DELPHA CONSTRUCTION CO., LTD.

Integrity Management Operating Procedure and Guideline

Article 1. Purpose and Scope of Application

Delpha Construction Co., Ltd. (hereinafter the "Company") conducts its business in accordance with the principles of fairness, honesty, trustworthiness, and transparency. To implement its integrity management policy and prevent dishonest conduct, the Company has established this Integrity Management Operating Procedure and Code of Conduct (the "Guideline") in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" and the Company's "Ethical Corporate Management Principles."

This Guideline shall apply to the Company, its subsidiaries, and all other entities directly or indirectly controlled by the Company.

Article 2. Applicability

For the purposes of this Guideline, "Personnel" shall include directors, supervisors, managerial officers, employees, fiduciaries, and any persons with de facto control over the Company, including those referenced in Article 1.

Any offer, promise, solicitation, or receipt of improper benefits made by or through a third party on behalf of Personnel shall be deemed as an act of such Personnel.

Article 3. Definition of Dishonest Acts

Dishonest acts refer to any act, whether direct or indirect, by Personnel in the course of business, for the purpose of obtaining or maintaining benefits, involving the offer, acceptance, promise, or solicitation of improper benefits, or any act in breach of integrity, law, or fiduciary duty.

Counterparties to such conduct may include public officials, political candidates, political parties or party officials, and representatives, officers, or stakeholders of public or private enterprises or institutions.

Article 4. Definition of Benefits

"Benefits" shall mean anything of value or form, including but not limited to money, gifts, commissions, positions, services, preferential treatment, rebates, facilitation payments, entertainment, and hospitality.

Article 5. Responsible Unit and Duties

The Company's Integrity Management Committee (the "Designated Unit"), under the supervision of the Board of Directors, is responsible for the implementation, amendment, interpretation, consultation, and filing of this Guideline. The Committee shall be adequately staffed and resourced, and shall report to the Board at least annually.

Key duties include:

1. Integrating integrity and ethical values into the Company's business strategy.
2. Establishing anti-corruption plans and corresponding operational procedures and conduct guidelines.
3. Organizing oversight mechanisms for high-risk business activities.
4. Promoting and coordinating integrity-related education and training.
5. Establishing and ensuring the effectiveness of whistleblowing systems.
6. Assisting the Board and management in assessing and monitoring the effectiveness of integrity-related controls.
7. Preparing and maintaining documentation on compliance statements and implementation.

Article 6. Prohibition of Improper Benefits

Personnel shall not offer, promise, request, or accept any form of benefit as defined in Article 4 unless:

1. Provided in the context of visits, receptions, or business development in line with local custom.
2. Participation in socially accepted activities for commercial or relationship-building purposes.
3. Business events, such as site visits, are transparent in terms of costs, participants, accommodations, etc.
4. Participation in open cultural or community events.
5. Rewards, assistance, or condolences provided by supervisors.
6. Activities consistent with the Company's internal policies.

Article 7. Procedures for Handling Offers of Improper Benefits

If Personnel are offered improper benefits:

1. Where no conflict of interest exists, report to the immediate supervisor within three (3) days.
2. If a conflict exists, the benefit must be refused or returned, and the matter reported to the immediate supervisor and the Designated Unit. If return is not possible, the benefit must be handed over within three (3) days.

A conflict of interest is deemed to exist under the following:

1. Business dealings or supervisory relationships exist.
2. Ongoing or proposed contractual relationships exist.
3. Business decisions by the Company could materially affect the party.

Article 8. Prohibition on Facilitation Payments

Personnel are strictly prohibited from offering facilitation payments.

If such payments are made under duress, the incident must be documented and reported to the supervisor and the Designated Unit for immediate review. If illegality is suspected, judicial authorities must be notified.

Article 9. Political Contributions

Political contributions must be approved by the Chairperson and reported to the Designated Unit, and must:

1. Comply with all applicable laws and contribution limits.
2. Be documented in writing.
3. Be recorded in accordance with legal and accounting standards.
4. Not be made to influence government actions or approvals.
5. Be subject to Board resolution and disclosure when involving related or significant donations.

Article 10. Charitable Donations and Sponsorships

Charitable donations and sponsorships must be approved by the Chairperson and reported to the Designated Unit, and must:

1. Comply with applicable laws.
2. Be properly documented.
3. Be made only to legitimate charitable organizations.
4. Not involve counterparties to commercial transactions with the Company or related persons.
5. Be monitored to ensure proper use of funds.
6. Be approved by the Board and disclosed if involving related parties or substantial amounts.

Article 11. Conflict of Interest Avoidance

Any director, supervisor, officer, or attendee of a Board meeting who has a conflict of interest regarding any matter on the agenda shall disclose the nature and extent of such interest. If the

interest could harm the Company, the conflicted party shall recuse from discussion and voting, and may not act as a proxy for any other director.

Spouses, relatives within the second degree of kinship, or affiliates under control of a director shall be deemed to have a conflict of interest equivalent to that of the director.

Personnel who, in the course of their duties, encounter actual or potential conflicts of interest affecting themselves, their relatives, or related parties must report such conflicts to both their immediate supervisor and the Designated Unit. Supervisors shall provide guidance on appropriate conduct.

Personnel are prohibited from using Company resources for external business activities or allowing external activities to impair their job performance.

Article 12. Duty of Confidentiality

Personnel shall not disclose trade secrets, trademarks, patents, copyrights, or other intellectual property of the Company to unauthorized persons, nor shall they seek or collect such information for purposes unrelated to their duties.

Article 13. Prohibition of Unfair Competition

All business activities of the Company must comply with the Fair Trade Act and other applicable competition laws. Personnel shall not engage in price fixing, bid rigging, production or quota restrictions, customer allocation, supplier segregation, market division, or any other improper means of restricting competition.

Article 14. Consumer Rights Protection

The Company shall collect and understand relevant domestic and international laws applicable to its products and services, and publicize key compliance matters internally. During R&D, procurement, production, provision, and sales, the Company shall ensure transparency and safety of product and service information.

The Company shall publish a Consumer Protection Policy on its website to prevent direct or indirect harm to consumers or other stakeholders.

Products and services shall comply with the Financial Consumer Protection Act and all applicable regulatory provisions.

Article 15. Insider Trading and Confidentiality Agreements

Personnel shall comply with securities regulations and are prohibited from using material non-public information for insider trading or disclosing such information to others.

Parties involved in mergers, acquisitions, asset transfers, strategic alliances, or other significant business dealings shall execute confidentiality agreements prohibiting unauthorized disclosure or use of trade secrets or sensitive information.

Article 16. Integrity Policy Acknowledgment and Public Declaration

The Company shall require directors and senior management to sign declarations of compliance with the integrity policy, and require employees to comply as a condition of employment.

The integrity policy shall be published through internal policies, annual reports, the Company website, and other communications. It shall be publicly declared at investor briefings and similar external events to ensure stakeholders understand the Company's standards.

Article 17. Due Diligence Prior to Establishing Business Relationships

Prior to initiating a business relationship, the Company shall assess whether agents, suppliers, customers, or business partners comply with integrity standards and whether they have a history of misconduct.

Due diligence may include review of:

1. Country of registration, operational location, structure, and payment policies.
2. Existence and implementation of an integrity policy.
3. Whether the entity operates in a country with a high corruption risk.
4. Whether the industry is subject to high bribery risk.
5. Business reputation and longevity.
6. Feedback from business partners.
7. Records of bribery or illegal contributions.

Article 18. Explanation of Integrity Policy in Transactions

During business transactions, Personnel shall explain the Company's integrity policy to all counterparties and clearly reject any direct or indirect involvement in improper benefits.

Article 19. Avoidance of Transactions with Unethical Entities

Personnel shall avoid business dealings with any party known to have engaged in dishonest conduct. Upon discovery, the Company shall assess whether to immediately terminate the relationship and blacklist the counterparty.

Article 20. Contractual Provisions for Integrity

When entering into contracts, the Company shall evaluate the counterparty's integrity and

incorporate the following clauses:

1. If either party becomes aware of any Personnel offering, promising, requesting, or accepting improper benefits, they shall notify the other party with details and evidence, and assist with the investigation. Damages may be claimed.
2. If a party engages in dishonest conduct, the Company may unilaterally terminate the contract.
3. Clear payment terms including location, method, and tax compliance shall be specified.

Article 21. Reporting and Handling of Violations

The Company encourages internal and external reporting of dishonest or improper conduct. Rewards may be granted based on severity. False or malicious internal reports shall be disciplined up to termination.

A whistleblower mailbox and hotline are available on the Company website.

Reports shall be handled pursuant to the Company's "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct."

Article 22. Third Party Misconduct

Where a third party engages in dishonest conduct against the Company, and such conduct may be illegal, the matter shall be reported to the Corporate Governance Office, which shall forward it to the competent judicial and ethics authorities as appropriate.

Article 23. Education, Complaint Mechanisms, and Discipline

The Designated Unit shall provide at least one annual training on integrity, led by qualified personnel, for directors, employees, and agents.

The Company shall establish an effective grievance mechanism.

Personnel who seriously violate the integrity policy shall be disciplined in accordance with law or Company policy.

Article 24. Implementation

This Guideline shall become effective upon approval by the Board of Directors. Amendments and repeals shall follow the same procedure.

Effective Date: May 12, 2022.