

C-LINK TECHNOLOGY INC. EMPLOYEE CODE OF ETHICS AND CONFLICT OF INTEREST POLICY

In order to fulfill its social responsibility, meet the requirements of corporate governance and protect the rights and interests of its customers, C-LINK TECHNOLOGY INC. (hereinafter referred to as "C-link") is committed to conducting its business with integrity. This regulation establishes a code of conduct that C-link expects its employees to abide by. This regulations apply to all employees and contract personnel of the Company. (hereinafter referred to as "Employees ").

The guiding principles of C-Link's Code of Ethics and Conflict of Interest Policy are:

. **Professional ethics** : It is the policy of C-Link to comply with the laws of the region where the business is performed. C-link also expects its employees to conduct business on behalf of C-link with the highest ethical standards.

. **Conflict of Interest** : C-link expects undivided loyalty from its employees. Employees are not allowed to engage in any activities that conflict with the interests of C-link, or damage C-link's reputation. Employees are expected to perform their duties in the best interest of C-link. Employees shall not use their positions in C-link, or C-link's information or property to obtain personal or other benefits.

It is impossible to list every provision regarding professional ethics or conflicts of interest, In the absence of regulations, C-link's business operations shall be conducted by the principles of personal conscience, common sense, and integrity.

These guiding principles are elaborated as follows:

A. Professional ethics

1. Compliance with the Law

Employees are not allowed to engage in any known or suspected actions on behalf of C-link that would violate the law. While we must compete vigorously, we must also strictly adhere to all applicable laws and regulations in the areas where we conduct our business.

2. Compliance with Social and Ethical Standards

In addition to strictly complying with all laws, employees should abide by the ethical standards of the local community.

3. Truthful and accurate communication and business records

Employees shall communicate truthfully with each other, as well as with customers, internal or external auditors, with government agencies, and with other third parties. Employees shall keep truthful records that accurately reflect the business and financial transactions of C-link and shall not falsify them.

4. labor

C-link, its employees, and suppliers shall comply strictly with all local human rights laws and regulations in the areas in which the C-link or its suppliers do business. C-Link prohibits the use of forced labor, child labor, and unsafe working conditions in its own and its suppliers' products and services.

5. No Bribery or Illegal Payments

Employees are prohibited from offering, promising, or authorizing, on behalf of C-link, any bribes or illegal payments. Bribery is the offer of money or other things of value or benefits in an attempt to influence the actions or decisions of government officials, or to cause such government officials to influence the actions or decisions of the government, in order to help companies obtain or retain business. This prohibition includes payments to consultants, agents, or other intermediaries if the employee has knowledge that a portion of the payment will be used to bribe or influence government action. Employees shall disclose any bribery request or payment to the General Manager immediately upon becoming aware of it.

The following are not considered bribes or illegal payments:

- (a) Gifts of moderate value, consistent with local general social customs and not intended to influence government officials. However, any payments or gifts to government officials (or any valuables or benefits) should be handled by C-link as a whole and employees are not allowed to do so without authorization.
- (b) Meals, entertainment, or other expenses of general social custom. However, it must be of normal value and comply with local laws and customs.

B. Conflict of interest

Employee loyalty obligations may be conflicted by the influence of an individual's improper interests. All conflicts of interest, including those described below, shall be avoided. If any employee is in doubt as to whether a conflict of interest arises from a certain activity, he or she shall report it to the General Manager.

1. Employee Loyalty to C-Link

Employees should avoid any activity that could endanger, embarrass, or damage

the reputation of C-link or its employees.

2. Dealings with Suppliers, Customers, and Other Gifts and Payments

All contacts with customers, suppliers, and potential suppliers should avoid inappropriate or violation of law or these policies.

(a) General provisions

Employees shall not offer, demand, offer or accept anything of value or benefit for themselves or others in exchange for favorable treatment from C-link, its customers, its suppliers, its potential suppliers, or others.

(b) Not paying or receiving "kickbacks"

Employees shall not request or accept any payment, "kickback," or monetary loan from any individual, companies, or government agencies who deal or want to deal with C-Link, for themselves or others. This prohibition does not limit financial institution's normal commercial practices in granting personal loans to employees who have business interests unless it can reasonably be inferred that such loans are made for the purpose of obtaining business benefits.

3. No financial interest in competitors or specified others

(a) No financial interest in suppliers, customers, or competitors

Employees shall not have any direct or indirect interest in any organization that deals or seeks to do business with C-link, or in an organization that is a competitor of C-link. For example, employees may not invest in or own shares in C-link's competitors, suppliers, or customers. There are only two exceptions to this prohibition: (1) the employee owns no more than 0.5% of a publicly traded company; or (2) with the approval of the general manager.

(b) Prohibited specific side jobs

Employees shall not be employed by, or serve as consultants, agents, or directors for C-link's customers, suppliers, or competitors.

(c) Personal or family business with C-link

Without the approval of the general manager, employees are not allowed to engage in C-link's business with their family members or the business run by their family members. Without the approval of the general manager, employees are not allowed (beyond the scope of their employment) to sell products or services to C-link.

(d) Business opportunities

Employees shall not take for themselves business opportunities that should belong to C-link. If an employee becomes aware of an opportunity that falls within the scope of C-link's business, he or she should immediately notify the general manager. Employees may not sell their own services or products of

others if C-link offers similar services or products.

4. Do not use C-link's property for personal use

Employees may not use or allow others to use C-link's property or services for personal purposes or benefit without proper authorization. Unauthorized removal of C-link's materials, equipment, or supplies, or unauthorized use of C-link's property is considered theft. False claim for payment, or misuse C-link's corporate credit card is also considered theft. Each employee is expected to use the C-link's property with the same care as if it were its own property.

5. Do not misuse sensitive or confidential C-link's information

C-link's information is the property of C-link, and employees are not allowed to use it for personal use. Employees shall not provide sensitive or confidential information (including financial information, business secrets, technical know-how, future plans, etc.) of C-link to any third party. Likewise, employees shall not collect or use the confidential information of others for personal gain or for other improper reasons. Exceptions must be approved in writing by the General Manager.

C. General provisions

1. Violation

Confirmed instances of violation are subject to disciplinary action up to and including termination. C-Link reserves the right to take legal action.

2. Asking questions or seeking Exceptions

If an employee has a question about this policy or wishes to request an exception to this policy, he or she should address the question or request to the General Manager. The General Manager will respond to the employee in writing.

3. Report a possible violation

If an employee becomes aware of any possible violation of this policy or believes that he or she is being asked to act in violation of this policy, he or she shall notify C-Link as soon as possible.

4. No Retaliation

C-Link will not retaliate or tolerate retaliation against an employee who reports possible violations of this policy or who cooperates with an investigation. However, C-Link may impose disciplinary action, up to and including termination, on any employee who intentionally makes a false accusation.