

Yuanta Financial Holding Company
Whistleblowing System and Implementation Measures

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Article 1 (Purpose and Basis)

In order to establish a corporate culture of transparency and integrity, to promote sound operations, and to encourage those suspecting the Company's involvement in crimes, corruption, or other illegal acts to come forward and report their concerns, the Company sets this System and these Implementation Measures in accordance with Article 34-2 of the *Implementation Rules of Internal Audit and Internal Control System of Financial Holding Companies and Banking Industries*, Article 44 of the Corporate Governance Guidelines of Yuanta Financial Holding Company, Ltd., and Article 23 of the Integrity Management Guidelines of Yuanta Financial Holding Company, Ltd.

Article 2 (Scope of Application)

Any person who discovers suspected crimes, fraud, or violation of financial related laws and regulations shall file a whistleblowing report. However, these Measures shall not apply to any of the situations described below:

1. Inquiries related to the Company's internal management measures or operating procedures, such as holiday policies, terms of employment, applications for reimbursements of expenses, or the divisions of powers and responsibilities within Company's units or business operations.
2. Personnel matters which are already covered under grievance or processing procedures set by the Human Resources Department, such as those relating to performance evaluations, promotions, salary and compensation, and workplace sexual harassment prevention.
3. Private disputes, such as those arising from personal interactions or family relationships.
4. Incidents which are not related to the business of the Company or the Company's subsidiaries.
5. The person cited is not an employee of the Company or a subsidiary of the Company at the time of the incident.

For matters that are not within the scope of application of these Measures, but which

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are covered by other of the Company's internal guidelines, those guidelines shall prevail.

Article 3 (Definition of Terms)

Definitions of the terms used in these Measures are provided below:

1. Whistleblower: The person submitting the whistleblowing report.
2. Subject of the whistleblowing report: The person accused of involvement in a crime, corruption, or other illegal activity, who at the time of the incident is the Company's director, manager, or employee.
3. Whistleblowing report processing unit (hereafter: processing unit): The Company's Legal Compliance Department.
4. Whistleblowing report investigating unit (hereafter: investigating unit): The Company's Internal Auditing Department.

Article 4 (Types of Whistleblowing Cases)

With regards to whistleblowing reports made in accordance with these Measures, the Company shall recognize reports falling into the following categories:

1. Criminal Acts: Refers to any illegal behaviors as defined by the laws of the Republic of China.
2. Corrupt Acts: Refers to any of the unethical behaviors described in the Company's Procedures for Integrity Management and Guidelines for Conduct
3. Regulatory Violations: Refers to violations of financial laws, as well as regulations and orders promulgated by the Financial Supervisory Commission (including violations of administrative procedures as set out in the *Administrative Procedure Act*).

Article 5 (Reporting Channels and Methods)

Whistleblowers may report the cases listed in the paragraphs of the preceding Article in writing, by telephone, by e-mail, or by any other means through the reporting channels posted on the Company's website.

In the case of a telephone report, the processing unit may, if necessary, notify the whistleblower to come to the designated premises to make a record.

Article 6 (Duties of the Whistleblower)

Whistleblowers must include at least the following information, but the Company accepts anonymous submissions:

1. Whistleblower's valid contact information. Contact information shall include, but
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- not be limited to: telephone number, mailing address, fax number, or email address.
2. Concrete information implicating the subject of the whistleblowing report in one of the illegal acts described in Article 4 of these Measures, including the location where the reported matter occurred, or any other relevant information to assist in the investigation.

Article 7 (Processing Timeframe and Whistleblower Notification)

When the processing unit receives a case filed by a whistleblower in accordance with the reporting channels stipulated in Article 5, the unit shall record the cases one by one in the Reporting Case Log Sheet (Annex 1) for record check and use the Reporting Case Check Sheet (Annex 2) to check whether or not to accept the case if there is any fact of reporting in the reporting documents, records, or transcripts, and the related information. Approved cases shall then be sent to the investigating unit for investigation.

The investigating unit shall complete its investigation within three months of the day after its receipt of the whistleblowing report. During this period, if the investigating unit determines that an extension is necessary to complete the investigation, it may request one extension for a period not exceeding three months.

Unless the whistleblower fails to provide a valid contact information, the processing unit shall notify the whistleblower in writing, by email, or by other means in a timely manner of the handling of the whistleblower's case.

Article 8 (Principles of Filing and Inadmissibility Procedures)

The processing unit shall not approve a whistleblowing report for filing, but shall register and maintain a record of it, in any of the following situations:

1. The reported matters do not fall within the scope of application as defined in Article 2 or the recognized types of whistleblowing report described in Article 4.
2. The whistleblower fails to attach the information required by Article 6, Paragraph 2, or is obviously making malicious attacks or falsehoods.
3. The reported matter has already been rejected, or has already been investigated to completion. However, in cases where the whistleblower submits new evidence demonstrating the need for additional investigation, these restrictions shall not apply.
4. The reported case has been investigated by the prosecution, the police, or the investigative authorities, or has been linked to a court action, or has been determined by a court judgment or decision, or has been established for

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mediation, conciliation, or arbitration.

Whistleblowing reports relating to matters that have already been reported by another whistleblower, or are currently being investigated by the Company or other entity, shall be processed together with the existing report.

The whistleblowing reports under Paragraph 1 that are not accepted for processing, but are registered and kept on file, shall be handled appropriately according to the following circumstances:

1. If the reported matter is significant and the evidence submitted requires investigation, the Company shall, based on the specifics of the situation, handle the matter in accordance with the relevant guidelines.
2. If the reported matter is related to suggested improvements to the Company's management system, the significant contents shall be transferred to the relevant department for the purpose of reference and review; alternatively, the Company may use other methods to bring the reported matter to the attention of the relevant department, including but not limited to employee education or training courses.
3. In the event that a report is filed through the Company's reporting channels that does not fall within the scope of these Measures but involves the business functions of other authorized and responsible units of the Company, the report may be transferred to the other authorized and responsible units for further action, depending on the circumstances of the case.

Article 9 (Cases Related to Subsidiaries)

With regard to whistleblowing reports which the content does not involve the Company and the subjects of the report are employees of the Company's subsidiary, the processing unit shall follow the procedures as defined in the preceding two articles to register the case and to determine whether or not to approve the case for processing, and where the case is approved, the case shall be handed over to the subsidiary to be handled according to the subsidiary's whistleblowing system. If the subsidiary does not have a whistleblowing system, the case shall be transferred to its parent company, which has established a whistleblowing system. However, in case of special circumstances or where processing by the subsidiary is deemed inappropriate, this shall not apply. For the aforementioned case transferred to a subsidiary, the processing unit of the subsidiary shall reply to the whistleblower when the investigating unit notifies it of the completion of the investigation and notify the processing unit of the Company of the results of the subsequent handling of the case.

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The processing unit shall notify the whistleblower in writing, by e-mail, or by other means of the transfer situations referred to in the preceding paragraph unless the whistleblower has not provided a valid contact information.

If the subject of the whistleblowing report is a director of the board (including independent directors), a supervisor, or a person whose duties are equivalent to those of a vice president or above of the subsidiary, and the review confirms the acceptance of the case, the investigating unit of the subsidiary shall notify the investigating unit of the Company when the investigation is initiated, and upon completion of the investigation, the investigation report shall be submitted to the investigating unit of the Company.

In addition to notifying the competent authorities, the processing unit or investigating unit of a subsidiary shall also notify the Company of any reported cases that should be notified to the competent authorities.

Article 10 (Investigation Principles and Cooperation Procedures)

With regard to whistleblowing reports which are referred for investigation, the investigating unit shall handle the reported matter and its relevant evidence in accordance with the following principles:

1. The investigating unit shall contact relevant departments to cooperate in the investigation.
2. If the investigating unit is in doubt as to whether a crime, corruption, regulatory violation is involved in the investigation, it shall contact the Compliance Affairs Department or the Legal Affairs Department for an opinion.
3. Investigations shall be carried out in a fair and objective manner, and shall allow the subject of the whistleblowing report or other relevant individuals to fully express their views and refute the allegations against them.
4. The investigating unit shall notify the whistleblower and the subject of the whistleblowing report of a time and place to explain in person their respective versions of the events, and shall seek the assistance of individuals with relevant academic experience as necessitated by the case.
5. When the whistleblower and the subject of the whistleblowing report have made their statements, and no further questioning is required, the investigating unit shall refrain from conducting repeated rounds of questioning.

Upon completion of the investigation, the investigating unit shall make a written report

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of its findings and recommendations and notify the processing unit of the results of the investigation. If the subject of the whistleblowing report is a member of the Company's general staff, the investigating unit shall send its report to the functional chief or executive officer to whom the said person belongs. In the event that the subject of the whistleblowing report is a member of upper management with a position of vice president or higher, the investigating unit shall not report to the chairperson of the board of directors, but shall first report to the Audit Committee, so that the Committee can conduct a secondary review, and shall then report to the board of directors. If the subject of the whistleblowing report is a director (including independent directors), the findings and recommendations of the investigation shall not be reported to the chairperson of the board of directors, but shall first be reported to the Audit Committee for a secondary review, and the Committee shall then submit the report to the board of directors for resolution.

If the investigation determines that a major incident or legal violation has occurred, the Company shall impose a penalty in accordance with its internal guidelines, and shall voluntarily report the matter to the relevant authorities. However, before imposing a penalty or reporting the matter, the Company shall allow the subject of the whistleblowing report to explain his or her version of the events, and grant him or her the right to appeal.

Article 11 (Standard Operating Procedures for Follow-up Mechanisms)

Whistleblowing reports which have been verified following an investigation shall be handled in accordance with the procedures below:

1. The head of the department to which the subject of the whistleblowing report belongs/the unit in charge of the reported matter shall immediately request the reported person to stop the relevant behavior, and take necessary precautionary or emergency response measures.
2. The head of the department to which the subject of the whistleblowing report belongs/the unit in charge of the reported matter shall propose a written review and improvement measure, and the investigation unit shall follow up until the improvement is completed.
3. In the event of a material breach of regulations or a risk of material damage to the Company, the head of the department to which the subject of the whistleblowing report belongs/the unit in charge of the reported matter shall separately report to the Audit Committee on the follow-up action and review of improvement measures.
4. In order to protect its reputation and interests, when necessary, the Company shall take legal steps to seek compensation for damages incurred.

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Article 12 (Whistleblower Protection Measures)

The Company personnel responsible for handling a whistleblowing report shall submit a written pledge (Annex 3) to the whistleblower guaranteeing that their identity and the contents of their report will remain confidential. The responsible personnel shall not divulge information sufficient to identify the persons involved in the case, including, but not limited to, the names, ages, addresses, documents, drawings, messages, faces, identifying information, or other items sufficient to identify the whistleblower and the subject of the whistleblowing report. However, for instances in which the whistleblower agrees to disclose, or voluntarily discloses his or her own identity, or in which the disclosure of such information is required by the law, the above restrictions shall not apply.

The Company shall provide the following protections to whistleblowers:

1. The whistleblower shall not be terminated, dismissed, downgraded/relocated, given a reduction in pay, or suffer impairment to any entitlement under the law, contract or customs, or other unfavorable disposition due to the reported case. However, for instances in which the Company's operations require organizational restructuring, consolidation, or dissolution, and are not being carried out as a punishment to the whistleblower individually, or in which the whistleblower has been investigated and penalized for other improper or illegal behavior, the above restrictions shall not apply.
2. If the whistleblower is subject to threats, intimidation, or any other harmful behavior, the Company shall assist them in reporting the matter to the authorities.

Article 13 (Conflict of Interest Avoidance)

If an employee of the Company who handles a whistleblowing case has one of the following circumstances, he/she shall immediately explain in writing his/her own interest and sign an agreement to recuse himself/herself from the case. If he/she knows or has committed a major mistake and should have recused himself/herself from the case but has not recused himself/herself from the case, the Company shall deal with him/her according to the circumstances:

1. Being a person who is a spouse or common household member of the whistleblower or the subject of the whistleblowing report.
2. Being a relative within the second degree of consanguinity to the whistleblower or the subject of the whistleblowing report.
3. Being those who are at risk of other conflicts of interest.

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Conflict of interest, as defined in the preceding paragraph, refers to a situation in which an employee of the Company may, by act or omission, directly or indirectly benefit himself/herself or his/her related parties, either financially or non-financially, in connection with his/her handling of a whistleblowing case.

Article 14 (Recording and Preservation of Related Documents)

Written documents or electronic files shall be kept for five years for the processing of whistleblowing cases, the investigation process, and the results of the investigation, and the preservation can be done by electronic means. If before the end of the preservation period any litigation arises in connection with a whistleblowing report, the relevant materials shall continue to be preserved until the litigation is concluded.

Article 15 (Liability for False or Inaccurate Reports)

If the whistleblower is an individual of the Company and is proven to have made false accusations or submitted false evidence, the Company shall impose a penalty in accordance with its internal guidelines.

Article 16 (Awareness-Raising and Training)

The Company shall conduct awareness-raising and training courses on the whistleblowing system stipulated in these Measures for its employees at least once a year.

Article 17 (Implementation and Amendments)

These Measures shall take effect, along with any subsequent amendments, upon receiving approval from the Company's board of directors. Amendments to the annexes of these Measures shall be made after approval by the chief compliance officer for the head office.