

Sercomm Corporation Rules Governing Whistleblowing System

Article 1 Purpose

In order to implement the Company's "Code of Conduct" and "Ethical Corporate Management Best Practice Principles", and guarantee the legal rights and interests of employees and relevant whistle-blowers when reporting any illegal activity or violation of the "Code of Conduct" or "Ethical Corporate Management Best Practice Principles", these measures are hereby formulated.

Article 2 Scope and Object

- 2.1 Scope of application: These measures are applicable to Sercomm Corporation, its subsidiaries and their affiliated enterprises.
- 2.2 Object of application: All employees, suppliers, customers, and other relevant personnel, who shall file whistle-blowing reports upon discovery of any of the following circumstances:
 - 2.2.1 Violation of the Company's "Ethical Corporate Management Best Practice Principles" or "Corporate Social Responsibility Best Practice Principles".
 - 2.2.2 Cases of infringement of the law in the workplace, including but not limited to any form of discrimination, sexual harassment, or other types of harassment.
 - 2.2.3 Current management rules, regulations, or work business of the Company harm the legitimate rights and interests of individuals.

Article 3 Responsibilities & Authority and Acceptance Unit

- 3.1. Audit Office: Accepts whistle-blowing reports against employees, suppliers, contractors, customers and other interested parties.
- 3.2. Department heads of various affiliated units and human resources departments in various regions: Also accept whistle-blowing reports from employees, suppliers, contractors, customers, and other stakeholders of the Company.

Article 4 Content

4.1. Whistle-blowing Channel

The Company has established an independent whistle-blowing channel under the charge of dedicated personnel for employees, suppliers, customers, and other external stakeholders to report acts that are illegal and/or in violation of human rights, the "Code of Conduct", and/or the "Ethical Corporate Management Best Practice Principles". It is implemented in accordance with measures for filing grievances/reports in various regions, and the email address for such filing is as follows:

Business ethics whistle-blowing email addresses: audit@sercomm.com;

HR_help@sercomm.com

China: HRC@sercomm.com.cn

4.2. Handling Procedures

- 4.2.1 The whistle-blower shall report the violation by various means such as orally, in writing, or by email, listing the specifics of the violation and the necessary information for verification (including the name(s) and unit(s) of related personnel, incident date(s), and description of the incident). The whistle-blower may choose to report anonymously, but shall still provide the necessary information mentioned above other

than their real name for verification. However, named reports are encouraged to facilitate communication and investigation.

- 4.2.2 When the whistle-blowing involves directors or senior executives, it shall be reported to the Audit Committee; When the reporting level involves related parties or subjects that should recuse themselves, non-related parties at a higher level or appointed separately shall be the accepting subject.
- 4.2.3 If the report is made orally, the personnel of the acceptance unit shall make a record and confirm the accuracy of the content with the appellant, which shall be signed or retained in a letter.
- 4.2.4 The case shall be closed within one month, but may be extended for another month if necessary. The case shall be closed with a closing report, and the whistle-blower shall be informed. This restriction shall not apply to whistle-blowers failing to provide contact information, failing to respond when contacted, or whistle-blowing anonymously. If the whistle-blower is dissatisfied with the handling result, then within ten days upon receipt of the reply, they may provide new reasons and specific new evidence, and further investigation shall then be conducted.
- 4.2.5 If the case is verified to be true through investigation, the Company shall handle it in accordance with laws and regulations or relevant disciplinary provisions within the Company, or pursue legal liability. However, before making a decision on discipline, the Company shall provide an opportunity for the counter-party to express their opinions or appeal, in order to protect the rights of the counter-party. In the event that significant violations are found through investigation or there is a risk of significant damage to the Company, the acceptance unit of the case shall submit a case report to the Audit Committee.
- 4.2.6 If the personnel of the acceptance unit accepting the report fails to handle the case without justifiable reason, or if the supervisor of the person being reported was aware of the illegal, unethical, or dishonest behavior before the report but failed to handle it, then the case shall be handled in accordance with laws and regulations or the reward and punishment regulations of the various regions within the Company.
- 4.2.7 In the event that a reported case exhibits any of the following conditions, and continues to do so even after requests for additional documentation or factual investigation, the responsible department has the right to either decline to process or respond to the case, and may directly close it:
 - (1) The whistle-blowing is clearly malicious or false.
 - (2) The report does not fit with the violations stipulated in Article 2.
 - (3) The subject of the report does not comply with the stipulations outlined in Article 3.
 - (4) The same fact has been confirmed via inspection to be inadmissible, or the case has been handled and closed. However, if the whistleblower has presented new evidence proving the necessity for a re-investigation of the case, this limitation does not apply.
 - (5) In the event that an anonymous whistle-blower has submitted a report that lacks specific details for verification, additional clarification or supporting documents have been requested, but attempts to contact the whistle-blower have either been unsuccessful or met with no response.
 - (6) The whistle-blower has already reported the same issue through other channels

within the Company and it has been accepted.

4.3. Whistle-blowing Investigation Recusal System

- 4.3.1 If a member of the personnel handling the case has a relationship within the second degree of kinship with the whistle-blower or the accused, or has an interest in the matter being reported, or there are other circumstances that may affect the fair investigation and handling of the case, such personnel shall voluntarily recuse themselves. The whistle-blower or the accused also have the right to request such recusal.
- 4.3.2 If the person reported is involved with the highest governance unit of the region, the Chairman of the Group shall designate another appropriate unit to handle the report.
- 4.3.3 If the person reported is the top executive of the acceptance unit, the Chairman of the Group shall designate another appropriate unit to handle the report.

4.4. Confidentiality and Rewards

- 4.4.1 The parties involved in the report, the whistle-blower, and relevant personnel responsible for handling the case shall not disclose the case to the public, and shall bear the responsibility of its confidentiality, so as to prevent the whistle-blower from unfair treatment, retaliation, or threats. Violators shall be dealt with in accordance with the disciplinary regulations of their respective regions. The parties concerned in the whistle-blowing and relevant personnel are obliged to accept inquiries, provide faithful responses, and provide relevant data.
- 4.4.2 Regarding the acceptance of reports, investigation processes, and investigation results, all written or electronic documents shall be retained and kept for five years, and confidentiality and safekeeping responsibilities shall be fulfilled. Should litigation related to the content of the report(s) occur before the expiration of the retention period, relevant information shall continue to be kept until the end of the litigation.
- 4.4.3 Should there be any instances of false accusations, deception, insult towards others, or intentional disruption, the Company will administer disciplinary actions in accordance with relevant regulations.
- 4.4.4 Upon verification of the reported incident, if it is found to be true and its contribution and generated economic benefits are significant, the whistle-blower will be rewarded appropriately in accordance with the regulations of the respective region.

4.5. Education, Information, and Training

Regular education, information, and training regarding the whistle-blowing system stipulated in these measures shall be carried out for all personnel.

Article 5 Implementation

These Rules shall come into force after approval by the Chairperson, and the same shall apply to any amendments. These Rules were enacted on July 18, 2023.