

## VIVOTEK Code of Conduct

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### Article 1 **【 Purpose of adoption and scope of application 】**

The VIVOTEK Code of Conduct (referred to as the “Code” hereunder) is established and promulgated to help VIVOTEK achieve better work performance, provide better products to customers, and observe local laws, industry regulations and general ethical standards in all locations, as well as uphold the Company’s assets, interests, and image. This is aimed at effectively preventing any illegal or unethical behavior and ensuring the Company's operations align with corporate governance principles, as well as contributing to the sustainable operation and development of the Company.

### Article 2 **【 Scope of Application and Ground Rules 】**

The Code applies to all members (including managers, employees, board of director members, and supervisors) (collectively referred to as “Vivotek Members” hereunder) of VIVOTEK Inc.

Vivotek Members shall observe all applicable laws and Company policies, including employment contracts, the Code, working rules, ethical corporate management best practice principles, information security policies, and others. It is the obligation of all Vivotek Members to carefully read, understand and observe the Code and its modifications thereof. In case of any doubts or concerns regarding the application of this code, members should promptly communicate with their supervisors or the head of the Human Resources department. The Company reserves the right to interpret, modify, or delete the entire or partial Code, Company policies, and other regulations.

### Article 3 **【 Conflict of Interest 】**

1. Conflict of interest refers to personal activities or investments of Vivotek Members that may interfere with their judgment for the execution of work, or where Vivotek Members fail to act based on the interests of the Company.
2. Vivotek Members shall recommend talents based on the Company’s interests, and shall not be affected by personal relationships. A Vivotek

Member shall not be in the same unit or have a supervisor-subordinate relationship with spouse, parent, children, relatives within the second degree by blood and marriage, or other personnel with close relationships (collectively referred to as “relatives and friends with close relationships” hereunder). Employment decisions (including performance appraisal, employment, allowance, probation, promotion, or others.) shall be made based on qualifications, performance, skills, and experience. If there are employees with a second-degree relative working in the company, the higher-level employee or their supervisor should proactively report the names to the Human Resources department.

The following relationships are within the second degree relative by blood and marriage:

First Degree Relative by Blood: father, mother, children

First Degree Relative by Marriage: spouse, father-in-law, mother-in-law,  
son-in-law, daughter-in-law

Second Degree Relative by Blood: grandfather, grandmother, sibling,  
grandson, granddaughter

Second Degree Relative by Marriage: sister-in-law, brother-in-law,

3. Unless it is with the prior approval of the unit head, Vivotek Members are prohibited from operating, undertaking or investing in enterprises that engage in the same or similar businesses as those of the company under their own or other’s name (including relatives and friends with close relationships, people with the third degree of relative by blood, second degree relatives or other closely related third parties, proxies, partnerships, or other representatives), nor shall any Vivotek Members act concurrently as an employee, nominee, consultant, or work in other capacities at another company that competes with the company. However, observe the requirements provided in employment contracts or other investment ratios for Vivotek Members provided.
4. Vivotek Members should stay alert to avoid potential conflicts of interest and shall not engage in any business, investment or activity that could impact the interests or interfere with the business of the Company. Conflict of interest includes but is not limited to using Company property or abusing one’s own position inside the Company for personal gain;

transferring the resources or interests of the Company to oneself or friends/families; negotiating or engaging in transactions for oneself or friends/families that are adverse to the interests of the Company.

5. Vivotek Members shall not take advantage of their position inside the Company to recommend, sell, or act as an intermediary to introduce products or services not provided by the Company for personal gain.
6. If a Vivotek Member has any question over whether the business, investment or activity he/she engages or plans to engage in constitutes a conflict of interest, such Vivotek Member should disclose it to their direct superior for obtaining the approval from the head of the unit, and notify the head of the Human Resources department in a written report before the investment or activity.

Article 4 **【Avoiding Opportunities for Personal Gain】**

When the Company has a profit opportunity, employees have a responsibility to maximize the legitimate and lawful benefits that the Company can obtain. Employees should avoid the following:

1. Using Company assets, information, or taking advantage of their position for opportunities to seek personal gain.
2. Using Company assets, information, or taking advantage of their position to obtain personal benefits.
3. Competing with the Company.

Article 5 **【Confidentiality Obligations】**

1. "Confidential Information" refers to data and information, directly or indirectly, received, contacted, acknowledged, formed, created, or developed by Vivotek Members during the employment period due to the usage of equipment, technology, or resources of the Company or position, or those being marked with text of "Confidential" or other similar texts and declared as confidential, regardless whether such declaration is made in writing, whether it is completed, or whether it may be applied or registered for patent or other intellectual properties. For example:

- 1.1 Data or information concerning production, marketing, procurement, pricing, business, finance, and personal affairs, data regarding the requirements of existing and potential customers, as well as the employees, customers, suppliers, and distributors of the Company, and other data in relation to operating activities and methods of the Company.
  - 1.2 Product formula, design, and all related documents.
  - 1.3 Findings, concepts, and ideas, such as research and development plans, procedures, formulas, creations, and equipment or knowledge, technologies, know-how, designs, diagrams, and instructions.
  - 1.4 Other matters or data in relation to the operating or other activities of the Company and that general persons engage in similar business or activities may not acknowledge.
  - 1.5 All ideas derived from contacting or acknowledging all data or information above.
  - 1.6 Other trade secrets prescribed under Article 2 of the Trade Secrets Act.
2. Vivotek Members shall keep confidential information of the Company and shall not deliver, inform, transfer, or disclose to third parties in any methods or announce to the public without receiving prior consent in writing from the Company or duly carrying out Vivotek Members' duties, and shall not utilize or use such information for oneself or third parties. This provision remains effective after the termination of employment.
  3. All Vivotek Members should adopt proper protective measures, including those described below, for trade secrets and confidential information known by them or under their charge through their employment with the Company:
    - 3.1 Have a confidentiality agreement signed before disclosing with authorization any trade secret or confidential information to a third party, and mark "Confidential" or use other text markings with similar meaning on the confidential data.
    - 3.2 Faithfully observe the clauses in the employment agreement, Ethical Corporate Management Best Practice Principles, and Information Security Policies.

- 3.3 Adopt necessary and reasonable protective measures to prevent access to such trade secrets or confidential information by unauthorized persons.
- 3.4 Trade secrets or confidential information shall only be disclosed to other Vivotek Members that are required to know such information.
4. Without the written authorization from the ex-employer of Vivotek Members or other parties, when Vivotek Members perform their duties in the Company, the Vivotek Member shall not quote or use any confidential information that belongs to the ex-employer of Vivotek Members or other parties. Also, Vivotek Members guarantee that they will not disclose confidential information of other parties to the Company or any third party.
5. For confidentiality obligations of the Company to third parties, Vivotek Members also agree to undertake the equivalent obligations as the Company. Vivotek Members will exert maximum due care for obligations and protection to trade secrets or confidential information of third parties to avoid matters of default. This provision remains effective after the termination of employment.
6. Regarding the information (whether confidential or not) of the Company or third parties with business relationships held by Vivotek Members during their employment, Vivotek Members shall return such information to the Company upon departure, and shall not destroy, alter, or keep such information.
7. Except for the Company or the owner of the confidential information announcing to the public regarding such confidential information, the aforesaid confidentiality obligation does not end when a Vivotek Member leaves his/her job.
8. Vivotek Members may only search for and save information required by their work within the scope of their duties, and they shall manage relevant information in a secure manner according to the file management requirements of the Company within its validity period.
9. Vivotek Members shall make use of VIVOTEK's trademark, company

name, business title, logo or slogan (collectively, the "VIVOTEK Trademarks") according to Vivotek's relevant regulations. Without consent from the Company, Vivotek Members may not use VIVOTEK Trademarks on non-Vivotek products or services, or for their own interests or authorize others to use VIVOTEK Trademarks. Vivotek Members may not use trademarks which are not legally authorized on products or services of the Company.

10. Vivotek Members may not, in person or procure others to, propose objection, cancellation, or argue for the efficacy of VIVOTEK Trademarks in any country, or, in person or procure others to, use, apply for, or register any trademark or company name equivalent or similar to VIVOTEK Trademarks on any goods or services in any country.
11. Vivotek Members shall duly comply with laws in relation to intellectual property, and other requirements related to the intellectual property policies, including relevant regulations and standard procedures for application, litigation, and assets protection.
12. Vivotek Members are prohibited from obtaining the trade secrets or confidential information of others through spying, theft, coercion, enticement or other illicit means, or in any way stealing, plagiarizing, or taking possession of other's papers, works, research reports, patents, proprietary technology, design drawings or other technological findings that result in the infringement of other's intellectual property rights.
13. All inventions, creations, technological findings, trade secrets and other intellectual properties conceived or generated by Vivotek Members during their employment with the Company and using Company resources belong to the Company. The Company may apply for intellectual property rights; Vivotek Members should render full assistance and cooperation in related procedures. °
14. Vivotek Members shall not attempt to access other's networks, data, other accounts, or computer systems through hacking, password mining, stolen password or by any other means, or use unlicensed software.

15. Vivotek Members have the responsibility to comply with the Copyright Act or copyright-related regulations and shall refrain from copying, installing or using unlicensed software or work in the performance of their own or other Vivotek Members' assignments.
16. Unless with the consent or authorization of the copyright holder, Vivotek Members shall not at their own discretion reproduce, alter, reprint, adapt, extract, reverse engineer, or engage in other activities that infringe on the copyright of other's work in part or whole.
17. When releasing, publishing or making public news, information (including information of cooperation plans, strategic alliances, investment relationships, competition strategies with others), products or documents of the Company, Vivotek Members shall obtain the prior consent of the head of relevant departments and ensure that the release, publication or making public of such technology-related news, information, products or documents will not adversely affect the rights and/or interests of the Company or infringe on the trade secrets of the Company.
18. Vivotek Members shall not make false statements or disseminate any false information that would tarnish the good name or business reputation of the Company, or make any false statement or disseminate false information that would tarnish other's names, during the course of performance of their duties.

Article 6

**【 Fair Competition 】**

1. Vivotek Members shall observe requirements under the competition law, the fair trade act, and the anti-trust laws of different nations, and shall not offer, induce, agree on, or engage in joint conduct of any joint pricing, market monopoly, agreement on resale price, prevent others from competition, and unlawful restrictions with other companies, customers, distributors, and suppliers having a competitive relationship with the Company, or engage in conduct that restricts competition or hinders the fair competition by means of threats, bribery, or other dishonest methods.



2. If the competing companies participate in the businesses or institutions of exhibitions, seminars, industrial associations or alliances, or standard-setting groups, Vivotek Members shall be aware of their behaviors when interacting with such companies, and avoid giving the public impressions of the Company arriving at an agreement with competitors; in particular, a Vivotek Member shall in no circumstances discuss sensitive information with competitors regarding prices, sales terms, regions, customers, competitive bids, product lines, services provided, quantities, costs, profits, market shares, salaries, and employment processes. If the meetings participated in by the Vivotek Members involve any of the above topics, if possible, the Vivotek Members shall immediately propose an objection, form a record of the objection, and leave the venue.
3. If a Vivotek Member finds oneself, colleagues or competing companies have violated any requirements under the competition law, the fair trade act, or the anti-trust laws of different nations, the Vivotek Member shall report to the head of the unit immediately to adopt relevant countermeasures. Where a Vivotek Member violates laws and regulations of fair trade due to his/her own conduct, the Vivotek Member shall be held legally responsible and shall compensate the Company for the damages incurred thereof.

## Article 7

### **【Insider Trading】**

1. Insider information means any information that could affect the trading decisions of prudent investors on certain securities or affect the market price of a certain company's securities.
2. Conduct of using insider information to trade stock or other securities is illegal. Transmitting or disclosing insider information to others to allow others to trade stock or other securities pursuant to the information is also illegal. Common insider information includes unpublished information on the market, unpublished sales or revenue information, future gains or losses, significant events or news (i.e., restructuring, merger, or changes in the management), or others.
3. If VIVOTEK Members acknowledge insider information in relation to the



Company or suppliers or partners of the Company, Vivotek Members shall not, directly or indirectly, carry out stock or securities transactions of the company, or disclose such information to allow others to carry out the abovementioned transactions. Restrictions on carrying out indirect transactions include transactions carried out by any person cohabited with Vivotek Members or economically dependent on Vivotek Members.

4. The financial and business transactional information of companies under the Company are trade secrets and insider information, which shall not be disclosed so that shareholders' interests are not affected.
5. When Vivotek Members have been informed of the Company's financial position and performance of financial statements, the Vivotek Members shall not trade their own shares from 30 days before the announcement of the annual financial statements and 15 days before the announcement of the quarterly financial statements.

#### Article 8

#### **【Receiving Gifts and Entertainment】**

Vivotek Members shall observe the Code when conducting business dealings with Company customers, suppliers, partners or other business-related third parties (collectively referred to "Business-related Third Parties").

1. Vivotek Members shall observe laws/regulations, customary business practice and business etiquette when communicating with Business-related Third Parties.
2. Vivotek Members shall not, actively or passively, directly or indirectly, receive, commit or solicit any inappropriate interests, in their names or others', or behave in any way that is in breach of good faith, illegal or in breach of fiduciary duties (referred to as "Dishonest Behaviors" hereunder). The "Interest," as mentioned in the Code, means anything of value, including monetary compensation, gifts, commission, position, services, discounts, and kickbacks, in whatever form or name. However, the Interest does not include those within reasonable normal social practices, on an occasional basis, and without the possibilities to affect specific rights.
3. Limits on Amount and Frequency

- 3.1 For general social interactions, the value of gifts should generally be below NT\$3,000. (Overseas Subsidiaries may adjust amounts with the approval of the HQ President, considering local price levels and normal social customs.)
  - 3.2 The frequency of giving or receiving gifts, entertaining, or being entertained from a single party should not be overly frequent. In principle, the frequency of giving or receiving gifts, entertaining, or being entertained from a single party should not exceed three times per year.
  - 3.3 Deliberate attempts to evade the above limits on gift amounts and frequencies are prohibited.
4. Vivotek members who give or receive gifts or benefits, and if the market value of a single instance exceeds NT\$1,000, should report this to their immediate supervisor. If their immediate supervisor deems the giving or receiving of the gift as inappropriate or contrary to business customs, it should be returned. Vivotek members who have doubts about whether they can accept gifts or any valuable offerings (including meals, travel, or entertainment) can consult their immediate supervisor's opinion before accepting, to avoid disputes.

## Article 9

### **【 Respect Personal Privacy 】**

1. The Company collects different types of personal information of Vivotek Members according to the law, including personal identity verification information required to be provided by Vivotek Members or for the Company to process transactions, services, inquiries, or requests. Personal information collected and processed by the Company may be used for observing the requirements of laws or procuring effective business operations (such as processing matters requested by Vivotek Members, maintaining the relationship between the Company and Vivotek Members, helping the Company to maintain and improve the operation and service quality of the Company, and any other usages prescribed when collecting the personal information).
2. The Company may share the personal information of Vivotek Members with authorized personnel in connection with the above purposes. the Company may also disclose personal information of Vivotek Members

to third-party suppliers (in particular, allowing suppliers to perform certain website services for the Company, such as web hosting or maintenance services). In principle, the Company will not disclose this type of personal information to any third party, with the exception that the Company will be required to disclose this type of personal information when it considers laws/regulations require it or to comply with the requirements of laws/regulations, including: (1) to comply with requirements of legal procedures or the government; (2) to prevent, investigate, or prosecute the criminal offense or attacks regarding the completeness of the Company's website or network technology; (3) to protect the rights, property or safety of the Company, website users, or the public. The Company is a multinational corporation that possesses offices, affiliated enterprises, and suppliers in different jurisdictions. The protection of personal information upon international transmission shall be ensured through contracts, internal codes of conduct, or other protective mechanisms.

3. The Company shall preserve the personal information of Vivotek Members within the period permitted by the law and for the purpose of no more than collecting or processing personal information. Furthermore, the Company may delete such personal information under the following circumstances: (1) when the personal information is not required for the original collecting or processing purposes; (2) when no legal basis or legitimate reason is available for the continual processing; (3) when it is to comply with legal obligations. The Company will respect Vivotek Members' rights to delete and review the personal information and consult others within the scope permitted by the laws.

#### Article 10

#### **【 Diversity, Fair Employment Opportunity, and Respect 】**

1. The Company provides equal working opportunities with no discrimination regarding ethnicity, nationality, region or social class, origin, lineage, religion, disability, gender, sexual orientation, pregnancy, family responsibilities, marital status, group membership, political affiliation, age, or other status protected by the local laws or laws of other countries.

2. The Company commits to employing qualified people with disabilities or the vulnerable, to establish a diversified environment that makes all Vivotek Members feel at ease, inclusive and that they have been treated equally.
3. To ensure that all qualified personnel have a chance to develop in the Company, the Company recruits employees via public employment channels.

Article 11

**【 Discrimination and Harassment Prohibition 】**

1. Vivotek Members shall perform their duties with respect, and shall not resort to violence or other illegal conduct regarding their duties.
2. Harassment includes hurting others or affecting their work performance by way of behaviors, language, and written texts, or making them feel scared and disgusted, or establishing a bullying, hostile, or aggressive working environment.
3. Vivotek Members shall not take advantage of the business to engage in abnormal relationships with customers, suppliers, and partners, or other Vivotek Members, or engage in harassment (including sexual harassment), discrimination (including race, gender, disability, or religious discrimination), theft, threats, or other illegitimate conduct.

Article 12

**【 Environment, Health, and Safety of Working Premises 】**

1. The Company attaches great importance to the health and safety of employees and has established procedures to ensure the working environment achieves the standards required by all relevant regulations, and ensuring safety at work for employees.
2. Vivotek Members shall observe and comply with health and safety laws and regulations on company premises. Moreover, Vivotek Members shall comply with health and safety requirements and practices of third-party venues. Vivotek Members shall also comply with the health and safety requirements of customers or when working on their premises or in their venues. When customers, suppliers, partners, contractors or third parties visit the location of the Company, Vivotek Members shall

explain to them the applicable requirements for safety and health.

3. If there is suspicion regarding the following circumstances at the workplace or in the market, Vivotek Members shall report to their direct superior and health and safety officers immediately:
  - 3.1 Being asked to engage in unsafe work.
  - 3.2 Being asked to engage in work that one has never received related training and may cause harm to oneself or others.
  - 3.3 Found others engaging in unsafe work.
  - 3.4 Unsafe vehicles, equipment under operation, or working premises.
  - 3.5 Injuries, sickness, or emergencies that occur at the working premises, including false alarms.
  - 3.6 Other health and safety issues.

Article 13

**【Protecting and Properly Using Company Resources】**

1. The Company provides working premises, furniture, stationery, office equipment, and information technology resources to Vivotek Members to help the work of Vivotek Members. Vivotek Members shall duly manage and carefully use and maintain such resources, and avoid losses, damage, waste, misappropriation, or illegal usage of such resources.
2. Vivotek Members shall make the best of the Company's resources to maximize the interests of the Company. Unless permitted by the Company, Vivotek Members may not use the Company's resources to engage in conduct irrelevant to the business or violate the interests of the Company.
3. Vivotek Members are obliged to ensure the accuracy and completeness of information and records (including account books, receipts, records, entries, capital, and assets) owned, collected, used, or managed by themselves, and may allow the transactions and business dealings of the Company to be reflected appropriately and accurately in compliance with the relevant accounting standards and codes of conduct.
4. The Company will not allow the existence of undisclosed or unrecorded

capital or assets, and it is forbidden to prepare false or misleading statements or records in the records, entries, financial statements, or other documents, or intend to conceal or disguise the actual transaction circumstances of the Company. Vivotek Members shall avoid adding any information that is intended to conceal, mislead, or disguise the financial or non-financial transactions, results, or actual balances in the account books or records of the Company.

5. Shall there be occurrences of quality defects or recalls regarding products of the Company that have exceeded the scope of general warranty or return material authorization (RMA) with significant influence, Vivotek Members shall notify the local legal affairs department immediately and sign or negotiate the compromise contracts, or agree with customers or pay compensation or discounts to customers, or arrive at compensation or reconciliation agreements with a third party (such as the supplier) after receiving consent from the legal affairs department.
6. When Vivotek Members participate in any contract negotiations, placing orders, or handling other official business on behalf of the company, they must ensure they understand and comply with the company's contract signing authorization regulations, internal guidelines, and relevant policies. Vivotek Members may only engage in negotiations within the scope of authority granted to them by the company and must obtain all necessary written approvals or email/electronic system confirmations in advance. Only purchasing members are authorized to carry out procurement activities according to their roles and granted authority. Other Vivotek Members are prohibited from making any business commitments with suppliers. All procurement actions and orders made by purchasing members must follow the standard authorization procedures. Under no circumstances should they instruct suppliers to prepare materials or make any commitments verbally, via email, or through any other means without proper authorization. If any Vivotek Members violates these rules, causing disputes or losses to the company, the company will not be responsible for any pre-ordered materials or unapproved commitments. Furthermore, the company reserves the right to take

legal action and seek compensation from the offending employee.

Article 14 **【 Compliance with Environmental Protection Rules 】**

1. Vivotek Members should understand the Company's mission of "Respect for Nature and Care for the Environment" and related policies, and comply with laws/regulations and Company rules, receive related training, and implement the product design or plant operation in coordination with relevant internal management systems.
2. When discovering problems during work that constitute a violation of environmental regulations, or if there are suspicions of such violations, Vivotek Members should proactively reflect the problem to their direct superior or relevant units. Vivotek Members should also offer opinions or ideas for the reference of the Company.

Article 15 **【 Training, Propagating, Discipline and Whistleblower Channels 】**

1. The Company shall disclose its policy on business integrity in the internal rules, annual reports, Company website, and other marketing materials and when appropriate, in the activities open to the public to ensure the Company's suppliers, customers or any other business-related third parties fully understand the Company's policy on business integrity and its rules.
2. The Company shall offer education and training for the implementation of the Code, allowing all Vivotek Members to understand the Code. The Company shall provide education and training for all employees upon joining, and shall carry out review training every year. Employees who fail the test are required to receive training and take the test again and repeat the process until they pass the test. The test results will be used as a reference in the performance review of Vivotek Members.
3. The Company or its members, upon discovering or receiving reports of dishonest conduct, violations of relevant laws, or this code of conduct by Vivotek members, shall follow the " VIVOTEK Management Measures of the Whistle-blowing System" to file a report or complaint. Upon receiving such a report or complaint, each company should investigate the relevant facts, and individuals involved should



cooperate with the investigation and provide relevant information. If it is proven and confirmed that any Vivotek Member has violated the law/regulations or the Code, the Company may, in view of the severity of the violation, mete out one or multiple disciplinary actions as described below and in accordance with the applicable local work rules, and may hold the violating employee accountable pursuant to the local civil and/or criminal laws.

- 3.1 Issue a warning as reprimand and request that such breach of conduct is immediately ceased.
  - 3.2 Require the violating employee to receive training and testing of the Code again.
  - 3.3 Record a warning or demerit against the violating employee.
  - 3.4 Deduct performance bonus or employee bonus, demotion or dismissal from employment.
  - 3.5 If the violation is of significant severity, the Company may terminate the employment agreement in accordance with the labor acts in each region and the provisions of the employment agreement.
  - 3.6 If the direct superior of the violating employee is found slack in supervision or was aware of the violation but decided to cover for the violator or not to report the matter, the superior will, in view of the severity of the situation, be subject to a warning, demerit or dismissal from employment.
4. Vivotek Members have the obligation to report the matter through the reporting and complaint channel and follow the grievance procedure when they find that another Vivotek Member may be involved in activities that violate the law or the Code.
  5. Vivotek Members or external parties shall specify the information of the reporting party on the reporting letter when reflecting or reporting the act of violation of another member. You can choose to be anonymous, but you are encouraged to provide your name for communication and investigation. The handling unit for the reporting shall exert strict confidentiality regarding the above-mentioned information, and only when required by the investigation may it disclose such information to designated personnel, and it will adopt reasonable preventive and

protective measures to avoid the reporting party encountering retaliation or improper treatment.

Article 16 **【Implementation】**

The VIVOTEK Code of Conduct shall be implemented upon approval by the Board of Directors, and the same applies to any amendments.