Wison Engineering Services Co. Ltd.

Compliance Management Statement

I. Purpose and Scope of Application

Wison Engineering Services Co. Ltd. ("Wison Engineering" or the "Company") is committed to operating with integrity, fair dealing, and responsible business conduct. The Company complies with applicable laws and regulations in the jurisdictions where it operates, guards against bribery, corruption, fraud, money laundering, unfair competition, conflicts of interest, and other unethical conduct, and thereby upholds the trust of its customers, employees, business partners, and other stakeholders.

For the purposes of the compliance management statement (the "Statement"), "compliance management" refers specifically to the Company's management of corruption, bribery, money laundering, fraud, and any other unethical conduct. The Company adopts a zero-tolerance approach toward the above conduct. Wison Engineering adheres to the principles of integrity and fair dealing, and guards against fraud, bribery and corruption, money laundering, and unfair competition.

The Statement applies to all employees of Wison Engineering, its subsidiaries, and branches, as well as third-party business partners ("third parties").

All employees and third parties of the Company shall conduct business in accordance with the Statement and all applicable laws and regulations to safeguard the reputation of Wison Engineering.

II. Basic Principles of Business Conduct

The Company adheres to the principles of legality, integrity, fairness, transparency, and accountability in its business operations, and does not obtain or retain business through improper means. Employees and business partners must not engage in fraud, misrepresentation, misappropriation of assets, bid rigging, commercial defamation, infringement of trade secrets or intellectual property rights, money laundering, insider trading, or other illegal and unethical conduct. The Company requires relevant personnel to protect the confidential information and intellectual property rights of clients and third parties, to accurately and completely record business transactions, and to retain relevant records in accordance with applicable requirements.

III. Anti-Bribery and Anti-Corruption

The Company has zero tolerance for bribery and corruption in all their forms. Employees and applicable business partners must not, directly or indirectly, offer, promise, solicit, or accept cash, cash equivalents, rebates, gifts, entertainment, travel, employment opportunities, donations, sponsorships, or other benefits to obtain an improper business advantage or to influence the impartial performance of others' duties.

When dealing with government officials or personnel from state-owned enterprises, more stringent approval and record-keeping requirements must be observed. Gifts, entertainment, and travel must have a genuine, reasonable, and legitimate business purpose, comply with company authorization and expense management requirements, and must not be extravagant, frequent, or create a conflict of interest. The Company prohibits facilitation payments, except where explicitly required by law or in emergency situations involving personal safety. Any such matters shall be promptly reported and accurately recorded.

Charitable donations, sponsorships, political contributions, and other politically-related expenditures must comply with applicable laws and the Company's approval requirements, and must not be used to obtain improper benefits. The Company will provide anti-bribery and anti-corruption training or communication to directors, management, employees, and relevant third parties based on their positions and risks.

IV. Prohibition of Money Laundering

The Company strictly prohibits any person or company from using their relationship with the Company to conceal or attempt to conceal the source of illegally obtained funds.

To prevent the risk of being exploited by criminals for money laundering, the Company must fully understand its clients and partners before conducting business and is strictly prohibited from transacting with parties suspected of money laundering. During transactions, financial regulations must be followed, and payments must not be made to non-transactional accounts or non-standard commercial accounts.

V. Prohibition of Unfair Competition

The Company strictly prohibits the use of unfair or deceptive business practices to gain commercial advantages.

Unfair competitive practices include:

(a) Engaging in commercial libel/defamation or spreading rumors, such as maliciously disseminating information that could harm a competitor's reputation;

(b) Participating in bid rigging to artificially raise or lower bid prices, or to exclude competitors;

(c) Misappropriating, using, or disclosing a competitor's trade secrets. Trade secrets include, but are not limited to, management methods, production and marketing strategies, customer lists, supplier information, financial data, and other business information, as well as technical information such as technological processes, proprietary know-how, and design drawings;

(d) Using false advertising or misrepresenting services or products, for example, by exaggerating product performance;

(e) Infringement of intellectual property rights.

VI. Conflicts of Interest

Directors, management, and employees should avoid actual, potential, or apparent conflicts of interest between their personal interests and their company duties. If a conflict of interest occurs or may occur, it must be declared promptly, and avoidance, approval, or other appropriate measures must be taken as required by the Company.

VII. Third-Party Compliance Management

The Company conducts necessary compliance due diligence on applicable business partners based on the business relationship and risk level, paying attention to their identity, qualifications, reputation, records of non-compliance penalties, litigation, negative information, and relationships with government officials.

The Company communicates compliance requirements to business partners through integrity commitments, contractual compliance clauses, risk assessments, training, supervision, or other appropriate methods. Upon discovery of material non-compliance or refusal to rectify, the Company may take corrective measures, suspension, or termination of cooperation in accordance with the contract and applicable policies.

VIII. Whistleblowing and Investigation

The Company encourages all employees and third parties to report actual or potential violations of the Statement and other internal regulations. Whistleblowing channels are as follows:

Email: ethics@wison.com;

Website: http://www.wison-engineering.com/site/honesty.

Whether reports are made on a named or anonymous basis, the Company will strictly protect the confidentiality of the whistleblower's information and strictly prohibits any form of retaliation. The Company will evaluate whistleblowing reports based on facts and the level of risk, and will carry out investigations, implement corrective measures, and conduct follow-up actions in accordance with applicable procedures. Relevant personnel must cooperate honestly with investigations. The Company will help employees understand the whistleblowing channels and basic procedures through training or communication.

IX. Governance Responsibilities

The compliance committee, composed of executive directors, is responsible for providing direction, resources, and supervision for compliance management, and reports material compliance matters to the Board in accordance with applicable mechanisms. The risk control department is responsible for identifying and assessing material compliance risks, formulating and implementing compliance policies, organizing training, and tracking corrective actions.

The finance, human resources, procurement, project management, and other relevant departments are responsible for implementing compliance controls within expenses, records, third-party dealings, employee conduct, and business processes in accordance with their duties. The heads of all departments are responsible for promoting compliance with the Statement within their respective departments.

X. Training

The Company will organize regular training on anti-bribery and anti-corruption, as well as on the use of reporting channels, to enhance employees' awareness and capability in relation to anti-bribery, anti-corruption, and the compliance reporting mechanism.

XI. Handling of Non-Compliance

Violations of the Statement will be handled based on the facts, severity, applicable policies, and laws and regulations. In cases of suspected illegal or criminal activity, the Company will refer the matter to or cooperate with the relevant authorities in accordance with the law.

XII. Documentary Basis, Management Approval and Disclosure

The Statement is prepared based on the Company's current “Compliance Management Policy” and “Code of Business Conduct”. The Statement is a public summary of existing management principles, commitments, and arrangements and does not supersede or amend any current policies, systems, or procedures. The Statement has been reviewed, endorsed, and approved by the Company's management, and will be reviewed and updated as appropriate based on laws and regulations, business activities, project risks, and management practices.