

## Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct

**1.0 Purpose** To implement the company's Code of Ethical Conduct and Integrity Management Guidelines and encourage the reporting of any illegal or unethical behavior.

**2.0 Scope** These procedures apply to the company and its subsidiaries. The subjects include the company's directors, audit committee members, managers, and all employees (referred to as "company personnel").

**3.0 Responsibilities** The units responsible for handling reports of illegal, unethical, or dishonest conduct are: 3.1 External reports (from shareholders, investors, suppliers, etc.): Independent directors, audit committee, and audit office. 3.2 Internal reports (from directors, managers, employees, etc.): Independent directors, audit committee, and audit office.

**4.0 Reporting Channels** Reports can be submitted via the company's website: <https://reurl.cc/rrbM8O>.

**5.0 Information Required from Whistleblowers** Whistleblowers should provide: 5.1 Their real name, contact address, phone number, and email. 5.2 The name or identifiable information of the person being reported. 5.3 Specific evidence for investigation.

**6.0 Handling Procedures** 6.1 The receiving unit shall keep the whistleblower's identity and report confidential and immediately investigate the facts. Relevant units and personnel shall cooperate. 6.2 If the report involves directors or senior executives, it shall be reported to the audit committee. 6.3 The receiving unit and whistleblower shall not face improper treatment due to the report. The person being reported shall have the opportunity to state their case or appeal during the investigation. 6.4 If the report is verified, the person being reported shall be required to stop the related behavior and appropriate actions shall be taken. Legal action may be pursued if necessary. 6.5 If significant violations or potential major damage to the company are found, the receiving unit shall report the situation, handling methods, and follow-up measures to the board of directors. 6.6 The receiving unit shall keep complete records of all materials. Written or electronic records of the report, investigation process, and results shall be preserved for at least five years. If a lawsuit related to the report occurs before the preservation period expires, the records shall be kept until the lawsuit is concluded.

**7.0 Rewards and Penalties** The company encourages internal and external personnel to report illegal, unethical, and dishonest behavior. Verified reports may be rewarded based

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on the severity of the report. Internal personnel making false or malicious accusations shall be penalized according to the company's personnel management regulations.

**8.0 Supplementary Provisions** Matters not covered by these procedures shall be handled in accordance with relevant laws and the company's internal regulations.

**9.0 Implementation** These procedures shall be implemented after approval by the audit committee, and the same applies to amendments.

**10.0 Effective Date** These procedures were established on April 11, 2017. First revision on May 8, 2024.