

IKKA HOLDINGS(CAYMAN) LIMITED

Code of Ethical Conduct

Article 1 Purpose and Basis of Establishment

To guide the company's directors and managers (including general manager and equivalent level, deputy general manager and equivalent level, associate general manager and equivalent level, financial department director, accounting department director, and others with the authority to manage the company's affairs and sign (person) whose behavior complies with ethical standards and enables the company's stakeholders to better understand the company's ethical standards, and establishes this Code for compliance.

Article 2 Contents of the Code of Ethical Conduct

The ethical code of conduct established by our company is as follows:

(1) Preventing conflicts of interest:

Conflicts of interest arise when personal interests interfere or may interfere with the company's overall interests. For example, when a company director or manager is unable to handle official duties in an objective and efficient manner, or when his or her position in the company jeopardizes himself or his spouse. , parents, children or relatives within the second degree of consanguinity receive improper benefits. The company should pay special attention to lending or providing guarantees, major asset transactions, and purchases (sales) of goods to the related companies of the aforementioned personnel. The company should formulate a policy to prevent conflicts of interest and provide appropriate channels for directors or managers to proactively disclose whether they have potential conflicts of interest with the company.

(2) Avoid opportunities for self-interest:

The company should prevent directors or managers from engaging in the following matters: (1) Opportunities for personal gain through the use of company property, information, or taking advantage of their position; (2) Using company property, information, or taking advantage of their position for personal gain Obtain personal gain; (3) Compete with the company. When the company has profit opportunities, directors or managers have the responsibility to increase the legitimate and legitimate interests that the company can obtain.

(3) Confidentiality responsibility:

Directors or managers shall have the obligation to keep confidential information about the company itself or its purchase (sales) customers unless authorized or required by law to disclose it. Information that should be kept confidential includes all undisclosed information that could be exploited by competitors or leaked later to harm the company or its customers.

(4) Fair dealing:

Directors or managers should treat the company's customers, competitors, and employees fairly, and must not manipulate, conceal, or abuse the information they learn based on their duties, make misrepresentations on important matters, or engage in other unfair transactions. and obtain improper benefits.

(5) Protect and properly use company assets:

Directors or managers have the responsibility to protect the company's assets and ensure that they can be used effectively and legally for official purposes. If they are stolen, neglected or wasted, it will directly affect the company's profitability.

(6) Comply with laws and regulations:

The company should strengthen compliance with the Securities and Exchange Law of the Republic of China and other laws and regulations.

(7) Encourage the reporting of any illegal or ethical conduct violations:

The company should strengthen the promotion of ethical concepts within the company and encourage employees to report to independent directors, managers, internal audit supervisors or other appropriate personnel when they suspect or discover violations of laws, regulations or ethical codes of conduct. In order to encourage employees to report illegal activities, companies should establish a specific reporting system and let employees know that the company will do its best to protect the safety of whistleblowers and protect them from retaliation.

(8) Punishment measures:

When a director or manager violates the Code of Ethical Conduct, the company shall handle the matter in accordance with the disciplinary measures stipulated in the Code of Ethical Conduct, and immediately disclose on the public information observatory the date, reason, and code of violation of the person who violated the Code of Ethical Conduct. and processing situation and other information. The company should also establish a relevant grievance system to provide redress for those who violate the ethical code of conduct.

Article 3 Procedure for application of exemption

The company's code of ethical conduct must stipulate that any exemption for directors or managers from complying with the company's code of ethical conduct must be approved by a resolution of the board of directors, and the date of the board's approval of the exemption and the objections or reservations of independent directors must be immediately disclosed on the public information observatory. , the period of application of the exemption, the reason for the application of the exemption and the criteria for the application of the exemption, etc., to help shareholders evaluate whether the resolution made by the board of directors is appropriate, so as to inhibit the occurrence of arbitrary or suspicious exemptions from the standards and ensure

that any exemptions comply with the standards. Appropriate control mechanisms are in place to protect the company.

Article 4 Methods of Disclosure

The company should disclose its ethical code of conduct on its website, annual report, prospectus and public information observatory, including when revising it.

Article 5 Implementation

The company's code of ethical conduct shall be implemented after being approved by the board of directors and submitted to the shareholders' meeting, even if it is revised.