

Gorilla Technology Partner Code of Conduct

Foreword

The vision of Gorilla Technology Group Inc. (hereinafter referred to as “Gorilla”) is to foster the development of smart cities, empower our customers, and enable them to achieve new levels of success. We are committed to improving the quality of life through innovative and sustainable solutions. The Gorilla Technology Partner Code of Conduct (hereinafter referred to as this “Code”) is also an integral part of realizing our vision. Not only does Gorilla itself adhere to this Code, we also require partners who engage with Gorilla to adhere to consistent standards of conduct. We expect our suppliers, subcontractors, sub-suppliers, distributors, and their personnel (hereinafter collectively referred to as “Partners”) to comply with the Gorilla Technology Partner Code of Conduct when doing business with Gorilla or acting on behalf of Gorilla. We will continue to gather feedback from stakeholders and stay abreast of relevant laws and regulations developments to ensure ongoing updates to this Code.

All Partners must comply with all applicable laws, regulations, and requirements of Gorilla, whichever is more stringent. We hereby abide by this Code and its latest updated version and urge our partners to fulfill their obligations accordingly.

In alignment with the United Nations Guiding Principles on Business and Human Rights, the provisions in this Code are derived from and respect internationally recognized standards including:

- Responsible Business Alliance Code of Conduct
- International Labor Organization’s Declaration on Fundamental Principles and Rights at Work
- International Labor Organization’s Core Conventions (No. 29, 87, 98, 100, 105, 111, 138, 182) and Labor Standards
- United Nations Convention on the Rights of the Child Article 32
- OECD Guidelines for Multinational Enterprises
- OECD Due Diligence Guidance for Responsible Business Conduct

- United Nations Global Compact Principles

- International Bill of Human Rights, including the Universal Declaration of Human Rights and the main instruments through which it has been codified: the International Covenant on Civil and Political Rights, and International Covenant on Economic, Social and Cultural Rights.

Commitment to Labor's Human Rights Protection

I. Prohibition of Forced Labor

Forced labor in any form, including but not limited to, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons is not permitted. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company- provided facilities including, if applicable, workers' dormitories or living quarters. As part of the hiring process, all workers must be provided with a written employment agreement in their native language, or in a language the worker can understand, that contains a description of terms and conditions of employment. Foreign migrant workers must receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in the receiving country unless these changes are made to meet local law and provide equal or better terms. All work shall be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given, which shall be clearly stated in workers' contracts. Partners shall maintain documentation on all leaving workers. Employers, agents, and sub-agents' may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Notwithstanding the foregoing, employers can only hold documentation if necessary to comply with the local law. In this case, at no time shall workers be denied access to their documents. Workers shall not be required to pay employers' agents or sub-agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.

II. Young Workers

Child labor shall not be used in any stage of manufacturing. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Workers under the

age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime. Partners shall ensure proper management of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable laws and regulations. Partners shall implement an appropriate mechanism to verify the age of workers. The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported. Partners shall provide appropriate support and training to all student workers. In the absence of local law, the wage rate for student workers, interns, and apprentices shall be at least the same wage rate as other entry-level workers performing equal or similar tasks. If child labor is identified, assistance/remediation shall be provided.

III. Working Hours

Working hours shall not exceed the maximum set by local law. Further, a workweek shall not be more than 60 hours per week, including overtime, except in emergency or unusual situations. All overtime shall be voluntary. Workers shall be allowed at least one day off every seven days.

Gorilla allows employees to change the start and end time of their work hours to the extent as follows without changing the number of normal working hours per day. Start time should be between 7:30 and 10:00 and end time should be between 16:30 and 19:00. (Example: Come to work at 8:30am and leave at 17:30 ; come to work at 10:00 and leave at 19:00). Gorilla encourages Partner to offer flexible working hours to their employees.

IV. Wages and Benefits

Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. All workers shall receive equal pay for equal work and qualification. Workers shall be compensated for overtime at pay rates greater than regular hourly rates. Deductions from wages as a disciplinary measure shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. All use of temporary, dispatch and outsourced labor shall be within the limits of the local law.

V. Non-Discrimination/Non-Harassment/Humane Treatment

Partners shall commit to a workplace free of harassment and unlawful discrimination. There shall be no harsh or inhumane treatment including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment. Companies shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity or expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers. Workers shall be provided with reasonable accommodation for religious practices and disability. In addition, workers or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way. This was drafted in consideration of International Labor Organization Discrimination (Employment and Occupation) Convention (No.111).

VI. Freedom of Association and Collective Bargaining

Open communication and direct engagement between workers and management are the most effective ways to resolve workplace and compensation issues. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment. In alignment with these principles, Partners shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations.

Commitment to Labor's Health and Safety Compliance

I. Occupational Health and Safety

Worker potential for exposure to health and safety hazards (chemical, electrical and other energy sources, fire, vehicles, and fall hazards, etc.) shall be identified and assessed, mitigated using the Hierarchy of Controls. Where hazards cannot be adequately controlled by these means, workers shall be provided with appropriate, well-maintained, personal protective equipment, and educational materials about risks to them associated with these hazards. Gender-responsive measures shall be taken, such as not having pregnant women and nursing mothers in working conditions, which could be hazardous to them or their child and to provide reasonable accommodations for nursing mothers.

II. Emergency Preparedness

Potential emergency situations and events shall be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including emergency reporting, employee notification and evacuation procedures, worker training, and drills.

Emergency drills shall be executed at least annually or as required by local law, whichever is more stringent. Emergency plans shall also include appropriate fire detection and suppression equipment, clear and unobstructed egress, adequate exit facilities, contact information for emergency responders, and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment, and property.

III. Occupational Injury and Illness

Procedures and systems shall be in place to prevent, manage, track and report occupational injuries and illnesses, including provisions to encourage worker reporting, classify and record injury and illness cases, provide necessary medical treatment, investigate cases and implement corrective actions to eliminate their causes, and facilitate the return of workers to work. Partners shall allow workers to remove themselves from imminent harm, and not return until the situation is mitigated, without fear of retaliation.

IV. Industrial Hygiene

Worker exposure to chemical, biological, and physical agents shall be identified, evaluated, and controlled according to the Hierarchy of Controls. When hazards cannot be adequately controlled, workers shall be provided with and use appropriate, well-maintained, personal protective equipment free of charge. Partners shall provide workers with safe and healthy working environments, which shall be maintained through ongoing, systematic monitoring of workers' health and working environments. Partners shall provide occupational health monitoring to routinely evaluate if workers' health is being harmed from occupational exposures. Protective occupational health programs shall be ongoing and include educational materials about the risks associated with exposure to workplace hazards.

V. Physically Demanding Work

Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing, and highly repetitive or forceful assembly tasks shall be identified, evaluated, and controlled.

VI. Machine Safeguarding

Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks, and barriers shall be provided and properly maintained where machinery presents an injury hazard to workers.

VII. Sanitation, Food, and Housing

Workers shall be provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by the Partners, or a labor agent shall be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting, and adequate conditioned ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges.

VIII. Health and Safety Communication

Partners shall provide workers with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire, and physical hazards. Health and safety related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers. Health information and training shall include content on specific risks to relevant demographics, such as gender and age, if applicable. Training shall be provided to all workers prior to the beginning of work and regularly thereafter. Workers shall be encouraged to raise any health and safety concerns without retaliation.

Commitment to Ethics Compliance

I. Business Integrity

The highest standards of integrity shall be upheld in all business interactions. Partners shall have a zero-tolerance policy to prohibit all forms of bribery, corruption, extortion and embezzlement.

II. No Improper Advantage

Bribes or other means of obtaining undue or improper advantage shall not be promised, offered, authorized, given, or accepted. This prohibition covers promising, offering, authorizing, giving, or accepting anything of value, either directly or indirectly through a third party, in order to obtain or retain business, direct business to any person, or otherwise gain an improper advantage. Monitoring, record keeping, and enforcement procedures shall be implemented to ensure compliance with anti-corruption laws.

III. Disclosure of Information

All business dealings shall be transparently performed and accurately reflected on the Partners' business books and records. Information regarding Partners' human rights, labor, health and safety, environmental practices, business activities, structure, financial situation, and performance shall be disclosed in accordance with applicable regulations and prevailing industry practices. Partners are to retain all records for a minimum of seven (7) years; any retention beyond seven (7) years is at the discretion of the Partner. Falsification of records or misrepresentation of conditions or practices in the supply chain are unacceptable and may result in termination of Partners' business relationship with Gorilla. When requested by Gorilla, Partners must provide necessary information and supporting documentation to enable Gorilla to perform and complete supply chain due diligence, including providing access to documentation, personnel, and workers for verification of the absence of forced labor indicators, including at the recruitment stage, and disclosure of certain information from subcontractors or sub-tier suppliers. This may include complete lists of workers involved in making product, wage payment, worker residency status and origin, working hours and output consistent with documented workers, voluntary nature of employment, risk assessment and analysis, contractual terms, compliance data such as

findings, grievances, remedial action, complaints, and related decision-making.

IV. Trade

Partners must comply with all laws and regulations applicable to the import or export of the products, including but not limited to trade laws and sanctions regulations. Partners will not provide controlled technologies, products, or technical data to Gorilla, without providing prior written notice of such controls as necessary for Gorilla to maintain compliance with applicable laws.

V. Intellectual Property

Intellectual property rights shall be respected. Transfer of technology and know-how is to be done in a manner that protects intellectual property rights, and customer and supplier information shall be safeguarded.

VI. Fair Business, Advertising and Competition

For the purposes of maintaining trading order, protecting consumers' interests, ensuring free and fair competition, and promoting economic stability and prosperity, standards of fair business, maintenance of truthful in advertising, and protecting free competition shall be upheld.

VII. Protection of Identity and Non-Retaliation

Programs that ensure the confidentiality, anonymity, and protection of Partners and employee whistleblowers shall be maintained, unless prohibited by law. Partners shall have a communicated process for their personnel to be able to raise any concerns without fear of retaliation.

VIII. Conflicts of Interest

Partners must avoid even the appearance of conflict of interest in their work with Gorilla and must immediately disclose any known family or other close personal relationship with our employees who may influence their engagement with Gorilla or have any involvement in business dealings between the Partners and Gorilla.

Be honest, direct, and truthful when answering questions from Gorilla about relationships with Gorilla employees.

IX. Insider Trading

Insider trading is prohibited. Under Federal Securities Laws, Partners cannot buy or sell Gorilla or another company's securities when in possession of information about Gorilla or another company that is (1) not available to the investing public, and (2) could influence an investor's decision to buy or sell the security. Partners who obtain Gorilla's Confidential Information shall comply with Standstill requirements set forth hereunder. The term "Confidential Information" shall mean (a) any and all business, financial, proprietary, and technical information that has been furnished by or on behalf of the Gorilla to Partner (whether transmitted orally, in writing or in any other form) in connection with the transaction between Gorilla and Partner, including financial statements, documents, business plans and strategies, source code, trade secrets, intellectual property, documentation, financial analysis, marketing plans, customer names, customer lists, customer data, product plans, products, services, inventions, processes, designs, drawings, engineering or hardware configuration information, and any other information, including any confidential information of third parties, and (b) all documents, memoranda, notes, analyses, compilations, studies, forecasts, reports, and other documents whatsoever prepared by or at the direction of Partner or its Representatives to the extent they reflect, are based upon, or include any such information in whole or in part.

X. No Solicitation

Any solicitation of Gorilla employees is prohibited.

XI. Responsible Sourcing of Raw Materials

All Gorilla Suppliers must, without limitation, design specialized due diligence systems to track and monitor human rights and associated environmental risks linked to the extraction, transport, and use of all raw materials. The process shall be informed by the Organization for Economic Co-operation and Development ("OECD") Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, and shall include appropriate risk identification, mitigation, monitoring,

remediation, and reporting mechanisms.

XII. Traceability:

Partners must establish a system of controls showing chain of custody identifying all upstream suppliers from raw materials to finished product or service being supplied to Gorilla. This system is to be supported by transactional and shipment documents such as purchase orders, invoices, packing lists, payment records, shipping records, bills of materials, certificates of origin, seller and buyer's inventory records, and import and export records. Partners shall, upon request, provide to Gorilla necessary supply chain mapping data to enable Gorilla to meet its supply chain due diligence obligations to demonstrate the origin and control of each raw material or input.

Where raw materials from Supplier are commingled, Suppliers must have an auditable process and evidence to demonstrate the origin and control of each raw material or input.

XIII. Privacy

Partners shall commit to protecting the reasonable privacy expectations of personal information of everyone they do business with, including suppliers, customers, consumers, and employees. Partners shall comply with privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.

Commitment to Environmental Protection

I. Environmental Permits and Reporting

All required environmental permits (e.g. discharge monitoring), approvals, and registrations shall be obtained, maintained, and kept current and their operational and reporting requirements shall be followed.

II. Pollution Prevention and Resource Conservation

Emissions and discharges of pollutants and generation of waste shall be minimized or eliminated at the source or by practices such as adding pollution control equipment; modifying production, maintenance, and facility processes; or by other means. The use of natural resources, including water, fossil fuels, minerals, and virgin forest products, shall be conserved by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling, or other means.

III. Hazardous Substances

Chemicals, waste, and other materials posing a hazard to humans, or the environment shall be identified, labeled, and managed to ensure their safe handling, movement, storage, use, recycling or reuse, and disposal. Hazardous waste data shall be tracked and documented.

IV. Solid Waste

Partners shall implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle solid waste (non-hazardous). Waste data shall be tracked and documented.

V. Air Emissions

Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances, and combustion byproducts generated from operations shall be characterized, routinely monitored, controlled, and treated as required prior to discharge. Ozone- depleting substances shall be effectively managed in accordance with the Montreal Protocol and applicable regulations. Partners shall conduct routine monitoring of the performance of its air emission control systems.

VI. Materials Restrictions

Partners shall adhere to all applicable laws, regulations, and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.

VII. Water Management

Partners shall implement a water management program that documents, characterizes, and monitors water sources, use and discharge; seeks opportunities to conserve water; and controls channels of contamination. All wastewaters shall be characterized, monitored, controlled, and treated as required prior to discharge or disposal. Partners shall conduct routine monitoring of the performance of its wastewater treatment and containment systems to ensure optimal performance and regulatory compliance.

VIII. Energy Consumption and Greenhouse Gas Emissions

Partners shall establish and report against an absolute corporate-wide greenhouse gas reduction goal. Energy consumption and all scopes 1, 2, and significant categories of scope 3 greenhouse gas emissions shall be tracked, documented, and publicly reported. Partners shall look for methods to improve energy efficiency and to minimize their energy consumption and greenhouse gas emissions.

Commitment to Establish Management Systems

I. Company Commitment

Partners shall establish human rights, health and safety, environmental and ethics policy statements affirming Partners' commitment to due diligence and continual improvement, endorsed by executive management. Policy statements shall be made public and communicated to workers in a language they understand via accessible channels.

II. Management Accountability and Responsibility

Partners shall clearly identify senior executive and company representative(s) responsible for ensuring implementation of the management systems and associated programs. Senior management reviews the status of the management systems on a regular basis.

III. Legal and Customer Requirements

Partners shall adopt or establish a process to identify, monitor and understand applicable laws, regulations, and customer requirements, including the requirements of this Code.

IV. Risk Assessment and Risk Management

Partners shall adopt or establish a process to identify the legal compliance, environmental, health and safety, labor practice and ethics risks, including the risks of severe human rights and environmental impacts, associated with Partners' operations. Partners shall determine the relative significance for each risk and implement appropriate procedural and physical controls to control the identified risks and ensure regulatory compliance.

V. Improvement Objectives

Partners shall establish written performance objectives, targets and implementation plans to improve the Partners' social, environmental, and health and safety performance, including a periodic assessment of Partners' performance in achieving those objectives.

VI. Training

Partners shall establish programs for training managers and workers to implement Partners' policies, procedures, and improvement objectives and to meet applicable legal and regulatory requirements.

VII. Communication

Partners shall establish process for communicating clear and accurate information about Partners' policies, practices, expectations, and performance to workers, suppliers, and customers.

VIII. Worker/Stakeholder Engagement and Access to Remedy

Partners shall establish processes for ongoing two-way communication with workers, their representatives, and other stakeholders where relevant or necessary. The process shall aim to obtain feedback on operational practices and conditions covered by this Code, and to foster continuous improvement. Workers shall be given a safe environment to provide grievance and feedback without fear of reprisal or retaliation.

IX. Audits and Assessments

Partners shall conduct periodic self-evaluations to ensure conformity to legal and regulatory requirements, the content of this Code, and customer contractual requirements related to social and environmental responsibility.

X. Corrective Action Process

Partners shall establish a process for timely correction of deficiencies identified by internal or external assessments, inspections, investigations, and reviews.

XI. Documentation and Records

Partners shall create and maintain documents and records to ensure regulatory compliance and conformity to company requirements along with appropriate confidentiality to protect privacy.

XII. Partner Responsibility

Partners shall establish a process to communicate this Code requirements to its Partners and to monitor compliance to this Code.

Commitment to Anti-Bribery and Corruption

I. Definition

1. “ABC Laws” means the applicable anti-bribery and anti-corruption laws and regulations administered, enacted or enforced by the United States, European Union, any European Union Member State and the United Kingdom (including the respective governmental authorities of any of the foregoing), and any other relevant jurisdiction, including but not limited to the U.S. Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.
2. “Restricted Country” means Cuba, Iran, North Korea, the Crimea, the Donetsk People’s Republic and the Luhansk People’s Republic regions of Ukraine, the non-government controlled areas of the Kherson and Zaporizhzhia regions of Ukraine, Syria, or any other country, state or territory that is the subject of comprehensive country- or territory-wide sanctions.
3. “Sanctions Laws” means the applicable sanctions laws, regulations, embargoes, export controls or other restrictive measures administered, enacted or enforced by the United Nations, the United States, European Union, any European Union Member State and the United Kingdom (including the respective governmental authorities of any of the foregoing), and any other competent sanctions authority; and
4. “Sanctioned Party” means an individual or entity that is listed on any sanctions list maintained under or in connection with Sanctions Laws, or owned 50% or more or controlled by one or more such party, or that is otherwise subject to targeted sanctions under Sanctions Laws.

II. Partners Warrants and Represents that Partners:

1. Is not a Sanctioned Party, or acting on behalf or at the direction of, one or more Sanctioned Party;
2. Is not incorporated, organized, or otherwise established, located, or resident in a Restricted Country;
3. Is not otherwise targeted by Sanctions Laws; and

4. Has no directors, officers, or affiliates who qualify as “Politically Exposed Persons” under ABC Laws or hold or have held any official government positions within the last five years, or that are immediate family members or close associates of such persons.
- III. Partner undertakes to comply at all times with all statutory and regulatory requirements in respect of Sanctions Laws and not participate in any activity that would cause Partners or Gorilla to be in breach of, or face potential enforcement action under, Sanctions Laws.
 - IV. Partner undertakes to comply at all times with all statutory and regulatory requirements in respect of ABC Laws and not participate in any activity that would cause the Partners or Gorilla to be in breach of, or face potential enforcement action under, ABC Laws.

Commitment to Information Security

I. Information Security:

Partners must maintain a security program in accordance with Gorilla requirements such as but not limited to: the PO Terms and Conditions, Master Agreement, Reseller Agreement, Sales Representative Agreement, Supply Agreement, Service Agreement (or other applicable agreements). Partners must report any potential incident that involves Gorilla customer data (whether internally or through Partners) as soon as possible. Gorilla reserves the right to seek compensation for damages from its Partners if its Partners or Partners' employees violate their information security protection commitments herein.

II. Retention of Corporate Records and Internal Business Information Created, Managed or Used (all formats):

The requirements below apply to all formats of information assets, globally and enterprise wide:

1. Work conducted within Gorilla premises or with Gorilla equipment/tools: All business records created, managed, or used on Gorilla premises or with Gorilla equipment/tools will be retained in full compliance with Gorilla-directed practices.
2. Work conducted outside of Gorilla's premises and/or Gorilla equipment/tools: Unless otherwise specified, Gorilla will retain all rights of ownership, and control of all information created, managed, or used outside of Gorilla's premises and/or Gorilla equipment/tools as described in the contract with Gorilla.
3. Specific instances: Partners may be required to retain, pull, or otherwise provide data to Gorilla for a prescribed amount of time as established in the contract or in the case of a legal or audit matter a hold may require data be retained beyond that obligation.

III. Hardware Usage Regulations

1. All equipment should have their power switched off when not in use or during prolonged periods of disuse.
2. When using computers and relevant equipment provided by Partners, Partners' employees have the obligation to exercise the duty of care expected of a responsible

administrator.

3. If a piece of equipment is lost, stolen or damaged, Partners' employees shall immediately notify their supervisors and the relevant departments. If the loss or damage is found to be attributable to a Partner's employee, the employee shall be liable for relevant damages.

4. Partners' employees need to submit an application and obtain permission from the IT department if they wish to bring in a personal laptop or computer for office use.

5. Partners' employees are strictly prohibited from bringing in unauthorized network equipment to connect to Partners' networks. If such action is verified, the supervisor in charge will be notified, and a public announcement will be made to all employees.

IV. Software Usage Requirements and Regulations

1. The computer software and hardware equipment used by Partners' employees are coordinated by the Information Technology (IT) department, which evaluates each employee's department and business nature, then assigns the appropriate hardware equipment and installs basic operating software accordingly, such as the operating system (OS), Visual Studio, SQL, anti-virus software, etc. Without prior written approval from the IT department or system approval, employees are prohibited from downloading and installing commercially licensed software on their own.

2. All software used by Partners' employees should be provided by Partners. Installing the software of others or other business units without authorization is prohibited. If a Partner's employee needs to use a specific software for work-related requirements, the employee must fill out a request application form to provide specific requests through his or her department, and after approval by the supervisor in charge, the request will be forwarded to Partner's IT department for system installation.

3. Partners' employees should always use the e-mail account issued by the company to receive and send e-mail regarding Partners' business, instead of private mailboxes such as Gmail, Yahoo, and Hotmail, etc.

4. To avoid disclosure of Partners' confidential information, Partners' employees are not allowed to use cloud space or similar tools to transfer or copy business documents and

information, except for the cloud space designated by Partner. If there is a need to transfer a large amount of data, employees must apply for cloud space services from Partner's IT department.

5. Partners' employees are not allowed to download or install any unauthorized software unrelated to business operation on Partners' computers.

6. Partners' employees who illegally reproduce, obtain, or use unauthorized software shall be held responsible for infringement. In accordance with copyright laws, individuals involved in such infringement are not only liable for civil damages but may also face criminal penalties (e.g. fines or imprisonment).

7. Partners' employees who have questions about using or reproducing any software should send their inquiries to the IT department.

V. Information and Communication Security Regulations

1. Every computer and virtual server used by Partners is equipped with standard anti-virus software. Partners' employees are not allowed to remove or suspend/discontinue the software at will.

2. To protect computers and virtual servers from hackers and viruses, Partners' employees should not arbitrarily turn off or change the firewall settings and anti-virus software.

3. To avoid occupying Partners' network resources, it is prohibited to send, receive, or download non-business-related emails or software through Partners' networks. Such behavior may not only infringe on others' intellectual property rights, but also jeopardize the information security of Partners and increase the risk of viral infection.

4. The use of Partners' networks must prioritize information security. Partners' employees should avoid the use of unnecessary network services, such as Facebook, Facebook games, streaming services, and non-work-related websites that take up network resources.

5. Default usernames and passwords should not be used for Partners' devices, systems, and endpoint equipment. Passwords should be set to a length of 10 characters or more and should include a combination of letters and numbers.