

Title : Guidelines for the Adoption of Codes of Ethical Conduct
Date : 2015.03.20 (Amended)

Article 1 Purpose

In recognition of the necessity to assist ALLTOP in establishment of codes of ethical conduct, these Guidelines are adopted for the purpose of encouraging directors, supervisors, managerial officers and all employees of ALLTOP to act in line with ethical standards of TWSE listed and TPEx listed companies, and to help interested parties better understand the ethical standards of ALLTOP.

Article 2 Scope

2.1 This Code applies not only to the directors, supervisors and managers of the company, but also to the employees of ALLTOP.

Article 3 Responsibilities

3.1 Supervisor: The reporting unit for complaints of this Code.

3.2 Board of Directors: A unit that meets to decide on disciplinary measures for violations of the Code of Ethics.

Article 4 Definition

4.1 This Code of ethical conduct that takes into account ALLTOP's situation and needs, and outline the content of the Guidelines.

4.2 The term "manager" in this Code refers to the general manager and the equivalent, the deputy general manager and the equivalent, the assistant manager and the equivalent, the head of the financial department, the head of the accounting department, and other persons who have the right to manage affairs and sign for the company .

4.3 Shared Responsibility: All directors, supervisors, managers and all employees of ALLTOP are jointly responsible for fulfilling the highest ethical standards of honesty, integrity, fairness, safety, protection and maintenance of an excellent enterprise

Article 5 Content of the code

5.1.1 Prevention of conflicts of interest:

Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of ALLTOP, as for example when a director, supervisor, managerial officer or employee of ALLTOP 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 ALLTOP to obtain improper benefits for either

themselves or their spouse, parents, children, or relatives within the second degree of kinship. ALLTOP 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, managerial officer or employee's works. ALLTOP shall establish a policy aimed at preventing conflicts of interest, and shall offer appropriate means for directors, supervisors, managerial officers and all employees to voluntarily explain whether there is any potential conflict between them and ALLTOP.

5.1.2 Minimizing incentives to pursue personal gain:

ALLTOP shall prevent its directors, supervisors, managerial officers or all employees from engaging in any of the following activities: (1) Seeking an opportunity to pursue personal gain by using ALLTOP property or information or taking advantage of their positions. (2) Obtaining personal gain by using ALLTOP property or information or taking advantage of their positions. (3) Competing with ALLTOP. When ALLTOP has an opportunity for profit, it is the responsibility of the directors, supervisors, and managerial officers to maximize the reasonable and proper benefits that can be obtained by ALLTOP.

5.1.3 Confidentiality:

The directors, supervisors, managerial officers and all employees of ALLTOP shall be bound by the obligation to maintain the confidentiality of any information regarding ALLTOP 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 ALLTOP or the suppliers and customers.

5.1.4 Fair trade:

Directors, supervisors, managerial officers and all employees shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

5.1.5 Safeguarding and proper use of company assets:

All directors, supervisors, managerial officers and all employees 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 ALLTOP's profitability.

5.1.6 Legal compliance:

The directors, supervisors, managers and all employees of ALLTOP shall abide by ALLTOP's rules and regulations and various laws, regulations and methods applicable to all the countries where the company operates.

5.2 Encouraging reporting on illegal or unethical activities:

The company shall raise awareness of ethics internally and encourage employees to report to ALLTOP supervisor, managerial officer, 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. In order to encourage employees to report specific violations of the law, anyone can notify the local government authorities of specific violations of the law by the directors, supervisors, managers and any employees in any form (including but not limited to e-mail or in writing) to notify any directors, supervisors, managers, or auditor of ALLTOP who have no interest in the case, and make employees aware that ALLTOP will use its best efforts to ensure the safety of informants and protect them from reprisals. Such suspicious matters will be investigated by a team of supervisors and directors who are involved in the relationship and authorized appropriate personnel. All persons who are aware of such suspicious matters during the investigation process are responsible for confidentiality. Anyone who aware and promises that anyone who reports this in good faith will not be subject to retaliation or any possibility of threat, or is willing to receive relevant compensation and legal responsibility.

5.3 Disciplinary measures:

When a director, supervisor, managerial officer or employee violates the code of ethical conduct, the company shall handle the matter in accordance with the disciplinary measures prescribed in the code, depending on the seriousness of the circumstances, civil or criminal responsibility will be pursued through legal channels, or dealt with by other members of the board of directors meeting to resolve disciplinary measures 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.

5.4 Procedures for exemption

The code of ethical conduct adopted by a company must require that any exemption for directors, supervisors, managerial officers and all employees 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.

5.5 Method of disclosure

ALLTOP shall disclose the code of ethical conduct it has adopted, and any amendments to it, on its company website, in its annual reports and prospectuses and on the MOPS.