

Eastern Media International Corporation Code of Ethical Conduct

(Amended by the Board of Directors 2017.03.28)

Article 1 Purpose and basis of setting

To encourage directors and managers of the Company (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, 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 Company's ethical standards, the following standards are developed with reference to the Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies as announced by the Taiwan Stock Exchange.

Article 2 Principles of good faith

The directors and managers of the Company should uphold a proactive, serious and responsible attitude in performing their duties, abandoning standardism, focusing on teamwork, and abiding by the principles of honesty and credibility.

Article 3 Preventing conflicts of interest

The directors or managers of the Company shall handle official duties in an objective and efficient manner, and not use their positions in the Company to obtain improper benefits for themselves, their spouses, parents, children, or relatives within the second degree of kinship. In order to prevent conflicts of interest, when the company and the above-mentioned personnel's affiliated companies have funded loans or provided guarantees, major asset transactions, and purchases (sales) of goods, the relevant directors and managers should take the initiative to explain whether they have any relationship with the Company or potential conflicts of interest.

Article 4 Avoiding opportunities for personal gain

The directors or managers of the Company shall not use company property, information or use their positions to obtain personal

benefits. Except for those approved by the Company's Board of Directors for lifting of the prohibition on competition, they should not engage in business competition with the Company. When the Company has a profit opportunity, directors or managers have the responsibility to maintain or increase the legitimate interests that the Company can obtain.

Article 5 Duty of confidentiality

The directors or managers of the company shall be obliged to keep confidential the information of the company itself or its import (sales) customers, unless authorized or disclosed by law. The information that should be kept confidential includes all unpublished information that may be used or leaked by competitors to harm the company or customers.

Article 6 Fair trading

The directors or managers of the company should treat the company's purchase (sales) customers, competitors and employees fairly, and must not manipulate, conceal, or misuse the information they learn based on their duties, make misrepresentations on important matters, or obtain improper benefits through other unfair transactions.

Article 7 Protection and proper use of Company assets

The directors or managers of the Company are responsible for protecting company assets, and for ensuring that they can be used effectively and legally in official business. Avoidance of directly affecting the profitability of the Company due to theft, negligence or waste.

Article 8 Compliance with laws and regulations

The directors or managers of the Company should diligently abide by the Company Act, the Securities and Exchange Act and other relevant laws, regulations and policies.

Article 9 Encourage the reporting of any illegal or unethical conduct

The Company should strengthen the promotion of ethical concepts and encourage employees to suspect or discover violations of laws, regulations or codes of ethics, reporting to the personnel appraisal committee, internal audit supervisor or other appropriate personnel. The Company will handle the reported case in a

confidential manner and let employees know that the Company will do its best to protect the safety of those who report in good faith, protecting them from threats or retaliation.

Article 10 Disciplinary measures

When a director of the Company violates the code of ethical conduct, it should be reported to the Audit Committee for handling. When a manager violates the code of ethical conduct, it should be handled in accordance with the relevant provisions of the Company's Employee Work Rules. When being punished for violating the provisions of this Code, the violator may file an appeal in accordance with relevant regulations.

Article 11 Procedures for exemption

If the Company needs to exempt directors or managers from complying with this Code under special circumstances, this must be approved by the Board of Directors. Information shall be disclosed immediately on the Market Observation Post System such as the date of approval by the Board of Directors for the exemption, the objections or reservations of independent directors, the period for which the exemption applies, the reasons for the exemption and the criteria for the exemption. Shareholders shall assess whether the resolution made by the Board of Directors is appropriate to protect the Company's rights and interests.

Article 12 Methods for information disclosure

This standard shall be disclosed on the Company website, annual report, public brochures, and Market Observation Post System. The same applies to amendments.

Article 13 Implementation

This standard shall be implemented after approval by the Audit Committee and sent to the Board of Directors for approval, and then submitted to the shareholders meeting; the same applies to amendments.