

Shin Kong Financial Holding Co., Ltd. Rules for Prevention, Complaint, and Punishment against Sexual Harassment

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Article 1

To provide a work and service environment free from sexual harassment, and take appropriate preventive, corrective, disciplinary, and handling measures to safeguard the rights, interests, and privacy of the parties, the Company formulated these Rules in accordance with Article 13 (1) of the "Gender Equality in Employment Act", "Sexual Harassment Prevention Act", "Regulations of Sexual Harassment Prevention" and the "Regulations for Establishing Measures on Prevention of Sexual Harassment in the Workplace" promulgated by the Council of Labor Affairs.

Article 2

Unless otherwise stipulated by laws and regulations, the Company's sexual harassment prevention, complaint and punishment matters shall be handled according to these Rules.

Article 3

Sexual harassment, as defined herein, pertains to the use of language, physical actions, visual harassment related to sex or gender, or the exploitation of technology, power, coercion, threats, or intimidation to engage in sexually suggestive behavior or demands that go against someone's wishes and are unwelcome. This includes the following situations:

- (I) Verbal or behavioral expressions that humiliate, belittle, show hostility, or harass.
- (II) Stalking, observing, or unwelcome pursuit.
- (III) Peeping or sneaking pictures.
- (IV) Exposing private parts of the body.
- (V) Displaying, transmitting, or circulating obscene text, sound, pictures, photos, or images through telephone, fax, electronic communication, the Internet, or other devices.
- (VI) Engaging in non-consensual kissing, hugging, or touching of the buttocks, chest, or other private parts of the body.
- (VII) Other behaviors similar to the preceding 6 subparagraphs.

If the perpetrator of sexual harassment is not the Company's employee, the Company still shall deal with it appropriately and emergently upon receiving the complaint, and protect the victim according to these Rules.

If the perpetrator of sexual harassment is an employer, employee or job applicant shall make a complaint with the local competent authority, in addition to making a complaint through the Company's internal channels.

The "employer" mentioned in the preceding paragraph refers to the person who hires the employee, the

person who exercises management power on behalf of the employer, or the person who deals with the affairs of the relevant employee on behalf of the employer.

Sexual harassment shall be identified based on the specific facts of the individual case, such as the background of the incident, work environment, the relationship between parties, words and acts of the perpetrator, and perception of the counterparty.

Article 4

The Company shall regularly disseminate information through gatherings, broadcasts, emails, internal documents, or online education and training to reinforce the promotion of measures for preventing and addressing sexual harassment, as well as raising awareness about reporting channels among employees.

The aforementioned promotional efforts shall adhere to the provisions outlined in Article 8 of the "Regulations of Sexual Harassment Prevention." All employees are obligated to participate, and those who fail to participate without valid justification shall be subject to disciplinary action in accordance with absenteeism regulations.

For employees working in workplaces beyond the Company's control or management, supervisors shall identify the types of sexual harassment risks present in the work environment, provide necessary protective measures, and ensure comprehensive prior notification.

Article 5

To properly handle any said complaints about sexual harassment made by the persons, and ensure the privacy of both parties, the Company shall establish a Sexual Harassment Complaint Handling Committee (hereinafter referred to as the "Committee") to deal with complaints in a confidential and non-public manner.

Article 6

The Committee shall be composed of one Chairperson, which shall be the Vice President as appointed by the President, and there are three to seven members, which shall be the Company's Supervisors or employees as appointed by the President, or experts or scholars as engaged depending on needs, and the proportion of female representatives shall be no less than one half.

Article 7

The Company shall establish a dedicated hotline and e-mail box for dealing with sexual harassment complaints, and disclose related information conspicuously in the workplace.

Article 8

In addition to the relevant legal assistance, a victim in the incident of sexual harassment may also file a grievance in the following manners:

- (I) File the grievance within two years upon awareness of the incident, in the case of the incident of sexual harassment other than power-abused sexual harassment, unless it has been more than five years since the incident of sexual harassment takes place.
- (II) File the grievance within three years upon awareness of the incident, in the case of the incident of power-abused sexual harassment, unless it has been more than seven years since the incident of sexual harassment takes place.

The victim who is still a minor when the incident of sexual harassment takes place may file the grievance within three years after reaching adulthood. Notwithstanding, where any subparagraph of the preceding Paragraph provides a longer time limit, the subparagraph shall apply.

The power-abused sexual harassment referred to in the first paragraph means that a person who is in charge of education, training, medical treatment, public affairs, business affairs, employment, or other

relevant fields, and uses his or her power or opportunity to make sexually harass to another person. The complainant of sexual harassment may file the complaint verbally or in writing. If the complainant is made verbally, the personnel or unit accepting the complaint shall make documentation of the verbal complaint and read it out to the complainant or ask the complainant to read it. The documentation shall be signed or sealed by the complainant after the accuracy of the documentation has been confirmed. The documentation of the complaint filed in writing in preceding paragraph shall be signed or sealed by the complainant and specify the following matters:

- (I) Name, service unit and position title, address or residence, contact telephone number of the complainant and the date of filing the complaint.
- (II) Name, address or residence and contact telephone number of the legal representative or agent of the complainant, if any, attached with document certifying the power of attorney in the case of an appointed agent.
- (III) Facts and pertinent evidence related to the complaint.

Where the written complaint or records made based on an oral complaint do not meet the requirements in the preceding paragraphs, and such conditions can be corrected, the complainant shall be notified to make corrections within 14 days. In case of failure to make corrections within the given time, the complaint will not be accepted.

Article 9

Before the Company makes a resolution through the Committee, the complainant or his/her authorized agent may withdraw the complaint in writing. Where a complaint is withdrawn, the complainant shall not file another complaint about the same incident.

Article 10

- (I) In case of any following situation, the handling, investigating and resolving persons shall rescue themselves from investigating a sexual harassment complaint:
 - (I) Where the handling, investigating or resolving person himself/herself or his/her spouse, former spouse, unmarried spouse, any of his/her relatives by blood within the fourth degree of kinship or relative by marriage within the third degree of kinship, or a person previously having such relationship with the handling, investigating or resolving person, is a party to the incident.
 - (II) Where the handling, investigating or resolving person himself/herself or his/her spouse, former spouse, or unmarried spouse is connected with the party in a relationship of joint holders of rights, co-obligors, or repayment obligor in the incident.
 - (III) Where the handling, investigating or resolving person is currently or was once an agent of the party to the incident.
 - (IV) Where the handling, investigating or resolving person was once a witness or appraiser in the incident.

In case of any following situation, the party to a sexual harassment complaint may apply for recusal by the handling, investigating or resolving person:

- (I) Where the handling, investigating or resolving person fails to recuse himself/herself in spite of the existence of any of the circumstances specified in the preceding article.
- (II) Where there are specific facts to support sufficiently the belief that the handling, investigating or resolution person is likely to be biased in the exercise of his functions.

For the application stated in the preceding paragraph, the reasons and facts shall be specified, submitted,

and appropriately explained to the Committee; The handling, investigating or resolving person the party to the incident applies for recusal by may give his/her written comments on the application.

The handling, investigating or resolving person the party to the incident applies for recusal by shall stop his/her handling, investigating and resolving work before the Committee rejects the application. However, if there is an urgent situation, it shall still be handled.

The Committee shall order the handling, investigating or resolving person to recuse himself/herself, if he/she fails to recuse himself/herself in spite of the existence of any of the circumstances specified in the preceding article, and the party to the incident does not apply for recusal.

Article 11

The personnel involved in the handling, investigating and resolving of sexual harassment incidents shall maintain the confidentiality of the contents of the complaint they have learned. In the event of a violation, the Chairperson shall terminate the participation by the person(s), and the Company may impose punishments and pursue his/her/their related liability based on the severity of the violation in accordance with related regulations, and may cancel the election, appointment or employment of such person(s).

Article 12

The Committee meeting shall be convened by the Chairperson, who shall serve as the chairperson of the meeting. If the chairperson is unable to exercise his/her powers due to any reason, another Committee Member shall be appointed to act as his/her agent; Where the chairperson does not make such appointment, one person shall be elected among Committee Members to act as an agent.

The resolutions of the Committee shall be adopted as approved by more than half of the Committee Members present at a meeting attended by over half all Committee Members.

Article 13

When the Company receives a complaint from a complainant regarding a sexual harassment incident, the following investigation principles shall be followed:

- (I) Upon receiving a complaint of sexual harassment, the Human Resources Department shall submit the case to the President for the selection of members of the committee in accordance with Article 6. The committee shall confirm within seven working days whether to accept the complaint and initiate an investigation. Complaints that are not accepted shall be notified to the complainant with reasons and reported to the committee for record. If the complainant disagrees with the reasons provided, they may file an appeal in accordance with the provisions of Article 16 and Article 18.
- (II) The investigation of sexual harassment incidents shall be conducted in a non-public manner, while safeguarding the privacy and personal dignity of the parties involved.
- (III) The investigation of sexual harassment incidents shall adhere to the principles of objectivity, fairness, and professionalism, providing the parties involved with ample opportunity to present their statements and defenses.
- (IV) If the victim's statement is clear and there is no need for further questioning, redundant questioning should be avoided.
- (V) In the investigation of sexual harassment incidents, the parties involved and relevant individuals may be notified to provide explanations, and relevant experts with knowledge and experience may be invited to assist.
- (VI) If there is a power imbalance between those directly involved or witnesses, confrontation(s) shall be avoided.
- (VII) The investigator, when necessary, and without infringing the obligation of confidentiality, may produce a written document and provide it to the concerned parties to read or have them informed of the summary.



- (VIII) All personnel involved in handling sexual harassment incidents shall keep confidential the names or any other information sufficient to identify the concerned parties, unless the requirements of an investigation constitute a matter of public security.
- (IX) During the investigation on an incident of sexual harassment, the victim may be provided with or referred to consultation services, psychological counseling, and legal assistance, subject to the victim's physical and mental condition.
- (X) During the course of grievance, investigation, detection or trial procedure for incidents of sexual harassment, no discriminatory treatment should be given against any person that filed a grievance, complaint, report, lawsuit, testimony, provided assistance or was engaged in other participation. The unjustified discriminatory treatment means dismissal, demotion, salary reduction, or damage to the rights and interests the victim entitled to under the law without justifiable reasons.
- (XI) If any dispatched worker suffers sexual harassment by the company's supervisor or employee, the company shall accept the complaint and may make an investigation together with the dispatching unit; the Sexual Harassment Complaint Handling Committee shall notify the dispatching unit and the parties to the incident of the result.
- (XII) The Committee shall make written resolutions with reasons based on the results of the meeting.

Article 13-1

When conducting the investigation mentioned in the preceding article, the Company shall take the following immediate and effective corrective and remedial measures:

- (I) Taking into account the complainant's wishes, appropriate measures should be taken to isolate the complainant from further occurrences of sexual harassment, and adverse changes to the complainant's labor conditions, such as salary, shall not be made.
- (II) If the accused individual holds a position of power and the circumstances are serious, it may be necessary to temporarily suspend or adjust the accused individual's position during the investigation. If it is determined through the investigation that no sexual harassment occurred, the salary for the period of suspension should be retroactively paid.
- (III) If the sexual harassment behavior is verified, appropriate disciplinary or corrective measures shall be imposed on the perpetrator based on the severity of the circumstances. In cases of serious misconduct, the employer may terminate the employment contract without prior notice in accordance with Article 13-1, Paragraph 2 of the Gender Equality in Employment Act.
- (IV) If it is confirmed that the complainant maliciously fabricated facts, appropriate disciplinary or corrective measures should also be taken against the complainant.

Article 14

When the Company becomes aware of a sexual harassment incident without receiving a complaint, the following investigation principles shall be followed:

- (I) Interview relevant personnel to clarify and verify the relevant facts.
- (II) Inform the victim of their rights and various remedies available, and assist them in filing a complaint according to their wishes.
- (III) Make appropriate adjustments to the job content or workplace for the relevant personnel.
- (IV) Provide or refer the victim, according to their wishes, to counseling, medical or psychological consultation, social welfare resources, and other necessary services.

Article 15

In case of any following situation, the Committee may not accept a complaint:

- (I) The complaint does not comply with any procedures or requirements, and it cannot be notified of correction, or no correction is made within a given time after it is notified.

- (II) The same incident has been determined by the Committee's resolution, or any complaint is made again after it has been withdrawn.
- (III) Any complaint is made about an incident that is not within the scope of sexual harassment of Article 3, Paragraph 1.
- (IV) There is no specific contents of the fact, or no true name, employer, and place of residence provided.
- (V) The complaint is not made within the given time period.

Where the Company does not accept a complaint, it shall notify the complainant in writing of the reasons within 20 days of the complaint or transfer.

Article 16

A complaint case shall be closed within two months from the date when it is made, but it may be extended for one month if necessary, and the parties shall be notified.

The Committee shall make written resolutions with reasons, and provide recommendations for punishment or other processing procedures.

The complainant and his/her counterparty and the Company shall be notified in writing of the resolutions specified in the preceding paragraph.

Before the resolution is made in the appeal case, the parties involved may reach a settlement at any time. Having received the willingness of the parties to reconcile, the Committee may assist in drafting a written agreement according to the conditions proposed by the parties. Unless the complainant clearly states in writing that he or she is obligated to maintain confidentiality regarding the complaint, the duty of confidentiality cannot be used as a condition for reconciliation.

If the complainant or his/her counterparty has any objection to the resolution made on a complainant, he/she may apply for complaint review within 20 days after receiving the written notice. However, the term of the complaint review shall be calculated from the date when it occurs or it is known, whichever the latter.

Complaint review shall be applied with written reasons, and it shall be handled by the Committee's resolution to be made in the meeting held by the Committee separately.

Once the case is closed, no complaint may be made for the same incident.

Article 17

The Committee may decide to suspend the investigation and resolution on any sexual harassment incidents that entered judicial proceeding, and its time period shall not subject to the preceding articles.

Article 18

In case of any following circumstance, the parties may apply for complaint review against the Committee's resolution:

- (I) There is an express contradiction between the resolution on complaint and the specified reasons.
- (II) The organization of the Sexual Harassment Complaint Handling Committee is illegal.
- (III) Any Committee Member shall rescue himself/herself from making a decision in accordance with the Act of Gender Equality in Employment.
- (IV) Any Committee Member who participated in the resolution breached its duties in the complaint case, committed a criminal offense, or sentenced with a crime.
- (V) The witness or appraiser provides false statements for the evidence that serves as the basis for the resolution.
- (VI) The evidence that serves as the basis for the decision is forged or altered

- (VII) There are changes to verdict or administrative sanction in the civil, criminal, or administrative litigation that serves as the basis for the decision.
- (VIII) Any evidence that was not deliberated is found or used.
- (IX) Important evidence that may affect the original decision was not considered.

Article 19

If any sexual harassment is proven to be true through investigation, the Company shall appropriately punish or handle the complaint counterparty based on the Committee's resolution depending on the severity of the case. If criminal liability is involved, the Company shall assist the complainant in filing a complaint.

If the complainant files a lawsuit, he shall be given public leave during the present period notified by the judicial authority.

If any sexual harassment is proved to be falsely reported, the Company shall punish or handle the complainant appropriately.

Article 20

The Company shall track, assess, and monitor sexual harassment, so as to ensure the effective implementation of disciplinary or handling measures, and avoid the occurrence of the same incident or retaliation.

If any party needs counseling or medic treatment, the Company may assist in transferring him/her to professional counseling or medical institutions upon application.

Article 21

If the perpetrator's violation of Article 3 is proven to be true through investigation, he/she shall be liable for civil compensation, in addition to punishment or handling in accordance with relevant regulations; if the Company has made the compensation, it shall have the right to claim compensation against the perpetrator of the violation.

Article 22

These Rules shall be implemented after they are approved and announced by the President, and the same shall apply to any amendments.