

Attachment 5

Code of Conduct for Board Members and Employees of Stars Microelectronics (Thailand) PLC

as of 31 December 2024

The Code of Conduct for Board Members and Employees specified in this guide is the basic standard of ethical conduct. The Company has provided this Code of Conduct for all members of the Board and employees to adhere to and behave in accordance with its contents, as the Company believes that guidelines for ethical conduct are an important tool which will lead to improved working practices.

1. Scope

This Code of Conduct is enforced for Board members and employees of the Company including subsidiaries and other enterprises under the Company's control.

2. Adherence

All Board members and employees are responsible for understanding and adhering to this Code of Conduct including any other additional policies issued by the Company.

Members of the Board must adhere to this Code of Conduct by conducting themselves in a way that can be held as an exemplar for other employees and fostering a working environment that supports ethical conduct. Board members must also be committed to dissuade and prevent any ethical violations.

Employees who act in violation of the ethics or relevant policies issued by the Company or those who allow their subordinates to commit ethical violations will be subject to a disciplinary procedure, which may lead to termination, payment of damages, and civil or criminal penalties.

Examples of conduct which may lead to disciplinary action

- Behavior that violates the Company's policies
- Demanding others to violate the Company's policies
- Failure to immediately report violations or suspicious behavior that is in violation of the Company's policies
- Refraining from cooperating with an investigation into the cause of possible violations of the Company's policies
- Defaming others by reporting violations or involvement in violations of the Company's policies
- Failure to demonstrate leadership or oversee adherence to the Company's relevant policies and regulations

3. Honesty and reliability

As honesty is a vital component for reliance and trust, should the Company not be relied upon or trusted, the Company would consequently face difficulties in its business operations. Therefore, the Company must achieve its goal in receiving the utmost trust and satisfaction from its customers. In this regard, Board members and employees must commit to honesty, fairness and integrity in order to gain the trust of the Company's customers.

4. Respect for others at all times

Members of the Board and employees of the Company must behave and act towards others as they would like others to behave and act towards themselves. Accordingly, everyone in the Company must also have respect for any person with whom the Company comes into contact or is involved.

5. Fairness and non-discrimination

Fairness, tolerance, respect and equity are essential components of an organization. Discrimination, whether in terms of nationality, race, gender, religion, age, lineage, or any other form of discrimination, is considered a severe violation of the Company's policies.

6. No infringement of intellectual property including copyrights and patents

Any violations of copyrights, patents, trade secrets, and terms and conditions of license permits are violations of the law.

The use of computer software by Board members and employees in day-to-day operations must be in accordance with regulations as stipulated by the Company. Duplication of software is prohibited, except in the case that permission has been rightfully granted.

7. Confidentiality

The principles of honesty are extended to include the issue of confidentiality, in accordance with the Company's commitment or pledge, whether explicit or implicit, to protect confidential information. This is invoked in all cases where the Company receives or acknowledges information that is not disclosed to the public and is not relevant to the work under any of the Company's contracts.

All Board members and employees of the Company must maintain the confidentiality of any private information provided by customers, contractors, suppliers, business partners, or other parties, except in the case that the Company has been relieved of the responsibility of confidentiality, whether by law or in accordance with the principles of this Code of Conduct.

8. Proper collection and storage of the Company's data

The Company's data must be collected and stored in an accurate and timely manner for the purpose of work efficiency. This includes all types of data, e.g., quality data, security, personal data, and financial and accounting data.

All of the Company's financial and accounting books and reports must accurately reflect the transactions and situations in accordance with generally accepted accounting principles in

addition to the internal control system. Creation of false or inaccurate data is strictly prohibited.

9. Internal data and stock trading data

The Company forbids employees and Board members from using important internal data that the Company has not disclosed to the public for the personal gain of themselves or others, including the trading of the Company's stocks by Board members and employees working in departments privy to internal information. Board members and employees should avoid or refrain from trading the Company's stocks within a period of one month prior to the disclosure of financial statements to the public. In addition, Board members and employees must not disclose or use the Company's confidential information for their own gain. It is the duty of Board members and employees to act cautiously in order to maintain the confidentiality of the information. They also must not use their positions within the Company or any information that they may have received in the course of their work at the Company to wrongfully serve their own interests or to diminish the interests of the Company. Should the Company discover that an employee or Board member has used internal information or demonstrated suspicious behavior that causes damage to the Company, the severest penalty will be issued.

10. Compliance with the law and rules and regulations

The Company expects its Board members and employees to place importance on acting and carrying out duties in compliance with the law and the Company's business-related rules and regulations, including the filing of tax returns and payments within the applicable time period in an accurate and complete manner and after proper verification.

11. Fairness towards business competitors

The Company's policy on competition is to be fair while at the same time remaining determined and resolute.

The Company will not use illegal or immoral methods of data collection to further its interests in competition, which includes prohibiting theft or utilization of any important information, e.g., market data or trade secrets, unless authorized by the owner of said information. Any form of deception or action misleading former or current employees of the Company to disclose confidential information is also prohibited.

12. Responsibility towards shareholders

Work-related practices, operations and decision making of the Board members and employees must only be carried out for the shareholders' best interest.

Board members and employees are prohibited from using the Company's assets for personal gain, for any other purposes unrelated to the Company's business operations, or for financial commitments with suppliers of materials or products, public sectors or government agencies, business partners or competitors of the Company.

13. Communication

As the Company is committed to operating its business in an honest and open manner, all internal and external communications must be correct, accurate, straightforward and using the appropriate channels according to the respective situation.

The Company also prohibits any communication, publication or announcement, whether internal or external, verbal or written, that is false, distorted, or with malicious intent to harm the reputation of an individual or group.

Every communication must be carried out with the appropriate language and tone, and must not damage the Company's image or reputation.

14. Harassment

To foster efficiency, the Company is committed to creating a

positive work environment free from any form of harassment. Reports of any situation or behavior that is goes against the Code of Conduct will lead to a serious investigation and, should the case turn out to be true, disciplinary action will be taken.

The various forms of harassment are as follows:

- (a) Verbal harassment, e.g., distorting the truth, slander, claims that damage one's reputation
- (b) Physical harassment, e.g., threats, attacks, threatening to attack
- (c) Visible harassment, e.g., aggressive communication, expressing gestures or showing images that cause distress
- (d) Sexual harassment, e.g., flirtation, demanding sexual favors, or other physical or verbal forms of sexual harassment

15. Gambling, consumption of alcohol and drug use

Employees are forbidden to possess, purchase, sell, transport, consume or use alcohol, drugs or controlled substances (except if prescribed by a medical doctor) on the Company premises.

Employees are forbidden from all forms of gambling on the Company premises.

16. Recommendations

This Code of Conduct cannot provide guidelines for any and all situations or provide responses to all queries which may arise. Therefore, it is extremely necessary for the Company to rely upon the discretion of the Board members and employees to consider what is correct and when it is appropriate to discuss with others about the suitable behavior or action.

Should there be any uncertainty about what is "the correct way to act/behave", the following five questions should be considered.

- (a) **Safety** - Will the thing that I am doing or not doing cause harm to someone else's life, health or safety?
- (b) **Rules and regulations** - Will the thing that I am doing or not doing violate national law, local law or any rules or regulations?
- (c) **Policy** - Will the thing that I am doing or not doing violate the policies, regulations or guidelines stipulated by the Company?
- (d) **Dignity** - If the thing that I am doing or failing to do comes to be known by my supervisor or colleagues, will I feel guilty/ashamed?
- (e) **Image** - Is the thing that I intend to do or refrain from doing inappropriate, dishonest or damaging to the Company's image?

If your answer to any of the above questions is "yes", it is possible that the action/behavior that you have chosen to pursue or refrain from may be an ethical violation or conflict. If any query or uncertainty should arise, the situation should be discussed with your supervisor or human resources personnel responsible for your department.

Conclusion

Fairness, honesty and integrity are considered the key principles in the operation of the Company. At the same time, the Company is committed to providing excellent services. Consequently, said commitment is an essential part of each Board member and employee, and should be clearly expressed in one's speech, actions and behavior. Interactions with customers, whether face-to-face, via telephone or written correspondence, must be conducted with respect, care and enthusiasm.