

Silicon Optronics, Inc.

Code of Ethical Conduct

Article 1 (Purpose and Scope)

This Code is established to ensure that the conduct of the Company's directors, managerial officers, and employees conforms to ethical standards and to help stakeholders better understand the Company's ethical principles.

Article 2 (Honesty and Ethics)

Directors, managerial officers, and employees shall act in accordance with ethical standards and perform their duties honestly.

Honest conduct refers to behavior that is free from intent to defraud or deceive; ethical conduct refers to adherence to professional standards, including fair handling of conflicts between personal and professional interests.

Article 3 (Compliance Requirements)

The Company's directors, managerial officers, and employees shall comply with the following requirements:

(1) Prevention of Conflicts of Interest

They shall handle official duties objectively and efficiently and shall not use their positions in the Company to secure improper benefits for themselves, their spouses, or relatives within the second degree of kinship.

When the Company engages in lending, guarantees, major asset transactions, or purchase/sale dealings with related parties of the aforementioned individuals, it shall pay particular attention to preventing conflicts of interest and provide appropriate channels for them to declare any potential conflicts with the Company.

A conflict of interest refers to a situation in which a director, managerial officer, or employee must choose between personal interests (financial or otherwise) and the interests of the Company.

(2) Avoiding Opportunities for Personal Gain

Without the Company's consent, the following actions are prohibited:

- (1) Using Company property, information, or position for personal gain opportunities.
- (2) Using Company property, information, or position to obtain personal benefits.
- (3) Engaging in competition with the Company.

When profit opportunities arise, directors, managerial officers, and employees have a responsibility to enhance the Company's legitimate and lawful gains.

(3) Confidentiality

Information relating to the Company or its suppliers/customers must be kept confidential unless disclosure is authorized or legally required. Confidential information includes all non-public information that could be used by competitors or cause harm to the Company or its clients if disclosed.

(4) Prohibition of Insider Trading

Any information obtained in the course of duties that may materially affect the securities trading price must be kept strictly confidential prior to public disclosure, and such information must not be used for insider trading, in accordance with the Securities and Exchange Act.

(5) Fair Dealing

All suppliers, customers, competitors, and employees shall be treated fairly. No one may obtain improper benefits through manipulation, concealment, abuse of confidential information,

misrepresentation of material facts, or any other unfair dealing practices.

(六) All directors, managerial officers, and employees have the responsibility to protect the Company's assets and ensure their effective and lawful use for business purposes.

(七) All directors, managerial officers, and employees shall comply with the Company Act, the Securities and Exchange Act, and all other applicable laws and regulations.

(八) Encouraging the Reporting of Unlawful or Unethical Behavior

The Company shall strengthen ethical awareness and encourage employees, upon suspecting or discovering any violation of laws, regulations, or this Code of Ethical Conduct, to report such behavior to the appropriate level of management depending on the seriousness of the violation. Reports should include sufficient information to enable the Company to properly handle follow-up actions.

To encourage employees to report unlawful conduct, the Company shall establish a specific whistleblowing system that allows anonymous reporting, and shall inform employees that it will make every effort to protect the safety of whistleblowers and ensure they are free from retaliation.

Reporting Hierarchy:

Violating Department	Complaint-Handling Unit
Director	Audit Committee
President	Board of Directors
Managerial Officers (excluding the General Manager) and Employees	President

(九) Disciplinary Measures

In the event of any violation of this Code, the Company shall pursue action in accordance with the provisions of the Civil Code, Criminal Code, and other applicable laws and regulations, and shall impose appropriate disciplinary measures in accordance with the Company's internal policies.

Article 4 (Procedures for Exemption Application)

If any director or managerial officer of the Company deems it necessary to be exempted from complying with this Code, such exemption shall be approved by a resolution of the Board of Directors.

If any employee of the Company deems it necessary to be exempted from complying with this Code, such exemption shall be approved by the Company prior to implementation.

Article 5 (Disclosure Method)

The Company shall disclose this Code of Ethical Conduct on its official website, in the annual report, prospectus, and on the Market Observation Post System (MOPS). The same disclosure procedure shall apply in the event of any amendment.

Article 6 (Implementation)

This Code shall be implemented upon review by the Audit Committee and approval by the Board of Directors, and shall be submitted to the shareholders' meeting for acknowledgment. The same procedure shall apply to any amendments.

Article 7 (Revision Record)

First amendment: June 8, 2017 (ROC Year 106).

Second amendment: July 1, 2021 (ROC Year 110).