

## **TCC Group Holdings**

### **Anti-Discrimination and Anti-Harassment Policy**

Established in July 2022

Amended and effective as of May 27, 2024

#### **I. Purpose**

TCC Group (the “**Group**”), i.e., TCC Group Holdings Co., Ltd. and its subsidiaries, is committed to creating a safe, diversified and inclusive workplace where all members therein can work in an environment of mutual respect, equality, safety, and free from any form of discrimination or harassment. To this end, the Group adheres to the principle of “zero tolerance” and hereby amends the Anti-Discrimination and Anti-Harassment Policy (the “**Policy**”) below in accordance with Paragraph 1, Article 13 of the *Gender Equality in Employment Act* and the *Regulations for Establishing Measures on Prevention of Sexual Harassment in the Workplace* promulgated by the Ministry of Labor to protect each and every member of the Group (including employees, dispatched workers, apprentices, and interns) and job applicants from discrimination and harassment in the workplace, and establishes the *Rules on the Prevention, Correction, Complaint, and Punishment of Workplace Sexual Harassment* in accordance with Paragraph 6, Article 13 of the *Gender Equality in Employment Act*.

The Group shall prevent sexual harassment and discrimination in the workplace, protect employees from the threat of sexual harassment and discrimination in the performance of their duties, maintain a friendly work environment, and raise awareness of gender equality among supervisors and employees. In the event of actual or suspected incidents of sexual harassment or discrimination, effective corrective and remedial measures shall be taken, and immediate review and rectification efforts shall be made in order to prevent the recurrence of similar events.

#### **II. No Tolerance for Discrimination**

The Group is committed to upholding diverse and inclusive workplace values and strictly adheres to the principle of equality and fairness in employment. The Group strictly prohibits any unequal treatment, denial of benefits, or act or result of other similar unfair treatment of any person in recruitment, selection, education, training, benefits or work in connection with the conduct of the business based on any of the following (including but not limited to): place of birth, race, color, age, gender, sexual orientation, gender identity and expression, race, class, nationality, disability, medical history (such as AIDS), pregnancy, language, ideology, religion, beliefs, party affiliation, political stance, group affiliation, veteran status, union membership, protected genetic information, marital status, or personal attributes such as appearance or facial features.

#### **III. No Tolerance for Harassment**

The Group is committed to maintaining a workplace that is free from harassment and has a zero-tolerance policy towards any form of harassment in the workplace. The following forms of harassment are prohibited hereunder:

##### **(I) Sexual Harassment**

Sexual harassment, as defined in Article 12 of the *Gender Equality in Employment Act*, is when any person (including supervisors of all levels, employees, and clients) makes a sexual demand or uses verbal or physical conduct of a sexual nature or verbal or physical conduct that is gender-discriminatory to a member of the Group in the course of the member performing his/her duties, thereby creating a hostile, intimidating or offensive work environment, thus violating or interfering with his/her human dignity, personal freedom, or affecting his/her work performance; or when a supervisor explicitly or implicitly makes a sexual demand or uses verbal or physical conduct of a sexual nature or verbal or physical conduct that is gender-discriminatory to any person mentioned above or any job applicant, in exchange for the establishment, continuation, or change in the terms of a labor contract, or any job placement, compensation, performance review, promotion, demotion, rewards or punishment. In addition to the aforementioned behavior or circumstances, other forms of sexual harassment include but are not limited to the following:

1. inappropriate gaze, touching, embracing, kissing, smelling, or sniffing of any part of another person's body; forcing another person to do so to any part of one's own body.
2. sending, leaving, displaying, or broadcasting words, pictures, sounds, images, or other objects that express sexual demands or are of a sexual nature or gender-discriminatory.
3. repeated or persistent following or pursuing behavior against one's will.
4. demanding sex or sexual behavior with threat or punishment.
5. forced sexual intercourse and sexual assault.

## (II) Abuse of Power Sexual Harassment

Abuse of power sexual harassment refers to an act of sexual harassment involving the use of power or opportunity to sexually harass a person who is subject to one's order or supervision in connection with employment, recruitment, or the performance of one's duties, or who is subject to one's supervision, care, or direction in connection with education, training, medical care, official work, business, recruitment, or any other similar relationship.

## (III) Stalking

Stalking is defined as the repeated or persistent use of a person, vehicle, instrument, device, electronic communication, internet, or other means to engage in one of the following behaviors to a specific person against that person's will and in relation to sex or gender in such a way as to cause fear and interfere with that person's daily life or social activities:

1. surveillance, observation, tracking, or knowing the whereabouts of a specific person.
2. trailing, waiting, tailing, or other similar means of approaching a specific person's place of work or a place frequented or visited thereby in connection with his/her work.
3. using warning, threatening, taunting, abusive, discriminatory, hateful, demeaning or other similar words or actions towards a specific person in the workplace.
4. interfering with a specific person in the workplace by means of a telephone, fax, electronic communication, internet, or other devices.

5. using the opportunity of employment to request a date, contact, or other acts of pursuit of a specific person.
6. sending, leaving, displaying, or broadcasting words, pictures, sounds, images, or other objects to a specific person in the workplace.
7. informing or presenting to a specific person in the workplace a message or object that is harmful to his/her reputation.
8. abusing the data of a specific person obtained in the course of employment or ordering goods or services with the data of a specific person without his/her consent.

(IV) Other Acts of Harassment

Harassment based on another person's place of birth, race, color, age, gender, sexual orientation, gender identity and expression, race, class, nationality, disability, medical history (such as AIDS), pregnancy, language, ideology, religion, beliefs, party affiliation, political stance, group affiliation, veteran status, union membership, protected genetic information, marital status, or personal attributes such as appearance or facial features, or other unlawful harassment such as physical, violent, psychological, verbal, or abusive behavior. In addition to the above, other forms of harassment include but are not limited to the following:

1. undermining the dignity of another person's character, or creating a situation that causes him/her to experience fear, hostility or offense, or unduly interfering with his/her work, education, training, service, programs, activities or the conduct of his/her normal life, either explicitly or implicitly, or by discriminatory or insulting words or actions, or by any other means.
2. attitudes and behaviors that are insulting, contemptuous, or discriminatory on the basis of gender.

(V) The determination of an act of sexual harassment specified under the preceding four paragraphs shall take into consideration, on a case-by-case basis, the background of the incident, the work environment, the relationship between the parties involved, the words and behavior of the accused, and the perception of the person on the receiving end.

## **IV. Management Mechanism**

(I) Raising Awareness and Training

Through internal meetings, internal announcements, e-mails, or internal documents and other opportunities and means of communication to get messages across, the Group will raise awareness and communicate the contents of this Policy to our employees and continue to offer annual education and training on anti-discrimination and anti-harassment. The training content shall include explanation of the concept of discrimination and harassment, measures to prevent such behavior, ways to address discrimination and harassment in the workplace, including explanation on the reporting and grievance mechanism, and the Group's handling procedures and methods to ensure that all employees understand and comply with this Policy.

(II) Reporting Mechanism

To report discrimination or harassment in the workplace, the informant or complainant must provide specific facts, information and documents to support the complaint. Unless otherwise provided by law, the Group and the third party entrusted with the investigation of the complaint will maintain the confidentiality of the informant and complainant and the content of the complaint, and will take appropriate measures to protect the informant and complainant's personal information, reputation, privacy, and other legal rights and interests in accordance with the law, so as to prevent him/her from being subject to retaliation or unfair treatment.

The complainant of a discrimination or harassment incident may withdraw his/her complaint in writing before the review conclusion is delivered. If the complaint is withdrawn or deemed withdrawn pursuant to the applicable regulations, the complainant is not allowed to file another complaint about the same matter. However, after the withdrawal of the complaint, the complainant may still file another complaint if new facts or evidence are discovered regarding the same matter.

All subsidiaries of the Group shall, pursuant to this Policy, establish their own *Rules on Anti-Discrimination and Anti-Sexual Harassment Prevention Measures, Complaint, and Punishment* (Annex I) and their own grievance mechanism, complaint hotline and complaint mailbox.

### (III) Grievance Review Committee

The Group, i.e., TCC Group Holdings Co., Ltd. and its subsidiaries, shall establish a Discrimination and Harassment Grievance Review Committee (the “**Review Committee**”) to receive and investigate complaints of discrimination and harassment incidents lodged in accordance with this Policy and the *Rules on Anti-Discrimination and Anti-Sexual Harassment Prevention Measures, Complaint, and Punishment* (as set out in Annex I). The Review Committee shall receive and investigate complaints of discrimination and harassment incidents in accordance with the relevant laws and regulations and notify the local competent authorities. The Review Committee may, depending on the circumstances of the case, designate appropriate members to form an investigation team to participate in the investigation and review of the incident together with the Review Committee.

The Review Committee shall have 3 to 5 members, where the representative of the Human Resources Department shall be an ex-officio member, and the other members shall be appointed by the General Manager based on the circumstances of the incident from among the employees of the Group, impartial members of the society, or professionals, among which there shall be professionals with gender awareness, and the proportion of female members shall not be less than one-half, and, depending on the circumstances of the incident, the headquarters of the Group may assign appropriate members to join the investigation team to assist in the investigation. The Review Committee may have one of the members designated by the General Manager as the convener and the chairperson of the meeting; if the chairperson is unable to preside over the meeting for any reason, he/she may designate another member to act on his/her behalf. The list of the aforementioned members of the Review Committee shall be approved by the headquarters of the Group before any action is taken. A meeting of the Review Committee may only be held with the attendance of at least half of the members and a decision can only be made with the consent of at least half of the members present.

If a dispatched worker who is subject to the *Gender Equality in Employment Act* suffers from discrimination or harassment in the course of performing his/her duties and files a complaint, the company within the Group that is involved in the incident shall receive the complaint, investigate it together with the dispatching agency, and notify the dispatching agency and the parties concerned of the results of the investigation.

### (IV) Investigation Procedure

The Review Committee shall form an investigation team on the day following the receipt of the complaint of discrimination or harassment incident to initiate an investigation and conclude the case within 2 months.

The members of the investigation team shall interview the relevant personnel, make necessary clarifications and verification of the relevant facts, and then issue a formal report of the investigation results to the Review Committee; the report shall include the reasoning of the conclusion and relevant evidence. The Human Resources Department at the headquarter of the Group shall be notified of the report in writing.

(V) Grounds for Recusal

1. Personnel involved in handling, investigating, or reviewing complaints of discrimination and harassment incidents shall recuse themselves if any of the following grounds is present:
  - (1) where such personnel himself/herself or his/her spouse, former spouse, relative by blood within the fourth degree of kinship, relative by marriage within the third degree of kinship, former relative by marriage within the third degree of kinship, or any person having parental or familial relationship therewith is a party concerned in respect of the incident.
  - (2) where such personnel himself/herself or his/her spouse or former spouse has a relationship as joint obligees or obligors with a party concerned in respect of the incident.
  - (3) where such personnel is or was the agent or assistant ad litem to a party concerned in respect of the incident.
  - (4) where such personnel was a witness or expert witness in respect of the incident.
2. A party concerned in the incident may apply for the recusal of any personnel handling, investigating or reviewing the complaint of discrimination and harassment incident under any of the following circumstances:
  - (1) where specified ground for recusal under the preceding sub-paragraph is present but the personnel has not recused himself/herself.
  - (2) where there are specific facts sufficient to show that such personnel may be biased when performing his/her duties.
3. The grounds and facts of the application for recusal under the preceding sub-paragraph shall be adduced and properly explained to the Review Committee; the personnel who is the subject of the application for recusal may submit a response to the application. However, the handling, investigating, or review personnel who has been asked to recuse himself/herself shall temporarily suspend investigation of the incident before the Review Committee makes a decision on the application for recusal. However, in case of urgency, the personnel shall still take necessary measures.
4. If a handling, investigating, or review personnel does not recuse himself/herself when any of the circumstances stipulated under Sub-Paragraph 1 of this paragraph is present and

has not been requested to do so by a party concerned, the Review Committee shall directly order him/her to recuse himself/herself upon its discovery.

5. Personnel involved in the handling, investigation and review of discrimination and harassment incidents shall keep confidential the contents of the complaints known to them; otherwise, the chairperson of the Review Committee shall stop his/her participation, and the company in the Group that is involved in the incident may, depending on the circumstances of the violation, penalize such personnel and pursue the relevant responsibilities in accordance with the relevant regulations, and terminate his/her employment, appointment, engagement.

#### (VI) Review Procedure

1. The Review Committee shall, after receiving the report of the investigation team on the results of the investigation, review the contents of the report and the relevant evidence submitted by the investigation team and render the review conclusion. The review conclusion shall be communicated in writing to the persons concerned and the Group's Human Resources Department. The review conclusion shall include the reasoning of the determination and may also include recommendation for disciplinary or other actions.
2. If any of the circumstances stipulated under Sub-Paragraph 4, Paragraph VI of this article applies to the review conclusion, a party concerned may, within 20 days from the day following the receipt of the review conclusion, appeal to the Review Committee with reasons in writing. However, if the reason for the appeal occurs or comes to the knowledge of the party concerned at a later juncture, the 20-day period shall start from the time of the knowledge of the party concerned. After an appeal is filed, the Group and the company of the Group that is involved in the complaint shall form a new review committee with different members (the "**Appeal Committee**") to discuss and handle the complaint. The Appeal Committee shall determine whether there is any ground for the appeal of the complaint, and if the Appeal Committee concludes that the appeal is not justified, the party concerned shall not file another complaint on the same matter.
3. The members of the Appeal Committee referred to under the preceding sub-paragraph may be appointed by the General Manager, and the proportion of the female members shall not be lower than 50%.
4. A party concerned may file an appeal against the review conclusion of the Review Committee under any of the following circumstances:
  - (1) where the review conclusion is clearly contradictory to the reasoning provided.
  - (2) where the organization of the Review Committee is unlawful.
  - (3) where the Review Committee is in violation of Paragraph V of this article as a member who should have recused himself/herself was involved in the operation and review of the Review Committee.
  - (4) where a member of the Review Committee participating in the review has committed a criminal offense in contravention of his/her duties in connection with the complaint and has been convicted of the offense.

- (5) where the testimony or expert report based on which the review conclusion is rendered is inaccurate or false.
  - (6) where the evidence based on which the review conclusion is rendered is falsified or fabricated.
  - (7) where the judgment in a civil, criminal, or administrative proceeding or the administrative decision based on which the review conclusion is rendered has been changed pursuant to a subsequent judgment or administrative decision that has become final.
  - (8) where an evidence that has not been considered or other evidence that may be used is discovered.
  - (9) where the review conclusion failed to take into consideration an important piece of evidence that is sufficient to affect the review conclusion.
- (VII) The Group's investigation of complaints of discrimination or harassment incidents shall be conducted in accordance with the following principles:
- 1. the investigation of a complaint shall be conducted in private and shall be conducted in a manner that protects the privacy and personal legal interests of the parties concerned.
  - 2. the investigation of a complaint shall be conducted in an objective, impartial and professional manner, and the parties concerned shall be given full opportunity to present their views and to defend themselves.
  - 3. repeated questioning shall be avoided if the complainant's statement is so clear that questioning is no longer necessary.
  - 4. in the investigation of a complaint, the parties concerned and interested parties may be notified to appear and explain themselves, and persons with relevant knowledge and experience may be invited to assist in the investigation.
  - 5. confrontation of the parties concerned or witnesses of the complaint shall be avoided where there is unequal power dynamics.
  - 6. the investigator may, to the extent necessary for the purpose of the investigation and without violating the obligation of confidentiality, produce additional information in writing and make it available to the parties concerned for their perusal or to provide them with a summary thereof.
  - 7. all personnel dealing with a complaint shall keep the name or other identifying information of the parties concerned confidential, except where necessary for the purpose of investigation or in the interest of public safety.
  - 8. there shall be no unjustified differential treatment of persons who complain, report, inform, institute legal proceedings, give testimony, provide assistance or otherwise participate in the complaint, investigation, inquiry or trial proceedings in respect of the incident.

(VIII) Corrective Measures

1. The Group shall take immediate and effective corrective and remedial measures upon becoming aware of any incident of discrimination or harassment:
  - (1) Where the Group becomes aware of a discrimination or harassment incident as a result of a complaint filed by the victim:
    - A. taking into account the complainant's wishes, appropriate separation measures shall be taken to avoid the recurrence of sexual harassment, and no unfavorable changes shall be made to the complainant's salary and other employment conditions.
    - B. providing or referring the complainant with or to counseling programs, medical or psychological consultation, social welfare resources, and other necessary services.
    - C. initiating the investigation process and conducting interviews or appropriate investigative procedures with the persons involved in the discrimination or harassment incident.
    - D. where the accused is in a position of power and authority and the circumstances of the incident are of material nature to the extent that it is necessary to suspend or adjust the duties of the accused during the investigation, the duties of the accused may be subject to suspension or adjustment; if the investigation does not find that the accused committed discrimination or harassment, the salary of the accused for the period of suspension shall be paid.
    - E. where the discrimination or harassment complaint is found to be substantiated, the accused will be subject to the appropriate disciplinary actions or measures (e.g., giving warning, reprimand, demerit, salary reduction, transfer of post, or demotion), depending on the severity of the incident, to avoid recurrence of similar acts. Where the circumstances of the incident are of material nature, the Group may terminate the employment contract of the accused without notice in accordance with Paragraph 2, Article 13-1 of the *Gender Equality in Employment Act*.
    - F. where it is proved that the complaint was maliciously fabricated, the complainant will also be subject to the appropriate disciplinary actions or measures.
  - (2) Where the Group becomes aware of a discrimination or harassment incident not via a complaint as stipulated under the preceding Sub-Paragraph 1.(1):
    - A. interviewing the relevant personnel and seeking the necessary clarification and verification of the relevant facts.
    - B. informing the victim of his/her rights and remedies available thereto and, if he/she so desires, assist him/her in filing a complaint.
    - C. making appropriate adjustments to the duties or workplace of the persons concerned.
    - D. providing or referring the victims with or to counseling programs, medical or



psychological consultation, social welfare resources, and other necessary services in accordance with the victim's wishes.

2. Where the Group becomes aware of the discrimination or harassment incident after receiving a statement from the victim, but the victim does not wish to file a complaint, the Group will still take immediate and effective corrective and remedial measures in accordance with the Sub-Paragraph 1 of this paragraph.
  3. Where the accused of the discrimination or harassment incident is not an employee of the Group, or where the complainant is a dispatched worker or a job applicant, the Group will still follow the relevant provisions of this Policy and take immediate and effective corrective and remedial measures as stipulated in Sub-Paragraph 1 of this paragraph.
  4. Where the victim and the accused belong to different business entities but share a common business activity or have a business relationship, the Group will take immediate and effective corrective and remedial measures as stipulated in Sub-Paragraph 1 of this paragraph in accordance with the following provisions when the Group becomes aware of the discrimination or harassment incident:
    - (1) notifying the employer of the other party in writing, by fax, verbally, or by other means of electronic transmission, to mutually agree on the resolution or remedial measures.
    - (2) protecting the privacy and other personal legal interests of the parties concerned.
- (IX) The Group shall track, evaluate and monitor the implementation of the review conclusion to ensure that disciplinary or handling measures are effectively enforced and to avoid the recurrence of the same incident or retaliation.
- (X) Where a party concerned is in need of counseling or medical or legal assistance, the Group may at its own initiative refer him/her to or provide professional counseling or medical or legal assistance.
- (XI) The Group will not terminate, transfer or take any other adverse action against an employee for filing a complaint or assisting others to file a complaint.
- (XII) Where the accused who discriminates or engages in discrimination and harassment is not an employee of the Group, the Group shall provide the complainant with the protection to which he/she is entitled under this Policy.
- (XIII) Matters not covered by this Policy shall be subject to the *Gender Equality in Employment Act*. If the contents of this Policy are in conflict with the relevant laws and regulations, the relevant laws and regulations shall prevail.
- V. The Policy applies to the Group and its subsidiaries. The Policy, as well as any and all amendments thereto, shall take effect upon the approval thereof by the chairperson of the Group.