

Wismettac Group Code of Business Ethics

To Conduct Fair and Appropriate Transactions and Business Activities

The management team and employees of the Wismettac Group (“the Company”) will, based on the Code of Business Ethics below, comply with relevant laws and regulations, international treaties, and rules effective within our Group with sincerity and high ethical standards to carry out fair and appropriate transactions and business activities with our business partners.

Our Business Partners include, but are not limited to, suppliers, service providers, research/development collaborators, customers.

I. Code of Business Ethics

1. Protection of Human Rights

- (1) We will respect the culture, customs and languages of all countries and regions in which we operate and seek to harmonize with the international society and local communities as much as reasonably possible.
- (2) We will not engage in any activity that will infringe on human rights, including child labor and forced labor. Furthermore, we will make efforts to work with our business partners and not associate with violations of human rights, and will not conduct business with companies and organizations that engage in such activities.
- (3) We will not engage in any form of harassment, discrimination or similar conduct that violates any applicable local law and not cause any trouble to other party(s).

2. Compliance with Laws, Regulations, International Treaties and Internal Rules and Policies

- (1) We will observe and adhere to all relevant laws and regulations pertaining to the products and services we handle.
- (2) We will conduct business upon understanding and complying with international treaties and laws and regulations of pertinent countries on trade.
- (3) We will not engage in actions that damage the interest of our subcontractors without proper business or legal justification.

3. Marketing and Sales Policy

- (1) We will always communicate with our business partners with a sense of ethics and carry out operating activities with sincerity.
- (2) We will not perform any act pursuing my own or a third party's interests contrary to

the Company's legitimate interests or any act that may damage the trust or honor of the Company or cause any loss or damage to the Company.

- (3) Likewise, we will not perform any act that may damage the trust or honor our business partner(s) or cause any loss or damage to it/them.
 - (4) We will work through understanding the needs and preferences of our customers, including consumers, to provide products and services needed from the market.
 - (5) We will drive forward operating activities with the goal of generating mutual benefits with our business partners.
4. Ban on Unfair Practices
 - (1) We will work towards preventing unfair practices, which include the unjustifiable usage of company assets.
 - (2) We will not engage in actions that cause conflict of interest. In the event it is recognized there is such possibility, we will take appropriate actions upon reporting to and consulting with our department responsible for governance.
 5. Prevention of Corruption
 - (1) Whether in the US or abroad, we will not offer improper entertainment, cash, cash equivalent, gifts, benefits and other economic benefits to public employees or persons who are in equivalent positions.
 - (2) With the exception of the Company's formal occasions, we will not offer cash, cash equivalent, gifts and entertainment to our business partners. Likewise, we will not accept gifts and entertainment from our business partners.
 6. Handling of Information and Intellectual Properties
 - (1) Concerning information pertaining to our business partners, personal information, intellectual property of the Company and other confidential information, we will work to maintain appropriate management and prevent breach.
 - (2) We will comply with laws and regulations of respective countries and regions concerning the use and protection of information and intellectual property.
 - (3) Together with recognizing the significance of intellectual property rights and working to appropriately operate and maintain the Company's intellectual properties, we will not unjustly infringe upon nor use the intellectual properties of others.

II. Responding to Violations

7. Our Policy on Responding to Violations
 - (1) Executives and employees who find actions that violate or may violate this Code of Conduct, or constitute unlawful or potentially unlawful activities are encouraged and requested, in accordance with the Company's Rules on Whistleblower Policy, to

report to or consult with his or her supervisor or manager, or through phone, a dedicated website or email using an internal or external point of contact, in an identifiable manner or anonymously the conduct observed or of which the employee has become aware.

- (2) In the event a violation has been identified or the Company received a report described in the preceding paragraph, the Company will promptly, thoroughly and fairly investigate the facts.
 - (3) The supervisor or department responsible for governance who receive the reporting or consultation from the whistleblower will not disclose the name or other information of the whistleblower without his or her consent, and will protect the whistleblower from risking unfair treatment.
 - (4) In the event the investigation results confirm a violation, the Company will impose strict disciplinary measures on the violator in accordance with its Rules on Employment and other policies, as well as adopt measures to prevent reoccurrence.
8. Personal Responsibility and Non-Retaliation Policy
- (1) Each of the Company's management team and employees confirms he or she is responsible for reporting with sincerity in the event a violation or unfair practice has been recognized as a fact, as well as when the likelihood of such actions has been detected.
 - (2) Each of the Company's management team and employees will cooperate with sincerity when the Company will hold an investigation.
 - (3) The Company will hold a strict non-retaliation policy and prohibit retaliation on whistleblower and cooperators of internal investigations.

To Our Business Partners

While the management team and all employees of the Wismettac Group will understand and comply with the above code of ethics, your understanding and cooperation are also pivotal for us to put this into practice. We thank you for your understanding and cooperation.