

Title :

Regulations for Implementation of the Whistleblower System of Taiwan Secom Co., Ltd.

Date: 2022.03.15 (Formulated and approved by the board of directors)

Article 1: Purpose

These Regulations are formulated to establish a corporate culture of integrity and transparency, promote the sound operation of the Company, and encourage the Company to report crimes, frauds or violations of laws and regulations, etc.

Article 2: Scope

Anyone who finds that the directors, managers or employees of the Company and its subsidiaries have committed crimes, frauds or violation of laws and regulations and operation of good faith may file the reports.

The scope of application of these Regulations applies to the Company and its subsidiaries, however, each subsidiary may issue separate regulations in accordance with the laws and regulations of the competent authority.

Article 3: Definition

The definitions of the terms stated in these Regulations are as follows:

- A. Whistleblower: The person who files the report.
- B. Reported Person: The person who is accused of committing crimes, frauds, or violating laws and regulations and operation in good faith.
- C. Acceptance Unit of Whistleblower System (hereinafter referred to as the “Acceptance Unit”): The legal office of the Company
- D. The Investigation Unit of the Whistleblower System (hereinafter referred to as the “Investigation Unit”): The legal office, the internal audit office, or each investigation department or team of the Company, which is responsible for handling relevant matters according to the nature of the reported cases.

Article 4: Acceptance Unit

The Company’s legal office shall be the sole unit that accepts reported cases.

Article 5: Reporting Channels

The Company shall establish independent reporting channels such as mailboxes, hotlines or platforms, and whistleblowers may file reports in writing, email, telephone, fax or via the platform.

The channels in the preceding paragraph for reporting shall be published on the Company’s website and in other necessary documents.

Article 6: Information of Reports

The whistleblower shall provide the following information of reports:

- A. The name of the whistleblower, the whistleblower's telephone number, address, e-mail and other related information.
- B. The name of the reported person or other identifying characteristics or information that are sufficient for identifying such reported person.
- C. Evidence of reasonable doubt that is available for investigation.

Article 7: Types of Reported Cases

The types of reported cases accepted by the Company are as follows:

- A. Embezzlement or misappropriation of public funds.
- B. Illegal possession or unauthorized disposal of Company's assets.
- C. Forge documents or make false statements, etc.
- D. Disclose of the confidential information or data of the Company, any employee or customer.
- E. Accepting bribes, seek for personal gains or make collusion, etc. in terms of matters under his/her supervision.
- F. Any act of breach of trust that violates the Company's interests improperly.
- G. Any other matters involving crimes, frauds or violation of laws and regulations and/or the Company's integrity management.

Article 8: Handling Procedures

- A. Cases reported shall be handled as confidential documents. The Company shall keep confidential the identity of the whistleblowers, the content of the reports or the persons involved in the investigation, and shall not make any unfair treatment due to reporting. Whistleblowers shall also be responsible for confidentiality regarding their reported cases. Those who know the identity of the whistleblowers and the content of the reports due to their duties or works shall be the responsible for confidentiality as well. Any violation shall be punished in accordance with the relevant regulations of the Company.
- B. After accepting a reported case, the acceptance unit shall record the case in the list of reported cases, and determine whether to accept it or not based on the content and relevant materials of such case. After a case is officially accepted after review, the investigation unit shall be confirmed and the case shall be transferred to such unit for investigation or an investigation team shall be formed for further examination.
- C. The relevant units and personnel of the Company shall cooperate with the investigation and provide assistance. The investigation unit shall complete the investigation and prepare an investigation report within three months. The period may be extended before

the expiration of the original period if necessary, provided that the extension shall not exceed three months.

- D. If related cases based on the same facts are reported successively, the cases reported later shall be integrated into the previous case for investigation and handling.
- E. Those who have any conflict of interests with investigation and the reported case shall recuse.
- F. Where the reported person of an accepted reported case is a director, supervisor, or a person above the level of deputy general manager of the Company or its subsidiary, or the reported case is found to have any major violations or significant damage or impact to the Company, it shall be in a timely manner submitted to the corporate governance committee, and the investigation report shall also be reviewed by such committee and the audit committee and submitted to the board of directors for future reference.

Article 9: Rejection or Suspension of Investigation

Under any of the following circumstances, the unit accepting the reported case may reject to accept it, but it is still required to be recorded in the list of reported cases for future reference, and the acceptance unit may still accept the investigation if it deems it necessary:

- A. Anonymous reports.
- B. No facts or evidence that can surpass reasonable doubt is submitted for the reported cases.
- C. The content of any reported case is significantly inconsistent with the facts or being significantly inappropriate or malicious accusations.
- D. Cases that are not within the scope of Article 7 of these Regulations, however, if the Company has any other procedures for handling, such cases may be transferred to the competent authority for handling.
- E. Cases regarding the same facts and being determined not to be accepted or having been investigated and concluded, however, this does not apply if the whistleblower presents new facts or evidence to prove the need for a re-investigation of such cases.

If the same case is under investigation, survey or trial by the competent authority, court or prosecution unit, or the relevant procedures have been completed and there is no need for further processing, the Company may terminate the investigation.

Article 10: Subsequent Handling Procedures

Any cases confirmed to be true by investigation shall be handled in accordance with the following procedures

- A. The whistleblower shall be notified in a timely manner of the progress and results of the handling of the reported case.
- B. If it is confirmed after the investigation that the reported person has violated the relevant regulations, it shall be handled or punished in accordance with the relevant provisions.

However, before the resolution of punishment is reached, the reported person shall be given an opportunity to express his/her opinions or appeal.

- C. Immediately request the reported person to stop relevant actions and adopt necessary preventive or emergency response measures.
- D. Relevant departments shall submit written review and improvement measures to the investigation unit for tracking until the improvement is fully completed.
- E. Where any material violations are involved or it has the potential to cause any material damage to the Company, the relevant departments shall report to the corporate governance committee or audit committee for subsequent handling and reviewing the improvement measures.
- F. Any violation of laws or crimes shall be transferred to the prosecution unit or relevant agencies for further handling, and if necessary, compensation for damages and relevant responsibilities shall be claimed via legal procedures.
- G. The acceptance of a reported cases, the investigation process and the results shall be kept in written or electronic files, and shall be preserved for at least five years after the conclusion of the case investigation or the litigation.

Article 11: Rewards and Punishments for Reporting

Those who report any case which is confirmed to be true may be rewarded according to the severity of reported violation.

Where the whistleblower of the reported case who is an employee of the Company is confirmed that he/she intentionally discloses the content of the reported case or such content appears to be inconsistent with the facts or being malicious accusation that affects the rights and interests of the Company or any others, the Company may, based on the severity of the violation, determine the penalty according to the relevant regulations.

Article 12: Promotion, Education and Training

The Company shall regularly conduct promotion or education and training programs of these Regulations for the employees.

Article 13: Miscellaneous

Any matters not covered in these Regulations shall be handled in accordance with the relevant laws and regulations and the relevant regulations of the Company.

Article 14: Implementation

These Rules are to be announced and implemented after being approved by the board of directors, and likewise for the revision.

