

# Yuanta Securities Co., Ltd.

## Professional Code of Ethics

Approved at the 38th meeting of the 6<sup>th</sup> Board of Directors on May 27, 2010

Amended at the 26th meeting of the 7th Board of Directors on March 22, 2012

Amended at the 29th meeting of the 8th Board of Directors on May 28, 2015

Amended at the 31st meeting of the 8th Board of Directors on July 30, 2015

Amended at the 22nd meeting of the 9th Board of Directors on March 1, 2018

Amended at the 26th meeting of the 9th Board of Directors on June 28, 2018

Amended at the 5th meeting of the 10th Board of Directors on September 26, 2019

Amended at the 15th meeting of the 10th Board of Directors on June 29, 2020

Amended at the 25th meeting of the 11th Board of Directors on December 28, 2023

### Article 1 (Purpose of and Basis for Adoption)

This Professional Code of Ethics is adopted for the purpose of encouraging the personnel of the Company to act in line with ethical standards, and to help stakeholders of the Company better understand the ethical standards of the Company.

### Article 2 (Definition)

The Company's personnel stated in this Code include directors, managers, and employees.

The managers referred to herein mean the presidents, supervising chief officers, those holding the positions as the vice presidents or above at the headquarter, department chiefs and branch managers which are appointed by the Company in accordance with Article 29 of the Company Act.

The term "employees" in this Code refers to those who, in addition to the managers mentioned in the preceding paragraph, are employed by the Company to work for pay.

### Article 3 (Standards of Ethical Conduct)

The Company's staff shall comply with relevant laws and regulations and the provisions herein when performing their job duties in order to meet the high ethical standards.

The directors of the board and managers of the Company shall lead by example and promote the implementation of the provisions of this Code.

### Article 4 (Team Spirit and Integrity Principles)

The Company's personnel shall perform their duties in a proactive, responsible, and conscientious manner, abandoning the egoism and emphasizing team spirit, and abide by the principles of integrity.

### Article 5 (Equal Appointment and Prohibition of Discrimination)

The Company shall respect a pluralistic society and provide equal employment and career development opportunities to the Company's managers and employees without preferential treatment or any form of discrimination on the basis of gender, race, religion, party affiliation, sexual orientation, rank, nationality, or age, etc.

Article 6 (Healthy and Safe Working Environment)

The Company shall provide a healthy and safe working environment for its personnel.

The Company's personnel shall work together to maintain a healthy and safe working environment and shall not engage in any sexual harassment or other acts of violence, threat, or intimidation.

Article 7 (Respect for Privacy and Prohibition of Disseminating Rumors)

The Company's personnel shall respect each other's privacy and shall not disseminate rumors or make false statements that may harm others.

Article 8 (Confidentiality)

The Company's personnel shall carefully manage any matters, confidential information or customer data that come to their knowledge in the course of their duties and shall not disclose them to others or use them for purposes other than their work, except disclosed by the Company or required by laws and regulations. The same applies after the personnel leave office.

The information that should be kept confidential in the preceding paragraph includes all unpublished information that may be used by competitors or the disclosure of which may be harmful to the Company or its customers.

Article 9 (Proper Production and Preservation of Documentary Information)

The Company's personnel shall ensure the correctness and completeness of all data and information prepared in written, electronic or other forms under their management and shall preserve them properly. In case of loss, damage, or concealment or falsification of the information in the documentary or electromagnetic recordings, it shall be reported to the head of the unit to trace the cause.

Article 10 (Proper Protection of Company Assets)

The Company's personnel have the responsibility to protect the Company's assets, to ensure that the assets are used effectively and legally in the Company's affairs, and to avoid affecting the Company's ability to operate.

In the performance of their duties, the Company's personnel shall protect the confidentiality, integrity, and availability of all information of the Company by especially avoiding any interference, destruction, or intrusion of resources such as data, information systems, network equipment, etc. by any means.

Article 11 (Prohibition of Insider Trading)

Any information that comes to the knowledge of the Company's personnel in the course of their duties that may materially affect the trade price of securities shall be kept strictly confidential in accordance with the provisions of the Securities and Exchange Act and shall not be used to engage in insider trading until it is publicly disclosed.

Article 12 (Prohibition of Personal Gain through the Convenience of Duty)

The Company's personnel shall not take advantage of their duties for personal gain.

The Company's personnel shall safeguard the legitimate and lawful rights and interests of the Company and avoid the occurrence of the following:

- I. Seeking an opportunity or acting to pursue personal gain by using company property or information or taking advantage of their positions.
- II. Competing with the Company without complying with legal procedures, or engaging in conduct for themselves or others that is within the scope of business of the Company.

When the Company has an opportunity for profit, the Company's personnel shall be dedicated to maximizing the legitimate and lawful benefits that can be obtained by the Company.

Article 13 (Prohibition of Conflict of Interest)

The Company's personnel shall not, on their own behalf or on behalf of others, engage in any lending of funds, material asset transactions, provision of guarantees, or other transactions that conflict with the interests of the Company.

Article 14 (Prevention of Possible Conflict of Interest)

All directors of the Board and managers of the Company shall maintain a high degree of self-discipline.

When a proposal at a Board of Directors meeting concerns the interests of the aforementioned personnel, or the interests of the juristic person they represent, and such a relationship is likely to prejudice the Company's interests, said personnel shall recuse himself or herself in accordance with his or her own judgment or a resolution by the Board of Directors requiring that he or she should do so.

The director and manager of the Company, when considering they are unable to conduct their business in an objective or advantageous manner to the Company, or that a related transaction or relationship may give rise to a conflict of interest, shall take the initiative to report to the Company and shall deal with it in a lawful and appropriate manner or avoid involving in it.

Any director and manager of the Company, if, by virtue of his or her position and authority, he or she, his/her spouses, parents, children, or relatives within the second degree of kinship, and the organizations in which any of them works, are involved in the Company's business dealings, shall take the initiative to report to the Company and shall deal with it in a lawful and appropriate manner or avoid involving in it.

Article 15 (Fair Trade and Treatment)

- I. The Company's personnel shall treat the persons with whom they do business fairly and shall not engage in any unfair or unethical conduct, including:
  - (I) Obtaining undue benefit from each other.
  - (II) Disseminating untrue rumors about customers, dealers, competitors and the Company's personnel.
  - (III) Intentionally misrepresenting the quality or content of the Company's products or services.
  - (IV) Other manipulation, nondisclosure, or misuse of the information learned by virtue of business positions, or through misrepresentation of important matters, or through unfair trading practices to obtain improper benefits.
- II. The transactions between the Company's personnel and related parties or enterprises shall be conducted in accordance with the principle of fair treatment, laws, regulations of the competent authorities, and the Company's relevant regulations, and shall not be subject to special preferences.
- III. The Company's staff shall treat banking consumers in a fair and reasonable manner throughout the transactions for financial products or services, and uphold the ten principles of fairly treating customers, including the principle of fair and honest in contract engagement, principle of duty of care and loyalty, principle of truthfulness in marketing and advertising, principle of product or service suitability, principle of notification and disclosure, principle of balanced remuneration structures, principle of customer complaint handling, principle of professionalism of sales people, principle of friendly services and principle of implementation of integrity management.

Article 16 (Prohibition of Gifts, Bribes and Improper Benefits)

No personnel of the Company shall, in the performance of his or her duties, demand, contract, deliver, or accept any form of gift, entertainment, kickback, bribe, or other improper benefit for personal, corporate or third party benefit. Nonetheless, this does not apply to gifts or hospitality that are permitted by social etiquette or Company rules.

Article 17 (Reporting Obligation for Transaction Authenticity)

The Company's personnel who engage in transactions with others in the performance of their duties shall, in accordance with the principle of integrity, shall report the contents of the transactions truthfully and shall not conceal or misrepresent them to the detriment of the Company's interests.

Article 18 (Respect for the Intellectual Property Rights of Others)

In the performance of their duties, the Company's personnel shall respect the intellectual property rights of others and use them lawfully.

Article 19 (Restrictions on Engaging in Political Party Activities)

The Company's personnel shall not engage in any political party activities in the

workplace or during working hours, nor shall they use the Company's resources to do so. Nonetheless, this does not apply to specific public relations activities carried out by the personnel of public relations.

Article 20 (Prohibition of Influencing Others for Political Party Activities)

The Company's directors and managers shall not influence the Company's employees to contribute to political parties, support particular political parties or candidates, or participate in other party-based activities in the workplace or during working hours.

Article 21 (Compliance with Laws and Regulations)

The Company's personnel shall comply with all laws and regulations, including but not limited to the Financial Holding Company Act, Securities and Exchange Act, Money Laundering Control Act, Fair Trade Act, and other relevant laws and regulations.

Article 22 (Directors' Obligation to Notify, Supervise and Manage)

Upon discovery of a likelihood that the Company would suffer material injury, the Company's directors shall immediately take adequate actions, notify the Audit Committee or the Audit Committee's independent director members, report the same to the Board of Directors, and supervise the Company's mechanism for reporting to the competent authority.

Article 23 (Encouraging Reporting on Illegal Activities)

The Company's directors and managers shall strengthen the promotion of ethical values and encourage the Company's personnel to report to their supervising officers, internal auditing chiefs, or other appropriate personnel immediately upon discovery or reasonable suspicion of violations of laws, regulations, or this Code, in accordance with the relevant provisions on the handling of reporting, but not in the manner of false and malicious accusation.

The Company prohibits any retaliation or threat of retaliation against a person who has made a report as described in the preceding paragraph. The Company shall immediately take appropriate action against such retaliation, threats, or harassment.

Article 24 (Disciplinary and Remedial Procedures)

If the Company's personnel are involved in significant violations of relevant laws and regulations, the Company shall pursue their civil and criminal liabilities in order to protect the interests of the Company and shareholders. Any person who violates this Code shall be punished as appropriate in accordance with personnel regulations. The same applies if the supervising officer is aware of the violation and does not correct or fails to deal with the violations in accordance with the Company's rules.

In the event that a personnel of the Company violates this Code, the responsible unit shall report the violation to the Company for punishment in accordance with the procedures. If the punished party objects to the punishment, he or she shall, within

ten (10) days from the date he or she learns of the punishment, submit new evidence and request for a review with detailed reasons in writing, and the Company shall review the party's complaint for appropriate handling.

In the event that a director or manager violates this Code, after the violation has been confirmed by the Court of First Instance or confirmed and disposed of by the Board of Directors of the Company, the Company shall timely 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.

Article 25 (Procedure for Exemption)

If it is necessary to exempt a director or a manager to comply with the provisions of this Code, the exemption shall be approved by the Board of Directors by more than three-quarters of the directors in attendance at a Board of Directors meeting attended by two-thirds of all directors.

In the case of the preceding paragraph, the Company shall immediately disclose on the MOPS the date on which the Board of Directors approved the exemption, the objections or reservations of independent directors, the period during which the exemption applies, the reasons and criteria, etc.

Article 26 (Method of Disclosure)

The Code shall be disclosed in the Company's annual report and prospectus, and the Market Observation Post System. The same shall apply if the Code is amended.

Article 27 (Establishing Methods for Implementation)

The Company shall establish relevant management measures in accordance with the principles and related matters prescribed in this Code.

The Company's subsidiaries shall establish their own code of ethical conduct with reference to this Code and the relevant laws and regulations of their respective industries for compliance.

Any personnel of a subsidiary of the Company who violates the code of ethical conduct shall be immediately reported to the Company and be dealt with in accordance with the relevant rules.

Article 28 (Announcement on the Enforcement)

The Code shall be implemented upon approval of the Board of Directors. Subsequent amendments hereto shall be effected in the same manner.

[Disclaimer: This document is a translation from the original Chinese version. In the case of any discrepancy, the original document shall supersede this version.]