DELPHA CONSTRUCTION CO., LTD.

Rules of Prevention, Correction, Complaint and Punishment of Sexual

Chapter 1 – General Provisions

Article 1.

Delpha Construction Co., Ltd. (hereinafter referred to as "the Company") establishes these Rules in accordance with Article 13, Paragraph 1 of the Act of Gender Equality in Employment and the "Guidelines for the Prevention of Sexual Harassment in the Workplace" issued by the Ministry of Labor. The purpose is to provide employees, dispatched workers, and job applicants with a work and service environment free from sexual harassment, and to adopt appropriate preventive, corrective, disciplinary, and remedial measures to protect the rights and privacy of the parties involved.

Article 2.

Unless otherwise stipulated by law, the Company's prevention measures and complaint handling procedures regarding sexual harassment shall be conducted in accordance with these Rules.

Article 3.

Supervisors at all levels of the Company shall not engage in the following conduct toward their subordinates, between employees, or between employees and job applicants:

1. Making sexual advances or using sexually suggestive or gender-discriminatory language or conduct that creates a hostile, intimidating, or offensive work environment, infringes upon or interferes with an individual's dignity or personal freedom, or adversely affects work performance.
2. A supervisor using explicit or implicit sexual advances, sexually suggestive or gender-discriminatory language or conduct as conditions for the formation, continuation, alteration of a labor contract, or for personnel assignment, placement, remuneration, performance evaluation, promotion, demotion, or disciplinary actions.

Article 4.

In addition to the criteria for determination under Paragraphs 1 through 4 of Article 12 of the

Act of Gender Equality in Employment, investigations into sexual harassment may also comprehensively consider the following circumstances:

1. Inappropriate staring at, touching, hugging, kissing, or smelling any part of another person's body; or forcing another person to perform such acts on one's own body.
2. Sending, leaving, displaying, or broadcasting texts, images, sounds, videos, or other materials of a sexual nature, sexually suggestive content, or gender-discriminatory expression.
3. Repeated or persistent pursuit or following behavior against the willing of the individual.

Chapter 2 – Preventive Measures

Article 5.

The Company has established the following dedicated telephone hotline, fax number, and email address for filing sexual harassment complaints. This information shall be prominently displayed in the workplace:

1. Complaint hotline: 02-26328877#816
2. Complaint fax number: 02-26338755
3. Complaint email: appeal@delpha.com.tw

Article 6.

The Company shall implement sexual harassment prevention training for the following personnel:

1. All employees shall receive training on the prevention of sexual harassment in the workplace.
2. Personnel in supervisory positions and those involved in the handling, investigation, or decision-making of sexual harassment complaints shall receive relevant training on a regular annual basis.

Article 7.

Upon becoming aware of any incident of sexual harassment, the Company shall take the following corrective and remedial measures immediately:

1. Where the Company becomes aware of sexual harassment through a complaint filed by the victim:
   (1) Taking the complainant's request into account, the Company shall adopt appropriate isolation measures to prevent the recurrence of the harassment and shall not adversely

alter the complainant's salary or other employment terms.

(2) Provide or refer the complainant to counseling, medical or psychological consultation, social welfare resources, and other necessary services.

(3) Initiate an investigation procedure, including interviews or appropriate investigation measures involving relevant personnel.

(4) If the respondent holds a position of authority and the case is serious, the Company could suspend or reassign the respondent duty during the investigation. If the allegation is not substantiated, salary during the suspension shall be paid retroactively.

(5) If the sexual harassment is confirmed, the Company shall takes appropriate disciplinary action based on the severity. In serious cases, the Company could terminate the employment contract without prior notice in accordance with Article 13-1, Paragraph 2 of the Act of Gender Equality in Employment.

(6) If the complaint is found to be maliciously fabricated, the complainant shall also be subject to appropriate disciplinary action.

2. Where the Company becomes aware of a sexual harassment incident not through a formal complaint:

(1) Interview relevant personnel and clarify facts as necessary.

(2) Inform the victim of their rights and available remedies and assist in submitting a complaint if so desired.

(3) Make appropriate adjustments to the work duties or workplace of involved personnel.

(4) Upon the victim's request, provide or refer them to counseling, medical or psychological consultation, social welfare resources, and other necessary services.

If the Company becomes aware of a sexual harassment incident through the victim's account but the victim does not want to submit a formal complaint, the Company shall still take the immediate and effective corrective and remedial actions as prescribed in the preceding item 2.

Article 8.

If the respondent of a sexual harassment complaint is not an employee of the Company, or if the complainant is a dispatched worker or job applicant, the Company shall still handle the case in accordance with these Rules and take the immediate and effective corrective and remedial measures specified in the preceding article.

Where the victim and the perpetrator belong to different business entities but have cooperative operations or business interactions, the Company shall, upon becoming aware of the harassment, take the following actions to implement the immediate and effective corrective and remedial measures stated in the preceding article:

1. Notify the other employer in writing, by fax, orally, or via electronic communication to jointly negotiate a resolution or remedial measure.
2. Protect the privacy and other personal rights of the parties involved.

Article 9.

When employees are assigned to work in locations that are beyond the Company's control or management, the Company shall identify the types of sexual harassment risks associated with such work environments, provide necessary protective measures, and give prior and detailed notice to the employees.

Upon becoming aware of incidents of sexual harassment between employees that fall under the Sexual Harassment Prevention Act or the Stalking and Harassment Prevention Act, the Company shall assess the workplace harassment risks involved and shall take timely preventive and supportive measures.

Article 10.

The Company shall handle all sexual harassment complaints and related decisions in a confidential manner, ensuring the privacy and other personal rights of both parties and protecting the complainant from retaliation or any other adverse treatment.

To handle sexual harassment complaints, the Company shall establish a Sexual Harassment Complaint Handling Unit composed of five members. The head of human resources shall serve as an ex officio member, while the remaining members shall be designated or appointed from among current employees by the General Manager based on each case. At least one professional with gender sensitivity shall be included, and female members shall account for no less than one-half of the unit.

The General Manager should appoint one of the unit members as the convener and chairperson of meetings. If the chairperson is unable to preside, another member may be appointed as acting chairperson.

If a dispatched worker is sexually harassed by an employee of the Company, the Company shall accept the complaint and conduct a joint investigation with the dispatching agency. The results shall be communicated to both the dispatching agency and the parties involved.

Article 11.

If the respondent in a sexual harassment complaint is the highest-ranking executive of the Company, employees, dispatched workers, or job applicants could submit a complaint through the Company's internal channels, or directly lodge a complaint with the local competent

authority in accordance with Article 32-1, Paragraph 1, Subparagraph 1 of the Act of Gender Equality in Employment.

Chapter 3 – Complaints

Article 12.

A sexual harassment complaint could be submitted orally, by email, or in writing. If the complaint is made orally or via email, the receiving personnel or unit shall document the complaint and read it aloud to or provide it for review by the complainant to confirm its accuracy. The written record, whether originating from oral, email, or written submission, shall be signed or stamped by the complainant and include the following information:

1. The complainant's name, employing unit and job title, residential address, contact number, and date of the complaint.
2. If there is a legal or designated representative, their name, residential address, and contact number; in the case of designation, the power of attorney shall be attached.
3. The factual description of the complaint and any supporting evidence.

Upon receipt of a complaint as described in Paragraph 1, the Company shall notify the local competent authority in accordance with the content and procedures prescribed by the Ministry of Labor.

Article 13.

A complainant who has submit a sexual harassment complaint to the Company could withdraw the complaint in writing before the delivery of the Company's decision notice. Once a complaint has been withdrawn, the same matter should not be the subject of another complaint. However, if new facts arise or new evidence is discovered regarding the same matter after withdrawal, the complainant could submit a new complaint.

Article 14.

Upon receiving a complaint, the Company shall investigate based on the principles of objectivity, fairness, and professionalism. The investigation process should protect the privacy and other personal rights of the parties involved.

The investigation report prepared by the complaint handling unit shall include the following items:

1. The subject matter of the sexual harassment complaint, including the statements of the parties involved.

2. Records of the investigation interviews, including dates and interviewees.
3. Findings of fact and the basis for those findings.
4. Recommendations for handling the case.

Article 15.

Personnel involved in the handling, investigation, or resolution of sexual harassment complaints shall protect the privacy and other personal rights of the parties involved and any individuals invited to assist with the investigation. Names or any other information that may identify such individuals shall be kept confidential, unless disclosure is necessary for the investigation or required for public safety. No one could forge, alter, destroy, or conceal evidence related to workplace sexual harassment incidents.

Anyone who violates the preceding provision shall be removed from the case by the convener. The Company may also impose disciplinary actions and pursue relevant liability in accordance with applicable Rules, including termination of their appointment or engagement.

Article 16.

Any personnel involved in the handling, investigation, or resolution of a sexual harassment complaint who is the complainant or the respondent, or who is related to either party as a spouse, former spouse, a relative within the fourth degree of consanguinity, a relative within the third degree of affinity, a guardian, or a family member, shall recuse themselves from the case.

If a person required to recuse themselves under the preceding paragraph fails to do so, or if there are other specific facts that raise doubts about their impartiality even if no such relationship exists, the complainant or respondent could submit a written request to the Company stating the grounds for recusal. The individual subject to the recusal request may submit a written opinion in response.

The person subject to the recusal request shall suspend all involvement in the handling, investigation, or resolution of the case until the Company decides whether to approve or reject the recusal request. However, necessary actions may still be taken in urgent situations.

If a person obligated to recuse themselves under Paragraph 1 fails to do so and no recusal request has been submitted by the complainant or respondent, the Company shall order their recusal.

Article 17.

Meetings of the complaint handling unit may only be convened with the attendance of more than half of its members, and any resolution shall require the consent of more than half of the

attending members. In the event of a tie, the chairperson shall have the deciding vote.

When convening a meeting, the complaint handling unit could notify the parties and related people to attend and present their statements, ensuring that the parties are given full opportunity to express their opinions and provide a defense. Repetitive questioning of the parties shall be avoided unless necessary, and experts or people with relevant knowledge and experience may be invited to attend.

The complaint handling unit shall make a reasonable decision and could recommend disciplinary action or other measures. The decision shall be communicated in writing to both the complainant and the respondent.

Article 18.

The Company shall conclude the handling of a sexual harassment complaint within two months from the day following receipt of the complaint. If necessary, the period could be extended by one month, and the parties shall be notified accordingly.

If the complainant believes that the Company has failed to handle the complaint or disagrees with the outcome of the investigation or disciplinary action, the complainant could submit a complaint to the local competent authority in accordance with Article 32-1 of the Act of Gender Equality in Employment.

If the complainant believes that the Company failed to take corrective and remedial measures immediately upon becoming aware of the sexual harassment incident, a complaint could be submitted to the local competent authority pursuant to Article 34, Paragraph 1 of the Act of Gender Equality in Employment.

Article 19.

For sexual harassment complaints that have entered judicial proceedings, the complaint handling unit may, with the consent of the complainant, resolve to suspend its investigation and decision-making. The period for such suspension shall not be subject to the time limit set forth in Paragraph 1 of the preceding article.

Chapter 4 – Disciplinary Actions

Article 20.

If a sexual harassment act is substantiated through investigation, the Company shall, depending on the severity of the case, impose appropriate disciplinary measures or take other actions against the perpetrator in accordance with work rules and relevant Rules, and shall notify the

local competent authority pursuant to the content and procedures prescribed by the Ministry of Labor. If criminal liability is involved, the Company shall assist the complainant in filing a criminal complaint.

Where the Company is held jointly liable for damages with the perpetrator under Paragraphs 1 and 2 of Article 27 of the Act of Gender Equality in Employment, the company have the right to seek reimbursement from the perpetrator after compensating the victim.

Article 21.

The Company shall implement follow-up, evaluation, and monitoring measures regarding sexual harassment conduct to ensure that disciplinary or corrective actions are effectively carried out, and to prevent recurrence of similar incidents or any retaliatory behavior.

Chapter 5 – Supplementary Provisions

Article 22.

These Rules shall be implemented upon approval by the resolution of the Board of Directors. The same shall apply to any amendments.

Article 23.

These Rules were originally enacted on March 10, 2016.

The first amendment was made on November 10, 2023.

The second amendment was made on May 10, 2024.