

V5 Technologies | Integrity, Transparency, Accountability

Overview

V5 Technologies is committed to fostering a corporate culture rooted in integrity, transparency, and accountability. In alignment with the “Corporate Integrity Management Best Practice Principles for TWSE/TPEX Listed Companies”, we have established the Code of Integrity Management and Ethical Conduct Guidelines to guide the behavior of directors, supervisors, executives, and all employees. These policies also communicate our strong commitment to integrity to all stakeholders.

1. Integrity Policy & Governance Framework

The Corporate Governance Office is responsible for formulating and promoting integrity policies, covering all key personnel including directors, executives, employees, appointees, and actual controllers. All business activities must adhere to principles of legality, fairness, and transparency.

Prohibited Conduct Includes:

- Bribery and acceptance of bribes
- Illegal political contributions
- Improper charitable donations or sponsorships
- Unreasonable gifts, hospitality, or other undue benefits
- Infringement of intellectual property rights
- Unfair competition practices
- Actions that harm stakeholders through products or services

Implementation & Oversight:

- Policy Execution & Process Monitoring: Regular compliance assessments of business processes; annual reporting to the Board of Directors. The latest report was submitted on September 17, 2025

- Training & Awareness: Regular integrity training sessions to enhance employee understanding and practical skills
- Performance Integration: Integrity policies are embedded into performance evaluations and HR systems to align ethical behavior with career development
- Whistleblower & Reward System: A clear and effective whistleblower mechanism protects whistleblowers and enforces rewards and penalties as appropriate

2. Whistleblower System & Protection Mechanism

V5 Technologies provides multiple reporting channels for internal and external parties, ensuring independence, fairness, and confidentiality in case handling.

Reporting Channels:

- Email: HR@V5.COM.TW
- Hotline: +886-972-821-167
- Internal Anonymous Form: Available via the nuHRM system

Handling Process:

1. Case Acceptance: Designated personnel investigate and manage reports
2. Investigation & Notification: Cases may be reported to authorities or referred to judicial bodies if necessary
3. Documentation: All processes are recorded and securely stored

Whistleblower Protection:

- Strict confidentiality of identity and report content
- Protection against retaliation or improper handling
- Verified reports may be eligible for rewards

3. Insider Trading Prevention

In accordance with the Internal Material Information Handling Procedures, V5 Technologies enforces trading restrictions for directors, executives, and shareholders holding over 10% (including spouses, minor children, and proxy holders):

- Trading Ban: No trading of company stocks or stock-like securities during blackout periods prior to financial disclosures
- Notification: Relevant personnel were informed via email on July 8, 2025

4. Ongoing Commitment & Disclosure

The Board of Directors and senior management actively implement integrity policies and promote measurable indicators and performance analysis. V5 Technologies publicly discloses the execution status and outcomes of its integrity initiatives on the company website.