

Cameo Communications Inc.

Ethical Corporate Management Best Practice Principles

- Article 1 (Purpose of adoption and scope of application)
The Company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, The Procedures for Ethical Management and Guidelines for Conduct are adopted pursuant to the Ethical Corporate Management Best Practice Principles and the applicable laws and regulations, with a view to providing all personnel of this Company with clear directions for the performance of their duties. The procedure and code of conduct apply to the company as well as subsidiaries, group companies, and organizations.
- Article 2 (Responsible unit and duties)
The company is committed to integrity, transparency, and responsible management, establishing policies based on honesty and building robust corporate governance and risk control mechanisms to create a sustainable business environment.
The company shall designate the General Manager office as the solely responsible unit (hereinafter, "responsible unit") under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:
1. Assisting in incorporating ethics and moral values into the Company business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
 2. Analyzing and assessing the risks of unethical conduct within the business scope on a regular basis and accordingly adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to the Company operations and business.
 3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
 4. Promoting and coordinating awareness and educational activities with respect to ethics policy.
 5. Developing a whistle-blowing system and ensuring its operating effectiveness.
 6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.
 7. Preparing and retaining properly documented information such as ethical management policy and compliance statements, situations concerning the performance of undertakings and enforcement etc.
- Article 3 (Prohibition against unethical conduct)
When engaging in commercial activities, directors, supervisors, managers, employees, and mandatories of the Company or persons having substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining

benefits.

Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, government-owned or private-owned businesses or institutions, and their directors, supervisors, managers, employees or substantial controllers or other stakeholders.

The Company shall internally establish and publicly announce on its website and the intranet, or provide through an independent external institution, an independent mailbox or hotline, for insiders and outsiders of the Company to submit reports. A whistleblower shall at least furnish the following information:

1. The whistleblower's name and I.D. number (whistleblowing reports may be submitted anonymously), and an address, telephone number and e-mail address where it can be reached.
2. The informed party's name or other information sufficient to distinguish its identifying features.
3. specific facts available for investigation.

Article 4 (Types of benefits)

"Benefits" in these Principles means any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

Article 5 (law compliance)

The company shall comply with the Company Act, Securities Exchange Act, Business Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Public Servants Conflict of Interest Avoidance Act, relevant regulations for listed companies, or other laws related to business conduct as a basic prerequisite for implementing ethics in management.

Article 6 (Prevention programs)

The company has established a code of conduct for ethical behavior in line with the previous operational philosophy and policies. We have implemented preventative measures that comply with the relevant laws of our company, subsidiaries, and the organizations in which we operate.

Article 7 The company shall analyze and assess on business activities within their business scope that

have a higher risk of dishonest behavior and strengthen relevant preventive measures.

Prevention programs in the preceding paragraph shall at least include preventive measures against the following:

1. Offering and acceptance of bribes.
2. Illegal political donations.
3. Improper charitable donations or sponsorship.
4. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits
5. Infringement of trade secrets, trademark rights, patent rights, copyright, and other intellectual property rights.

Article 8 (Commitment and implementation)

The company, its subsidiaries, and affiliated organizations should clearly state their ethics management policy in their regulations and external documents, as well as the commitment of the board and management to actively implement this policy, ensuring its proper execution in internal management and external business activities.

Article 9 (Ethical management in commercial activities)

The company shall conduct business activities in a fair and transparent manner. Before

engaging in business transactions, we should consider the legitimacy and any record of dishonest behavior of our agents, suppliers, clients, or other business partners, and require them to sign a code of conduct to avoid transacting with those who have a history of dishonesty. Contracts signed with others should include a clause for compliance with the integrity policy and allow for immediate termination or cancellation if the other party is involved in dishonest conduct.

Article 10 (Prohibition against bribery)

When conducting business, the Company and its directors , managers, employees, mandatories, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.

Article 11 (Prohibition against unlawful political donation)

The Company is prohibited from making political donations by law. The Company's directors, managers, employees, mandatories, and substantial controllers, shall comply with the Political Donations Act and shall not make such donations in exchange for commercial gains or business advantages.

Article 12 (Prohibition against donations and sponsorship)

When making or offering donations and sponsorship, The Company and its directors, managers, employees , mandatories, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

Article 13 (Prohibition against unreasonable presents, hospitality or other improper benefits) The Company and its directors, managers, employees, mandatories, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

Article 14 (Prohibition against intellectual property)

The Company and its directors, managers, employees, mandatories, and substantial controllers shall commit to respecting intellectual property rights and shall not engage in any acts that infringe upon such rights.

Article 15 (Organization and responsibility)

The company's board of directors shall exercise diligent management and oversight to prevent unethical behavior, regularly review implementation effectiveness, and continually improve to ensure compliance with the ethical management policy. The company assigns relevant departments to develop and oversee the ethical management policy and prevention measures, reporting to the board periodically.

Article 16 (Laws and regulations compliance when conducting business)

The Company's directors, managers, employees, mandatories, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.

Article 17 (Prevent conflicts of interest) The Company shall comply with related laws and regulations or adopt policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate channels for directors, managers, and other stakeholders attending or present at board meetings to voluntarily explain any potentially conflict with the company.

When a director , manager or other stakeholder of the Company attending or present at a board meeting, or the juristic person represented thereby, has a stake in a proposal at the meeting ,

that director, managers, and stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of the Company would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.

The Company's directors, managers, employees, mandatories, and substantial controllers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.

When company personnel discover a conflict of interest related to themselves or the entities they represent while performing company business, or situations that could improperly benefit themselves, their spouse, parents, children, or related parties, they should report the relevant circumstances to their direct supervisor and the designated department of the company. The direct supervisor should provide appropriate guidance. Company personnel may not use company resources for activities outside the company and must not allow participation in such activities to affect their work performance.

Article 18 (Accounting and internal control) To implement ethical management, the Company shall establish effective accounting systems and internal control systems, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

Article 19 The company shall establish specific guidelines in accordance with Article 6 to outline the matters that directors, managers, employees, mandatories, and substantial controllers should pay attention to when conducting business. The content must at least cover the following matters:

1. Standards for determining the provision or acceptance of improper benefits.
2. Procedures for handling legitimate political donations.
3. Procedures and amount standards for legitimate charitable donations or sponsorships.
4. Regulations to avoid conflicts of interest related to duties, along with disclosure and handling procedures.
5. Confidentiality regulations regarding sensitive and confidential business information acquired in operations.
6. Guidelines and procedures for dealing with suppliers, customers, and business partners involved in dishonest behavior.
7. Procedures for addressing violations of corporate integrity guidelines.
8. Disciplinary actions taken against violators.

Article 20 (Training and performance appraisal)

The chairman, president, or senior management of the Company shall communicate the importance of corporate ethics to its directors, employees, and mandatories on a regular basis. The Company shall periodically organize training and awareness programs for directors, supervisors, managers, employees, mandatories, and substantial controllers and invite the companies' commercial transaction counterparties so they understand the companies' resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct. The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

Article 21 (Internal Promotion, Reporting, Discipline, and Complaint System)

The company shall hold an internal promotion event once a year, where the Chairman, General Manager, or senior management will communicate the importance of ethics to directors, employees, mandatories.

The Company shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing system shall include at least the following:

1. Internally establish and publicly announce on its website and the intranet, an independent mailbox or hotline, for the Company insiders and outsiders to submit reports.
2. Assign a dedicated unit for handling reports, and if the report involves directors or senior management, it should be submitted to independent directors, along with establishing categories of reported issues and related investigation standard operating procedures.
3. Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted, including documentation of case acceptance, investigation processes, investigation results, and relevant documents.
4. Confidentiality of the identity of whistle-blowers and the content of reported cases.
5. Measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.
6. Whistle-blowing incentive measures.

When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the Receiving Unit shall immediately report to independent directors.

The company should clearly define and publish disciplinary and complaint systems for violations of ethics corporate management rules. For serious violations of ethics corporate management by company personnel, the company should terminate or dismiss them in accordance with relevant laws or company personnel policies.

Article 22 (Information disclosure)

The company shall disclose its compliance with the code of integrity on its website, in its annual report, and in its prospectus, and shall also make the code available on the public information observation platform.

Article 23 (Review and amendment of ethical management policies and measures)

The company should keep abreast of the development of domestic and international ethics corporate management regulations, and encourage directors, managers, employees, and mandatories to make suggestions for reviewing and improving the company's ethics management policies and initiatives, in order to enhance the effectiveness of the company's ethics management.

Article 24 (Enforcement)

These Principles, and any amendments or abolishment hereto, shall be implemented after adoption by resolution of the board of directors, and shall be sent to the independent directors and reported at a shareholders' meeting.