

Labor and Human Rights Policy

Approved by the Chairperson on July 15, 2025

Purpose

As a responsible global corporate citizen, Sercomm is committed not only to driving innovation in research, development, and operations, but also to supporting and advancing the United Nations Sustainable Development Goals (SDGs) as part of its broader commitment to corporate social responsibility (CSR).

This policy is established to safeguard the rights and interests of both internal employees and external stakeholders involved in the Company's operations. It applies to Sercomm Corporation, its subsidiaries, and affiliated entities, and serves as the highest-level guiding principle within the Group. The implementation details are to be supplemented by corresponding internal guidelines and operational procedures established by each group company.

The principles outlined in this Labor and Human Rights Policy also apply to Sercomm's suppliers and contractors. Sercomm will continue to revise and enhance this policy in accordance with global sustainability consensus and relevant regulations across the countries and industries in which it operates.

Respect for Human Rights

Sercomm supports the principles and spirit of international human rights conventions and sustainability initiatives, including the United Nations Global Compact, the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) Conventions, and the Responsible Business Alliance (RBA). In addition, Sercomm complies with applicable local laws and regulations in all regions where the Group operates, including but not limited to the UK Modern Slavery Act (2015), the Australian Modern Slavery Act (2018), and the U.S. Uyghur Forced Labor Prevention Act.

Sercomm strictly prohibits the use of child labor and all forms of forced labor in its business activities. Furthermore, the company supports employees' freedom of expression and is committed to maintaining open and transparent communication channels to foster a productive and respectful dialogue in the workplace.

Prohibition of Child Labor and Protection of Young Workers

- Sercomm strictly prohibits child labor and any form of exploitation of children for the benefit of the company or individuals. The definition of child labor is based on the relevant ILO Conventions.
- Reasonable working hours and appropriate tasks shall be arranged for young workers to support their skills development and ensure a safe working environment that protects their physical and mental well-being and labor rights.

Prohibition of Forced Labor

- Sercomm respects the right of individuals to freely choose their employment. No one shall be forced to work or provide services against their will or under threat of penalty.
- All forms of forced labor are strictly prohibited. The company is committed to ensuring that its business operations are free from slavery, human trafficking, bonded labor, or similar exploitative practices. This includes the prohibition of transporting, harboring, or employing individuals through force or coercion for commercial gain. All employees shall have the right to freely resign or terminate their employment relationship.
- The unlawful retention of government-issued identification documents is strictly prohibited. Employees shall not be required to pay deposits or fees as a condition of employment.
- If Sercomm hires through labor agencies (including dispatch, outsourcing, etc.), the company shall conduct periodic audits of these agencies to ensure all employment is voluntary and in compliance with anti-human trafficking regulations.

Freedom of Association and Collective Bargaining

Sercomm respects the rights to freedom of association, to form and join labor organizations, to seek representation, and to engage in collective bargaining. The company supports employees in forming or joining labor unions in accordance with the law and is committed to maintaining open communication with unions to foster a harmonious labor-management environment.

Maintaining Open Communication in Labor Relations

- Sercomm strives to create an open and transparent environment for workplace communication. We respect the freedom of expression of all employees and related personnel, and ensure that no one is subjected to intimidation, discrimination, or retaliation for expressing their views.
- The company adopts a variety of communication strategies—such as bulletin boards, employee satisfaction surveys, posters, internal publications, and training programs—to promote dialogue and help employees understand Sercomm’s values, strategies, key decisions, and business performance. This open communication strengthens trust, improves collaboration, and enhances work efficiency. We emphasize that both employers

and employees should engage in mutual consultation in good faith to resolve issues collaboratively.

Privacy Protection

- Sercomm values the personal privacy and data protection of all stakeholders, including employees, suppliers, customers, and consumers. To protect these rights, the company implements compliant measures throughout the collection, storage, processing, transmission, and sharing of personal data, ensuring the purpose of data use is legitimate, necessary, and appropriate through both electronic and physical systems.
- All departments are required to conduct information security and privacy training, retain related training materials and records, and ensure personnel are familiar with data protection procedures. These actions reflect Sercomm's commitment to privacy and integrity.

Diversity, Equity, and Inclusion (DEI)

Sercomm is committed to eliminating all forms of discrimination, harassment, and violence in the workplace and all related environments. We comply with all applicable equality and anti-discrimination laws and regulations in the jurisdictions where we operate, and strive to build a diverse, equitable, and inclusive workplace.

We are committed to treating all individuals fairly, regardless of their backgrounds. Sercomm embraces diversity and values individual differences, fostering collaboration and growth within a supportive and inclusive environment. The Company pledges to provide all talent with the resources, opportunities, and support needed to grow professionally and enhance their skills, attitudes, and performance.

Equality, Anti-Discrimination, and Harassment Prevention

- All processes—including recruitment, employment, training, compensation, performance management, promotion, and employee services—are based on the principle of fairness. Where individual capabilities are assessed, evaluations are conducted based solely on job requirements. Discrimination based on race, ethnicity, skin color, ancestry, appearance, language, age, gender, sexual orientation, gender identity or expression, disability, marital or parental status, social status, religion, political views, group affiliation, veteran status, or union membership is strictly prohibited.
- Diversity in the workplace is to be respected and maintained. No employee, supplier, or customer shall be subject to discriminatory treatment based on the above-listed personal characteristics. We are committed to maintaining a dignified, safe, equal, and harassment-free work environment.

- Sercomm regularly conducts training to raise awareness of DEI issues among management and staff, as part of its commitment to human rights protection and risk prevention.
- Sercomm adopts a zero-tolerance approach to all forms of harassment, violence, or intimidation—including physical, verbal, psychological, or any form of abuse (such as workplace bullying or sexual harassment).
- Each business unit and site must establish and communicate anti-harassment and anti-bullying policies in accordance with local regulations. These policies must include procedures for prevention, complaint handling, investigation and follow-up, protection of involved parties, and disciplinary action for violations.
- Employees who experience unequal treatment, harassment, or discrimination have the right to file a complaint via official channels or report to HR personnel. The Company must ensure that the complaint mechanism is effective, accessible, and responsive.

Workplace Safety, Employee Health, and Environmental Protection

Sercomm is committed to providing a safe and healthy working environment, including adequate protective measures and emergency facilities. All employees and related personnel are expected to follow site-specific safety guidelines. Environmental protection is an integral part of our business strategy, and we strive to set and achieve goals related to energy conservation and emissions reduction in alignment with global sustainability trends.

- Establish and maintain systems for environmental protection, safety, and occupational health.
- Comply with all applicable international and national laws, regulations, and requirements concerning EHS (Environment, Health, and Safety), and establish corresponding policies. These should address topics such as: prevention of workplace violence, maternal health protection (for pregnant or nursing employees), ergonomic risk prevention, and mitigation of work-related stress and overload.
- All levels of management are responsible for workplace safety in accordance with EHS policies and procedures. Companies must implement occupational injury prevention and health management systems, including regular education and training programs.
- Risk identification, assessment, and control measures should be implemented, and EHS objectives reviewed regularly for continuous improvement.
- Sercomm views environmental protection as a prerequisite to all business activities. We are committed to sustainable development through responsible use of natural resources, green product design, and continuous efforts to improve energy efficiency and reduce pollution. We aim to minimize the environmental impact of our products while balancing customer expectations and environmental responsibility.

- All employees should be educated on global EHS trends, national regulations, and best practices. Mechanisms should be established to promote open exchange and employee awareness, ensuring the effectiveness of the EHS system.

Working Conditions

Sercomm is committed to designing fair, reasonable, competitive, and livelihood-supporting systems related to compensation, benefits, leave, and insurance to attract and retain talent. All group entities and sites must develop and publicize workplace rules in compliance with local labor regulations. These should include, but are not limited to: wages and bonuses, working hours, leave policies, insurance and benefits, retirement, unpaid leave, and disciplinary actions, allowing employees to fully understand their labor rights under local laws.

Wages, Benefits, and Working Hours

- Equal pay for equal work is a fundamental principle. Compensation must not vary based on gender, sexual orientation, race, age, religion, or political views. Employees performing work of equal value should receive equal pay. Differences based on seniority, performance, or other legitimate factors are permitted.
- Employees shall receive wages and benefits at or above the minimum standards required by applicable local labor laws. Wage deductions as a form of discipline are strictly prohibited.
- Working hours and attendance must comply with local wage and hour laws. Maximum weekly or monthly working hours should be clearly defined, with all overtime voluntary and accompanied by sufficient rest time and leave.
- For temporary, dispatched, or outsourced workers, wages, benefits, and working hours must comply with local laws. Labor contractors must also be held accountable for legal compliance.

Grievance Mechanism

Any violations of Sercomm's Labor and Human Rights Policy may be reported through the following channel. All reports will be submitted to the Head of Human Resources and handled in accordance with the "Whistleblower Policy of Sercomm Group." Designated HR, legal, or audit personnel will be assigned to investigate and provide appropriate assistance and follow-up on the case.

Global Grievance Email: HR_help@sercomm.com

Related Documents

This Policy is to be implemented in conjunction with the following related Sercomm policies and procedures as the foundation for our human rights management:

- [Sustainable Development Best Practice Principles](#)
- *Sercomm Supplier Code of Conduct*
- *Supplier's Code of Conduct Agreement*
- *Supplier Management Procedure*
- [Sustainable Procurement Policy](#)
- *Conflict Minerals Management Procedure*

Policy Review and Publication

This Policy shall take effect upon approval by the Chairperson and will be reviewed and updated periodically in response to global trends and business needs.