code of Conduct**

The Company shall formulate operating procedures and a code of conduct in accordance with Article 6, specifically stipulating matters requiring attention by directors, supervisors, managers, employees, and de facto controllers in the performance of their duties. The content shall at least cover the following matters:

1. Criteria for identifying the provision or acceptance of improper benefits.
2. Procedures for handling legal political donations.
3. Procedures and monetary standards for providing proper charitable donations or sponsorships.
4. Regulations to avoid conflicts of interest related to duties, and their reporting and handling procedures.
5. Confidentiality regulations for confidential and commercially sensitive information obtained in the course of business.
6. Regulations and handling procedures for suppliers, customers, and business transaction counterparts involved in unethical conduct.
7. Procedures for handling the discovery of violations of the corporate ethical management code.
8. Disciplinary actions to be taken against violators.

## **Article 14 Education and Training and Performance Evaluation**

The Company shall regularly conduct education and training and awareness campaigns for directors, managers, employees, and de facto controllers, and invite counterparts engaged in commercial activities with the Company to participate, to ensure they fully understand the Company's determination, policies, prevention programs for ethical management, and the consequences of violating unethical conduct.

The Company integrates its ethical management policy with employee performance evaluations and human resource policies, establishing clear and effective reward and punishment systems.

## **Article 15 Whistleblowing and Discipline**

Company personnel who discover any violation of ethical management regulations shall proactively report it to their direct supervisor, internal audit supervisor, or other appropriate personnel. The Company shall provide proper confidentiality and protection to personnel who report any illegal activities or participate in investigation processes, to avoid any unfair treatment, retaliation, or harassment threats.

The Company shall establish clear reward, punishment, and grievance systems. For Company personnel who commit serious violations of ethical conduct, disciplinary actions, dismissal, or termination shall be imposed in accordance with relevant laws and regulations or the Company's reward and punishment regulations. Information such as the title, name, date of violation, content of violation, and handling status of the violating personnel shall be disclosed on the internal website.

#### **Article 16 Information Disclosure**

The Company shall disclose the implementation status of this Code on the Company's website, annual reports, corporate governance reports, and prospectuses.

#### **Article 17 Review and Amendment of the Code of Ethical Management**

The Company shall continuously monitor the development of relevant ethical management regulations domestically and internationally, and encourage directors, managers, and employees to provide suggestions, based on which this Code shall be reviewed and improved to enhance the effectiveness of ethical management.

#### **Article 18 Implementation**

This Code shall take effect after being passed by the Board of Directors and reported to the shareholders' meeting. The same shall apply to any amendments.

The Company's Explanation of Specific Measures for Implementing Ethical Management Principles in 2024:

Statement Content	Number of Signatures	Signature Level	Remarks
Statement of No Violation of Ethical Principles	7	Board of Directors	Election of 11th Term Directors