BizLink

Corporate Compliance Policy

1. Purpose & Scope

This policy establishes the mandatory framework for our Compliance Management System (CMS) and ESG Strategy across all jurisdictions. It is aligned with ISO 37301:2021 (Compliance Management Systems) and applies to all employees acting on behalf of the company including temporary workers, independent contractors, consultants, agents, and suppliers and business partners, to the extent contractually required.

2. Management Commitment

Top management is committed to:

- Allocating adequate resources for compliance
- Integrating risk-based decision-making into daily operations
- Reviewing the CMS annually for effectiveness and improvement

3. Compliance Obligations & Core Principles

3.1 Human Rights & Social Standards

- We respect internationally recognized human rights (UN Guiding Principles on Business and Human Rights).
- We follow the principles of the UN Global Compact across all operations.
- We comply with Securities and Stock Exchange Regulations: Taiwan Stock Exchange (TWSE) Listing Rules, Securities and Exchange Act.
- We comply with national and international social laws regarding Labor, Occupational Health & Safety, Anti-Discrimination and General Data Protection Regulation (GDPR, California Consumer Privacy Act (CCPA), PRC Personal Information Protection Law (PIPL), and equivalent local laws).

3.2 Binding Conduct Rules

- The BizLink Code of Conduct (CoC) is binding without exception for all employees and third parties acting on our behalf.

3.3 Sustainability & Climate Action

- We contribute to a sustainable future for employees, customers, suppliers, and stakeholders (including neighbors and local communities).
- To slow climate change, we commit to significantly reducing GHG emissions and publicly reporting progress.
- We continuously improve to reduce the impact of relevant environmental aspects (waste, water, energy, materials).

3.4 Product Quality & Reliability

- Reliability and quality of our products and services are non-negotiable and embedded in compliance processes.

3.5 Anti-Unfair Business Practices

We combat unfair practices through binding guidelines on:

- Export Control & Sanctions
- Anti-Money Laundering (AML)
- Anti-Bribery & Anti-Corruption (zero tolerance for facilitation payments)
- Antitrust / Competition Law
- Conflict of Interests (including mandatory declarations)
- Supply Chain Due Diligence Act (human rights and environmental risks in supply chains)

4. Reporting & Whistleblower Protection (ISO 37301, Clause 7.5)

We operate a secure, independent whistleblower channel (open or anonymous) for internal and external reporters.

- Every concern is taken seriously, investigated, and responded to with feedback.
- Protection of whistleblowers comes first – no retaliation of any kind will be tolerated.
- We learn from all concerns and implement corrective actions.

5. Donations & Social Responsibility

We support selected social and charitable projects with appropriate donations, consistent with our anti-bribery and conflict-of-interest rules.

6. Risk-Based Continuous Improvement (ISO 37301, Clause 10)

- Compliance risks are assessed at least annually (by geography, business unit, and process).
- Non-conformities are investigated; corrective actions are tracked to closure.
- Performance indicators (e.g., training completion, audit findings, incident response time) drive improvement.

7. Review & Governance

This policy is reviewed every 12 months or after any material compliance failure or regulatory change. All amendments are documented as required by ISO 37301.

8. Document Authorization & Execution

"By executing this document, Top Management establishes this policy as the governing framework for our organization's commitment to lawful and ethical operations."

Authorized Executive Name: Felix Teng

Authorized Title: Chief Executive Officer

Authorized Version: 1.0

Effective Date: 7/9/2026

Signature: Felix Teng **Date:** 7/9/2026