

Topoint Technology CO., Ltd.
The Code of Ethics and Professional Conduct for Directors and Officers

The Board of Directors (the “Board”) of Topoint Technology CO., LTD. (the “Company”) has adopted the following code of Ethics (the “Code”) for directors, and officers of the Company. This Code applies to all directors, and officers. No code or policy can anticipate every situation that may arise. Accordingly, this Code is intended to serve as a source of guiding principles for directors, and officers. Directors, and officers are encouraged to bring questions about particular circumstances that may involve one or more of the provisions of this Code to the attention of the Chairman of the Board, who may consult with inside or outside legal counsel as appropriate.

Directors who also serve as officers of the Company should read this Code in conjunction with the Code of Ethics for employees governing the business conduct of Company employees.

I. Avoiding conflicts of interest:

The board of directors, the manager behavior criterion all must take the company overall benefit as the consideration, must purport causes its own, the spouse, the parents, the children or relative within third degree of kinship receives obtains does not work as the benefit or the hindrance company benefit. The company should pay particular attention to loans or guarantees of obligations provided to businesses that have any affiliation with the aforesaid persons, or major asset transactions, or business dealings (purchase and sales) with businesses that have any affiliation with the aforesaid persons. The company should have a policy in place to prohibit such conflicts of interest, and provide an appropriate means for directors or executive officers to proactively communicate potential conflicts to the board of directors.

II. Avoiding opportunities for self-dealings

The Company should prevent its directors, or executive officers from:

- A. taking the opportunities discovered through the use of corporate property, information or position to benefit themselves;
- B. using corporate property, information, or his/her position for personal gain; and
- C. Competing with the company. When profit opportunities arise, directors, or executive officers have the responsibility to advance the legitimate and lawful interest of the company.

III. Confidentiality

Directors, and executive officers are obligated to keep the information on the company and customers from/to whom the company purchases or sells confidential, unless the disclosure of such information is authorized or legally required. Confidential information includes all non-public information that may possibly be used by competitors or harmful to the company or customers if disclosed.

IV. Fair dealing

Directors, and executive officers should deal fairly with the company's customers, competitors, and employees, and shall not reap illicit gains through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or other unfair dealing practice.

V. Protection and proper use of company assets

Directors, and executive officers have the responsibility to protect the company's assets and ensure their use in corporate business be efficient and legal. Theft, omission or waste has a direct impact on the company's profitability.

VI. Compliance with laws and regulations

Directors, and executive officers should promote the compliance with the Securities and Exchange Act and other laws and regulations.

VII. Encouraging the reporting of any illegal or unethical behavior

Directors, and executive officers should promote the moral behavior idea, and takes the following measure:

- A. To encourage employees to report such violation, the company is advised to set forth related flow process or mechanism.
- B. The company ensure employees know that the company will do everything it can to protect the safety of the whistle-blowing employee for making the report in order to safeguard the employee from retaliation.

VIII. Disciplinary actions

In the event a director, or executive officer acts or omits to act in a manner that violates the code of ethics and professional conduct, the company shall impose disciplinary action as provided in the code, and promptly post related information on the Market Observation Post System, including the title and name of violating officer, date and situation of violation, code violated, and actions taken by the company. The company should set up a related appeal system to provide the violator means of redress.

XI. Implementation

The Code will be implemented after it is passed by the Audit Committee and the board of directors, and submitted to the shareholders' meeting. The preceding provision applies to any subsequent amendment to the code.