

道德行為準則

Code of Ethics and Conduct

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Code of Ethics and Conduct

Article 1 Purpose and Scope

In recognition of the necessity to assist KKCompany in its establishment of ethical conduct, the Code of Ethics and Conduct (the “Code”) is adopted for the purpose of encouraging directors, managers, and other employees (including directors, managers, employees, appointees, other persons with authority for managing company affairs and signing rights, and persons with substantial control, together the “personnel”) of KKCompany to act in line with ethical standards, and to help interested parties better understand the ethical standards of KKCompany.

Article 2 Prevention of Conflicts of Interest

Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of KKCompany, as for example when a director or managerial officer of the company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the second degree of kinship. KKCompany shall pay special attention to loans of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director, supervisor, or managerial officer works.

KKCompany shall establish a policy aimed at preventing conflicts of interest, and shall offer appropriate means for directors, members of the audit committee, and managerial officers to voluntarily explain whether there is any potential conflict between them and the company.

Article 3 Minimizing Incentives to Pursue Personal Gain

KKCompany shall prevent its directors, or managerial officers from engaging in any of the following activities:

1. Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions.
2. Obtaining personal gain by using company property or information or taking advantage of their positions.
3. Competing with KKCompany. When KKCompany has an opportunity for profit, it is the responsibility of the directors, and managerial officers to

maximize the reasonable and proper benefits that can be obtained by KKCompany.

Article 4 Duty of Confidentiality

The directors, and managerial officers of KKCompany shall be bound by the obligation to maintain the confidentiality of any information regarding KKCompany itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to KKCompany or the suppliers and customers.

Article 5 Fair Trade

The personnel of KKCompany shall treat all suppliers and customers, competitors, and colleagues fairly, and may not obtain improper benefits through manipulate, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

The personnel of KKCompany shall comply with highly ethical standard and fair trade principle, shall not ask for kickbacks, present, or other improper benefits by the advantage of conducting business.

Article 6 Safeguarding and Proper Use of Company Assets

The personnel have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the company's profitability.

Article 7 Legal Compliance

The KKCompany shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.

Article 8 Encouragement Reporting on Illegal or Unethical Activities

KKCompany shall raise awareness of ethics internally and encourage the personnel to report to audit committee, independent directors, managerial officers, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage the personnel to report illegal conduct, KKCompany shall establish a

concrete whistle-blowing system and make the personnel aware that KKCompany will use its best efforts to ensure the safety of informants and protect them from reprisals.

Article 9 Disciplinary Measures

When any of the personnel violates the Code, KKCompany shall handle it the matter in accordance with the disciplinary measures prescribed in the Code, and shall without delay disclose on the Market Observation Post System (MOPS) the date of the violation by the violator, reasons for the violation, the provisions of the code violated, and the disciplinary actions taken. It is advisable that the company establish a relevant complaint system to provide the violator with remedies.

Article 10 Procedures of Exemption

This Code must require that any exemption for directors, the audit committee, or managerial officers from compliance with the Code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the Code, and to safeguard the interests of the company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.

Article 11 Method of Disclosure

KKCompany shall disclose the Code on its website, annual reports, prospectuses and MOPS. Any amendments shall be processed accordingly.

Article 12 Enforcement

The Code and any amendments to it, shall enter into force after is has been adopted by the board of directors, submitted to the audit committee and shareholders' meeting.