

# CATCHER TECHNOLOGY CO., LTD.

## Procedures for Ethical Management and Guidelines for Conduct

### Article 1 Purpose of adoption and scope of application

In order to strengthen the corporate culture and sound development of ethical management of Catcher Technology Co., Ltd. (hereinafter, the "Company"), and to provide a reference framework for establishing good business operations, the Procedures for Ethical Management and Guidelines for Conduct (hereinafter, the "Procedure") is formulated. The Procedure also applies to subsidiaries of the Company, any incorporated foundation in which the Company's direct or indirect accumulated endowment exceeds 50 percent of the total funds of such foundation, and any other institution or juristic person, a group enterprise or an organization substantially controlled by the Company. (hereinafter, "group companies and organizations").

### Article 2 Prohibition against unethical behavior

When the directors (including independent directors, the same below), managers, employees, assignees, mandatary or persons having substantial control (hereinafter, "mandatary") of the Company conduct their business, they shall not directly or indirectly provide, promise, request or receive any improper benefits, or commit a breach of ethics, unlawful act, or breach of fiduciary duty for purposes of acquiring or maintaining benefits (hereinafter, "unethical behavior").

Under the preceding paragraph, the counterparties of the unethical conduct include public officials, political candidates, political parties or their staffs, and government-owned or privately-owned enterprises or institutions and their directors, managers, employees, persons having substantial control, or other stakeholders.

### Article 3 Types of benefits

For the purposes of the Procedure, the term "benefits" means money, gift, commission, position, service, preferential treatment, rebate, or any other item of value in whatever form or name. However, those belonging to ordinary social customs and are occasional, without influence on any specific right or obligation, are not limited.

Article 4     Compliance

The Company complies with but is not limited to, Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, regulations related to Intellectual Property and for TWSE/TPEX listed companies, or other business conduct related acts and regulations as the basic prerequisite for the implementation of ethical management.

Article 5     Policy

Based on the business philosophy of integrity, transparency and responsibility, the Company formulates policies based on integrity and establishes good corporate governance and risk control mechanism to create a sustainable operating environment.

Article 6     Prevention plan

In accordance with the business philosophy and policies of the preceding article, the Company has formulated education and training programs that prevent unethical behavior and comply with relevant laws and regulations of the Republic of China.

Article 7     Commitment and execution

The Company requires directors and senior management to follow the Procedure, and requires employees to abide by the Procedure in terms of employment conditions.

The Company and group companies and organizations clearly state the Procedure in regulations, external documents and Company website.

The board of directors and senior management should actively implement the commitment of the Procedure in internal management and external commercial activities.

In response to the statements, commitments and implementation of the first and second paragraphs, the Company produces documented information and keeps them properly.

Article 8     Ethical management of commercial activities

Before conducting commercial transactions, the Company shall consider the legality of the agents, suppliers, customers or other business counterparties and whether any of them are involved in

unethical conduct in order to avoid trading with a counterparty who has engaged in unethical conduct.

Article 9     Prohibition against bribery and acceptance of bribes

When the directors, managers, employees, assignees or mandatary of the Company conduct their business, they shall not directly or indirectly provide, promise, request or receive any form of improper benefits, including rebates, commissions, facilitating payments or through other means to provide or receive improper benefits to customers, agents, contractors, suppliers, public officials or other stakeholders.

Article 10    Prohibition against illegal political donations

When the directors, managers, employees, assignees or mandatary of the Company directly or indirectly donate to political parties, organizations or individuals involved in political activities, they shall comply with the Political Donations Act and relevant internal operating procedures of the Company and shall not use the donations to seek commercial interests or transaction advantages.

Article 11    Prohibition against improper charitable donations or sponsorships

When the directors, managers, employees, assignees or mandatary of the Company make charitable donations or sponsorships, they shall comply with relevant laws and internal operating procedures and shall not offer bribes in disguise.

Article 12    Prohibition against unreasonable gifts, services, entertainment or other improper benefits

The directors, managers, employees, assignees or mandatary of the Company shall not directly or indirectly provide or accept any unreasonable gifts, entertainment or other improper benefits in order to establish business relationships or influence commercial transactions.

Article 13    Prohibition against infringement of Intellectual Property

The directors, managers, employees, assignees or mandatary of the Company shall abide by the relevant laws and regulations of Intellectual Property, internal operating procedures and contract provisions; without the consent of the Intellectual Property owner, they

shall not use, leak, dispose of, destroy or cause other violations of Intellectual Property.

Article 14 Prohibition against unfair competition

The Company shall engage in commercial activities in accordance with relevant non-compete laws and shall not fix prices, manipulate bids, limit output and quotas, or share or divide the market by allocating customers, suppliers, operating areas or business types, etc.

Article 15 Prohibitions against damaging the rights of stakeholders

When the directors, managers, employees, assignees or mandatary of the Company are involved in the research and development, procurement, manufacturing, provision or sales of products and services, they shall follow relevant laws and regulations and international standards to ensure transparency of information about products and services to prevent products or services from directly or indirectly damaging the rights, health and safety of consumers or other stakeholders, formulate and publicize policies for protecting the rights and interests of consumers or other stakeholders, and implement them in operational activities. When there are sufficient facts to determine that the products or services may endanger the safety and health of consumers or other stakeholders, the Company should recycle its products or stop its services immediately.

Article 16 Organization and responsibility

The directors, managers, employees, assignees, or mandatary of the Company shall urge the Company to prevent unethical behavior and review the effectiveness and continuous improvement to ensure the implementation of the Procedure.

In order to improve the management of ethical management, relevant units are responsible for the formulation and supervision of ethical management policies and prevention plans.

Article 17 Compliance of business conduction

When the directors, managers, employees, assignees or mandatary of the Company conduct their business, they shall abide by relevant laws, regulations, and the Company's prevention plans.

Article 18     Avoidance of interests of directors and managers

The Company provides appropriate channels for directors, managers and other stakeholders attending the board of directors to proactively explain whether they have potential conflict of interest with the Company.

The directors, managers, and other stakeholders attending the board of directors of the Company shall uphold a high degree of self-discipline to the board meeting agendas wherein they, or the legal persons they represent, have an interest, which could be harmful to the interest of the Company. In the circumstances, the directors, managers, and other stakeholders are allowed to state their opinions and answer inquiries but shall not participate in discussions and voting in the board meetings; they shall neither act for other directors to exercise their voting rights. The directors, managers, employees, assignees or mandatary of the Company shall not use their positions or influence in the Company to obtain improper benefits for themselves, their spouses, parents, children or anyone else.

Article 19     Education training and evaluation

The Company regularly conducts education, training and advocacy for directors, managers, employees, assignees and mandatary, and advocacy to counterparts engaged in commercial activities with the Company, so that they can fully understand the Company's determination, policies and prevention plans of ethical management, and consequences of violations of ethical behaviors.

The Company incorporates the Procedure into employees' performance evaluation, human resources policies, and rewards and penalties system.

Article 20     Reporting system

The Company has established a specific reporting system, including:

1. Appropriate reporting channels are provided to the Company's internal and external personnel.
2. To report the person or unit responsible for accepting reports, when the reporting matters involve directors or senior executives, the report should be submitted to independent directors or the top supervisor of the audit office, with the types of reporting matters and the standard operating procedures for investigations to which

they belong established.

3. After the investigation of the reported case is completed, follow-up measures to be taken according to the severity of the case shall be reported to the competent authority or transferred to the judicial authority for investigation if necessary.
4. Records and preservation of reported case acceptance, investigation process, investigation results, and related document production.
5. Confidentiality of the identity of the whistleblower and the content of the report.
6. Measures to protect the whistleblower from being improperly handled due to the reporting situation.
7. Incentives for whistleblowers.

Article 21     Information disclosure

The Company discloses the Procedure implementation on the Company website, annual report and prospectus.

Article 22     Review and revision of the Procedure

The Company always pays attention to the development of domestic and foreign standards related to ethical management, and encourages directors, managers and employees to make suggestions to review and improve the Procedure to enhance the effectiveness of the Company's ethical management.

Article 23     Enforcement

The Procedure shall be implemented after the resolution of the board of directors, and the same manner applies when it is amended.

Article 24     Formulation and amendments

The Procedure was established on March 10, 2021.