

Code of Conduct

Overview

The purpose of establishing this "Code of Conduct" is to enhance the behavioral literacy, professional ethics, and capabilities of all employees. We believe that as an organization committed to integrity, the actions of every employee impact the reputation and operations of the entire company. Every employee has an obligation to maximize the company's interests within the scope of the law and a responsibility to prevent any loss or damage to the company's assets.

We expect all employees to comply with the Code of Conduct during their daily work and business activities in order to earn public trust and ensure the company's sustainable growth and development. Through the promotion of this Code (applicable to subsidiaries, joint ventures, suppliers, customers, and all entities with business ties to SAI), we aim to jointly fulfill our corporate social responsibility and promote balanced, sustainable development across economic, social, and environmental dimensions.

This Code is formulated in alignment with international standards and principles, including:

- Responsible Business Alliance (RBA) Code of Conduct
- United Nations Global Compact (UNGC)
- International Labour Organization (ILO) Tripartite Declaration of Principles
- OECD Guidelines for Multinational Enterprises
- UN Universal Declaration of Human Rights
- UN Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights

Full compliance with all applicable laws and regulations in our operating countries/regions is the baseline requirement.

Governance Structure

The **Sustainable Development Committee** is SAI's highest internal body responsible for corporate social responsibility (CSR). It oversees the company's sustainability direction and objectives and is supported by four functional working groups:

- Corporate Governance Group
 - Supply Chain Management Group
 - Social Care Group
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- Environmental Sustainability Group

At least once a year, the Committee Chair reviews the progress of initiatives and any violations of the Code of Conduct, adjusting the organizational structure as needed based on operational effectiveness.

In addition, SAI has established an **Audit Committee** and a **Compensation Committee** in response to business needs and legal requirements:

- The Audit Committee assists the Board of Directors in overseeing compliance with the Company Act, Securities and Exchange Act, and related laws. It also reviews whistleblower reports, legal compliance status, regulatory communications, and implementation of the Code of Conduct.
 - The Compensation Committee strengthens corporate governance and risk management, ensuring executive compensation is aligned with talent retention and performance.
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Policies

SAI strictly prohibits all forms of unethical conduct. Any violations of applicable laws or our Code of Conduct will be dealt with fairly and without leniency.

For employees found to have violated the Code:

- Disciplinary action will be taken in accordance with local labor laws and Article 12 of Taiwan's Labor Standards Act (for serious misconduct or intentional damage to company property or disclosure of confidential information).
- Whistleblowers who report violations in good faith may receive appropriate rewards.
- Any undue benefits obtained must be returned, and offenders will face consequences based on the severity of the violation.
- Major violations will be publicly disclosed in the company's sustainability reports.

SAI also commits to:

- Not conducting exploration, construction, or major changes in World Heritage Sites.
 - Ensuring all existing and future operations near heritage areas do not conflict with or compromise their Outstanding Universal Value or integrity.
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Ethics & Integrity



We believe that as an organization built on integrity, employee behavior reflects on the entire company. All employees are expected to act ethically and responsibly to protect and enhance the company's reputation.

Legal Compliance

SAI complies with all local laws and supports international labor and human rights standards, including:

- ILO Tripartite Declaration
 - OECD Guidelines for Multinational Enterprises
 - UN Universal Declaration of Human Rights
 - UN Global Compact
 - Responsible Business Alliance (RBA)
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Integrity & Business Conduct

Conflict of Interest

Employees must avoid situations that may result in a conflict of interest. Any potential conflicts related to personal gain must be disclosed in advance to the Chairperson and CEO's office for approval.

No Improper Benefits

Employees shall not solicit or accept kickbacks, cash, or improper benefits from clients, suppliers, or business partners.

Anti-Corruption / Anti-Bribery

- Business gifts should be modest and preferably branded with the company logo.
- Employees are strictly prohibited from accepting expensive gifts, cash, or equivalents (e.g., vouchers, checks, stocks).
- Business entertainment must be reasonable and not excessive or frequent.

Insider Trading

All employees, executives, and insiders are prohibited from trading securities based on undisclosed material information or leaking such information. Violations may result in civil and criminal liabilities.

Intellectual Property



Employees must maintain confidentiality, ensure accurate business records, and respect the intellectual property of the company, customers, and partners.

Information Confidentiality

SAI safeguards employee privacy and personal data. The same standards apply to the handling of customer and partner information.

Asset Protection

Employees must use company assets efficiently and only for legitimate business purposes, as authorized.

Information Disclosure

A mechanism for handling and disclosing material information must be established to prevent inappropriate leaks and ensure consistency and accuracy in external communications.

Antitrust / Fair Competition

Employees must comply strictly with fair trade laws to uphold the spirit of fair competition.

Political Contributions

SAI maintains political neutrality and does not engage in political donations or campaigns, while respecting employees' civic and political rights.

Charitable Contributions

All donations are reviewed and approved by management and comply with local laws. Major or related-party donations must be approved by the Board of Directors.

Human Rights

SAI is committed to human rights and labor standards, ensuring every employee is treated fairly and respectfully. Internal policies, training, and complaint channels—including a workplace sexual harassment prevention mechanism—are established to protect employee rights.

Labor Rights



Voluntary Labor

All employment relationships are based on mutual consent and written contracts. SAI prohibits forced labor, human trafficking, and modern slavery.

Child Labor

SAI does not employ individuals under the age of 16. Workers aged 16 – 18 may not perform hazardous or harmful tasks, including night shifts or overtime.

Working Hours

Weekly working hours shall not exceed the legal maximum. Total weekly hours, including overtime, shall not exceed 60 hours (except under emergency circumstances). At least one day off per week must be provided.

Wages & Benefits

Compensation must meet legal standards, including minimum wages, overtime pay, and statutory benefits. Wages must not be withheld as disciplinary action.

Humane Treatment

Any form of inhumane treatment—such as sexual harassment, abuse, corporal punishment, mental or physical coercion, or verbal abuse—is strictly prohibited.

Non-Discrimination

Discrimination or harassment of any kind is not tolerated. Employment decisions must not be based on race, gender, age, marital status, political views, or religion. SAI will make reasonable accommodations for religious practices.

Freedom of Association

SAI respects employees' rights to form associations, participate in labor-management meetings, and appoint representatives to voice concerns.

Career Development

Talent is the cornerstone of SAI's competitiveness. The company provides systematic training programs tailored to job roles and levels, including:



- New employee orientation
- Professional skills training
- Management development
- Language courses
- On-the-job training (OJT)
- Online learning

A continuous learning environment is encouraged to support personal and professional growth.

Conflict Minerals / Metals

SAI avoids using metals or materials sourced from conflict zones that may contribute to human rights violations.

World Heritage Sites / Protected Areas

SAI commits to not exploring or developing new projects in World Heritage Sites or protected areas. The company ensures operations do not threaten the integrity of these locations and complies with all relevant conventions and legal requirements.

Health & Safety

All employees share responsibility for occupational health and safety. Hazards must be eliminated and accidents prevented to ensure worker well-being.

SAI's management system complies with applicable laws and RBA standards covering:

- Occupational safety
 - Emergency preparedness
 - Industrial hygiene
 - Physically demanding tasks
 - Machine safeguarding
 - Public health
 - Food and housing facilities
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Environmental Protection

All employees must take responsibility for environmental protection by conserving energy and resources, minimizing waste, and preventing pollution.

SAI's environmental management aligns with laws and RBA standards in areas such as:

- Environmental permits and reporting
- Pollution prevention
- Hazardous substances
- Wastewater and solid waste
- Air emissions
- Product content control

SAI also commits to avoiding construction on deforested land to help mitigate climate change, protect biodiversity, and uphold indigenous rights.

Community Engagement

SAI believes in giving back to society. In addition to business growth, the company actively fosters a culture of volunteerism and long-term public welfare engagement through local operations and affiliated foundations.

CSR initiatives include:

- Green energy and environmental protection
- “Seeds of Hope” education program
- Charitable donations
- Community participation
- Volunteer development

All efforts and outcomes are transparently disclosed in SAI's Sustainability Reports and on the corporate website.

