

3-3-6 The state of the Company's performance in the area of ethical corporate management, any discrepancies from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such discrepancies

| Assessment Item                                                                                                                                                                                                                                                                                                                                                                                                                               | Implementation Status |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Deviation, and causes of deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies |
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|                                                                                                                                                                                                                                                                                                                                                                                                                                               | Yes                   | No | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                  |
| I. Establishment of Corporate Conduct and Ethics Policy and Implementation Measures                                                                                                                                                                                                                                                                                                                                                           | ✓                     |    | (I) On November 12, 2014, the approved the Ethical Corporate Management Best Practice Principles. The latest amendment was conducted on November 13, 2019, which was approved by the board. The Board of Directors and the management team actively implements the regulations related to integrity management in the Company's Articles of Incorporation, and validates the implementation of these regulations in internal management and external business activities. | No Discrepancy.                                                                                                                  |
| (I) Does the company establish ethical management policies approved by the board and have bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures and the commitment regarding the implementation of such policy from the board and the executive management team?                                                                                                                            | ✓                     |    | (II) The Company's Articles of Incorporation provide for the prevention of dishonest or unethical conduct, including operating procedures, conduct guidelines, and education and training, etc. To ensure that all employees are aware of them, employees can learn more about various compliance matters through the Company's employee database and reporting website.                                                                                                  | No Discrepancy.                                                                                                                  |
| (II) Does the company establish a mechanism for assessing the risk of dishonest behavior, regularly analyzing and evaluating business activities with a higher risk of dishonest behavior within the scope of operations, and formulating preventive measures based on such analysis? And does it at least cover preventive measures for the behaviors specified in Article 7, Section 2 of the Code of Conduct for Listed and OTC Companies? | ✓                     |    | (III) The Company has policies that prevent unethical conduct and strengthen preventive measures for business activities with a higher risk of unethical conduct within the scope of business.                                                                                                                                                                                                                                                                            | No Discrepancy                                                                                                                   |
| (III) Has the Company defined operating procedures, conduct guidelines,                                                                                                                                                                                                                                                                                                                                                                       |                       |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                  |

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|                                                                                                                                                                                                                                                                                                          | Yes                   | No | Summary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                  |
| disciplinary penalties and grievance process in the program preventing unethical conduct and put them in practice, and regularly reviewed and amended the program?                                                                                                                                       |                       |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                  |
| II. Ethical corporate management implementation                                                                                                                                                                                                                                                          |                       |    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                  |
| (I) Does the Company assess the ethics records of whom it has business relationship with and include business conduct and ethics related clauses in the business contracts?                                                                                                                              | ✓                     |    | (I) The Company has established the “Procedures and Conduct Guidelines for Ethical Corporate Management” on March 24, 2015, last revised on March 20, 2020, and approved by the Board of Directors. The Company and its subsidiaries face customers, suppliers, distributors, competitors and employees in a fair and impartial manner, and do not allow for competitive advantages arising from dishonest or unethical practices.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | No Discrepancy                                                                                                                   |
| (II) Has the Company established a specialized unit under the board responsible for the promotion of corporate ethics management, which regularly (at least once a year) reports policies on ethical operations, programs on prevention of unethical conduct and the status of supervision to the board? | ✓                     |    | (II)<br>1. The Company assigned the Corporate Planning Office of the General Management Division as the dedicated unit responsible for promoting ethical corporate management measures. It helps the board and the management formulate and supervise the policies and code of conduct based on the duties and scope of each unit to ensure the implementation of the Principles. The status of implementation was reported together with the sustainable development report to the board on August 10, 2023.<br>2. The Company fully implements its integrity management policy and the related implementation status in 2023 is as follows:<br><b>A. Education and Training:</b><br>In each training class, we plan a series of courses on laws and regulations, auditing, risk management, disaster prevention and security topics, etc., to study the legal knowledge, service rules and behavioral regulations for | No Discrepancy                                                                                                                   |

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|                 |                       |    | <p>conduct education and promotion. In the course, case studies are used to reinforce the concept and implementation of the three lines of defense mechanism to jointly manage and prevent unethical behavior. A total of 3,305 course hours was conducted.</p> <p><b>B. Legal Compliance:</b><br/>The Company implements the policy of ethical management, and the related implementation and dissemination of laws and regulations and cases, including the announcement of legal knowledge, code of conduct, code of ethical management and operating procedures for employees through the Company's employee database and reporting website.</p> <p><b>C. Annual self-assessment:</b><br/>Annual online self-assessment tests are conducted for all employees, covering the Code of Conduct, the Ethical Corporate Management Best Practice Principles and the Conduct Guidelines. The test focuses on the integrity of business activities, the prohibition of dishonest and unethical acts, and harm to the interests of stakeholders, and the obligation of confidentiality of the Company's intellectual property rights.</p> <p><b>D. Periodic Audits:</b><br/>In order to prevent employees from engaging in dishonest or unethical behaviors and to consider factors such as fraud risks, the Company's Legal Office of the General Management Division has been set up as the dedicated unit charged with formulating and implementing procedures for managing, preserving, and</p> |                                                                                                                                  |

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|                 |                       |    | <p>maintaining the confidentiality of the Company's trade secrets, trademarks, patents, works and other intellectual properties and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.</p> <p><b>E. Whistleblower System and Whistleblower Protection:</b><br/> The "Corporate Governance Best Practice Principles", the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" provide for a specific reporting system to actively prevent unethical or dishonest conduct and encourage internal and external personnel to report dishonest conduct or misconduct, with the Legal Office of the General Management Division designated as the dedicated unit for receiving reports. We provide an effective communication channel for employees, shareholders, stakeholders and outsiders in the Stakeholders Area of our website. If the report involves a director or senior executive, the report shall be forwarded to independent directors and establish a whistleblower protection system to protect the identity and content of whistleblowers. We are also committed to protecting whistleblowers from improper treatment as a result of their reports.<br/> In addition, the Company's Human Resources Department will impose appropriate penalties, including termination of employment or dismissal, on personnel who are</p> |                                                                                                                                  |

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| (III) Does the Company establish policies to prevent conflict of interest, provide appropriate communication and complaint channels and implement such policies properly? |                       |    | found to have acted against integrity in accordance with the relevant laws and regulations or the provisions of the Company's Regulations Governing Reward and Punishment. Internal Audit Office: Audit of reported cases of violations of the Company's ethical corporate management policies and relevant laws and regulations. In 2023, one grievance case directly filed by employees was accepted, and no major violations of ethical management were found after investigation.                                                                                            | No Discrepancy                                                                                                                   |
|                                                                                                                                                                           | ✓                     |    | (III) The Company's Article 13 of the Rules of Procedure of the Board of Directors' Meeting stipulates that any director present at a board meeting has a stake in a proposal at the meeting, that director, shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of this Company would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as a proxy on behalf of another director. |                                                                                                                                  |
|                                                                                                                                                                           | ✓                     |    | (IV) Our accounting system and internal control system have been submitted to the Audit Committee and the board for approval. The internal audit unit inspects the actual operations, and prepares working papers and audit reports on the audit results and submits them to members of the Audit Committee, which effectively prevent malpractices, and regularly reports to the board on the implementation of audit operations.                                                                                                                                               | No Discrepancy                                                                                                                   |
| (IV) Has the Company established an effective accounting and internal control system to put ethical corporate                                                             |                       |    | (V) We have formulated the "Ethical Operations Management Best Practice Principles" and "Procedures for Ethical Operations Management and Guidelines                                                                                                                                                                                                                                                                                                                                                                                                                             | No Discrepancy                                                                                                                   |

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| <p>management into practice and arranged for the internal audit unit to formulate audit plans based on the risk assessment of unethical conduct and audit the compliance to prevent unethical conduct, or commissioned independent auditors to conduct the audit?</p> <p>(V) Does the Company provide internal and external ethical management training programs on a regular basis?</p> | ✓                     |    | <p>for Conduct”, and published them on the Company website and the internal electronic bulletin board.</p> <p>In order to promote ethical management and conducts, employees are reminded of the rules of ethical management in the training of new employees every year, and relevant information sources are provided so that employees can grasp information related to ethics at all times. In 2023, the participation in education and training was about 3,998 person-time, and the total number of days of learning was 695 days.</p> <p>In order to prevent insider trading, we conduct education and training courses on the regulation and constituent elements of insider trading for managerial officers above the department levels, the general manager and the chairman and general manager of subsidiaries. In 2023, the participation in the education and training had 53 person-time, totaling 3 hours.</p> |                                                                                                                                  |
| <p>III. Operation of the whistleblowing System</p> <p>(I) Does the Company establish specific complaint and reward procedures, set up conveniently accessible complaint channels, and designate responsible personnel to handle the complaint received?</p>                                                                                                                              | ✓                     |    | <p>(I) The Company has established the following complaint or grievance filing channels for employees or external parties:</p> <ol style="list-style-type: none"> <li>1. Address: No. 139, Zhengzhou Road, Datong District, Taipei City 10341</li> <li>2. Complaint filing hotline: (02)25575050#869</li> <li>3. Complaint filing fax number: (02)2557-0665</li> <li>4. Email: <a href="mailto:floatbird@secom.com.tw">floatbird@secom.com.tw</a></li> </ol> <p>The division of powers and responsibilities for handling the reported violations are clearly defined.</p>                                                                                                                                                                                                                                                                                                                                                      | No Discrepancy                                                                                                                   |
| <p>(II) Does the Company establish standard operating procedures for investigating the complaints received, follow-up measures to be</p>                                                                                                                                                                                                                                                 | ✓                     |    | <p>(II) The Company has established a whistleblowing procedure and a confidential mechanism for receiving complaints.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | No Discrepancy                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                          | ✓                     |    | <p>(III) Unless otherwise required by law, the Company will take appropriate measures to protect the privacy of the</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | No Discrepancy                                                                                                                   |

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| adopted and the related confidentiality measures after investigation?<br>(III) Does the Company adopt proper measures to shield a whistleblower from retaliation for filing grievances?                                                                             |                       |    | whistleblowers and the information provided by them and maintain confidentiality.                                                                      |                                                                                                                                  |
| IV. Strengthen the information disclosure<br>(I) Does the Company disclose the content of its Ethical Corporate Management Best Practice Principles as well as information about implementation thereof on its website and Market Observation Post System ("MOPS")? | ✓                     |    | (I) Please refer to the Company's website for ethical management related information:<br><a href="http://www.secom.com.tw">http://www.secom.com.tw</a> | No Discrepancy                                                                                                                   |
| V. If a company has established its own ethical corporate management principles based on the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, please describe any discrepancy between the policies and their implementation.   |                       |    |                                                                                                                                                        |                                                                                                                                  |
| VI. Other important information to facilitate better understanding of the implementation of Company's ethical corporate management: (e.g., review and amend the Company's ethical corporate management principles) None.                                            |                       |    |                                                                                                                                                        |                                                                                                                                  |

3-3-7 If a company has adopted its own Corporate Governance Best-Practice Principles or related regulations, disclose how these are to be inquired: The Company has adopted the Corporate Governance Best-Practice Principles and related regulations, disclosed in the employee NOTES system internally and the corporate website externally.

3-3-8 Other important information that will provide a better understanding of the status of the company's implementation of corporate governance may also be disclosed: The operation of the corporate governance is disclosed is made available in electronic files on the MOPS, and the announced items are:

1. Complete financial statements.

2. Complete minutes of Board meetings and important resolutions for the most recent year, together with their implementation status.
3. Important internal regulations, such as Procedures for Acquisition and Disposal of Assets, Procedures for Endorsement and Guarantee, Codes of Ethical Conduct for Directors, Supervisors and
4. Managers, and Procedures for Election of Directors etc.
5. Articles of Incorporation
6. Organizational chart of the company and functions of each department.
7. Material information such as announcements of revenue and dividend, company press releases, etc.