

Sentien Printing Factory Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Article 1 (Purpose and Scope of Application)

In order to implement the integrity management policy and actively prevent dishonest behavior, the Company hereby formulates this key point in accordance with the Company's Code of Integrity Management to specifically regulate the matters that the Company's personnel should pay attention to when performing business.

This point applies to the Company's subsidiaries.

Article 2 (Eligibility)

For the purposes of these Points, the term "personnel of the Company" refers to the directors, managers, employees, appointees and persons with substantial control over the Company and its subsidiaries.

Any improper advantage offered, promised, demanded or accepted by a third party shall be presumed to be committed by the Company's personnel.

Article 3 (Dishonest Conduct)

The term "dishonest behavior" in this point refers to the fact that the Company's personnel directly or indirectly provide, accept, promise or demand any improper benefits in the course of performing business, or engage in other acts that violate good faith, illegality or breach of fiduciary duty, in order to obtain or maintain benefits.

The targets of the acts described in the preceding paragraph include public officials, candidates for political participation, political parties or party officials, as well as any public or private enterprise or institution and its directors (directors), supervisors (supervisors), managers, employees, persons with substantial control or other interested parties.

Article 4 (Form of Interest)

For the purposes of this point, the term "benefit" refers to any form or name of money, gifts, gifts, commissions, positions, services, benefits, rebates, facilitation payments, entertainment, entertainment and other things of value.

Article 5 (Specialized Units)

The Company has designated the Audit Office as a dedicated unit (hereinafter referred to as the

Company's Dedicated Unit), which is subordinate to the Board of Directors to handle the revision, implementation, interpretation, consulting services and registration and filing of the contents of this Bulletin, as well as supervise the implementation, and report to the Board of Directors when necessary.

Article 6 (Prohibition of Offering or Receiving Unfair Benefits)

In the event that an employee of the Company directly or indirectly provides, accepts, promises, or requests the benefits specified in Article 4, he/she shall comply with the provisions of the Company's Code of Integrity and these Points, and shall comply with the relevant procedures, except in the following cases:

1. Based on business needs, those who act in accordance with local courtesies, customs or customs when visiting, receiving foreign guests, promoting business and communicating and coordinating at home (abroad).
2. Participate in or invite others to hold normal social activities based on normal social etiquette, commercial purposes or promoting relationships.
3. Invite customers or be invited to participate in specific business activities, factory visits, etc. due to business needs, and the cost bearing method, number of participants, accommodation level and period of the previous activities have been specified.
4. Participate in folk festivals that are held in public and the general public is invited to participate.
5. Rewards, assistance, condolences or condolences from supervisors.
6. Offering or accepting money, property, or other benefits from persons other than relatives or frequent friends, the market value of which is less than NT\$1,000; or a person who has given property to a majority of the Company's personnel, and the total market value of the property is less than NT\$1,000. However, the maximum number of times a property is provided to the same target or a gift from the same source in the same quarter.
7. Property donated due to engagement, marriage, childbirth, housewarming, employment, relocation, retirement, resignation, resignation, injury, illness or death of the person, spouse or immediate family members.
8. Other those who meet the company's regulations.

Article 7 (Procedure for Accepting Unfair Benefits)

In the event that any other person directly or indirectly provides or promises to give the benefits specified in Article 4, the Company shall follow the following procedures except for the circumstances specified in the preceding paragraphs:

1. If the person providing or promising has no interest in his position, he or she shall report to his immediate supervisor within three days from the date of acceptance, and if necessary, notify the company's special unit.
2. If the person who provides or promises has an interest in his or her position, he or she shall return

or reject it, and report it to his immediate supervisor and notify the company's special unit; If it cannot be returned, it shall be handed over to the company's special unit within three days from the date of receipt.

The term "interest in their position" as used in the preceding paragraph refers to any of the following circumstances:

1. Those who have business dealings, command and supervision, or expense subsidies (awards) and other relationships.
2. Those who are seeking, carrying out or have entered into a contract, sale or other contractual relationship.
3. Other decisions or non-implementations of the Company's business that will be advantaged or adversely affected.

Depending on the nature and value of the benefits in the first item, the company's special unit shall propose a refund, paid acceptance, return to the public, transfer to charity or other appropriate proposals, and report to the chairman of the board of directors for approval before implementation.

Article 8 (Prohibition of Facilitation Payments and Handling Procedures)

The Company shall not offer or promise any facilitation payments.

If the Company's personnel provide or promise facilitation payments due to threats or intimidation, they should record the process and report it to their immediate supervisor and notify the Company's designated unit.

Upon receipt of the notice in the preceding paragraph, the Company's responsible unit shall immediately deal with it and review the relevant situation to reduce the risk of recurrence. If any illegal matter is discovered, it should be immediately reported to the judicial unit.

Article 9 (Procedures for Handling Political Donations)

The political contribution provided by the Company shall be handled in accordance with the following provisions, and shall be submitted to the Board of Directors for approval after the approval of the Chairman of the Board of Directors and the notification of the Company's special unit:

1. It should be confirmed that it complies with the relevant laws and regulations of the country where the recipient of the political contribution is located, including the upper limit and form of the political contribution provided.
2. Decisions should be recorded in writing.
3. Political contributions shall be recorded in accordance with laws and regulations and accounting related procedures.
4. When providing political donations, you should avoid engaging in business dealings with relevant government units, applying for permits, or handling other matters involving the interests of the company.

Article 10 (Procedures for Handling Charitable Donations or Sponsorships)

The provision of charitable donations or sponsorships by the Company shall be handled in accordance with the following matters, and shall be submitted to the Board of Directors for approval after the approval of the Chairman of the Board of Directors and the notification of the Company's special units:

1. It shall comply with the provisions of the laws and regulations of the place where the business is operated.
2. Decisions should be recorded in writing.
3. The object of charitable donations shall be charitable institutions, and shall not be disguised as bribery.
4. The feedback that can be obtained due to the sponsorship is clear and reasonable, and it must not be the object of the company's business dealings or the person who has an interest in the company's personnel.
5. After a charitable donation or sponsorship, it should be confirmed that the purpose of the money flow is consistent with the purpose of the donation.

Article 11 (Avoidance of Interests)

Directors, managers and other stakeholders attending or attending the Board of Directors shall explain the important contents of their interests to the Board of Directors at the current Board of Directors meeting, and shall not participate in the discussion and voting if there is a risk of harm to the interests of the Company, and shall recuse themselves from the discussion and voting, and shall not exercise their voting rights on behalf of other directors. Directors should also be self-disciplined and have to support each other.

If a director's spouse, second degree blood relative, or a company with which the director has a controlling subordinate relationship, the director shall be deemed to have an interest in the matter referred to in the preceding paragraph.

In the course of performing the Company's business, if an officer of the Company discovers a conflict of interest with himself or the legal person he represents, or a situation that may cause himself, his or her spouse, parents, children, or any interested person to obtain improper benefits, he or she shall report the relevant matter to his or her immediate supervisor and the Company's responsible unit, and the immediate supervisor shall provide appropriate guidance.

The personnel of the Company shall not use the company's resources for business activities outside the company, and shall not affect their work performance due to their participation in business activities outside the company.

Article 12 (Organization and Responsibility of the Confidentiality Mechanism)

The Company's personnel shall comply with the relevant regulations on intellectual property, and shall not disclose the company's trade secrets, trademarks, patents, copyrights and other intellectual

property to others, and shall not inquire into or collect the company's trade secrets, trademarks, patents, copyrights and other intellectual property that are not related to their duties.

Article 13 (Prohibition of Engaging in Acts of Unfair Competition)

In accordance with the Fair Trade Act and related competition laws and regulations, the Company shall not fix prices, manipulate bids, restrict production volumes and quotas, or share or divide markets by allocating customers, suppliers, operating regions or types of businesses.

Article 14 (Prohibition of Insider Trading and Confidentiality Agreement)

The Company's personnel shall comply with the provisions of the Securities and Exchange Act and shall not use the undisclosed information known to them to engage in insider trading, nor shall they disclose it to others in order to prevent others from using such non-public information to engage in insider trading.

Other institutions or persons participating in mergers, divisions, acquisitions and share transfers, important memorandums, strategic alliances, other business cooperation plans or important contracts of the Company shall sign a confidentiality agreement with the Company, promising not to disclose the trade secrets or other material information of the Company that they are aware of to others, and shall not use such information without the consent of the Company.

Article 15 (Compliance and Declaration of Integrity Management Policy)

The Company shall require directors and senior management to issue a statement of compliance with the Ethical Management Policy, and require employees to comply with the Ethical Management Policy under the terms of employment.

The Company shall disclose its integrity management policy in internal regulations, annual reports, company websites or other documents, and timely announce it at external activities such as product launches and corporate information meetings, so that its suppliers, customers or other business-related institutions and personnel can clearly understand its integrity management philosophy and norms.

Article 17 (Assessment of Integrity Management Before Establishing a Business Relationship)

Before establishing a business relationship with others, the Company shall first evaluate the legality of agents, suppliers, customers or other business partners, the integrity of the business policy, and whether there is a record of dishonest behavior, so as to ensure that its business operation is fair and transparent and will not solicit, provide or accept bribes.

In conducting the assessment described in the preceding paragraph, the Company may adopt appropriate verification procedures to review its business partners in relation to the following matters to understand the status of its ethical business operations:

1. The country, place of operation, organizational structure, business policy and place of payment of

the enterprise.

2. Whether the enterprise has formulated a credit management policy and its implementation.
3. Whether the place where the enterprise operates is a country with a high risk of corruption.
4. Whether the business of the enterprise is an industry with a high risk of bribery.
5. The long-term operating status and goodwill of the enterprise.
6. Consult the opinions of its business partners on the enterprise.
7. Whether the enterprise has any record of dishonest behavior such as bribery or illegal political donations.

Article 18 (Explanation of Integrity Management Policy with Business Partners)

In the course of engaging in business activities, the Company's personnel shall explain the Company's integrity management policy and relevant regulations to the counterparties, and clearly refuse to directly or indirectly provide, promise, request or accept any form or name of improper benefits.

Article 19 (Refraining from Dealing with Dishonest Business Operators)

The company's personnel should avoid engaging in commercial transactions with agents, suppliers, customers or other business partners involved in dishonest behavior, and should immediately stop business transactions with those who are found to have dishonest behaviors with business dealings or cooperation partners, and list them as objects of refusal to deal with them, so as to implement the company's integrity management policy.

Article 20 (Honest Management as Stipulated in the Contract)

When entering into a contract with another party, the Company shall fully understand the integrity management status of the other party, and shall incorporate compliance with the Company's integrity management policy into the terms of the contract, and at least the following matters shall be specified in the contract:

1. If any party learns that a person has violated the terms of the contract prohibiting the receipt of commissions, kickbacks or other improper benefits, it shall immediately inform the other party of the identity, the manner of providing, providing, requesting or receiving such personnel, the amount or other improper benefits, and provide relevant evidence and cooperate with the other party's investigation. If one party suffers any damage as a result, it may claim damages from the other party, which may be deducted from the contract price payable.
2. If either party is involved in dishonest conduct in business activities, the other party may unconditionally terminate or rescind the contract at any time.
3. Stipulate clear and reasonable payment contents, including payment location, method, relevant tax laws and regulations to be complied with, etc.

Article 21 (Handling of Dishonest Acts of Company Personnel)

When the Company discovers or receives a report that the Company's personnel are involved in dishonest behavior, it shall immediately ascertain the relevant facts, and if it is confirmed that there is a violation of relevant laws and regulations or the Company's integrity management policies and regulations, it shall immediately request the reported person to stop the relevant behavior, take appropriate measures, and if necessary, seek damages through legal procedures to protect the reputation and rights of the Company.

The Company encourages internal and external personnel to report dishonest behavior or misconduct, and the Company has set up the chairman's e-mail address, which can only be read by the chairman, and also set up an independent director's mailbox for external personnel to report, and the whistleblower will be given appropriate rewards after investigation and verification to encourage the whistleblower to report any improper behavior.

At a minimum, the whistleblower should provide the following information:

1. The name and ID card number of the informant may also be anonymous, and the informant's telephone number and e-mail address may be contacted.
2. The name of the person being reported or other information sufficient to identify the identity characteristics of the person being reported.
3. Specific evidence that can be used for investigation.

The identity of the whistleblower and the content of the report will be kept confidential and protected, and the personnel involved in the investigation of the reported case shall not disclose it without authorization, so as to avoid unfair treatment, retaliation or threats against the whistleblower.

The company is assigned by the chairman of the board of directors to actively investigate the case and handle the report in accordance with the following procedures:

1. If the report involves ordinary employees, it should be reported to the department head, and if the report involves a director or senior executive, it should be reported to the independent director.
2. The Company's case investigators and the supervisors or personnel reported in the preceding paragraph shall immediately ascertain the relevant facts, and if necessary, the compliance or other relevant departments shall provide assistance.
3. If it is confirmed that the reported person has violated the relevant laws and regulations or the company's integrity management policies and regulations, the reported person shall be immediately required to stop the relevant behavior, and if necessary, report to the competent authority, transfer it to the judicial authority for investigation, or request damages through legal procedures to protect the company's reputation and rights.
4. The acceptance of reports, the investigation process, and the results of the investigation shall be kept in writing and kept for five years, and their preservation may be done electronically. Before the expiration of the retention period, in the event of litigation related to the content of the report, the relevant materials shall be retained until the conclusion of the litigation.

5. If the report is verified to be true, the relevant units of the company shall be responsible for reviewing the relevant internal control system and operating procedures, and proposing improvement measures to prevent the recurrence of the same behavior.
6. The company's dedicated unit shall report to the board of directors the report, its handling method and follow-up review and improvement measures.

Article 22 (Handling of Dishonest Acts of Others to the Company)

If the company's personnel encounter other people's dishonest behavior against the company, if their behavior involves illegal circumstances, the company shall notify the judicial and procuratorial organs of the relevant facts; If there is a public agency or public servant involved, the government integrity organ shall be notified.

Article 23: (Internal Advocacy, Establishment of Reward and Punishment, Appeal System, and Disciplinary Sanctions)

The company shall incorporate integrity management into employee performance appraisal and human resources policies, and establish a clear and effective reward, punishment and grievance system.

The Company shall dismiss or dismiss any of the Company's personnel who violate the integrity of the Company in accordance with relevant laws and regulations or in accordance with the Company's personnel regulations.

The Company shall disclose the title, name, date of violation, content of the violation, and handling of the personnel who violated the integrity on the internal website.

Article 24 (Enforcement)

This point shall be implemented by a resolution of the Board of Directors, and the same shall apply when amended.