 MIC Group	<i>Marketch International Corp.</i>	No.	MP-CM16
		Page	1
	Management Regulations	Version	A0
	Procedures for Handling Reports of Illegal and Unethical Conduct by Internal and External Personnel	Effective Date	2024.08.01

1. Purpose:

To implement the company's ethical behavior and integrity management policies and ensure sustainable development, this procedure encourages internal and external personnel to report any illegal or inappropriate behavior that violates the "Code of Ethical Conduct" (6.1) and the "Corporate Integrity Management Code" (6.2). This procedure has been specifically formulated.

2. Scope :

This procedure applies to internal and external units and personnel of the company and its subsidiaries.

3. Rights and Responsibilities:

3.1 Strategy Execution Office: Responsible for formulating the procedures and supervising their implementation.

3.2 Dedicated Unit: The processing team designated by the Strategy Execution Office, is responsible for accepting and handling reports.

3.3 Human Resources Departments, Audit Departments and Legal Departments: Provide necessary assistance in the handling process.

4. Definition: None

5. Assignment Contents:

5.1 Reporting Channels:

Anyone who discovers fraud, corruption, or misconduct violating integrity and ethical standards within the company may report it through the following channels:

(1) Address: 6th Floor, No. 3-2, Yuanqu Street, Nangang District, Taipei City 115603

(2) Report email: MIC@micb2b.com

(3) Report hotline: (02)26558779

The above reporting channels are announced on the company's website and are available for use by both internal and external personnel.

5.2 Report Information:

The whistleblower should provide his/her name and ID card number but may also report anonymously. However, at least the following information must be provided:


(1) A contact address, phone number or email address where the whistleblower can be reached.

(2) The name of the individual being reported or other information sufficient to identify him or her.

(3) Specific evidence that can be used for investigation.

5.3 Whistleblower Protection:

The company's personnel handling reports must keep the identity of the whistleblower and the content of the report confidential. They are committed to protecting the whistleblower from any improper treatment as a result of the report.

 MIC Group	<i>Marketch International Corp.</i>	No.	MP-CM16
		Page	2
	Management Regulations	Version	A0
	Procedures for Handling Reports of Illegal and Unethical Conduct by Internal and External Personnel	Effective Date	2024.08.01

#### 5.4 Report Handling Procedures:

- 5.4.1 Anonymous reports will generally not be handled. However, if the content of the report is deemed necessary for investigation, it may still be processed separately and used as a reference for internal review.
- 5.4.2 After the dedicated department accepts the report, if it involves ordinary employees, it should be reported to the CEO. If the report involves directors or senior executives, it should be submitted to the Audit Committee.
- 5.4.3 The dedicated unit and the responsible authority mentioned above should immediately ascertain the relevant facts. If necessary, the Human Resources department, Audit department, Legal department or other relevant departments may assist.
- 5.4.4 If it is confirmed that the reported individual has violated relevant laws or the company's integrity management policies and regulations, the individual must immediately cease the inappropriate behavior and be dealt with appropriately. If necessary, the matter should be reported to the competent authorities, and referred to judicial authorities for investigation, or legal proceedings should be initiated to seek damages and protect the company's reputation and interests.
- 5.4.5 If the dedicated department identifies significant violations or potential major harm to the company during the investigation, it must promptly prepare a report and notify the Audit Committee in writing.
- 5.4.6 Records of the report acceptance, investigation process, and investigation results must be maintained for five years. These records can be kept in written or electronic form. If litigation related to the reported content arises before the retention period expires, the relevant records must continue to be preserved until the litigation concludes.
- 5.4.7 If the report is verified as valid, the relevant units of the company must review the internal control systems and operational procedures involved, and propose improvement measures to prevent recurrence of the same behavior.
- 5.4.8 The dedicated department may, depending on the severity of the reported case, require the relevant departments to report on the situation, the handling methods and subsequent review and improvement measures.

#### 5.5 Rewards and Disciplinary Actions:

If an insider's report is verified to be true, the company may provide appropriate rewards. However, if there is a false report or malicious accusation, the company will impose disciplinary actions based on the relevant provisions of its management regulations and work rules, depending on the severity of the case.

 MIC Group	<i>Marketch International Corp.</i>	No.	MP-CM16
		Page	3
	Management Regulations	Version	A0
	Procedures for Handling Reports of Illegal and Unethical Conduct by Internal and External Personnel	Effective Date	2024.08.01

5.6 These procedures shall be implemented after approval by the Board of Directors, with the same applied to any amendment.

6. Related documents:

6.1 Code of Ethical Conduct (MP-CM09)

6.2 Corporate Integrity Management Code (MP-CM08)

7. Forms used: None (\* indicates forms developed by other procedures or methods)

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