

NEXT TECHNOLOGY HOLDING INC.
CODE OF BUSINESS CONDUCT AND ETHICS

At Next Technology Holding Inc., we are committed to maintaining the highest standards of integrity, ethical behavior, and legal compliance in all aspects of our SaaS operations. This Code applies equally to our directors, officers, and employees worldwide, reflecting our core values of transparency, accountability, and respect.

Core Principles

- 1) Integrity & Compliance: Conduct business with honesty and adhere strictly to applicable laws, including SEC regulations, FCPA, data privacy laws (e.g., GDPR, CCPA), and NASDAQ governance requirements.
- 2) Conflicts of Interest: Avoid situations where personal interests could compromise company decisions. Directors and officers must disclose potential conflicts promptly.
- 3) Treat all customers and suppliers honestly.
- 4) Confidentiality & Data Stewardship: Protect sensitive information, including customer data, intellectual property, and trade secrets—critical to our SaaS platform's integrity.
- 5) Fair Competition: Compete ethically while complying with antitrust/competition laws. Never engage in deceptive sales practices or improper benchmarking.
- 6) Anti-Corruption: Prohibit bribes, kickbacks, or improper payments. Strictly enforce gift/entertainment policies (monetary thresholds to be specified in internal guidelines).
- 7) Workplace Respect: Maintain an inclusive environment free from discrimination, harassment, or retaliation.
- 8) Responsible Innovation: Ensure AI/ML development and data practices align with ethical AI principles and client trust obligations.

Accountability Measures

- 1) Reporting Obligations: Suspected violations must be reported immediately via contact information on our official website, with retaliation strictly prohibited.
- 2) Director/Officer Leadership: Senior leaders must model ethical behavior and oversee compliance program implementation.
- 3) Annual Certification: Mandatory acknowledgment of this Code by all personnel, with specialized training for finance/executive teams on insider trading policies and SOX controls.

Violations may result in disciplinary action, up to termination or legal proceedings. The Board's Governance Committee will review this Code annually to reflect evolving standards in SaaS and public markets.