M31 Technology Corporation

Human Rights Policy

I. Policy Purpose and Commitment

M31 Technology Corporation (hereinafter referred to as the "Company") is committed to respecting human dignity and protecting fundamental human rights. We strive to provide a safe, healthy, equitable, and inclusive workplace and incorporate human rights considerations into our business operations, management systems, and value chain activities as a fundamental pillar of corporate governance and sustainable development.
The Company supports and aligns its human rights management practices with the following internationally recognized human rights and labor standards:

- Universal Declaration of Human Rights (UDHR)
- United Nations Global Compact (UNGC)
- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- International Labour Organization (ILO) Conventions and Core Labour Standards

The Company is committed to preventing adverse human rights impacts arising from its operations and avoiding direct involvement in or contribution to human rights violations. Where actual or potential adverse human rights impacts are identified, appropriate corrective and remedial actions will be taken.

II. Scope of Application

This Policy applies to the directors, officers, managers, and all employees of the Company and its domestic and overseas subsidiaries. The Company also encourages suppliers, contractors, and other business partners to uphold the principles of this Policy or adopt equivalent standards, working together to promote human rights protection and sustainable development throughout the value chain.
Based on the level of risk, the Company incorporates human rights requirements and communication mechanisms into supplier management and business collaboration processes, and encourages partners to implement necessary improvements and management measures.

III. Fundamental Principles

In accordance with applicable laws, regulations, and international standards, the Company is committed to the following human rights and labor principles:

1. Prohibition of Child Labor and Forced Labor (Zero Tolerance)

The Company strictly prohibits the employment of child labor and opposes all forms of forced or compulsory labor, including but not limited to debt bondage, human trafficking, confiscation of identity documents, restriction of personal freedom, or labor obtained through threats, coercion, or intimidation.

2. Employment and Labor Rights

The Company complies with labor laws and regulations in all locations where it operates. We provide lawful and reasonable working conditions, compensation, and benefits, while paying close attention to employee workload and work-life balance to safeguard labor rights and promote employee well-being. Through diverse communication channels and employee care programs, we foster a fair, respectful, and supportive workplace.

3. Diversity, Equity, and Non-Discrimination

The Company is committed to fairness and equal opportunity in all human resource practices, including recruitment, compensation and benefits, performance evaluation, promotion and transfer, training and development, and separation processes. We do not tolerate discrimination based on gender, sexual orientation, age, race, color, nationality, religion, disability, political affiliation, or any other characteristic unrelated to job performance. We continuously promote a diverse, equitable, and inclusive workplace culture.

4. Prevention of Workplace Harassment and Misconduct (Zero Tolerance)

The Company strictly prohibits all forms of discrimination, harassment, sexual harassment, bullying, violence, threats, or any behavior that undermines personal dignity or safety. Preventive measures, reporting channels, investigation procedures, and corrective actions are established to protect employees' safety and dignity in the workplace.

5. Safe and Healthy Workplace

The Company is dedicated to providing a safe and healthy work environment in compliance with occupational safety and health laws and regulations. We continually improve workplace safety and health management practices, prevent accidents, and reduce occupational hazards to protect employee safety and well-being. Qualified occupational safety and health personnel are appointed in accordance with legal requirements, and relevant management systems are implemented. The Company also conducts health examinations, health promotion programs, and occupational disease prevention initiatives to create a safe, healthy, and employee-friendly workplace.

6. Freedom of Association and Labor-Management Communication

The Company respects employees' rights to freedom of association and collective bargaining as provided by law. We maintain diverse and open communication channels and hold regular labor-management meetings to ensure that employee opinions can be expressed and addressed effectively, fostering harmonious labor relations.

7. Privacy and Personal Data Protection

The Company values privacy and personal data protection. The collection, processing, use, transmission, retention, and deletion of personal data relating to employees, job applicants, customers, suppliers, and other stakeholders are conducted in accordance with applicable laws and internal regulations. Information security controls and protective measures are implemented to reduce risks of data breaches, tampering, loss, or misuse, thereby safeguarding personal privacy and information security.

IV. Management Mechanisms and Continuous Improvement

The Company promotes human rights protection through systematic management practices, including regular reviews of human rights risks that may arise from business operations and supply chain activities, employee training and awareness programs on human rights and labor rights, and the continuous enhancement of related measures to improve management effectiveness. The Company also implements a Human Rights Due Diligence process, including risk identification and assessment, preventive and corrective actions, performance tracking, and external communication where appropriate.

The Company has established a human rights governance framework with the Board of Directors serving as the highest governing body. Human rights management practices are promoted systematically and effectively through the Sustainable Development Committee and various cross-functional working groups. The executive unit of the Sustainable Development Committee regularly reports to the Sustainable Development Committee and the Board of Directors on human rights management initiatives, implementation outcomes, and progress in sustainable development.

V. Grievance and Remedy, Confidentiality, and Non-Retaliation

The Company provides clear and accessible grievance and reporting channels for employees and stakeholders, including matters related to human rights. All cases are handled, investigated, and managed according to established procedures with due regard for fairness, confidentiality, and timely resolution. Appropriate remedies will be provided when necessary.

Grievance and Reporting Email: adt@m31tech.com

The Company strictly prohibits any form of retaliation against individuals who raise concerns, file reports, or participate in investigations. Verified violations will be addressed through appropriate disciplinary and corrective actions in accordance with applicable regulations and procedures.

VI. Policy Implementation and Revision

This Policy shall become effective upon approval by the CEO and shall be reviewed and revised periodically in response to regulatory changes, operational risks, and management needs to ensure its continued relevance and effectiveness.

Initial Release Date: June 18, 2021
Latest Revision Date: October 16, 2026