

Reporting Guidelines

(Amended on May 16, 2024)

1. Purpose: To safeguard the interests of the entire company and strengthen corporate social responsibility by effectively combating internal illegal activities. If internal or external personnel discover any illegal actions or behaviors harmful to the company's interests (e.g., bribery, theft, collusion with outsiders, corruption, embezzlement, improper management, or other unethical and dishonest behaviors), they can report them according to these guidelines.
2. Reporting Channels: Internal and external personnel who discover illegal activities can report them through the following channels, depending on the nature of the issue:

Relevant Matters	Receiving Department	Contact Information
Shareholders, Investors	Spokesperson	sp@hong-tai.com.tw or Taipei office address, marked for Spokesperson's Office
Internal and External Illegal	Audit Office	audit@hong-tai.com.tw or Taipei office address, marked for Audit Office
Internal Illegal	General Manager's Office	pp@hong-tai.com.tw or Taipei office address, marked for General Manager's Office

3. Processing Procedure:

- i. When a whistleblower submits a report through the above channels, they should provide concrete evidence and records of the violation in writing or electronic form to facilitate verification. The whistleblower should assist the company in investigating the reported matter and provide their name, ID number, service unit, and contact address and phone number to avoid improper anonymous letters.
- ii. If the whistleblower does not provide the above information, or if the report is confirmed to be inconsistent with facts or lacks investigatory value, the report may not be accepted.
- iii. The receiving department should thoroughly investigate the reported case. If necessary, other relevant departments may assist. After the investigation, a written report should be submitted, and the severity of the case should be reported to the General Manager, Chairman, or Board of Directors.
- iv. If the report involves directors or managers, it should be reported to the independent directors.
- v. If the reported person is confirmed to have violated relevant laws or company regulations, appropriate disciplinary actions should be taken according to company management methods. If necessary, the case may be referred to judicial authorities for investigation, or legal action may be

4.taken to seek damages.

Record Preservation: Documents related to the report, the investigation process, and results should be documented in writing and retained for at least three years. Electronic preservation is permissible. If litigation related to the report occurs before the preservation period expires, relevant materials should be retained until the litigation concludes.

5.Whistleblower Protection Principles:

i.The company is responsible for protecting the whistleblower. The identity of the whistleblower must be kept confidential, and related personnel must not disclose the identity of the whistleblower or their relatives in any form. This does not apply if the whistleblower agrees to disclosure.

ii. No undue measures (e.g., dismissal, demotion, salary reduction, harm to their legal rights, or other unfavorable actions) should be taken against the whistleblower or their relatives because of the disclosure of illegal information. However, if the whistleblower knowingly reports false information or aims to obtain improper benefits, they may be excluded from protection. iii. If the whistleblower's disclosure is verified, they may be rewarded depending on the severity of the matter. If the whistleblower engages in malicious false accusations, deceit, or insult, the company will take disciplinary action according to relevant regulations.

6.Implementation and Amendment: These guidelines shall be implemented upon approval by the Chairman and shall be revised accordingly with the same approval process.