

Sinyi Realty Inc.

Procedures for Handling Reports of Illegal or Unethical Conduct

Article 1 (Purpose)

To implement the Company's commitment to ethical business practices and ensure sustainable development, these Procedures are enacted in accordance with Article 23 of the Company's Ethical Corporate Management Best Practice Principles and Article 49 of the Corporate Governance Best Practice Principles.

Article 2 (Scope)

These Procedures apply to all employees of the Company and its subsidiaries, as well as relevant external parties or individuals.

Article 3 (Responsible Units)

Reports of illegal or unethical conduct shall be handled by the Company's Corporate Ethics Office, Internal Audit Office, and Legal Affairs Office, which serve as the designated responsible units.

Article 4 (Reporting Channels)

Reports may be submitted via mail, email, telephone, or other means:

1. Mailing address and recipients:

Mailing Address: No. 100, Section 5, Xinyi Road, Taipei City

Recipients: Chairperson, Independent Directors, Corporate Ethics Office, Internal Audit Office, or Legal Affairs Office

2. Reporting email inboxes:

Chairperson's mailbox, Audit Committee mailbox, Corporate Ethics mailbox, Internal Audit Office supervisor mailbox, or Legal Affairs Office supervisor mailbox

3. Reporting hotline:

Extensions of the Company's Chief Ethics Officer, Internal Audit Office supervisor, or Legal Affairs Office supervisor.

Reports received through these channels shall be processed by the responsible units listed in the preceding Article.

Article 5 (Reporting Procedures)

1. Required elements of a report

(1) Reporter's name, contact number, and mailing address (or email

address).

(2) Names and departments of the personnel involved.

(3) Specific facts and evidence, including, to the extent possible, details of persons, events, times, locations, and relevant matters.

2. **Acceptance principles**

Reports may be submitted with the reporter's real name or anonymously, but must include sufficient and verifiable information. Anonymous reports lacking credible evidence or clearly submitted with malicious intent may be rejected.

3. **Handling of reports**

(1) The responsible unit shall strictly maintain the confidentiality of the reporter's identity and the reported content.

(2) The responsible unit shall register and analyze the report to determine whether the required conditions for initiating an investigation are met. When necessary, the responsible unit shall conduct the investigation or instruct relevant departments to assist, and shall track investigation progress.

(3) Reports not meeting investigative criteria shall be documented with reasons and archived; the reporter shall be informed of the reason for non-investigation.

(4) Responsible unit personnel who fail to handle a report without justified cause, or supervisors who were aware of the misconduct before the report was filed but did not take action, shall be subject to disciplinary measures according to Company regulations.

(5) To protect the rights of the reported party and prevent retaliatory actions, the Company shall provide an opportunity for the reported party to respond or file an appeal. A review committee hearing may be convened when necessary.

(6) Except for cases not meeting investigative criteria, the responsible unit shall issue an investigation report based on verified facts and submit it to the President. If the case involves directors or senior management, or concerns major violations or potential significant harm to the Company, the report shall also be submitted in writing to the Independent Directors.

(7) The Legal Affairs Office shall report to the Board of Directors at least once annually on the handling of reports of illegal or unethical conduct during the year.

Article 6 (Retention of Reporting Records)

Upon completion of case handling, all related documentation shall be archived as confidential files and retained for five years. Electronic storage may be used.

Article 7 (Protection of the Reporter)

The Company shall protect the identity and reporting information of the reporter and stakeholders. No dismissal, discharge, demotion, salary reduction, or other unfavorable treatment affecting the reporter's legal or contractual rights shall occur as a consequence of filing a report. This protection does not apply to reports made for purposes of defamation, fabrication, or malicious framing.

Reporting information shall be strictly confidential. Those responsible for the investigation must maintain confidentiality of the reporter's identity and the reported matters. If disclosure of the reporter's identity is necessary, prior consent must be obtained.

When a reporter is threatened, intimidated, or subjected to other adverse actions due to the report, the responsible unit shall assist in filing a case with law enforcement authorities.

Article 8 (Conflict of Interest Recusal)

Personnel handling a report must disclose any conflicts of interest in writing and recuse themselves under any of the following circumstances. Failure to recuse despite knowing or having reason to know of such conflicts may lead to disciplinary action:

1. Being the spouse or cohabiting family member of the reporter or the reported person.
2. Being related to the reporter or the reported person within the second degree of kinship.
3. Having any other potential conflict of interest.

A conflict of interest refers to situations in which Company personnel may, through action or inaction, directly or indirectly obtain personal or related-party benefits, whether financial or non-financial, during the handling of a report.

Article 9 (Liability for False or Malicious Reports)

If a report submitted by Company personnel involves defamation, document

forgery, or other misconduct with substantiated evidence, disciplinary action shall be taken in accordance with Company regulations.

Article 10 (Promotion and Training)

The Company shall conduct at least one promotion session or training on these reporting Procedures for all personnel annually.

Article 11 (Rewards for Reporters)

If a report is verified and found to be true, the responsible unit shall submit recommendations for reward based on the contribution made and the resulting economic benefits to the Company.

Article 12 (Implementation and Amendment)

These Procedures shall be implemented upon approval by the Chairperson. Amendments shall follow the same process.