

# Bioteque Corporation

## Code of Integrity and Business Conduct

### Article 1 (Purpose and Scope)

This code is established to foster a corporate culture of integrity and ensure sound business development. It applies to subsidiaries and other group enterprises and organizations that are under substantial control (hereinafter referred to as group enterprises and organizations).

### Article 2 (Prohibition of Unethical Conduct)

Directors, managers, employees, appointees, or those with substantial control over the company (hereinafter referred to as company personnel) are prohibited from offering, promising, requesting, or receiving any improper benefits, either directly or indirectly, during the course of business, or engaging in other unethical, illegal, or fiduciary-breaching behaviors to gain or maintain benefits (hereinafter referred to as unethical conduct). This prohibition applies to dealings with public officials, political candidates, political parties or party officials, public or private enterprises, and their directors, supervisors, managers, employees, substantial controllers, or other stakeholders.

### Article 3 (Forms of Benefits)

The term 'benefits' refers to anything of value, including money, gifts, commissions, positions, services, privileges, rebates, etc., whether in any form or name. However, normal social etiquette that occurs infrequently and does not affect specific rights or obligations is excluded.

### Article 4 (Compliance with Laws)

The company must comply with relevant laws, including the Company Law, Securities and Exchange Act, Business Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Public Officials Conflict of Interest Act, and other relevant commercial laws, as the foundation for implementing ethical management.

## **Article 5 (Policy)**

The company must establish policies based on integrity, transparency, and responsibility, supported by sound corporate governance and risk management mechanisms, to create a sustainable business environment.

## **Article 6 (Prevention Plans)**

Based on the above policies, the company should develop 'Procedures and Guidelines for Integrity Management,' which include plans to prevent unethical conduct (hereinafter referred to as prevention plans).

## **Article 7 (Scope of Prevention Plans)**

The company should regularly assess business activities with higher risks of unethical conduct and establish prevention plans to address these risks. These plans should be reviewed periodically for effectiveness and appropriateness. At a minimum, the prevention plans should cover the following:

1. Bribery and corruption.
2. Providing illegal political donations.
3. Improper charitable donations or sponsorships.
4. Offering or accepting unreasonable gifts, hospitality, or other improper benefits.
5. Infringement of trade secrets, trademarks, patents, copyrights, and other intellectual property rights.
6. Engaging in unfair competition.
7. Any activity during the development, procurement, manufacturing, or sale of products or services that harms consumers or other stakeholders.

## **Article 8 (Commitment and Implementation)**

The company requires its directors and senior management to commit to adhering to the integrity management policy. Employees must comply with the policy as part of their employment conditions. The company should clearly display its integrity management policies on its website and in company regulations, and the Board of Directors and senior management should demonstrate active implementation of these policies.

## **Article 9 (Integrity in Business Activities)**

The company must conduct business activities fairly and transparently based on the principles of integrity. Before engaging in business dealings, the company should consider the legality and integrity of the potential partners, including agents, suppliers, and customers, to avoid transactions with those involved in unethical conduct.

### **Article 10 (Prohibition of Bribery and Corruption)**

The company and its personnel are prohibited from offering, promising, requesting, or receiving any form of improper benefits from customers, agents, contractors, suppliers, public officials, or other stakeholders while conducting business.

### **Article 11 (Prohibition of Illegal Political Donations)**

Political donations made directly or indirectly by the company or its personnel must comply with the Political Donations Act and the Procedures and Guidelines for Integrity Management. Such donations must not be used to gain illegal business advantages.

### **Article 12 (Prohibition of Improper Charitable Donations or Sponsorships)**

The Company and its personnel shall ensure that charitable donations or sponsorships comply with relevant laws and the procedures and guidelines for ethical business conduct. They must not serve as disguised forms of bribery.

### **Article 13 (Prohibition of Unreasonable Gifts, Hospitality, or Other Improper Benefits)**

The Company and its personnel shall not directly or indirectly offer or accept any unreasonable gifts, hospitality, or other improper benefits for the purpose of establishing business relationships or influencing commercial transactions.

### **Article 14 (Prohibition of Infringement on Intellectual Property Rights)**

The Company and its personnel shall comply with intellectual property-related laws, ethical business conduct procedures and guidelines, and contractual provisions. Without the consent of the intellectual property rights owner, they shall not use, disclose, dispose of, damage, or engage in any other conduct that infringes upon intellectual property rights.

### **Article 15 (Prohibition of Unfair Competition)**

The Company shall conduct business activities in compliance with relevant competition laws. It must not engage in price-fixing, bid-rigging, output and quota restrictions, or market division by allocating customers, suppliers, operating areas, or business types, as these practices can lead to monopolistic or oligopolistic economic models that dominate market prices.

## **Article 16 (Prevention of Harm to Stakeholders from Products or Services)**

The Company and its personnel, in the processes of developing, procuring, manufacturing, providing, or selling products and services, shall adhere to relevant regulations and international standards to ensure transparency and safety of product and service information. The Company shall establish and disclose policies for the protection of the rights and interests of consumers or other stakeholders and implement them in operational activities to prevent any direct or indirect harm to the rights, health, and safety of consumers or other stakeholders. In cases where there is substantial evidence that a product or service may pose a risk to the safety and health of consumers or other stakeholders, the Company shall, in principle, immediately recall the product batch or discontinue the service.

## **Article 17 (Organization and Responsibility)**

The Company and its personnel shall exercise the duty of care as prudent managers to supervise and prevent dishonest conduct within the Company, continuously review implementation effectiveness, and pursue ongoing improvements to ensure the enforcement of the integrity management policy.

To strengthen the management of integrity operations, a dedicated unit shall be established, with sufficient resources and competent personnel allocated to be responsible for the formulation and supervision of the integrity management policy, operating procedures, and behavioral guidelines. The dedicated unit shall handle the following matters and report regularly to the Board of Directors:

1. Assisting in integrating integrity and ethical values into the Company's business strategy and establishing anti-corruption measures in line with legal systems to ensure integrity management.
2. Regularly analyzing and assessing the risk of dishonest behavior within the scope of business and developing preventive action plans accordingly, including the establishment of relevant standard operating procedures and behavioral guidelines for business operations within each action plan.
3. Planning the internal organization, structure, and responsibilities, and implementing mechanisms of mutual supervision and checks for business activities with higher risks of dishonest behavior.
4. Promoting and coordinating training for the advocacy of integrity policy.
5. Designing a whistleblowing system to ensure its effective implementation.
6. Assisting the Board of Directors and management in auditing and assessing the effectiveness of the preventive measures established for integrity management and

regularly reviewing compliance with relevant business processes, with reports prepared accordingly.

## **Article 18 (Compliance with Laws in Business Execution)**

The Company and its personnel shall comply with legal regulations and the "Procedures and Guidelines for Ethical Business Conduct" when conducting business activities.

## **Article 19 (Conflict of Interest Avoidance)**

The Company shall establish a policy to prevent conflicts of interest, aimed at identifying, monitoring, and managing the risk of dishonest conduct resulting from conflicts of interest. It shall provide appropriate channels for directors, managers, and other stakeholders attending or present at the Board meetings to voluntarily disclose any potential conflicts of interest with the Company.

Directors, managers, and other stakeholders attending or present at the Board meetings who have an interest in any agenda item of the Board, either personally or on behalf of a legal entity they represent, shall disclose the material aspects of their interest at that Board meeting. If their involvement may be detrimental to the interests of the Company, they shall neither participate in the discussion and voting on that item nor act as proxies for other directors in voting on the matter. Directors should also exercise self-discipline and refrain from improper mutual support.

The Company and its personnel shall not use their positions or influence within the Company to obtain improper benefits for themselves, their spouses, parents, children, or any other individuals.

## **Article 20 (Accounting and Internal Control)**

The Company shall establish an effective accounting system and internal control system for business activities with higher risks of dishonest conduct. There shall be no off-the-book accounts or secret accounts, and the systems shall be reviewed continuously to ensure their design and implementation remain effective.

The Company's internal audit unit shall develop relevant audit plans based on the risk assessment results of dishonest conduct, specifying the audit subjects, scope, items, and frequency. These audits shall verify compliance with the "Procedures and Guidelines for Ethical Business Conduct."

The audit results mentioned above shall be reported to senior management and the dedicated unit for integrity management, and an audit report shall be prepared and submitted to the Board of Directors.

## **Article 21 (Operating Procedures and Behavioral Guidelines)**

The Company shall establish the "Procedures and Guidelines for Ethical Business Conduct" in accordance with Article 6, outlining specific matters that Company personnel should pay attention to when conducting business. The content shall include at least the following items:

1. Standards for identifying the provision or acceptance of improper benefits.
2. Procedures for handling lawful political donations.
3. Procedures and amount standards for providing legitimate charitable donations or sponsorships.
4. Regulations to avoid conflicts of interest related to job duties, along with reporting and handling procedures.
5. Confidentiality requirements for confidential and commercially sensitive information obtained through business activities.
6. Regulations and handling procedures for suppliers, customers, and other transaction counterparts involved in dishonest behavior.
7. Procedures for handling the discovery of violations of the Company's code of ethical business conduct.
8. Disciplinary actions for those who violate the code.

## **Article 22 (Education and Training)**

The Company's Chairperson, General Manager, or senior management shall regularly convey the importance of integrity to directors, employees, and appointed persons. The Company shall periodically conduct training and promotional sessions for its personnel to ensure they fully understand the Company's commitment to integrity, policies, preventive measures, and the consequences of dishonest behavior.

## **Article 23 (Whistleblowing System)**

The Company encourages internal and external personnel to report dishonest or inappropriate behavior. Rewards may be given based on the severity of the reported issue. Internal personnel who submit false or malicious accusations shall be subject to disciplinary action, and, in severe cases, may face dismissal.

Whistleblowing Mailbox: legal@bioteq.com.tw

The whistleblower should provide at least the following information:

1. The whistleblower's name, identification number; anonymous whistleblowing is also allowed, and the whistleblower's address, phone number, and email address for contact.
2. The name of the person being reported or other identifying information that can help distinguish the identity of the person being reported.
3. Specific evidence available for investigation.

The personnel handling the whistleblowing matters within the Company shall provide a written declaration to keep the identity of the whistleblower and the contents of the report confidential. The Company also commits to protecting the whistleblower from any improper treatment as a result of the report.

The responsible unit of the Company shall handle whistleblowing matters according to the following procedures:

1. If the report involves general employees, it should be reported to the department supervisor; if it involves directors or senior executives, it should be reported to the independent directors.
2. The responsible unit of the Company and the supervisor or personnel receiving the report should immediately investigate the relevant facts. If necessary, assistance should be sought from the compliance or other relevant departments.
3. If it is confirmed that the person being reported has violated relevant laws or the Company's integrity management policies and regulations, the person should be immediately required to stop the behavior in question and take appropriate action. If necessary, the relevant authorities should be notified, the matter should be transferred to judicial authorities for investigation, or legal proceedings should be initiated to request compensation for damages to protect the Company's reputation and interests.
4. Records of the whistleblowing acceptance, investigation process, and results should be kept in written form for five years. These records may be kept electronically. If a lawsuit related to the whistleblowing content occurs before the retention period ends, the relevant data should be preserved until the lawsuit is concluded.
5. If the whistleblowing report is verified to be true, the relevant unit of the Company should review the related internal control systems and operating procedures, and propose improvement measures to prevent the recurrence of similar behavior.

6. The responsible unit of the Company shall report the whistleblowing matter, its handling, and subsequent review and improvement measures to the Board of Directors.

## **Article 24 (Disciplinary and Appeal System)**

The Company shall clearly define and publish a disciplinary and appeal system for violations of the integrity management regulations, and periodically promote cases of violations, their contents, and handling procedures on the Company's internal website.

## **Article 25 (Information Disclosure)**

The Company shall continue to promote its integrity policy and disclose the measures, performance, and effectiveness of its implementation on the Company website and in the annual report.

## **Article 26 (Review and Revision of Integrity Management Policies and Measures)**

The Company shall keep abreast of developments in domestic and international integrity management regulations and encourage directors, managers, and employees to make suggestions. Based on these suggestions, the Company shall review and improve its established integrity management policies and measures to enhance the effectiveness of their implementation.

## **Article 27 (Implementation)**

This Code shall be implemented after approval by the Board of Directors, and the same applies to any revisions.

The Company, when submitting the integrity management code for discussion at the Board of Directors meeting in accordance with the above provisions, shall fully consider the opinions of the independent directors. Any opposing or reserved opinions shall be recorded in the meeting minutes of the Board of Directors. If an independent director is unable to attend the meeting in person to express their opposition or reservations, they should, unless there is a legitimate reason, provide written opinions in advance, which shall also be recorded in the meeting minutes.



This Code was adopted and implemented after being approved by the Board of Directors on May 12, 2020. The first revision of this Code was approved by the Board of Directors on August 11, 2022.