

Radium Life Tech. Co., Ltd.

Reporting Management Regulations

Article 1: Purpose and Scope of Application

- I. In order to implement the Company's Code of Conduct on Integrity, to effectively control whistleblowing cases, and to establish a smooth channel for whistleblowing and an impartial investigation process to rectify possible misconduct, these Regulations have been established.
- II. These Regulations apply to group companies and organisations such as the Company, its subsidiaries, consortia that have contributed more than 50% of their funds directly or indirectly, and other institutions or legal entities with substantial control.

Article 2: Scope of Reporting

- I. The reporters include regular, contracted, and dispatched employees. However, if the Company's external personnel find any significant wrongdoing and provide evidence, they can be regarded as the reporters.
- II. In the event that the subject of a report violates the Company's Code of Conduct, rules, regulations or laws, or commits any other misconduct that may affect the rights of the Company, the reporting party may report the matter through the reporting email address or telephone hotline posted on the Group's website. As a matter of principle, the reporter shall provide a real name. The person making the report shall provide his or her name, unit, contact information, and a specific description of the person, event, time, place and object, as well as relevant facts and evidence. If a report is made anonymously, the case may be dismissed or closed by the responsible authority if there is insufficient information on the relevant facts.

Article 3: Authorities

- I. The Corporate Governance Group shall be responsible for receiving and handling cases and the Head of Corporate Governance shall be the convener of such cases.
- II. There are two types of cases: general cases and cases involving directors or senior management. Senior management refers to senior executives with the rank of nine (9) or above or with the title of assistant manager (inclusive).
- III. In general cases, the Head of Corporate Governance shall appoint representatives from the relevant units of the Corporate Governance Group to form an investigation team based on the content of the reported case and assign the convener of the investigation team, of which the heads of human resources, legal affairs and auditing are ex-officio members.
- IV. In the event that a director or senior management is involved in a reported case, the Head of Corporate Governance shall submit the case to the Audit Committee for consideration, and the Audit Committee may arrange for internal or external personnel to form an investigation team.
- V. If a member of the Corporate Governance Group or the Audit Committee has an interest in a reported case or believes that he or she should recuse himself or herself, he or she shall immediately recuse himself or herself and shall not participate in the investigation or attend any meetings related to the investigation.

Article 4: Investigation

- I. After the formation of the investigation team, the investigation team shall conduct an investigation based on the relevant information provided by the reporter, investigate whether the contents of the report are true, and submit an investigation report.
- II. If necessary, the investigation team may ask the reporter to provide additional explanations or evidence during the investigation. If it is not within the scope of the report or if the evidence provided by the reporter is incomplete, the reporter should be asked to provide

additional information; if necessary, the investigation team may interview the relevant officers or ask them to provide information to assist the investigation.

- III. During the investigation process, if there is any concealment or delay by the relevant unit that affects the timeframe for handling the matter and the Company's rights and interests, the Company may follow the provisions of the "Regulations on Reward and Punishment".
- IV. Upon completion of the investigation, the convenor of the investigation team shall report to the Corporate Governance Group or Audit Committee and the Governance Group or Audit Committee shall consider the case and make recommendations for sanctions.

Article 5: Sanctions/Punishment

- I. In general cases, the Corporate Governance Group will consider the investigation report submitted by the Investigation Group and make recommendations on sanctions, and then the Human Resources Department will submit the report to the responsible officer for approval and announcement in accordance with the Company's "Regulations on Reward and Punishment".
- II. In the event that a director or senior management is involved in a reported case, the Audit Committee will consider the investigation report submitted by the investigation team and make recommendations for sanctions, which will then be submitted to the Board of Directors for approval. The Board of Directors will then consider the recommendations of the Audit Committee and make recommendations for sanctions. The Human Resources Department will announce the result of the sanction in accordance with the Company's "Regulations on Rewards and Punishments".
- III. If a reported case is found to be in violation of the relevant laws and regulations, the Company will take appropriate legal action if necessary to protect the Company's reputation and rights.

Article 6: Principle of Confidentiality and Protection

- I. All personnel and interested parties involved in the handling of a reported case shall be responsible for maintaining the confidentiality of the identity of the reporter, the contents of the reporter's report and the investigation process. Any breach of confidentiality obligations may be dealt with in accordance with the Company's "Regulations on Reward and Punishment".
- II. The Company undertakes to protect the reporter from being improperly dealt with as a result of reporting a case.

Article 7: Improvement Measures

- I. If a reported case is found to be substantiated, the relevant units of the Company shall review the relevant internal control systems and operating procedures and propose specific improvement measures in order to prevent the recurrence of the same situation.
- II. If, after investigation, a reported case reveals a possible material breach or significant damage to the Company, the Corporate Governance Group shall report the reported case, its handling and subsequent review of improvement measures to the Audit Committee.

Article 8: Records and Retention

Written documentation of the receipt of a report, the investigation process and the results of the investigation shall be kept for a period of five years and shall be retained in electronic form. In the event of litigation relating to the subject matter of the report before the expiry of the retention period, the relevant information shall be retained for as long as necessary.

Article 9: Incentives

If the case is substantiated, the responsible unit may recommend the reporter to the Company, and the Company may give the reporter appropriate rewards in accordance with the "Regulations on Rewards and Punishments".

Article 10: Implementation and Amendment

These Regulations shall come into effect upon approval by the Board of Directors, and the same shall apply upon its amendment. These Regulations shall be enacted on 9 December 2020.

Annexes:

Whistleblowing Letter

Information on the Reporter

Name:

Unit:

Tel:

E-mail:

I am aware of the following matters and hereby make a report:

I. Subject of the Report:

(Please provide relevant information that identifies the subject of the report, e.g. name, unit, position, etc.)

II. Cause of the Report:

III. Specific facts and evidence:

(Please provide a specific description of the person, event, time, place, thing, etc. and relevant facts and evidence.)

Declaration and Consent

I. I declare that the information contained in this letter and the personal data provided by me are true.

II. I agree that your company may collect, process and use the personal data provided by me for the purpose of investigating this report.

Yours faithfully, Radium Life Tech Co. or its affiliate

Reporter: _____ (signed in person)

yyyy/mm/dd