

Document Title	Guidelines for Reporting and Processing Illegal, Immoral or Unethical Conducts			No.	T-GM-3-023-B
Formulated by	Business Operations	Amendment Date	2020/11/11	Page	1/3

1. Basis

These regulations were formulated in order to implement the Company’s code of conduct and integrity management policy, ensure the sustainable development of the Company, and encourage reporting of any illegal actions and violations of the relevant codes and policies.

2. Purpose

To establish internal and external reporting channels and handling systems to implement the Company’s code of conduct and integrity policy and ensure whistleblowers’ legitimate rights and interests and related parties.

3. Acceptance Unit

Anyone who finds any violation of the Company’s “Codes of Ethical Conduct”, “Code of Corporate Integrity Management and Operation”, and any laws may report to the following units:

1. Spokesperson: Handle reports from stakeholders such as shareholders and investors.
2. Audit supervisor: Handle reporting from clients, suppliers, and contractors, etc.
3. Chief Financial Officer (CFO): Handle reports from colleagues and staff of the Company.

4. Channels for Reporting

1. E-mail for reporting: IR@richhonour.com.
2. Hotline for reporting: 02-25456015.
3. Mailbox: Address: 12F., No. 75, Sec. 4, Nanjing E. Rd., Songshan Dist., Taipei City 105, ATTN: Audit Unit.

5. Handling Procedure

The whistleblower shall provide, at minimum, the following information:

1. The name and correct contact information of the whistleblower, except for anonymous whistleblower.
2. The name of the accused person or other information sufficient to identify the accused person’s identity.
3. Specific evidence available for investigation.

The Company shall handle relevant matters in accordance with the following procedure:

1. If the report involves general employees, it shall be reported to the general manager. If the report involves directors or senior executives, it shall be reported to the Audit Committee.
2. When the acceptance unit receives the report, it shall immediately investigate to find the relevant facts, and be provided with assistance from the relevant departments if necessary.
3. In order to protect the rights of the counterparty in the reported case and avoid

Document Title	Guidelines for Reporting and Processing Illegal, Immoral or Unethical Conducts			No.	T-GM-3-023-B
Formulated by	Business Operations	Amendment Date	2020/11/11	Page	2/3

retaliation, the accused person shall be provided with the opportunity to express their opinions or appeal.

4. If it is confirmed that the accused person has violated the relevant laws and regulations or the Company's integrity management policy and regulations, it shall be punished according to the content of the violation and the Company's relevant regulations, and if necessary, claimed against damages through legal procedures to safeguard the Company's goodwill and rights.
5. Written documents shall be kept for the acceptance of the report, the investigation process and the investigation results for five years, and the preservation can be conducted electronically. In the event of any lawsuit related to the content of the report prior to the expiry of the preservation period, the relevant materials shall be kept until the conclusion of such lawsuit.
6. If the reported case is confirmed to be true, the relevant unit of the Company shall be responsible for reviewing the relevant internal control system and operating procedures, and proposing written improvement measures, which will be tracked by the acceptance unit until the improvement is completed, so as to prevent the same behaviors from being conducted again.
7. In the event of major violations or the risk of major damage to the Company, the Audit Committee shall be notified in writing of the follow-up handling methods and review of improvement measures.
8. If the reported case is confirmed to be true and the contribution from such report to the Company and the economic benefits generated therefrom are significant, the acceptance unit may report it to the chairman of the board and grant the whistleblower appropriate rewards.

6. Other Relevant Rules

1. When the acceptance unit receives the report and fails to handle it without justifiable reasons, or the supervisor of the accused person becomes aware of the illegal, immoral or dishonest behaviors prior to reporting and fails to handle it, relevant disciplinary regulations of the Company shall apply.
2. The reported cases shall be handled in a confidential manner, the whistleblower shall be fully protected, and the whistleblower's identity shall be kept strictly confidential. If the whistleblower is a colleague, the Company guarantees that such colleague will not be mistreated because of the reporting. If there is any disclosure, it shall be handled in accordance with the relevant disciplinary regulations of the Company, except for those whistleblowers who disclose the information voluntarily. If the whistleblower is threatened, intimidated, or otherwise suffers any unfavorable conduct, the Company will report it to the competent authority for handling according to the laws and regulations.
3. The Company shall keep confidential and protect whistleblowers or persons involved in unfair treatment or retaliation investigations. If anyone suffers unfair treatment, retaliation or the like due to reporting or participating in the investigation, the acceptance unit shall be alerted.
4. If the staff undertaking the reported case has a second-degree of kinship with the

Document Title	Guidelines for Reporting and Processing Illegal, Immoral or Unethical Conducts			No.	T-GM-3-023-B
Formulated by	Business Operations	Amendment Date	2020/11/11	Page	3/3

whistleblower or the accused person, has interests related to the reported matters, or has anything that may affect the fair investigation and handling of the reported case, he/she shall take the initiative for recusal and the whistleblower or the accused person are also entitled to ask such staff to withdraw from the handling of the case.

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

7. **Supplementary Provisions**

These Guidelines shall be implemented after being approved by the board of directors, and the same shall apply to the amendments.