

EIKEI Group (Cayman) Co., Ltd.

榮惠集團(開曼)股份有限公司

Reporting Procedure

檢舉作業辦法

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A. Purpose 目的：

To implement the provisions of Article 23 and Article 24 of our company's "Code of Conduct for Integrity Management" and Article 9 and Article 10 of the "Code of Ethical Conduct", encouraging both internal and external personnel to report any dishonest, unlawful, or rule-violating behaviors of the company, this policy is hereby established.

為落實本公司「誠信經營守則」第二十三條、第二十四條及「道德行為準則」第九條、第十條之規定，鼓勵內部及外部人員舉報公司任何不誠信、違反法令或公司規章之行為，特制定本辦法。

B. Scope 範圍：

1. Individuals who engage in dishonest or unethical behavior in violation of our company's "Code of Conduct for Integrity Management", "Operational Procedures and Behavioral Guidelines for Integrity Management", and "Code of Ethical Conduct".

違反本公司「誠信經營守則」、「誠信經營作業程序及行為指南」及「道德行為守則」之不誠信、不道德行為者。

2. Those who directly or indirectly offer, receive, promise, or request improper benefits.

直接或間接提供、收受、承諾或要求不當利益者。

3. Individuals who violate company laws, securities laws, commercial accounting laws, political contributions laws, anti-corruption laws, government procurement laws, conflict of interest laws for public officials, listing regulations, or other relevant commercial regulations.

違反公司法、證券交易法、商業會計法、政治獻金法、貪污治罪條例、政府採購法、公職人員利益衝突迴避法、上市相關規章或其他商業行為有關法令者。

C. Reporting Acceptance Units and Email Addresses 檢舉受理單位與信箱：

Reporting Acceptance Unit 受理單位: Company Secretary's Office 本公司秘書室。

Reporting Email 檢舉信箱：accusation@mail.eikei.com

D. Information Required from Whistleblowers 檢舉人應提供之資訊：

1. Whistleblower's name (anonymous reports are also accepted), and contact details including address, phone number, and email address.

檢舉人之姓名(亦得匿名檢舉)，及可聯絡到檢舉人之地址、電話及電子信箱。

2. Name of the accused individual or sufficient identifying information to recognize the accused.

被檢舉人之姓名或其他足資識別被檢舉人身分特徵之資料。

3. Specific evidence that can be investigated.

可供調查之具體事證。

When the whistleblower fails to cooperate or provides incomplete information, the acceptance unit may still record the report and evaluate whether to proceed with the investigation.

當檢舉人不予配合或資訊提供不完整時，受理單位得逕予紀錄並評估是否受理。

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E. Standard Operating Procedure for Investigation 調查標準作業程序：

The company should follow the following procedure 本公司應依下列程序處理：

1. If the subject of the reported case involves ordinary employees, the acceptance unit should report to the General Manager. If the subject involves directors or senior management, the acceptance unit should report to the independent directors or the audit committee in accordance with the company's Code of Conduct for Integrity Management.

經受理檢舉案件之對象若涉及一般員工者，受理單位應呈報至總經理；對象若涉及董事或高階管理階層，受理單位應依本公司誠信經營守則呈報至獨立董事或審計委員會。

2. The acceptance unit should investigate the relevant facts, seek assistance from relevant departments if necessary, and provide the accused individual with an opportunity to present their statement.

受理單位應查明相關事實，必要時由相關部門提供協助，並應給予被檢舉人陳述意見之機會。

3. Upon confirming that the accused individual has violated the matters reported in accordance with the second clause, the acceptance unit should immediately request the accused individual to cease the relevant behavior. They should then handle the situation according to the severity. If necessary, they should report to the competent authority or refer the case to judicial authorities for investigation to safeguard the company's reputation and interests.

如經證實被檢舉人確有違反第二條檢舉事項之範圍情事，應立即要求被檢舉人停止相關行為，並依情節輕重進行處理，必要時向主管機關報告或移送司法機關偵辦，以維護本公司之名譽及權益。

4. For verified whistleblower cases, the acceptance unit should review them together with relevant department heads and propose improvement measures to prevent similar behavior from occurring again.

對於查證屬實之檢舉案件，受理單位應會同相關部室主管檢討並提出改善措施，以杜絕相同行為再次發生。

5. The acceptance unit should immediately inform the independent directors of significant whistleblower cases that have been verified. They should prepare a written report on the handling process and follow-up improvement measures to submit to the independent directors or the audit committee.

受理單位應將查證屬實之重大檢舉案件，應立即通知獨立董事。其處理方式及後續檢討改善措施作成書面報告，呈報獨立董事或審計委員會。

F. Recording and Retention 紀錄與保存：

Written documents regarding the acceptance, investigation process, and investigation results of whistleblower cases should be retained and preserved for five years. Electronic storage is permissible for this purpose. If litigation related to the content of the whistleblower report arises before the expiration of the retention period, the relevant data should continue to be retained until the conclusion of the litigation.

檢舉案件受理、調查過程、調查結果均應留存書面文件，並保存五年，其保存得以電子方式為之。保存期限未屆滿前，發生與檢舉內容相關之訴訟時，相關資料應續予保存至訴訟終結止。

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G. Whistleblower Protection 檢舉人保護：

If the whistleblower is an employee of the company, the company pledges to protect the whistleblower from any undue repercussions due to their report. Personnel involved in accepting whistleblower reports should strictly maintain the confidentiality of the whistleblower's identity and the contents of the report.

若檢舉人為本公司人員，本公司承諾保護檢舉人不因檢舉而遭受不當之處置。受理檢舉案件之相關人員應嚴格保密檢舉人之身分及檢舉事項內容。

H. Incentive Measures for Whistleblowers 檢舉人獎勵措施：

For verified whistleblower cases, the acceptance unit may propose a reward based on the content of the report. Upon approval by the Chairman of the Board, this reward shall be granted to the whistleblower.

對於查證屬實之檢舉案件，受理單位得視檢舉案件內容提報獎勵金，呈董事長核准後發予檢舉人。

I. Conflict of Interest Avoidance 利害衝突迴避：

If personnel in the acceptance unit or reporting unit have a second-degree relationship with the whistleblower or the accused individual, have a vested interest in the reported matter, or any other situation that may affect the impartial investigation and handling of the whistleblower case, they should voluntarily recuse themselves. The whistleblower or the accused individual also has the right to request the recusal of such personnel. In such cases, the company shall assign appropriate personnel to conduct the investigation.

若檢舉受理單位、呈報單位之人員，與檢舉人或被檢舉人具二親等關係、與被檢舉事項具有利害關係，或其他可能影響檢舉案件被公正調查、處理之情況，檢舉受理單位、呈報單位之人員應主動迴避，檢舉人或被檢舉人亦有權要求該人員迴避，並由本公司指派適當人員調查。

J. Appeals by the Accused 被檢舉人申訴：

To uphold the rights of the parties involved in the whistleblower case and prevent potential retaliation, the accused individual should be given an opportunity to appeal during the investigation of the whistleblower case. If necessary, a meeting may be convened to hear the appeal and reach an agreement on the resolution.

為維護檢舉案相對人之權利，避免遭人挾怨報復，查證檢舉案時應給予被檢舉人申訴機會，必要時召開會議聽證合意處理。

K. Implementation and Amendment 實施與修訂：

The formulation and amendment of this policy shall be implemented after being decided by the board of directors.

本辦法之制定及修正應經董事會決議後實施。

L. Forms : None.

表單：無。