

Eastern Media International Corporation

Ethical Corporate Management Operational Procedures and Guidelines for the Conduct

Adopted on March 23, 2022

Article 1 Purpose and applicable scope

The Company conducts business activities based on the principles of fairness, honesty, faithfulness, and transparency. In order to carry out the ethical corporate management policies and actively prevent unethical conduct, the Company adopts these Ethical Corporate Management Operational Procedures and Guidelines for the Conduct pursuant to the provisions of its own Ethical Corporate Management Best Practice Principles and relevant laws and regulations of the territory where the Company and the Group are operating to prescribe matters that all personnel of the Company shall pay attention to when performing their duty.

These Procedures and Guidelines for the Conduct are applicable to the Company's subsidiaries, any foundation to which the Company's direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by the Company.

Article 2 Applicable subjects

The term "personnel of the Company" in these Procedures and Guideline refers to the Directors (including Independent Directors, the same below), managers, employees, mandataries, and substantial controllers of the Company and the Group.

Any provision, promise, request, or acceptance of improper benefits by any personnel of the Company through a third party will be presumed to be an act by the personnel of the Company.

Article 3 Unethical conduct

The term "unethical conduct" in these Procedures and Guidelines refers to the personnel of the Company directly or indirectly offer, promise to offer, request or accept any improper benefits, or commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty in order to acquire or maintain benefits when performing their duty.

Counterparties of the unethical conduct referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-owned or private-owned businesses or institutions, and the Directors, supervisors, managers, employees, or substantial controllers or other stakeholders thereof.

Article 4 Type of benefits

The benefits in these Procedures and Guidelines refers to money,

endowments, gifts, commissions, positions, services, preferential treatment, rebates, facilitating payment, entertainment, dining, or other valuable things of any type or in any name.

Article 5 Dedicated unit and responsibility

The Company establishes the Ethical Corporate Management Unit as the dedicated unit (hereinafter referred to as the “dedicated unit”) and avails it of adequate resources and staffs it with competent personnel responsible for the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The dedicated unit shall be in charge of the following matters, and shall submit the matters to the Corporate Governance and Sustainable Development Committee for review and report to the Board of Directors regularly (at least once a year):

1. Assisting in incorporating ethics and moral values into the Company's business strategy and adopting prevention measures to ensure ethical management in accordance with the applicable laws and regulations.
2. Analyzing and assessing on a regular basis at the risk of involvement in unethical conduct within the business scope, adopting accordingly programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the Company's operations and business.
3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
4. Promoting and coordinating the training of ethical policies.
5. Establishing a whistleblowing system and ensuring its operating effectiveness.
6. Assisting the Board of Directors and the management in auditing and assessing whether the prevention measures for implementing ethical corporate management are operating effectively, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.
7. Formulating and properly retaining relevant documentary information of ethical corporate management policies, statement of compliance, the commitment of implementation, and implementation status.

Article 6 Prohibition on offering or accepting improper benefits

Except under one of the following circumstances, when offering, accepting, promising to offer, or requesting the benefits stipulated in Article 4 directly or indirectly, the conduct of the given personnel of

the Company shall comply with the provisions of the Ethical Corporate Management Best Practice Principles for the Company and these Procedures and Guidelines, and the relevant procedures shall have been carried out:

1. The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
2. A normal social event attended or held for the purpose of inviting others on the basis of normal social etiquette, business purposes, or relationship promotion.
3. Invited or invite customers to participate in specific business events, factory visits, etc. for business purposes where the payment method for the expenses, the number of participants, the level of accommodation and the duration of the preceding events have been specified in advance.
4. Attendance at folk festivals that are open to and invite the attendance of the general public.
5. Rewards, emergency assistance, condolence payments, or honorariums from the management.
6. Other conduct that complies with the rules of the Company.

Article 7 Handling procedures for the acceptance of improper benefits

Except under any of the circumstances set forth in the preceding article, when being offered or promised to offer the benefits stipulated in Article 4 directly or indirectly by a third party, the personnel of the Company shall handle it in accordance with the following procedures:

1. If there is no relationship of interest between the party offering or promising to offer and the official duties of the personnel of the Company, he/she shall report to his/her immediate supervisor within 3 days from the acceptance of the benefit, and shall notify the dedicated unit if necessary.
2. If a relationship of interest does exist between the party offering or promising to offer the benefit and the official duties of the personnel of the Company, he/she shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the dedicated unit. When the benefit cannot be returned, the personnel shall refer the matter to the dedicated unit for handling within 3 days from the acceptance of the benefit.

The term “relationship of interest between the party offering or promising to offer and the official duties of the personnel of the Company”, as referred to in the preceding paragraph, refers to one of the following circumstances:

1. There exist the relationships of business dealings, direction, supervision, or subsidies (or rewards) for expenses, etc.

2. A contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
3. Other parties that will suffer a favorable or unfavorable impact as a result of the decision, execution, or non-execution of the Company's business.

The dedicated unit of the Company shall make a proposal, based on the nature and value of the benefits in Paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported to and approved by the Chairman.

Article 8 Prohibition on facilitating payment and the handling procedures thereof

Prohibition on and handling procedures for facilitating payments.

When being threatened or intimidated to offer or promise to pay for the facilitating payments, the personnel of the Company shall record the process and report to their immediate supervisor and notify the Company's dedicated unit.

The Company's dedicated unit shall immediately address the matter upon receipt of the aforementioned notification and review the relevant circumstances in order to reduce the risk of recurrence. Should any illegal activity be involved, it should be reported to the judicial authorities immediately.

Article 9 Political neutrality

The political donations made by the Company shall comply with the laws and regulations related to political donation in the recipient's country or region, and such donations shall not be made in exchange for commercial benefits or business advantages.

Article 10 Handling procedures for charitable donation or sponsorship

The charitable donations and sponsorships made by the Company shall meet with the following matters:

1. It shall comply with the laws and regulations of the territory where the Company and the Group are operating.
2. The decision-making process shall be recorded and kept in writing or digital format.
3. A charitable donation may not be a disguised form of bribery.
4. The returns received as a result of any sponsorship shall be specific and reasonable.
5. After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the donation.

The handling procedures for charitable donation or sponsorship in the preceding paragraph shall be adopted in accordance with the Company's Rules and Procedures of Board of Directors Meetings.

Article 11 1Avoid conflicts of interest

When a given Board of Directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the Directors, managers, and other stakeholders attending or present at Board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given Board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another Director. The Directors shall practice self-discipline and must not support one another improperly.

Where the spouse, a blood relative within the second degree of kinship of a Director, or any company which has a controlling or subordinate relation with a Director has interests in the matters under discussion in the meeting of the preceding paragraph, such Director shall be deemed to have a personal interest in the matter.

If, when conducting company business, any personnel of the Company discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, such personnel shall report the relevant matters to both his or her immediate supervisor and the dedicated unit, and the immediate supervisor shall provide the personnel with proper instructions.

No personnel of the Company may use the Company's resources on commercial activities out of the Company, nor may they compromise their job performance by participating in the commercial activities out of the Company.

Article 12 Organization and responsibilities of confidentiality regime

The Company sets up a dedicated unit which is in the charge of formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of the Company's trade secrets, trademarks, patents, works, and other intellectual properties and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

All personnel of the Company shall faithfully follow the operational directions pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any trade secrets, trademarks, patents, works, and other intellectual properties of the Company of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, works and other intellectual properties of the Company unrelated to their individual duties.

Article 13 Prohibition on engaging in unfair competitive activities

The Company shall conduct business activities according to the Fair Trade Act and relevant laws and regulations governing competition and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 14 Preventing products or services from damaging stakeholders

The Company shall collect and understand the relevant laws, regulations and international standards to be followed when providing products and services, and shall compile and publish matters that should be paid attention to, so as to make the personnel of the Company ensure the transparency of information about, and safety of their products and services in terms of research and development, procurement, manufacture, provision, or sale of products and services. The Company adopts and publishes on the corporate website a policy on the protection of the rights and interests of consumers or other stakeholders to prevent their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders.

When the media reports or there are facts confirming that the Company's products or services are hazardous to the safety and health of consumers or other stakeholders, the Company shall immediately investigate whether the facts are true and propose a review and improvement plan.

The dedicated unit of the Company shall report the matters in the preceding paragraph, the handling methods thereof, and the subsequent review and improvement measures to the Board of Directors.

Article 15 Prohibition of insider trading and non-disclosure agreement

The personnel of the Company shall adhere to the provisions of the Securities and Exchange Act and shall not take advantage of 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 undisclosed information to engage in insider trading.

Any organization or person outside of the Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of the Company known to them, and that they may not use such information without prior consent.

Article 16 Adherence and announcement of ethical corporate management policies

The Company shall request its Directors and senior management to issue a statement of compliance with the ethical management policies

and require in the terms of employment that employees comply with such policies.

The Company shall disclose its ethical corporate management policies in its internal rules, annual reports, on the Company's websites, and in other promotional materials, and shall make timely announcements of the policies in events held for outside parties such as product launches and investor press conferences, in order to make its suppliers, customers, and other business-related institutions and personnel fully aware of its principles and rules with respect to ethical corporate management.

Article 17 Ethical corporate management evaluation prior to development of commercial relationships

The Company shall, prior to establish commercial relationship with other party, evaluate the legitimacy and ethical corporate policies of the agent, supplier, client, or other trading counterparties and whether any of them have been involved in unethical conduct to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or accept bribes.

When carrying out the evaluation under the preceding paragraph, the Company may adopt appropriate audit procedures to review the counterparty with which it will have commercial dealings with respect to the following matters, in order to understand the ethical corporate management of the counterparty:

1. The nationality, location of business operations, organizational structure, and management policy of the enterprise, and the place where it will make payment.
2. Whether or not the enterprise formulates its ethical corporate management policies and the implementation status thereof.
3. Whether enterprise's business operations are in a country with a high risk of corruption.
4. Whether the enterprise's business is in an industry with a high risk of bribery.
5. Long-term business status and the goodwill of the enterprise.
6. Consult the enterprise's business partners for their opinion on this enterprise.
7. Whether or not the enterprise has a record of being involved in unethical conduct such as bribery or illegal political donation.

Article 18 Explain ethical management policy to counterparties in commercial dealings

When engaging in a commercial dealing, the personnel of the Company shall explain the Company's ethical corporate management policies and relevant rules to the counterparty and shall clearly refuse to offer, promise to offer, request, or accept directly or indirectly, any improper benefit of any type or in any name.

Article 19 Avoid commercial dealings with unethical enterprises

All personnel of the Company shall avoid commercial dealings with an agent, supplier, client, or other trading counterparties that is involved in unethical conduct. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement the Company's ethical corporate management policies.

Article 20 Stipulate terms of ethical management in contracts

When entering into a contract with another party, the Company shall fully understand the party's ethical management status and include the adherence to the Company's ethical corporate management policies in the contract. The contract shall at least stipulate the followings:

1. When any party is aware of a person violating the provision of the prohibition on accepting commissions, rebates, or other improper benefits, it shall report the identity, the way and amount of offer, promise, request or acceptance, or other improper benefits to the counterparty immediately and shall provide relevant evidence to and cooperate fully with the investigation of the counterparty. Where any party suffers damage as a result, it may claim damages from the other party and may deduct the damages in full from the contract price payable.
2. In the event of any party in the commercial dealing is involved in unethical conduct, the other party may terminate or rescind the contracts at any time.
3. Stipulate specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

Article 21 Handling of unethical conduct by personnel of the Company

The Company encourages internal and external people to report unethical conduct or improper behaviors. It has set up and publicly announced on its website and the intranet, an independent whistleblowing mailbox, and hotline for the Company's internal and external people to use.

A whistleblower shall at least provide the following information:

1. The whistleblower's name and I.D. number (or he/she may report anonymously), and an address, telephone number, and e-mail address where he/she can be reached.
2. The informed party's name or other information sufficient to distinguish its identifying features
3. Specific evidence available for the investigation of illegal or improper activities. If the whistleblower fails to provide such evidence and does not make corrections within 30 days of notification or is unable to do so, the dedicated unit may decide

to reject the case as appropriate.

The personnel of the Company handling whistleblowing matters shall declare in writing that they will keep the whistleblowers' identity and contents of information confidential. The Company also undertakes to protect the whistleblowers from improper treatment due to their whistleblowing.

The Company's dedicated unit shall handle whistleblowing matters in accordance with following procedures:

1. Any affairs involving general employees shall be reported to department head; any affairs involving a Director or senior management shall be reported to the Independent Directors.
2. The Company's dedicated unit and the personnel being reported to the preceding subparagraph shall verify the relevant facts immediately and shall be assisted by legal compliance or other related departments.
3. If the informed party is verified to breach relevant laws, regulations or the provisions of the Company's ethical corporate management policies, the Company shall request the informed party to cease the conduct immediately and shall make an appropriate disposition. The Company shall report to the competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.
4. Case acceptance, investigation processes and investigation results shall be documented and retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.
5. If a case is confirmed to be true, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.
6. The dedicated unit of the Company shall report the whistleblowing matters, the handling methods thereof, and the subsequent review and improvement measures to the Board of Directors.

If a case is confirmed to be true and its contribution to the Company and the economic benefit generated is significant, the accepting unit may propose to the Chairman for approval of the award of the whistleblowing, the relevant regulations are as follows:

1. For a confirmed case, the whistleblower may be given a reward equivalent to five percent of the improper benefit of the case. However, the reward shall be up to a maximum of NT\$100,000

- per case.
2. If an improperly case is reported by several people jointly, the reward will be divided equally among all whistleblowers.
 3. If several people reported the same improperly case one after another with specific evidence attached, the first person to report the case shall receive the award.
 4. Those who report anonymously or under false names shall not be rewarded.
 5. Insiders having made a false report or malicious accusation shall be subject to disciplinary action and be removed from office if the circumstance concerned is material.

Article 22 Handling event of unethical conduct by others towards the Company

If any personnel of the Company discover that another party has engaged in unethical conduct towards the Company, and such unethical conduct involves alleged illegality, the Company shall report the relevant facts to the judicial and prosecutorial authorities; where a public service agency or public official is involved, the Company shall additionally notify the governmental anti-corruption agency.

Article 23 Internal awareness sessions and establishment of a system for rewards, penalties, grievance system, and related disciplinary measures

The dedicated unit of the Company shall organize an awareness session each year and arrange for the Chairman, General Manager, or senior management to communicate the importance of ethics to its Directors, employees, and mandataries.

The Company shall link ethical management to employee performance evaluations and human resources policy, and establish clear and effective systems for rewards, penalties, and grievance system.

If any personnel of the Company violate ethical conduct seriously, the Company shall dismiss the personnel from his or her position or terminate his or her employment in accordance with applicable laws and regulations or the personnel policy and procedures of the Company.

The Company shall disclose on its intranet information the name and title of the violator, the date and details of the violation, and the actions taken in response.

Article 24 Implementation

These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the Board of Directors, and shall be delivered to each supervisor and reported to the shareholders meeting.

When these Procedures and Guidelines are submitted to the Board of Directors for discussion, each Independent Director's opinions shall be

taken into full consideration, and their objections and reservations expressed shall be recorded in the Board of Directors meeting minutes. If an Independent Director that is unable to attend a Board meeting in person to express objection or reservation, he shall provide a written opinion before the Board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the Board of Directors meeting minutes.