DELPHA CONSTRUCTION CO., LTD.

Measures for Reporting and Handling Cases of Illegal and Immoral or Dishonest Behavior

Chapter 1 – General Provisions

Article 1. Basis

In order to implement ethical conduct and integrity management, ensure the Company's sustainable development, and encourage the reporting of any behavior that violates laws or breaches the Company's "Code of Ethical Conduct" or other internal regulations, the Company has formulated these "Measures for Handling Reports of Illegal, Unethical, or Dishonest Conduct" (hereinafter referred to as "these Measures") in accordance with Article 23 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies," for compliance.

Article 2. Scope

These Measures apply to all employees of the Company and its subsidiaries, as well as relevant external units or personnel.

Article 3. Purpose

To establish internal and external whistleblowing channels and handling mechanisms for the Company, to effectively implement the Company's "Code of Ethical Conduct," and to regulate the principles governing reporting conduct and the Measures for receiving such reports by whistleblowers and relevant personnel.

Chapter 2 – Principles for Handling Reports

Article 4. Scope of Reports

1. Conduct in violation of laws or regulations applicable to the Company.
2. Conduct in breach of the Company's policies, Measures, or the Code of Ethical Conduct.
3. Any conduct that harms or may potentially harm the Company's interests, such as fraud, self-dealing, misappropriation of Company assets, or acceptance of improper benefits.

Article 5. Reporting Channels and Responsible Unit

1. The Company designates Galaxy Law Firm, acting as the Corporate Governance Office, as the unit responsible for receiving reports.
   Whistleblowers may submit reports through the following channels:
   TEL: +886-2-27773500
   Fax: +886-2-27773501
   Email: yecharles@galaxylaw.com.tw
   Address: 17F, No. 127, Section 1, Fuxing South Road, Da'an District, Taipei City, Taiwan
2. Reports made via hotline, email, or in-person verbal submission will be documented in detail by the responsible unit's personnel based on the whistleblower's oral statement, and such record shall serve as the official written report.

Article 6. Reporting Measure

1. Acceptance and Case Filing
   (1) The responsible unit shall file a case immediately upon receiving a report.
   (2) The responsible unit shall determine whether the report meets all the following criteria for investigation:
      a. Whistleblower's name, national ID number, and contact information including address, phone number, and email.
      b. Name of the reported party or identifying characteristics or information sufficient to establish identity.
      c. Concrete details of the reported incident, including the date or period of occurrence and supporting evidence for investigation.
   (3) Reports submitted more than one year after the alleged incident shall not be accepted, unless the reported misconduct is still ongoing as of the date the report is received.
   (4) Anonymous or pseudonymous reports will not be accepted, unless the content or evidence is sufficiently specific and investigable, in which case they could still be handled.
   (5) Reports that fail to meet any of the criteria listed in item (2), or do not comply with the conditions in items (3) or (4), will not be investigated. The responsible unit could terminate the case after explaining the reason to the whistleblower and shall archive the documentation with remarks in accordance with Article 9.
2. Escalation
   (1) If the reported party is a Company employee, the responsible unit shall report the matter to their immediate supervisor and the General Manager. The General Manager shall then

assign a project leader or form an investigation team.

(2) If the reported party is a Company director or senior management personnel, the matter shall be escalated to the Audit Committee, and the Company shall cooperate with the investigation.

3. Investigation

(1) The project leader or investigation team shall conduct a thorough and prudent investigation of the reported incident and related matters.

(2) During the investigation, the whistleblower could be asked to explain or provide relevant information. Other departments or external experts could be consulted if necessary.

4. Case Closure and Reporting

If the investigation confirms illegal or dishonest misconduct, the findings shall be reported through the internal approval mechanism. Depending on the severity, the case shall be referred to the prosecution, police, or investigation authorities, or handled in accordance with the Company's internal disciplinary Measures. The reported person shall be given the opportunity to present their statement or file an appeal before any decision on prosecution, accusation, or disciplinary action is made.

If the investigation reveals significant violations, poses a major risk to the Company, or involves a director or senior executive, a report should be immediately prepared and submitted in writing to the Audit Committee, and necessary precautionary or emergency response measures shall be implemented in advance.

Article 7. Investigation Measure and Confidentiality

1. The Company shall publish the reporting channels listed in Article 5 on its website to facilitate whistleblowing. Reports must be submitted through these designated channels; reports submitted through other means will not be accepted.
2. Unless required by law or for cooperation with government investigations, or where the information is publicly known, the responsible unit, project lead, and investigation team members must maintain strict confidentiality regarding all report-related information, including but not limited to the identity of the whistleblower, the subject matter, and the investigative process. Violations shall be handled pursuant to Article 8, Paragraph 1.
3. The reported person and all relevant personnel shall actively cooperate with the investigation. Providing false information or interfering with the investigation is strictly prohibited.
4. No unit or employee could obstruct or interfere with whistleblowing or investigation efforts

in any way, nor retaliate against the whistleblower or investigators. Violations shall be handled in accordance with Article 8, Paragraph 1.

5. If evidence during the investigation indicates the reported person may have committed any act specified in Article 4, appropriate measures may be taken to prevent further harm, including but not limited to suspension of the reported person from duty.
6. To protect the rights of the reported person, the Company shall provide an opportunity to respond and, if necessary, hold a hearing.
7. For substantiated reports, relevant departments shall review and propose corrective measures, document them in a written report, and the responsible unit shall follow up until the corrective action is fully implemented to prevent recurrence.

Chapter 3 – Principles of Disciplinary Action

Article 8. Disciplinary Action and Accountability

1. If, during or because of the investigation, it is found that any employee has violated these Measures or other Company rules or regulations, such employee shall be subject to disciplinary action. If the violation involves criminal or illegal conduct, the matter shall be pursued through legal channels in accordance with the severity of the offense, and the Company could seek compensation for any damage caused.
2. If any director, supervisor, or external party is found during or after the investigation to have committed criminal or illegal acts, the matter shall be referred to judicial authorities. If the Company suffers damage as a result, legal action shall be taken accordingly.
3. If the investigation concludes that the report was made with malicious intent and is false, in addition to being handled pursuant to Paragraphs 1 and 2 of this Article, the whistleblower shall assume legal liability.

Chapter 4 – Principles of Confidentiality and Protection

Article 9. Record Maintenance and Secure Archiving

The unit responsible for receiving reports shall maintain complete records of all information. Written or electronic documentation of the report, the investigation process, and its outcome shall be securely archived and classified as confidential and retained for a minimum of five years. If litigation related to the report arises before the retention period ends, such records shall be retained until five years after the conclusion of the litigation.

Article 10. Whistleblower Protection Policy

The Company shall not only keep the identities of whistleblowers and investigation participants confidential but also take protective measures to prevent retaliation or unfair treatment. The following provisions apply:

1. Disclosure of the whistleblower's identity is strictly prohibited unless prior consent is obtained from the individual.
2. Any attempt by the reported party, their department, or other related departments to uncover the identity of the whistleblower is strictly forbidden.
3. Disclosure of the whistleblower's report or evidence is prohibited, except where required by legal Measures.
4. No unfavorable employment actions such as changes in promotion, transfer, or other work conditions shall be taken against the whistleblower due to their report, unless the report was made with malicious intent (e.g., defamation, falsification, or framing others).
5. If the whistleblower's identity is exposed, the responsible unit shall investigate the cause of the exposure, identify the responsible party, and take disciplinary action in accordance with the Company's policies.
6. The whistleblower's safety shall be protected. Any acts of threat, intimidation, or other illegal actions against the whistleblower shall be reported to the competent authorities for legal action.

Chapter 5 – Reward Principles

Article 11. Reward Measures

If an investigation confirms that a report is substantiated and has contributed to the Company's interest or rectification of misconduct, or if the whistleblower has provided critical leads or evidence in a major case, the responsible unit shall report to the General Manager for the issuance of appropriate rewards to the whistleblower or contributing personnel.

Chapter 6 (Supplementary Provisions)

Article 12.

Any matters not addressed in these Measures shall be handled in accordance with applicable laws and other relevant rules and regulations of the Company.

Article 13.

These Measures shall be approved by the Chairperson and implemented upon review by the Audit Committee and resolution by the Board of Directors. The same shall apply to any amendments.

Article 14.

These Measures were established on November 11, 2021.

The first amendment was made on November 10, 2023.