

Mega Financial Holding Company Ltd., Whistleblower Case Handling Guidelines

Formulated at the 36th meeting of the 6th Board of Directors on November 28, 2017

Amended for the first time at the 3rd meeting of the 7th Board of Directors on August 28, 2018

Amended for the second time at the 17th meeting of the 7th Board of Directors on October 22, 2019

Amended for the third time at the 29th meeting of the 7th Board of Directors on October 27, 2020

Article 1 (Basis for Formulation)

In order to establish an honest and transparent corporate culture and promote sound operation, these standards are formulated in accordance with the “Implementation Rules of Internal Audit and Internal Control System of Financial Holding Companies and Banking Industries” and the company’s “Ethical Code of Conduct”.

Article 2 (Responsible Unit)

The authority and responsibility unit of this code is the Legal Compliance Department.

Article 3 (Types of Whistleblower Cases)

The types of whistleblower cases accepted by the company are as follows:

- I. Fraud, embezzlement or misappropriation of public funds.
- II. Illegal possession and unauthorized disposal of company property.
- III. Forgery, causing damage to the company or colleagues.
- IV. Divulge the company’s internal secrets and relevant information of customers or colleagues.
- V. Accepting bribes or engaging in collusion for personal gain directly or indirectly for the benefit of oneself or others in the management or supervision affairs.
- VI. Other illegal acts or violation of the relevant provisions of the company.

Article 4 (Acceptance Unit)

The company’s acceptance unit for whistleblower cases is the Legal Compliance Department.

Article 5 (Reporting Channels)

Anyone who discovers that there is a case type listed in Article 3 may use the following channels to report to the company:

- I. Special whistleblowing line: (02) 2395-6128
- II. Report mailbox: law@megaholdings.com.tw Or send it to the Legal Compliance Department of our company (17th floor, No. 123 Zhongxiao East Road, Section

2, Zhongzheng District, Taipei) by mail.

Article 6 (Acceptance Conditions)

The whistleblower shall provide at least the following information before the company accepts the case:

- I. Name and ID card number of the whistleblower. However, if the whistleblower is a foreigner, his name, passport number or residence permit number shall be provided.
- II. Contact address, telephone number and e-mail address of the whistleblower.
- III. The name of the accused or other information sufficient to identify the accused.
- IV. Specific evidence for investigation.

Anonymous whistleblower cases, in principle, are not accepted. However, if the content of the report or the evidence provided is specific and necessary for investigation, it can still be accepted.

If the same case is under investigation or it is a repeat of a previous case, the accepting unit shall not accept it but shall record the case for reference. However, new evidence attached to the contents of the report may be processed in accordance with these standards when it is necessary to initiate another investigation.

Article 7 (Handling Procedures)

The following procedures shall be followed in processing the whistleblower cases:

- I. After the whistleblower case is accepted, it shall be handled in secret.
- I. In the process of accepting and investigating a whistleblower case, a person who has a conflict of interest shall withdraw.
- II. If the report involves ordinary employees, it shall be reported to the supervising Executive Vice President. The recipient of the report shall appoint a person to investigate the relevant facts immediately, and may ask the relevant unit or subsidiary for investigation or assistance in handling when necessary. The investigation report shall be submitted to the President.
- III. If the report involves a chief at a level of director or manager or above, it shall be reported to all the independent directors, and the independent directors may hand it over to the audit unit or external professionals for investigation. The investigation report shall be submitted to the Audit Committee for review and reported to the Board of Directors.
- IV. If it is proved that the accused has indeed violated the relevant laws and regulations or the company's regulations, immediately require the accused to stop the relevant acts and take appropriate measures according to the seriousness of the circumstances. If necessary, request damages through legal procedures to

protect the reputation and rights of the company.

- V. The company shall keep written documents or electronic files of accepting whistleblowing, investigation process and investigation results for at least seven years. When the whistleblower case involves litigation, the relevant information shall be kept until the end of the litigation.
- VI. The whistleblower shall be informed in writing or other ways of the result of the whistleblower case handling.

Article 8 (Handling Time Limit)

If the content of the report involves the company, the handling time limit shall be within 20 days from the date of acceptance. If the content of the report involves a subsidiary, the processing time limit including the operating time of the subsidiary shall be within 30 days, except for complex cases.

Article 8-1 (Measures for the Protection of Whistleblowers)

The company shall protect the whistleblower as follows:

- I. The identity and contents of the whistleblower shall be kept confidential, and no information sufficient to identify the whistleblower shall be disclosed, so as to protect the whistleblower from unfair treatment or retaliation.
- II. The internal whistleblower shall not, because of the whistleblower case, be terminated, dismissed, demoted, reduced in salary, have his/her legal, contract or customary rights and interests damaged, or suffer other adverse sanctions.

Article 9 (Improvement Measures and Notification)

If the report is verified, the relevant units of the company shall review the relevant internal control system and operation procedures, and put forward improvement measures to prevent the recurrence of the same behavior.

When investigation of the whistleblower case shows that there is a major violation of regulations or the company is likely to suffer major damage, the accepting unit shall immediately make a report and submit it to the Board of Directors. If it is a major contingency or illegal case, the company shall process it in accordance with the “Operation Key Points of Major Contingencies” and notify or report it to the relevant authorities.

Article 10 (Whistleblower Case of Subsidiary)

The subsidiary shall, in accordance with its whistleblowing system and the second paragraph of the preceding Article, process the whistleblower cases transferred to the subsidiary for investigation or assistance, and report the investigation results, processing methods and subsequent review and improvement measures to the

company, which shall handle the cases in accordance with its internal procedures.

Article 11 (Rewards and Punishments for Whistleblower Cases)

For a whistleblower case that meets the requirements for acceptance, if the unit or person receiving the report fails to handle it or delays in handling it without proper reasons, or if the chief of the accused is aware of the violation of laws and regulations before being reported and fails to handle it, he/she shall be processed in accordance with the company's internal disciplinary regulations.

If the whistleblower case is verified to be true and has made specific contributions to the company, the whistleblower shall be rewarded as appropriate.

If an internal whistleblower is found to have false statements or malicious accusations, he/she shall be subject to disciplinary action. If the circumstances are serious, he/she shall be removed from office.

Article 12 (Education and Training)

The company shall conduct publicity, education and training on the whistleblowing system for its personnel on a regular basis.

Article 13 (Others)

Matters not covered in this code shall be subject to relevant laws and regulations of the company.

Article 14 (Approval Levels)

These standards shall come into force after being approved by the integrity management committee and submitted to the Board of Directors for approval, and the same shall apply when they are amended or repealed.

Annexes: Handling process of Mega Financial Holding Company Ltd. whistleblowing case

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