

Internal Use Only

Taishin Financial Holding Co., Ltd.

Employee Code of Conduct

Policy No.: TSFHC/HR/A-A008

Responsible unit: Human Resources Department

Document history:

January 30, 2011, approved by the CEO (Version: 01)

October 18, 2012, approved by the CEO (Version: 02)

February 25, 2019, approved by the CEO (Version: 03)

July 1, 2022, approved by the CEO (Version: 04)

December 9, 2022, approved by the CEO (Version: 05)

Taishin Financial Holding Co., Ltd.

Human Resources
Employee Code of Conduct

Policy No.: TSFHC/HR/A-A008
Page: Page 1 of 16

I.	Employment ethics.....	4
II.	Employee relationship management	4
III.	Prohibition of concurrent employment and avoidance of conflicting interests.....	7
IV.	Gifts and entertainment policy	8
V.	Protection of client privacy	9
VI.	Assurance of complete and accurate information.....	10
VII.	Protection of intellectual property rights	11
VIII.	Fair trading principles.....	13
IX.	Anti-money Laundering.....	13
X.	Duty to report misconduct	14
XI.	Termination of employment	15

Welcome to Taishin FHC!

We have been keeping our promise of a never-ending pursuit of innovation since the company was founded. We are committed to helping clients and shareholders achieve financial successes and see their wealth grow at Taishin.

Our values drive us to achieve our mission and vision; and form the basis for the employee code of conduct. In short, they reflect our corporate culture. The following describes our values, which are the principles underlying the employee code of conduct.

I. Integrity

Integrity, honesty and discipline are our most fundamental and important ideals, and they represent the company's character and moral values.

1. We are disciplined. We adhere strictly to the company's policies, rules, and regulations.
2. The most important criterion in recruitment is character, regardless of gender and background.
3. We uphold the truth and do not attempt to withhold facts or mislead others. We are committed to no corruption, no exaggeration, and no showmanship.
4. We always put the interest of our clients, shareholders and company above the interest of the departments and individuals.
5. We create an environment that encourages communication and constructive criticisms. Resolutions, once passed, are implemented with full dedication.
6. We are committed to fairness. Nepotism or factions are not allowed in the company.

II. Commitment

Commitment refers to our accountability to our company, clients, shareholders, employees, and the society.

1. Commitment to the company: We gladly accept all challenges at work and do our best to fulfill our responsibilities and goals.
2. Commitment to our clients: We make every possible effort to help them manage their businesses and achieve financial success.
3. Commitment to our shareholders: We achieve above average investment returns.
4. Commitment to our employees: We provide an environment for learning and growth as well as competitive benefits and compensation.
5. Commitment to the society: We are constantly giving back to the society as an outstanding corporate citizen.

III. Innovation

Innovation is our lifeblood. As soon as we stop innovating, we will become obsolete.

1. The scope of our innovation extends into transformation, execution, and improvement of our strategies, products, marketing, management, and services.
2. We make the utmost effort to eliminate bureaucratic management and practices and establish instead streamlined work processes.
3. We embrace changes and challenges. We are always proactive and efficient.

IV. Collaboration

The purpose of collaboration is to satisfy clients' needs and to pursue the profit of Taishin FHC. There is no competitiveness without collaboration.

1. We take initiative to provide services before they are requested. We fulfill client's needs and make suggestions that benefit both the client and the company. We are relentless in our pursuit.
2. We work together while keeping in mind the interest of Taishin FHC as a whole, and we make best use of resources from various business units to achieve the company's objectives.
3. We treat each other with honesty and respect, and we engage each other friendly while keeping ourselves open for different opinions.

The terms "we", "the company" or "Taishin FHC" in the Employee Code of Conduct refer to Taishin Financial Holding Co., Ltd. and its subsidiaries.

This Code of Conduct applies to all employees working for the company. An individual, having agreed to accept a position in the company, assumes the responsibility of complying with the applicable laws and regulations, the Code of Conduct, and the policies and guidelines of various departments on the day he/she reports for work. Severe disciplinary action will be taken against any violation.

While this Code of Conduct endeavors to cover as wide a range of business practices as possible, it cannot anticipate every possible situation. If the situation you encounter is not mentioned in this code of conduct, please proceed in accordance with the spirit and provisions of this Code of Conduct and the policies and regulations of the Company regarding similar situations.

Any provision to be updated, deleted or revised shall be announced in a memo to all employees. All employees will be deemed to have approved the above amendment when the announcement is made.

The guideline should be published after being approved by the President of Taishin FHC, and the same will apply to revisions.

I. Employment ethics

1. Employees shall dedicate themselves to their duties and work together to protect the interest of the company. Employees shall comply with all the company's policies and regulations and obey reasonable instructions from the supervisors of all levels. Where collaboration is needed, employees shall work together without attempting to shift the blame.
2. Employees shall focus on tasks at hand and take good care of the office supplies and equipment. Business activities shall be conducted in an efficient and effective manner. Employees shall not attempt to cause any delays in the processes.
3. Employees shall not make inappropriate use of any office supply or equipment or use the company's property to conduct any illegal activity.
4. Employees shall treat clients with courtesy and in manners consistent with the company's code of etiquette and service.
5. Employees shall not arbitrarily criticize measures taken by the company or spread rumors that will damage the company's reputation. Suggestions shall be submitted to a supervisor or through any of the company's existing channels for complaints and proposals.
6. Any mistake or anticipated mistake shall be reported promptly to a supervisor who will report said mistake to the management as needed and shall not attempt to withhold the facts.
7. When there is a legal and reasonable relocation, employees shall not refuse it or send an external party to influence such a decision. Employees shall accept assignments given to them by their supervisors within the scope of their authority.
8. It is strictly prohibited for employees to engage in inappropriate behaviors involving corruption, prostitution, gambling, or drug use. It is also prohibited for employees to carry firearms, contraband, or items unrelated to work into the workplace.
9. Employees should observe public order and good morals in the countries and regions where the Company operates. Employees should not act in any way that may damage the image of the Company.
10. Employees shall declare that information provided in their any forms and documents is true and correct.
11. Employees should take Environment, Social and Governance concepts into consideration during designing and providing financial products and services in order to meet the company's sustainable development goals.

II. Employee relationship management

(I) Employee privacy

1. Employees shall keep their salaries, performance evaluation results and pay raises strictly confidential. It is prohibited to disclose such information to each other.
2. To the extent permitted by law, the company may collect, process, store, transmit, and

use personal information of its employees for purposes of human resource management and business operations. Where the company deems it necessary to further verify personal information, employees shall cooperate and provide the necessary information for clarification.

3. To safeguard the confidentiality of client information and to prevent unauthorized disclosure of internal documents, it is required that employees, when using the company's computers or assets (hereinafter collectively referred to as "the company's equipment"), be subject to monitoring and management for the following activities. Employees are aware that privacy is not guaranteed for actions and contents on the company's equipment.
 - (1) Activities on the company's equipment as well as associated screenshots and contents.
 - (2) Application activities on the company's equipment and associated documents.
 - (3) Access of resources on the company's equipment and use of external devices when connected.
 - (4) Use of the company's network on external computers or other abuse of the company's resources.
4. The company will perform regular reviews on employees' account activities and credits to confirm whether there is any risk concerning inappropriate transactions or fraud. The Company may require employees present explanations and relevant documents for suspicious activities.

(II) Healthy workplace

1. Employees shall keep a neat and presentable appearance. Visibly dyed hair and beards are discouraged. Employees shall dress in a professional manner and follow the dress code.
2. Employees shall avoid money lending relationships. Any need for capital shall be conducted through loans provided by the Company, financial institutions or other legal channels.
3. Employees shall not make personal calls or handle personal business during working hours to avoid affecting work efficiency.
4. Employees shall not leave their posts during office hours without completing the appropriate leave procedures or obtaining the supervisor's approval.
5. Shift rotation and overtime, where needed, shall be conducted in accordance with the staff rules and regulations. Employees shall not work unwarranted overtime.
6. Employees shall not overly or frequently urge others to drink during dinner party or force others to join afterparty. Employees shall not drive after drinking.
7. Employees shall not visit sexually explicit venues, involve in extramarital relationships, or engage in sexual harassment or other stalking, harassment, intimidation or improper pursuit.

(III) Discrimination/Harassment free environment

1. Cultural diversity and individual differences should be respected and equality and human dignity be upheld in the workplace. Discrimination or unfair treatment on the basis of color, race, class, language, ideology, religion, political affiliation, ethnic origin, birthplace, gender, sexual orientation, age, marital status, physical appearance, facial characteristics, physical or mental disability, horoscope, blood type, or any other characteristic or identity as stated by the law are prohibited.
2. For preventing sexual harassment and encouraging gender equality in the workplace, it is prohibited for employees to engage in any of the following actions and behaviors:
 - (1) Any insulting, degrading or discriminating attitude and behavior based solely on gender difference.
 - (2) Any inappropriate, unpleasant, or offensive sex related language, physical contact or sexual request.
 - (3) Any offer in exchange for sexual favors.
 - (4) Any behavior that uses threats or disciplinary measures to request sexual favors.
 - (5) Sexual assault.
 - (6) Display sexually suggestive or sexually provocative images, sounds, or text.
3. When an incident involving sexual harassment has occurred, the victim or his/her agent should file a complaint with an employee relation officer. The employee relation officer, upon receiving the complaint, shall proceed in accordance with the applicable procedures.
4. The discrimination and harassment reporting system in the company is described as follows:
 - (1) E-mail: er@taishinholdings.com.tw.
 - (2) Employee Hotline: (02) 5576-3567.
 - (3) By mail: Employees can send a complaint by mail or to the employee relation mailbox at the Human Resources Department.

(IV) Human Rights Protection

The Company upholds and protects human rights and conducts its business activities with the UN Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the Equator Principles as well as the ILO Declaration of Fundamental Principles and Rights at Work and other international requirements at the core. All employees, as members of the Company, should respect and embody the following values:

- (1) Work together to create a safe and healthy workplace and prevent discrimination or harassment in any form.
- (2) Protect the rights of employees and enforce rules regarding hours of work and break, leave, and compensation and benefits; and prohibit all forms of forced labor.
- (3) Value the physical and mental health of employees, is committed to providing a hazard-

free and friendly workplace, and implements relevant measures to promote the management of the environment, energy and occupational safety and health.

- (4) Have extensive knowledge of the laws and regulations of all business locations as well as sensitive issues regarding human rights; and adapt by integrating business practices and local cultures as needed to avoid causing offense.

III. Prohibition of concurrent employment and avoidance of conflicting interests

1. Employees of the Company should focus on performing their duties as assigned by the Company and give top priority to protecting the Company's interests. Without the Company's approval, employees shall not accept professional or academic positions outside the Company. Where concurrent employment is approved by the Company, employees shall not use their positions or authority for personal gain or to inappropriately benefit a third party. Employees who engage in business, investment or related activities that may lead to a conflict of interest between individuals and the Company should voluntarily disclose full details of such activities to their managers or the heads of the appropriate departments and obtain permission before proceeding in order to avoid potential conflicts of interest.
2. Employees shall not borrow money from or lend money to clients or allow other people to access an employee's personal account.
3. Employees should not act as guarantors on loans for persons other than their spouses and direct blood relatives or for business enterprises so to avoid unnecessary mental stress and financial losses.
4. Employees shall not handle accounts belonging to themselves, spouse, relatives by blood within first degree of kinship, relatives by blood within second degree of kinship, or relatives by marriage within first degree of kinship. Exception applies where an employee handles only the submission of an application and is not involved in verifying information in a loan application or new account application, and subsequent account-related transactions are handled and reviewed by other employees according to an established set of guidelines.
5. Employees shall not request or accept any fees, compensation or inappropriate gains other than those specified by the company from clients, agents, employees of appraisal firms, affiliated merchants, other suppliers with a business relationship with the company, or any other third party. Employee shall not borrow money from or lend money to any of the parties above, engage any of the parties above in a relationship involving money, or demand clients share returns on investment or invest in certain businesses (partnerships).
6. Employees shall not engage in any activity that constitutes a conflict of interest with the company through a third party (including relatives, business partners, and friends) to evade

the Employee Code of Conduct or related guidelines and regulations.

7. Employees shall not take advantage of their positions and attempt to advertise, sell, or refer any product or service not supplied by the company. When bringing any friend or family in to provide a product or service, employees must volunteer the information and obtain approval of the supervisor in charge and other relevant departments.
8. Employees shall not make any personal trade related to the company's business activities except on a long-term basis. Employees shall not engage in short term speculation, including trading speculative stocks, foreign exchange, and futures trading. When making personal trades, employees shall take care to avoid a potential conflict of interest with the company, especially stock speculation involving certain transactions or rumors.

IV. Gifts and entertainment policy

1. The term "gifts" in the Employee Code of Conduct refers to any property, right or gain with economic value that is accepted for gratuitous or inadequate considerations. The same applies to requests or offers.
2. The term "relevant stakeholders to a position" in the Employee Code of Conduct refers to individuals, institutions, and groups or other organizations that have one of the following relationships with the department to which the position belongs or reports.
 - (1) A relationship of business engagement, supervision, or financial support.
 - (2) Underwriting, trading or any other contractual relationship that is being sought, performed, or established.
3. Employees shall not give, promise, request, offer, or accept gifts from stakeholders relevant to their positions, and shall comply with the Company's policy regarding political contributions. Exception applies in the following circumstances where a gift is accepted occasionally and does not adversely affect specific rights and obligations.
 - (1) Those permitted under applicable office etiquette.
 - (2) Rewards or financial support provided by supervisors for their subordinates.
 - (3) Gifts offered for marriage, birth of a child, employment, promotion or reassignment, retirement, resignation, illness of an employee or an immediate family member, or death that do not cost more than what is accepted by social customs.
 - (4) Those offered as is consistent with social etiquette or customs.
 - (5) Gifts from stakeholders that are retailed at a total of NT\$3,000 or less.
4. The term "social customs" in the Employee Code of Conduct refers to, according to local customs, general gifts that do not exceed NT\$3,000 or gifts from the same gift giver that do not exceed a total of NT\$5,000 in the same year.
5. The Employee Code of Conduct stipulates that employees accepting items meeting any of the following criteria shall be deemed to have accepted gifts:
 - (1) Gifts that are accepted by a direct blood relative, spouse, or relative residing in the

same household.

(2) Gifts that are accepted in the name of a third party and delivered ultimately to the employee.

6. Employees who have accepted gifts shall proceed as follows:

(1) Gifts involving relevant stakeholders to the employee's position, except for those excluded in IV-3, shall be rejected or returned, and reported to the supervisor and the human resources department. Gifts that cannot be returned shall be reported to the supervisor and submitted to the human resources department on the same day as they are received.

(2) Gifts from relatives or close friends, while not relevant stakeholders to the employee's position, should be reported to the supervisor and the human resources department in three days after such gifts are received if retailed at prices above what is accepted by social customs.

Employees who accept any of the gifts above will be required to complete the "Employee Register of Gifts" (Attachment 1) and submit the completed form to the human resources department.

V. Protection of client privacy

1. It is prohibited to falsify, alter, change, or correct a client's application and related documents (e.g. withdrawal slip and agreement) or to forge the signature of a client/supervisor/colleague in a document (regardless of the client's/supervisor's/colleague's consent).
2. It is prohibited to suggest, explicitly or implicitly, a client to provide false information, mislead a client to make a false statement, or ask a client to falsify or alter documents. Furthermore, once becoming aware or suspicious of any such activities, an employee shall promptly report the knowledge or suspicion to the supervisor without delay or withholding the facts.
3. Employees shall verify application information and transactions with accuracy and precision. Failure to complete verification or handle clients' transactions by following the correct procedures shall result without exception in being reported to the Staff Conduct Review and Staff Performance Appraisal Committee for review.
4. Employees shall not keep clients' seals or copies of their seal cards. Where such an incident cannot be avoided as an item is left behind and forgotten by the client or is needed to complete a transaction, the incident shall be recorded in the log as soon as possible and the item be placed in the vault for safekeeping. Employees shall not give original or duplicate copies of approved seal cards to any third party without cause.
5. Employees shall not keep, embezzle or hold clients' securities, passbooks, seals, passwords/password slips, chip cards and any signed documents and files that can be used to make a withdrawal (e.g. withdrawal slip, domestic wire transfer application (with

a withdrawal slip), international outward remittance application, and foreign currency deposit/withdrawal slip/foreign exchange application) or that can be used to make a transaction (e.g. instructions for subscription, redemption, and account change).

6. The following files shall be kept in safety if needed to complete business transactions:
 - (1) Complete files: files that cannot be used to make a withdrawal or another transaction (e.g. transaction receipt).
 - (2) Incomplete files: applications containing documents signed or sealed by clients but not yet processed (e.g. loan application, credit card application, and missing documents in out-of-branch account application).

The term "keep in safety" above means treating the documents above as important client documents and placing them in locked drawers/cabinets.

7. Employees shall not advance or deposit payments or change passwords for clients regardless of the client's consent or the approval of any third party.
8. To protect the rights of our clients, employees shall not take clients' personal information in any form out of the Company, shall not improperly copy, use or transmit clients' personal information in any form (including but not limited to personal mobile phones, cameras, etc.), and shall not reuse paper on which client information is printed. Such paper, if not to be kept in storage, shall be shredded and not be discarded without taking appropriate measures.
9. Employees shall exercise due care in safeguarding and keeping confidential clients' personal information. Employees shall comply with laws and regulations; and continue to do so after leaving the company.
10. All employees shall comply with the Personal Information Management Guidelines and Policy and the provisions under the Personal Information Protection Act. Offenders shall be subject to disciplinary actions. Where an employee has caused civil damages, criminal liabilities, or major administrative penalties to the company or any of its subsidiaries, the company may terminate the employment contract with said employee and reserve the right to take further legal actions as needed. Employees have the obligation to comply with the Personal Information Management Guidelines and Policy and the Personal Information Protection Act. Said obligation shall remain in effect after termination of the employment contract.

VI. Assurance of complete and accurate information

1. Without the approval of the Company, employees shall not engage in any of the following activities by any means in the name of the Company or in any manner sufficient to identify the Company (including text and images) unilaterally on their own or through a hired third party:
 - (1) Make a public announcement.

- (2) Publish an article.
- (3) Create a website.
- (4) Organize or develop an online social media group.
- (5) Try to entice clients to purchase certain products by sharing investment philosophy, industry news, and trading strategies and recommendations.

The above means include but are not limited to television, all types of broadcasting, newspapers and magazines, all types of public and private communities on the Internet, social media platforms, or any other channels to specific or unspecified persons.

- 1-1. Employees shall use the advertisements or promotional materials approved by the Company's responsible supervisors (without any changes or modification in the contents or forms) within the approved time limit for the disclosure of business, product information and activities, unless otherwise regulated by the Company.
2. When engaging clients, employees shall not make misleading or false statements or promises that may affect the clients' rights and obligations.
3. Employees shall not take advantage of their positions and search information without authorization or answer inquiries not made by the client him/herself (including supervisors without the appropriate authority).
4. Salespersons shall hold the necessary certificates as required by the competent authorities and adjust their certificate portfolios in response to regulatory changes. Salespersons shall describe in detail and explain the products to clients; and disclose fully and accurately the risks and fees associated with individual products. Salespersons should know your customers (KYC) and be familiar with clients' risk profiles.
5. All books and records shall reflect completely, adequately, and correctly details of all transactions and disposal of assets.
6. Employees shall exercise care to not make mistakes when preparing financial statements or making disclosure of information as required by law. Employees shall not intentionally, either directly or indirectly, attempt coercion, manipulation, or fraudulent influence of a CPA or a lawyer to make materially misleading, incomplete, or untrue statements regarding audit result or applications submitted to or information filing with the government.

VII. Protection of intellectual property rights

(I) Protection of trade secrets

1. Employees, while employed by the company or otherwise, shall not disclose customer information and confidential information without authorization. Any such action that

- results in damages to the company or its clients will be handled in accordance with the law.
2. Except with the Company's approval in certain extraordinary circumstances, computer passwords, access cards and all other pass codes should be strictly for the use of the persons to whom they are issued and shall not be disclosed to any irrelevant third parties or be lent to third parties.
 3. When receiving the company's confidential information from an outside party, employees still have a duty of confidentiality regarding same confidential information if it is deemed by the company to be confidential, even though same information is already available to outside parties.
 4. Employees have a duty to protect computer data from accidental or intentional damage, alteration, or distribution. Upon becoming aware of any violation, an employee shall promptly inform his/her supervisor or the department in charge.
 5. Employees shall adhere strictly to the email guidelines to reduce potential business and security risks. Confidential information or files containing client information shall not be transmitted to outside parties by email.
 6. Employees shall change passwords regularly and avoid using same passwords or reusing old passwords. Employees shall change passwords immediately when there are sufficient signs to suggest the system or password has been compromised.
 7. Employees shall set up a password-protected screen saver on their computers to activate the screen saver after an interval (e.g. within 5 minutes) has expired to prevent peeping or data theft.
 8. When participating in the company's business activities or projects, employees
 - (1) shall not disclose any detail of such activity or project to any outside party before it is announced.
 - (2) shall be prohibited from engaging in any form of insider trading; in other words, shall not trade, using their own accounts or third-party accounts, stocks or any other equity securities in any company related to such activity or project before it is announced.
 - (3) shall not provide or show any acquired information to any party unrelated to such activity or project.
 - (4) shall have a duty to keep confidential all information regarding the business activities, the operations and the clients of companies involved in same activities or projects; the same duty of confidentiality shall remain in effect in the event of employment termination or transfer and when the activities or projects are terminated.

(II) Trademarks, copyrights and patents

1. Regarding invention, utility model, and design patents, trademarks, and copyrights completed during employment or in employment relative activities while employees are employed or under contract, the intellectual property rights, including patents, trademarks,

and copyrights, shall be the property of the company with the company as the author. Without the company's prior written consent, employees shall not disclose, deliver, transfer, publish, sell, or lease such rights or engage in other activities that may damage the company's rights. Upon termination of employment, all rights over property or information created or acquired by employees through work will become exclusive property of the company.

2. When it is necessary to register or present in writing work related patents, trademarks, and publications completed by employees, same employees will agree without condition to provide voluntary assistance in registering the company or its designate as the owner. Employees will agree without condition to transfer or give to the company or its designate patents, trademarks, and publications previously registered in the employee's name or owned by the employee.
3. Without the written authorization of the supervisor in charge, employees shall not use the company's trademark in media or advertisement or on the Internet.

(III) Other intellectual property rights

Employees shall adhere strictly to the rules protecting intellectual property rights. It is prohibited to install or use unlicensed programs or software (including free programs and software) or to install software purchased privately on a company computer for personal use.

VIII. Fair trading principles

1. Employees shall not engage in business activities not approved by the competent authorities or by the company, change exchange rates to solicit sales, or try to close sales with inappropriate sales pitches.
2. Employees shall not, for increasing sales, conduct business activities through advertising or marketing channels that violate the law or the rules of the competent authorities or are not permitted by the departments in charge. Examples include making sales through third party agents. Furthermore, employees shall not record sales of other employees in their own names or combine, exchange, or transfer sales with other employees.
3. Employees should properly assess the needs of financial consumers and process related transactions in a fair and reasonable manner consistent with the principles of equality, mutual benefit, and good faith. Employees should also comply with financial consumer protection regulations and fair customer treatment principles, and exercise due care and diligence in fulfilling customer requests.

IX. Anti-money Laundering

1. Employees shall comply with anti-money laundering and counter terrorism financing laws and regulations in countries and regions where the company operates, and remain constantly on guard against such activities. If an employee suspects a client of money laundering, financing terrorist activities, or conducting other illegal activities by financial

means, the employee shall report any incident to the supervisors in charge.

2. Employees share with the Company the duty to provide assistance in blocking money laundering channels, and shall not advise, hide, or assist others to turn illegal gains into seemingly legal funds. In addition, employees should effectively verify customer identity and keep records of each transaction when processing irregular transactions exceeding the statutory limit, and file reports as required by company guidelines.

X. Duty to report misconduct

1. All employees have an obligation to report to the management or departments in charge any suspected violation of the Employee Code of Conduct.
2. Reports should be made in writing and include the following information.
Telephone complaints should be followed by written reports to provide details by the specified deadline. The Company may not accept any report that is anonymous or under an untrue name, or any content of the report that is not in violation of laws and regulations, false or without specific evidence.
 - (1) Name of the complainant with title and unit.
 - (2) Name of the complainees with title and unit.
 - (3) Date and description of incident.
3. The Company takes the following measures to protect employees who report violations of this Code of Conduct or participate in investigations and related personnel:
 - (1) Identities are kept confidential. Information sufficient to identify a person shall not be disclosed.
 - (2) A person will not have his/her legal, contractual, or conventional rights damaged and suffer unfair treatment or be subject to other unfavorable treatment or retaliation for reporting a case or being responsible for investigating a case.
4. Reporting channels:
 - (1) Employee hotline: (02)5576-3567.
 - (2) Email: er@taishinholdings.com.tw.
 - (3) By mail: Complaints can be sent by mail or delivered to the human resources department.

Upon discovery of any potentially criminal, corrupt, or illegal conduct, employees should report such conduct via one of the channels in the Company's whistleblowing system.

5. Violation of the provisions herein will be reported to the Staff Conduct Review and Staff Performance Appraisal Committee for review. The company reserves the right to pursue legal action as needed.
6. Managers of the Company who discover that any of their direct subordinates have

violated the law or this Code of Conduct should actively supervise improvement or take appropriate actions.

XI. Termination of employment

1. Letters of resignation should be submitted with proper notice period and be followed by appropriate handover procedures. Any compensation for damages required under the Employee Compensation Guidelines shall be handled accordingly.
2. The company may terminate employment without notice in any of the following circumstances and may take legal actions as needed.
 - (1) The employee had misrepresented or misled the employer (the company) into establishing the employment contract, which put the company in risk of losses.
 - (2) The employee has committed a violent act against or grossly insulted the employer, a family member or agent of the employer, or a fellow worker.
 - (3) The employee has been sentenced to imprisonment in a final and conclusive judgment; and has not been granted a suspended sentence or permitted to commute the sentence to payment of a fine.
 - (4) The employee has been in serious breach of the employment contract or in serious violation of work rules.
 - (5) The employee has deliberately damaged or abused machines, tools, raw materials, products or other properties of the employer or deliberately disclosed any of the employer's technical or confidential information, thereby causing damage to the employer.
 - (6) The employee has, without good cause, been absent from work for three consecutive days or for a total six days in any month.

Where the employer intends to terminate an employment contract pursuant to Subparagraphs 1, 2, 4 and 6 of the preceding paragraph, the employer shall do so within thirty days after becoming aware of the situation.

Attachment 1

Employee Register of Gifts

	Name	Employee No.	Unit	Relationship
Recipient				
Gifter				
Date	____(yyyy)____(mm)____(dd)			
Location	Unit:			
Gift	○	Item	Content	NT\$
		Cash		NT dollars
		Gift		estimated at NT\$_____
		Gift box		estimated at NT\$_____
		Others		estimated at NT\$_____
*Gifts are valued at NT\$_____in total.				
Reasons for acceptance				
Human Resources Department		Supervisor		Staff

Attachment 2

Responsibilities & Accountabilities

Role	Responsibilities & Accountabilities
Unit, Area and Division Heads	<ul style="list-style-type: none"> ● Guarantee compliance with the General Code by Persons Subject to the Code. ● According to the situation discovered during the management business, the employee who violates the employee code of conduct will be reported for discussion.
Compliance Function	<ul style="list-style-type: none"> ● Leading, supervising, and tracking the relevant training of each unit in compliance with laws and regulations. ● Establish a legal compliance risk reporting mechanism, and identify legal compliance risks and track the handling of cases involving persons through the cases reported by various units. ● Establish a reporting system, transfer the accepted reporting cases to a dedicated unit for investigation, and submit to the responsible supervisor for rulings based on the investigation results, and transfer violators to Staff Conduct Review and Staff Performance Appraisal Committee for discussion.
Internal Audit	<ul style="list-style-type: none"> ● As part of its investigation and internal control responsibilities, Internal Audit shall carry out the necessary tests and reviews to ensure that the regulations and procedures established in the General Corporate Compliance Framework are observed. ● According to the inspection findings, transfer the cases which violate the code of conduct to Staff Conduct Review and Staff Performance Appraisal Committee for discussion.
Human Resources Function	<ul style="list-style-type: none"> ● Responsible for making the General Code available to the Persons Subject to the Code, organizing training for proper awareness of the Code and interpreting and addressing, in conjunction with the Compliance Function, any queries submitted by Persons Subject to the Code. ● Transfer the disciplinary cases reported by each unit to the Personnel Appraisal Committee for deliberation, and submit the deliberation results to the competent supervisor for approval, so as to implement disciplinary actions against the disciplinary employees. ● For the implementation and exercise of disciplinary and sanctioning powers in relation to employment.
Staff Conduct Review and Staff Performance Appraisal Committee	<ul style="list-style-type: none"> ● Review cases of violations of the code of conduct reported by various units, and determine disciplinary action for personnel involved in discipline violations through the review mechanism