

# Management Procedure for Whistleblowing

Amended on December 28, 2021

## 1. Objective

This procedure is established for the implementation of the Code of Ethics and Code of Business Conduct of TSRC Corporation and to build a corporate culture that emphasizes legal compliance and ethical management.

## 2. Scope

This procedure applies to the reporting and handling of any unlawful, immoral or unethical conduct by the Internal Personnel of TSRC Corporation and the subsidiaries thereof (individually or collectively, the “Company”).

## 3. References

- 3.1 Code of Business Conduct.
- 3.2 Code of Ethics.
- 3.3 Recognition and Discipline Management Procedure.

## 4. Definitions

- 4.1 Internal Personnel: refers to any director, supervisor, executive officer, employee, and advisor of the Company.
- 4.2 External Personnel: refers to any personnel who are not included in the internal personnel set forth in clause 4.1.
- 4.3 Unlawful Conduct: refers to the conduct of any Internal Personnel of the Company during the performance of his/her duties that breaches any law or regulation, damages the interests of the Company, or infringes upon the rights of other employees or any third parties.
- 4.4 Immoral or Unethical Conduct: refers to the conduct of any Internal Personnel of the Company that violates the Code of Ethics or Code of Business Conduct of the Company, including but not limited to directly or indirectly offering, promising to offer, requesting, or accepting any improper Benefit with the use of his or her authority, means or opportunity afforded by his or her position, or committing any breach of good faith, ethics or fiduciary duties as a way to gain or maintain his or her or any third person’s improper Benefits.

4.5 Benefit: refers to any item of value, including but not limited any money, gift, commission, position, service, privilege, or rebate in any form or name. The foregoing shall not include where such benefits constitute a normal social etiquette and is contingent without potentially affecting any specific right or obligation.

**Procedures**

5. 5.1 Prohibition on Unlawful, Immoral or Unethical Conduct  
When performing their duties, the Internal Personnel of the Company should not engage in any Unlawful, Immoral or Unethical Conduct.
- 5.2 Whistleblowing of Unlawful, Immoral or Unethical Conduct
- 5.2.1 Any person may report any Unlawful, Immoral or Unethical Conduct of the Internal Personnel of the Company by mail or through the Whistleblowing on TSRC website to the following offices:
- (一) Reporting Director or CEO:  
Mailing Address: Chairman Office, TSRC Corporation  
18F, No. 95, Sec. 2, Dunhua S. Road, Taipei City
- (二) Reporting Colleagues:  
Mailing Address: CEO Office, TSRC Corporation  
18F, No. 95, Sec. 2, Dunhua S. Road, Taipei City
- 5.2.2 The whistleblower should expect to reveal his or her name. Anonymous submissions may not be handled unless they contain clear and specific information and evidence. The following information should be submitted:
- (一) The name and contact details of the whistleblower.
- (二) The name or other personally identifiable information of the reported person.
- (三) The specific facts of the Unlawful, Immoral or Unethical Conduct, and the investigable evidence of such conduct.
- 5.2.3 If the whistleblower makes an oral statement in person, the handling office should reduce such oral account into a written record.
- 5.2.4 If any department manager of the Company has reasonable basis to suspect any of his or her staff has committed an Unlawful, Immoral or Unethical Conduct, and if an urgent situation exists, the department manager is advised to take necessary preventive measures and shall immediately report the case to the handling office.
- 5.2.5 For submissions made via a wrong channel, the receiving office shall transfer or submit the case to the correct handling office.
- 5.3 Whistleblowing Case Handling Procedure
- 5.3.1 Any case handler should keep confidential the identity of the whistleblower and the information provided. He or she should not disclose whom the whistleblower is for no legitimate reason and

the Company should strictly prohibit anyone from making any threat or retaliation against the whistleblower. This provision does not apply if the whistleblower is subject to any legal responsibility or disciplinary action under clause 5.3.8 below.

- 5.3.2 Cases that are submitted anonymously or contain obvious false representation of facts or non-investigable evidence may be closed and records kept thereof by the handling department in its discretion.
- 5.3.3 If the reported case involves the CEO or any director, it will be handled by the Chairperson or the audit committee of the Company.
- 5.3.4 Except for cases under clause 5.3.3, the CEO should immediately appoint a suitable disinterested case handler based on the nature of the reported cases received. Upon completing the investigation, the case handler should prepare a written report and propose suggested actions, including relevant corrective and preventive actions (the "CAPA") that should later be finally decided by the CEO.
- 5.3.5 The case handler is advised to interview the whistleblower for clarification of facts and evidence of the case, and should take note of each situation that may be advantageous or disadvantageous to the reported individual and allow him or her a chance to defend or comment.
- 5.3.6 When investigating a reported case, the case handler may ask any department of the Company to provide necessary documents, materials, objects or other assistance, and may solicit comments from any person related to the case.
- 5.3.7 If the investigation establishes the reported case as true, penalties and disciplinary actions will be imposed onto the reported person in accordance with the Recognition and Discipline Management Procedure of the Company. Cases involving any illegal behavior should be submitted to the police or prosecutor. For cases with severe violations, the CEO should inform timely any important findings or investigation results to the Chairperson or the board of directors.
- 5.3.8 In addition to applicable legal responsibilities and penalties, the disciplinary actions in accordance with the Recognition and Disciplinary Management Procedure of the Company will be imposed on a whistleblower falsifying facts or forging or altering evidence or using any forged or altered evidence.
- 5.3.9 All reported cases, investigation progresses, and findings shall be made into written or electronic records and be kept for at least 5 years. Should any relevant lawsuit be brought before the expiration of the foregoing retention period, those records should be maintained until the lawsuit is resolved.

#### 5.4 Supplemental Provisions

This procedure, as amended from time to time, should be promulgated and implemented upon being approved by the CEO. Matters not

contained in this procedure shall be governed by the applicable laws and the regulations of the Company.

**6. Appendices**  
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