

Giant Manufacturing Co., Ltd. Code of Conduct for Integrity Management

Established by the Board of Directors on November 6, 2015
Amended by the Board of Directors on March 23, 2018

Article 1 (Purpose and Scope)

Giant Manufacturing Co., Ltd. (hereinafter referred to as the Company) has established this Code to foster a culture of integrity and sound development, providing a reference framework for good business operations. This Code applies to the Company and its subsidiaries.

Article 2 (Prohibition of Unethical Conduct)

Directors, managers, employees, appointees, or those with substantial control (hereinafter referred to as substantial controllers) of the Company shall not directly or indirectly offer, promise, request, or accept any improper benefits, or engage in other unethical conduct such as violating integrity, illegal acts, or breaching fiduciary duties to gain or maintain benefits (hereinafter referred to as unethical conduct). The targets of such conduct include public officials, political candidates, political parties or party officials, and any public or private enterprises or institutions and their directors, managers, employees, substantial controllers, or other stakeholders.

Article 3 (Types of Benefits)

The term "benefits" in this Code refers to anything of value, including money, gifts, commissions, positions, services, preferential treatment, rebates, etc., in any form or name. However, normal social etiquette and occasional acts that do not affect specific rights and obligations are not included.

Article 4 (Compliance with Laws)

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, relevant regulations for listed companies, or other laws related to business conduct as the basic premise for implementing integrity management.

Article 5 (Policy)

The Company shall establish a corporate culture and values based on integrity, transparency, and responsibility, and establish good corporate governance and risk control mechanisms to create a sustainable business environment.

Article 6 (Prevention Program)

The Company's Code of Conduct for Integrity Management clearly and comprehensively defines specific practices for integrity management and the prevention of unethical conduct. The prevention program includes operational procedures, behavior guidelines, and irregular education and training, such as monthly meetings, on-site audits, and open complaint channels. The Company shall comply with relevant laws in the locations where it and its group enterprises and

organizations operate. The Company provides a contact window through its website to ensure communication with employees, unions, key business partners, or other stakeholders.

Article 7 (Scope of Prevention Program)

The Company shall analyze business activities with a higher risk of unethical conduct within its business scope and strengthen relevant preventive measures. The Company shall cover the following behaviors in its preventive measures:

1. Bribery and acceptance of bribes.
2. Providing illegal political donations.
3. Improper charitable donations or sponsorships.
4. Providing or accepting unreasonable gifts, hospitality, or other improper benefits.
5. Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights.
6. Engaging in unfair competition.
7. Directly or indirectly harming the rights, health, and safety of consumers or other stakeholders during the research, procurement, manufacturing, provision, or sale of products and services.

Article 8 (Commitment and Implementation)

The Company and its group enterprises and organizations shall explicitly state their integrity management policies in their regulations and external documents, and the Board of Directors and management shall actively implement the commitment to integrity management policies and effectively execute them in internal management and business activities.

Article 9 (Integrity Management in Business Activities)

The Company shall conduct business activities based on the principles of integrity management, in a fair and transparent manner. Before engaging in business dealings, the Company shall consider the legality and integrity of its agents, suppliers, customers, or other business partners to avoid transactions with those involved in unethical conduct. Contracts signed by the Company with its agents, suppliers, customers, or other business partners shall include clauses requiring compliance with integrity management policies and allowing for the termination or cancellation of contracts if the counterparty is involved in unethical conduct.

Article 10 (Prohibition of Bribery and Acceptance of Bribes)

The Company and its directors, managers, employees, appointees, and substantial controllers shall not directly or indirectly offer, promise, request, or accept any form of improper benefits to or from customers, agents, contractors, suppliers, public officials, or other stakeholders while performing their duties.

Article 11 (Prohibition of Providing Illegal Political Donations)

The Company and its directors, managers, employees, appointees, and substantial controllers shall comply with the Political Donations Act and relevant internal procedures when making donations to political parties or organizations or individuals

participating in political activities, and shall not seek commercial interests or transaction advantages through such donations.

Article 12 (Prohibition of Improper Charitable Donations or Sponsorships)

The Company and its directors, managers, employees, appointees, and substantial controllers shall comply with relevant laws and internal procedures when making charitable donations or sponsorships, and shall not use them as a means of bribery.

Article 13 (Prohibition of Unreasonable Gifts, Hospitality, or Other Improper Benefits)

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

Article 14 (Prohibition of Infringement of Intellectual Property Rights)

The Company and its directors, managers, employees, appointees, and substantial controllers shall comply with intellectual property-related laws, internal procedures, and contract provisions; they shall not use, disclose, dispose of, damage, or engage in other acts that infringe on intellectual property rights without the consent of the intellectual property owner.

Article 15 (Prohibition of Unfair Competition)

The Company shall conduct business activities in accordance with relevant competition laws and shall not engage in price-fixing, bid-rigging, production and quota restrictions, or market sharing or division by customer, supplier, operational area, or business type.

Article 16 (Prevention of Harm to Stakeholders from Products or Services)

The Company and its directors, managers, employees, appointees, and substantial controllers shall comply with relevant laws and international standards during the research, procurement, manufacturing, provision, or sale of products and services to ensure transparency and safety of product and service information. They shall formulate and publicly disclose policies for protecting the rights of consumers or other stakeholders and implement them in business activities to prevent products or services from directly or indirectly harming the rights, health, and safety of consumers or other stakeholders. If there is evidence that products or services may endanger the safety and health of consumers or other stakeholders, the Company shall, in principle, immediately recall the products or stop the services.

Article 17 (Organization and Responsibility)

The Company's directors, managers, employees, appointees, and substantial controllers shall fulfill their duty of care as good managers, supervise the Company to prevent unethical conduct, and continuously review and improve the effectiveness of implementation to ensure the implementation of integrity management policies. The Company shall establish an audit unit responsible for supervising the implementation of integrity management policies, handling the following matters, and regularly

reporting to the Board of Directors:

1. Assisting in integrating integrity and ethical values into the Company's business strategy and formulating relevant anti-corruption measures in accordance with legal requirements.
2. Preventing unethical conduct by establishing standard operating procedures related to business operations within various programs.
3. Promoting and coordinating integrity policy advocacy and training.
4. Planning a whistleblowing system to ensure its effectiveness.
5. Assisting the Board of Directors and management in auditing and evaluating the effectiveness of preventive measures established for implementing integrity management and regularly evaluating compliance with relevant business processes and preparing reports.

Article 18 (Compliance with Laws in Business Execution)

The Company's directors, managers, employees, appointees, and substantial controllers shall comply with legal regulations and internal rules while performing their duties.

Article 19 (Conflict of Interest Avoidance)

The Company shall establish a policy to prevent conflicts of interest, identify, monitor, and manage the risks of unethical conduct that may arise from conflicts of interest, and provide appropriate channels for directors, managers, and other stakeholders attending or present at Board meetings to proactively explain any potential conflicts of interest with the Company. Directors, managers, and other stakeholders attending or present at Board meetings who have a conflict of interest with the Company or the legal entity they represent shall explain the important content of their conflict of interest at the Board meeting. If it is detrimental to the Company's interests, they shall not participate in the discussion and voting, and shall recuse themselves during the discussion and voting, and shall not act as proxies for other directors in exercising their voting rights. Directors shall also self-regulate and not improperly support each other.

Article 20 (Accounting and Internal Control)

The Company shall establish effective accounting and internal control systems for business activities with a higher risk of unethical conduct, and shall not have off-the-books accounts or retain secret accounts. The Company shall continuously review these systems to ensure their design and implementation remain effective. The Company's internal audit unit shall regularly audit compliance with the aforementioned systems and prepare audit reports for the Board of Directors, and may appoint accountants to conduct audits. If necessary, professional assistance may be sought.

Article 21 (Operational Procedures and Behavior Guidelines)

The Company shall establish operational procedures and behavior guidelines in accordance with Article 6, specifically regulating the matters that directors, managers, employees, and substantial controllers should pay attention to while performing their duties. The content shall at least cover the following matters:

1. Standards for identifying improper benefits.
2. Procedures for handling legal political donations.
3. Procedures and standards for handling legitimate charitable donations or sponsorships.
4. Regulations for avoiding conflicts of interest related to duties, and their reporting and handling procedures.
5. Confidentiality regulations for confidential and commercially sensitive information obtained in business.
6. Regulations and handling procedures for suppliers, customers, and business partners involved in unethical conduct.
7. Procedures for handling violations of the Company's Code of Conduct for Integrity Management.
8. Disciplinary measures for violators.

Article 22 (Education and Assessment)

The Chairman, General Manager, or senior management shall regularly convey the importance of integrity to directors, employees, and appointees. The Company shall periodically conduct education and training sessions for directors, managers, employees, appointees, and substantial controllers, and invite business partners to participate, ensuring they fully understand the Company's commitment to integrity management, policies, prevention programs, and the consequences of violating unethical conduct.

The Company shall integrate integrity management policies with employee performance assessments and human resources policies, establishing clear and effective reward and punishment systems.

Article 23 (Whistleblowing System)

The Company shall establish a specific whistleblowing system and ensure its effective implementation, covering the following:

1. Establishing internal independent whistleblowing mailboxes and hotlines for use by internal and external personnel.
2. Designating personnel or units responsible for handling whistleblowing cases. If the case involves directors or senior executives, it shall be reported to independent directors, and the categories of whistleblowing matters and their investigation procedures shall be established.
3. Recording and preserving the acceptance, investigation process, investigation results, and related documents of whistleblowing cases.
4. Treating the identity of whistleblowers and the content of whistleblowing as confidential information, ensuring confidentiality and actively verifying and handling the cases.
5. Protecting whistleblowers from improper treatment due to whistleblowing.
6. Reward measures for whistleblowers.
7. If the personnel or unit responsible for handling whistleblowing cases discovers significant violations or potential major damage to the Company, they shall immediately prepare a report and notify the independent directors in writing.

Article 24 (Disciplinary and Appeal System)



The Company's disciplinary and appeal system for violations of integrity management regulations shall impose penalties based on the severity of the violations if the investigation confirms the violations.

Article 25 (Information Disclosure)

The Company shall disclose the implementation of the Code of Conduct for Integrity Management on its website and in its annual report.

Article 26 (Review and Amendment of Integrity Management Policies and Measures)

The Company shall continuously monitor the development of integrity management regulations domestically and internationally, and encourage directors, managers, and employees to provide suggestions for reviewing and improving the Company's Code of Conduct for Integrity Management to enhance the effectiveness of its implementation.

Article 27 (Implementation)

The Company's Code of Conduct for Integrity Management shall be implemented after approval by the Board of Directors, and the same applies to amendments.