

Integrity

Integrity Policy

Based on the business philosophy of integrity, transparency and responsibility, the Company has established good corporate governance and risk control mechanisms based on honesty and integrity to create a sustainable business environment.

Supervision of Execution Units

The Executive Strategy Office is responsible for formulating and overseeing the implementation of integrity management policies and preventive programs. It is in charge of the following matters and reports to the Board of Directors regularly:

1. We assist in integrating integrity and ethical values into the Company's business strategy, and we work in compliance with laws and regulations to establish preventive measures to ensure ethical business practices.
2. Programs for preventing dishonesty have been established and standard operating procedures and behavioral guidelines for work operations have been developed within each program.
3. We plan the internal organization, establishment and responsibilities, and put in place a mechanism of mutual supervision and checks and balances for business activities with a higher risk of dishonest behavior within the scope of business
4. Promote and coordinate integrity policy training.
5. Plan a prosecution system to ensure effective enforcement.
6. Assist the Board of Directors and management in checking and evaluating the effectiveness of the preventive measures established for the implementation of integrity management, and regularly report on the compliance status and evaluation of the relevant business processes.

Corporate Integrity Code of Conduct

To establish a corporate culture of integrity management and sound development, the Company has formulated the "Code of Integrity Management" and "Code of Ethical Behavior" to be followed herein. The scope of application includes group enterprises and organizations such as the Company, the Company's subsidiaries and other institutions or legal entities with substantive control.

Code of Business Ethics ([link](#))

Integrity Violation Reporting Box

VCS has always been committed to upholding the business philosophy of integrity and honesty. If you find that any of our employees or any related person on behalf of our Company has engaged in any behavior that may violate our "Code of Business Integrity", you may report it to our Company with evidence and through email. Unless otherwise provided by law, we will keep the information you provide confidential and take appropriate protection measures to protect your personal information and privacy.

- Integrity Violation Reporting Email: mic@micb2b.com
- Receiving Organization: Executive Strategy Office

Integrity Management to Promote the Implementation Status

Promotion of Honest Management Report

- In addition to the "Code of Business Integrity" and "Code of Ethical Conduct", the Company added the "Regulations Governing the Reporting of Illegal and Unethical Behavior by Internal and External Personnel" and the "Code of Ethics" in the fiscal year 2024, strengthening publicity efforts to build consensus among all employees on the importance of ethical business practices and improve implementation effectiveness.
- The Company's Executive Strategy Office, which is the supervisory and enforcement unit for ethical business practices, did not receive any notification of breaches of the integrity clause in fiscal year 2024.
- The fiscal year 2024 progress report was submitted to the Board of Directors on 31/12/2024.
- In 2024, through education and training and internal meetings, we promoted the Company's management philosophy and requirements, ensuring that employees fully understand and comply with them. The following outline the promotion efforts and courses conducted:

Course Information

Course Name	Course Content	Number of Trainees	Training Hours
Honesty and Integrity Toward Excellence	Integrity Values: Embracing Integrity to Achieve Excellence. Integrity Attitude: Building a Sustainable Career. Integrity Behavior: Transforming into a Better Self.	63	63 hours
Legal Compliance Orientation for Newcomers	Integrity Management Standards, Employee Ethics and Prevention of Sexual Harassment.	58	116 hours
Prevention of Insider Trading	Definition of Insider Trading, Elements of Insider Trading and Legal Liability of Insider Trading.	34	68 hours
Corporate Auditing Ethics and Fraud Prevention Strategies	Discussion of Corporate Auditor's Professional Ethics and Fraud Prevention Strategies, Based on Cases of Breach of Trust and Non-Compliance.	3	18 hours