

YungShin Global Holding Corporation

Codes of Ethical Conduct

Article 1. (Purpose)

This Code is adopted in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" to ensure that the behavior of the Corporation's directors, appointed managers, and other personnel involved in the Corporation's management complies with ethical standards, and to enhance stakeholders' understanding of the Corporation's ethical standards.

Article 2. (Scope of Application)

This Code applies to the Corporation's directors, managers, and all employees (hereinafter referred to as "Personnel").

The term "managers" as referred to in the preceding paragraph includes the president and equivalent positions, vice presidents and equivalent positions, assistant vice presidents and equivalent positions, as well as heads of finance, accounting, and other individuals who are authorized to manage Corporation affairs and sign on the Corporation's behalf.

Article 3. (Matters to be Observed Under This Code)

1. Prevention of Conflicts of Interest

To prevent conflicts between personal interests and those of the Corporation that could impair the objectivity and efficiency of Personnel in handling business matters, Personnel shall not exploit their positions to secure improper benefits for themselves, their spouses, or relatives within the second degree of kinship.

To avoid conflicts of interest, any loaning of funds, provision of guarantees, significant asset transactions, or procurement and sales transactions between the Corporation and affiliated enterprises of the aforementioned personnel must be reviewed in advance by the board of directors and handled in accordance with relevant laws and Corporation regulations. Appropriate channels shall be provided for directors or managers to proactively disclose potential conflicts of interest with the Corporation. Procurement and sales transactions shall prioritize the Corporation's best interests.

2. Avoidance of Personal Gain from Opportunities

Personnel have a duty to increase the Corporation's legitimate and lawful benefits when opportunities arise. Personnel shall avoid:

(1) Seeking or obtaining personal gain by using Corporation property, information, or by leveraging their positions.

(2) Competing with the Corporation.

3. Confidentiality Obligations

Personnel must maintain the confidentiality of information related to the Corporation and its suppliers/customers, unless authorized or required by law to disclose such information. Confidential information includes any non-public information that may be used by competitors or that could harm the Corporation or its clients if disclosed.

4. Fair Trading

Personnel shall treat the Corporation's suppliers, customers, competitors, and employees fairly. They shall not engage in improper conduct to gain unfair advantage, such as manipulation, concealment, abuse of confidential information obtained through their positions, misrepresentation of material facts, or other unfair trading practices.

5. Protection and Proper Use of Corporation Assets

All Personnel have a duty to protect Corporation assets and ensure that such assets are used effectively and lawfully for business purposes. Theft, negligence, or waste that directly affects the Corporation's profitability should be avoided.

6. Compliance with Laws and Regulations

Personnel shall comply with the Company Act, Securities and Exchange Act, and other applicable laws and regulations.

7. Encouraging the Reporting of Illegal or Unethical Conduct

The Corporation shall promote ethical values through the board of directors, management meetings, and departmental meetings. Employees are encouraged to report suspected violations of laws, regulations, or this Code, providing sufficient information to managers, the audit committee, the head of internal audit, or other appropriate personnel.

To encourage whistleblowing, the Corporation will handle reports confidentially and strive to protect whistleblowers from any form of threat or retaliation. Malicious or false reports shall be handled with guidance and may be subject to disciplinary action when necessary to maintain integrity.

8. Disciplinary Measures

If Personnel violate this Code, the Corporation shall handle the matter in accordance with the disciplinary procedures specified in the Code. The Corporation shall disclose on the Market Observation Post System (MOPS) the date, reason, violated provisions, and the disciplinary actions taken. The Corporation shall also establish an appeals process to provide remedies for individuals subject to disciplinary action.

Article 4. (Procedures for Exemption)

Any exemption for directors or managers from complying with this Code must be approved by a resolution of the board of directors. The Corporation shall immediately disclose on the Market Observation Post System (MOPS) the date of the Board resolution, any dissenting or reserved opinions from independent directors, the duration of the exemption, the reasons for the exemption, and the applicable provisions. This ensures transparency and enables shareholders to assess the appropriateness of the board's decision, prevents arbitrary or suspicious exemptions, and ensures that any exemption is subject to proper controls to protect the Corporation.

Article 5. (Disclosure Method)

The Corporation shall disclose this Code, as well as any amendments, on its official website, in its annual report, prospectus, and on the Market Observation Post System (MOPS).

Article 6. (Implementation and Amendment)

This Code shall be implemented after approval by the board of directors. The same procedure applies to any amendments.