Universal Scientific Industrial (Shanghai) Co., Ltd.

Anti-Bribery Policy

1. Introduction

1.1 In order to promote and strengthen the anti-bribery management work of Universal Scientific Industrial (Shanghai) Co., Ltd. and its affiliates (collectively, the "Company"), regulate the Company’s commercial business conduct, establish the business philosophy of honesty, trustworthiness, legality, and compliance, and avoid bribery or acceptance of bribes from damaging the Company’s reputation and interests, this Anti-Bribery Policy (“this Policy”) is formulated in accordance with the *Criminal Law of the People’s Republic of China*, the *Anti-Unfair Competition Law of the People’s Republic of China*, the *Criminal Code of Taiwan*, the U.S. *Foreign Corrupt Practices Act*, the U.K. *Bribery Act*, and other applicable laws and regulations, combined with the actual situation and characteristics of the Company’s business development.

1.2 This Policy provides an overall guideline for anti-bribery compliance but does not cover all situations that may involve issues under this Policy. Employees are encouraged to consult the Legal Department when in doubt.

2. Scope of Application

2.1 This Policy applies to all Company employees and Business Partners. “Employees” refers to individuals who have entered into a formal labor relationship with the Company (including those in the probation period), as well as dispatched workers, outsourced personnel, interns, consultants, and others who provide services to the Company in various forms. Where feasible, the Company shall require its Business Partners, via contractual arrangements, to adhere to this Policy or equivalent standards and to cooperate with the Company’s anti-bribery efforts.

2.2 The bribery acts regulated by this Policy include but are not limited to employees directly or indirectly offering, giving, promising, or authorizing the provision of, soliciting, coercing, inducing, agreeing to, or accepting Anything of Value (as defined in Section 3.3) intended to or likely to influence the performance of duties, as well as allowing any of their Close Relatives to engage in such acts for reasons related to the Company.

2.3 Although bribery acts may sometimes also be interpreted as a form of fraud, due to their particularity, they are primarily governed and handled under this Policy rather than the Anti-Fraud Policy.

3. Definitions

3.1 "**Government Officials**" includes all officers and employees of government departments, agencies, or institutions; officials and employees of public international organizations (such as the United Nations); political party officials; and candidates for political positions. "Government Officials" also includes managers or employees of commercial enterprises and public organizations owned or controlled by the state or government (in China, including public institutions and people's organizations), as well as natural persons deemed government officials, civil servants, or public personnel under Chinese law or other applicable laws and regulations. In this Policy, Close Relatives and persons with close relationships to government officials shall also be regarded as "Government Officials."

3.2 "**Close Relatives**" refer to spouses, parents, children, siblings, grandparents, maternal grandparents, grandchildren, maternal grandchildren, or family members living together.

3.3 "**Anything of Value**" shall be broadly understood as any form of tangible or intangible economic benefit, including but not limited to cash, cash equivalents (such as various forms of stored-value cards, recharge cards, gift cards, vouchers, coupons, and prize coupons), gifts, loans, debt forgiveness, securities, discounts, various types of fees, personal favors or assistance, hospitality, banquets, travel invitations, membership services, political and charitable donations, business opportunities, preferential contract terms, employment opportunities, and medical benefits.

3.4 "**Facilitation Payment**" refers to a small amount of money paid directly to a government official to facilitate or expedite routine government actions that do not involve the exercise of any governmental discretion (such as speeding up the issuance of routine permits).

3.5 "**Branded Promotional Items**" refer to low-value souvenirs printed with the Company's name, trademark, logo, or other identifiers that can be associated with the Company or brand.

3.6 "**External Parties**" include all entities that have dealings with the Company, including but not limited to government departments, regulatory agencies, other public organizations, competitors, Business Partners, other private sector entities, and the officers, managers, or employees of the above entities.

3.7 "**Business Partners**" include the Company's suppliers, suppliers' channel partners, customers, distributors, and other entities that have business cooperation relationships with the Company.

4. Basic Requirements for Anti-Bribery

4.1 Employees must fully comply with the *Criminal Law of the People's Republic of China*, the *Anti-Unfair Competition Law of the People's Republic of China*, the U.S. *Foreign Corrupt Practices Act*, the U.K. *Bribery Act*, and all other anti-bribery laws and regulations applicable to the Company and its employees, as well as this Policy and other Company policies and procedures related to anti-bribery when conducting activities related to the Company.

4.2 Employees shall not directly or indirectly offer, give, promise, or authorize the provision of Anything of Value to any External Party if such thing of value is intended to or may influence any governmental action or business decision, or affect the exercise of any External Party's duties or functions. Employees are prohibited from providing Facilitation Payments. The above prohibition applies both to situations where employees use Company funds to cover related expenses and where employees use their own funds to cover such expenses.

4.3 Correspondingly, employees shall not directly or indirectly solicit, coerce, induce, agree to, or accept Anything of Value intended to or likely to influence their performance of duties, nor allow their Close Relatives to solicit, coerce, induce, agree to, or accept such Anything of Value.

4.4 Employees shall use common sense and judgment to assess whether an arrangement or transaction may be regarded as bribery or other inappropriate circumstances. If employees have any doubts, they shall promptly consult the Legal Department.

5. Gifts and Hospitality

Providing gifts and hospitality to External Parties and accepting gifts and hospitality from External Parties is not completely prohibited but must comply with all requirements in this section.

5.1 General Principles for Providing and Accepting Gifts and Hospitality

Providing and accepting gifts and hospitality shall follow the following general principles:

(1) Any act of providing or accepting gifts or hospitality must have a legitimate and proper business purpose.

(2) The amount of a single gift or hospitality provided or accepted by employees, as well as the total amount and frequency of gifts and hospitality provided to or accepted from the same party, must

be reasonable.

(3) Providing or accepting gifts and hospitality must be conducted in an open and transparent manner and must follow the Company's procedures.

(4) External hospitality must involve the participation of Company employees; otherwise, such "hospitality" shall be regarded as a gift.

5.2 **Gifts and Hospitality Strictly Prohibited**

The Company strictly prohibits employees or third parties acting on their behalf from providing or accepting the following gifts and hospitality, even if they comply with the procedural requirements of Sections 5.3–5.4:

(1) Cash or cash equivalents;

(2) Accepting or providing gifts or hospitality during periods when the Company or External Party is making or about to make important decisions regarding certain business matters;

(3) Any gifts provided to Government Officials;

(4) Providing or obtaining loans or other financial arrangements with persons having business dealings with the Company (except legitimate corporate-to-corporate arrangements);

(5) Gifts or hospitality provided to Close Relatives of the target External Party;

(6) Pure leisure entertainment activities (such as sightseeing tours);

(7) Gifts or hospitality provided for the purpose of seeking special treatment or obtaining improper benefits;

(8) Gifts or hospitality that violate applicable laws and regulations or the internal compliance policies and requirements of the recipient organization;

(9) Gifts or hospitality that are illegal, unethical, or culturally unacceptable (such as hospitality at casinos, nightclubs, or adult entertainment venues); and

(10) Other gifts or hospitality inconsistent with business etiquette.

5.3 **Procedures for Accepting Gifts and Hospitality**

When accepting gifts or hospitality that meet the requirements of Section 5.1 and do not fall under Section 5.2, employees shall follow the following procedures:

(1) Employees must politely decline any gifts that exceed the standards set forth in the Company's internal compliance policies. The cumulative value of gifts received from the same giver within the same year shall also not exceed the Company's prescribed limits.

(2) Employees must politely decline any hospitality that exceeds the standards set forth in the Company's internal compliance policies. The cumulative value of hospitality received from the same host within the same year shall also not exceed the Company's prescribed limits.

5.4 **Procedures for Providing Gifts and Hospitality**

When providing gifts and hospitality that meet the requirements of Section 5.1 and do not fall under Section 5.2, employees shall follow the following procedures:

(1) When providing gifts and hospitality externally, employees must strictly comply with applicable laws and regulations and ensure compliance with the recipient organization's internal compliance policies and requirements.

(2) When providing gifts externally, employees shall prioritize gifts procured centrally by the Company (including Branded Promotional Items). The Company's General Affairs unit shall procure such gifts centrally in accordance with Company regulations and procedures and ensure that the procured gifts comply with the requirements of this Policy.

(3) If employees need to procure gifts not centrally procured by the Company, they shall strictly comply with the financial department's expense reimbursement system and procedures.

(4) When employees apply for reimbursement of hospitality expenses, they shall strictly comply with the financial department's expense reimbursement system and procedures.

6. Political and Charitable Contributions

6.1 The Company prohibits any form of political donations, including direct or indirect funding, material support, or other forms of assistance to candidates, political parties, or political committees of any kind. The Company does not interfere with employees making personal political contributions under applicable laws and regulations of their jurisdictions. However, such contributions must not be associated with the Company or the employee's position in the Company in any way. Employees must ensure that such contributions do not compromise the Company's compliance obligations and should consult relevant departments when necessary.

6.2 All charitable donations made by the Company must: be permitted under applicable laws and regulations in the relevant jurisdiction; be made for purely altruistic purposes; be directed to legitimate charitable organizations that are not involved in lobbying or political activities; and comply strictly with the Company's Public Affairs Engagement Policy. The Sustainability Committee's Employee & Society Well-being Engagement Taskforce (hereinafter referred to as the "Sustainability Team") is responsible for the overall management of charitable donations, including the investigation, organization, and budget review of social welfare activities in each site of the Company every year, monitoring the overall budget execution, and ensuring that donations comply with the Company's sustainable development strategy and compliance requirements.

7. Record Keeping and Internal Controls

7.1 This Policy requires that all expenditures of the Company be accurately reflected in the financial records, and that all payments made using Company funds or on behalf of the Company shall have obtained the corresponding authorization. Employees must comply with all applicable accounting and financial reporting standards, methods, principles, laws, and practices, and accurately record all transactions, decisions, and payments involving Company funds or assets. Employees shall ensure that any funds shall not be used for purposes other than those fully and specifically recorded in the Company's books.

7.2 Employees shall not, for any purpose, establish undisclosed or unrecorded accounts. No false or fabricated entries shall appear in the Company's books and records for any reason.

8. Handling of Bribery Acts

8.1 Handling of Employee Bribery

The Company strictly prohibits employees from engaging in any type of bribery or accepting bribes. For acts verified to have violated this Policy, the Company shall impose disciplinary actions on the responsible employees in accordance with relevant reward and punishment regulations, including unilateral termination of the labor contract or other employment relationship without payment of compensation for serious cases. At the same time, the Company reserves the right to require the responsible personnel to return any improper gains or compensate for the Company's losses, and has the right to refer suspected illegal or criminal personnel to administrative or judicial authorities for handling.

8.2 **Handling of Business Partner Bribery**

The Company has the right to report acts of bribery or acceptance of bribes by employees of business partners to their employer for handling.

When a Business Partner or its employees engage in bribery or acceptance of bribes, the Company has the right to handle the matter in accordance with the contract with the Business Partner, including, where applicable, terminating the cooperative relationship and/or requiring the Business Partner to bear liability for breach of contract. At the same time, the Company reserves the right to require the responsible entity to return any improper gains or compensate for the Company's losses, and has the right to submit clues of suspected illegal or criminal acts to administrative or judicial authorities for handling.

9. Anti-Bribery Compliance Safeguard Mechanisms

9.1 **Signing of Commitment Letter**

Employees are required to sign a letter related to "anti-bribery" at onboarding and during prescribed intervals, confirming that they have read, understood, and agreed to comply with this Policy.

9.2 **Anti-Bribery Compliance Training**

To ensure employees understand and properly use the Company's reporting mechanisms, the Company conducts annual anti-bribery and reporting mechanism training. The training reinforces awareness of bribery acts and reporting channels, ensuring employees maintain the ability and awareness to use these mechanisms effectively.

9.3 **Complaint and Reporting Mechanism**

The Company has established channels for reporting violations of this Policy. Any employee who becomes aware of a violation is obligated to report it. External stakeholders are also encouraged to report misconduct.

Reports should be submitted, with relevant facts and evidence, to the Company unified compliance reporting email: ethics@usiglobal.com. The Company will investigate and handle reports in accordance with relevant regulations.

Reports can be made anonymously or under the reporter's name. Regardless of the method, reporters are encouraged to provide contact details to facilitate follow-up.

Where feasible, the Company will maintain the confidentiality of the reporter's identity and protect them from improper harm by other employees. The Company does not allow any retaliation against employees who report in good faith or cooperate with investigations. Retaliation includes actions or threats that cause the following to the employee:

(1) Damage to reputation;

(2) Harassment, discrimination, or violence;

(3) Demotion, loss of promotion, termination, or adverse personnel actions;

(4) Loss or reduction of bonuses or other compensation penalties; or

(5) Any other form of unfair treatment or harm.

Employees submitting reports or cooperating with investigations must reasonably believe the information provided is true. Even if the report is ultimately found to be unsupported or inconsistent with facts, the employee will still be protected. Malicious reports or fabricated materials intended to harm the Company or others are not protected, and the Company may impose disciplinary actions in accordance with relevant regulations.

10. Investigation Department

The Company's Audit Center is the primary management department responsible for receiving reports of bribery acts and conducting internal investigations.

11. Review and Approval

The Legal Department is responsible for drafting, maintaining, and reviewing this Policy and may update it as appropriate to reflect legal or practical developments.

This policy shall become effective upon approval by the Chairman, and the same requirement shall apply to any subsequent amendments.