

Greatek Electronics Inc.

Guidelines for the Codes of Ethical Conduct

1. Purpose :

These guidelines are established for the purpose of encouraging directors and managerial officers of companies (including presidents, vice presidents, chief financial officers, chief accounting officers, officers from each department, and other persons authorized to manage affairs and sign documents on behalf of a company) to act in line with ethical standards, and to help interested parties better understand the ethical standards of such companies.

2. Content of the code :

(1) Prevention of conflicts of interest :

Directors or managerial officers of the company shall prevent from taking advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the second degree of kinship while performing their duties. The company shall pay special attention to loans of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director, supervisor, or managerial officer works. The company shall offer appropriate means for directors, supervisors, and managerial officers to voluntarily explain whether there is any potential conflict between them and the company.

(2) Minimizing incentives to pursue personal gain :

Directors-or managerial officers shall be prevented from engaging in any of the following activities: (1) Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions. (2)Obtaining personal gain by using company property or information or taking advantage of their positions. (3)Competing with the company. When the company has an opportunity for profit, it is the responsibility of the directors-and managerial officers to maximize the reasonable and proper benefits that can be obtained by the company.

(3) Confidentiality :

The directors-and managerial officers of the company shall be bound by the obligation to maintain the confidentiality of any information regarding the company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the company or the suppliers and customers.

(4) Fair trade :

Directors and managerial officers shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair

trading practices.

(5) Safeguarding and proper use of company assets :

All directors and managerial officers have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the company's profitability.

(6) Legal compliance :

The company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.

(7) Encouraging reporting on illegal or unethical activities :

The company shall raise awareness of ethics internally and encourage employees to report to a company managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the company shall establish a concrete whistle-blowing system and make employees aware that the company will use its best efforts to ensure the safety of informants and protect them from reprisals.

(8) Disciplinary measures :

When a director or managerial officer violates the code of ethical conduct, the company shall handle the matter in accordance with the disciplinary measures.

It is advisable that the company establish

a relevant complaint system to provide the violator with remedies.

3. Method of disclosure :

The company shall disclose the code of ethical conduct it has adopted, and any amendments to it, on its company website, in its annual reports and prospectuses and on the MOPS.

4. Enforcement :

A company's code of ethical conduct shall be implemented upon approval by the board of directors. Same with amendments.