

GIBSIN ENGINEERS, LTD.

WORKPLACE SEXUAL HARASSMENT PREVENTION, GRIEVANCE, AND DISCIPLINARY MEASURES

Amended on July 23, 2026

Article 1

GIBSIN Engineers, Ltd. (hereinafter referred to as the “Company”), in order 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 handling measures to protect the rights and privacy of the parties concerned, hereby formulates these Measures in accordance with Paragraph 1, Article 13 of the Gender Equality in Employment Act and the Workplace Sexual Harassment Prevention Measures Guidelines issued by the Ministry of Labor.

Article 2

Unless otherwise provided by laws and regulations, the Company’s sexual harassment prevention measures and complaint handling procedures shall be governed by these Measures.

Article 3

Supervisors at all levels of the Company shall not engage in any of the following acts toward their subordinates. Likewise, employees shall not engage in such acts toward one another or toward job applicants:

1. Making sexual requests, using sexually suggestive or gender-discriminatory language, or engaging in conduct of a sexual nature that creates a hostile, intimidating, or offensive working environment for another employee, infringes upon or interferes with such employee’s personal dignity or personal freedom, or adversely affects such employee’s work performance.
2. A supervisor making explicit or implicit sexual requests, using sexually suggestive or gender-discriminatory language, or engaging in conduct of a sexual nature toward a subordinate or a job applicant as a condition for the establishment, continuation, modification, assignment, deployment, remuneration, performance evaluation, promotion, demotion, or reward and disciplinary action relating to an employment contract.

Article 4

The investigation into sexual harassment claims shall apply the requirements referred to in Paragraphs 1 to 4 of Article 12 of the Gender Equality in Employment Act, and also take the following circumstances into consideration as examples of sexual harassment:

1. Gazing, touching, hugging, kissing or smelling another person's body inappropriately, or coercing others to do so.
2. Sending, retaining, displaying or broadcasting the text, pictures, sounds, videos or materials that refer to or demonstrate any sexual request, sexual activity or gender discrimination.
3. Repeatedly harassing or continuing to follow or pursue any person against their will.

Article 5

The Company shall set up a hotline, email or any other designated complaint channels dedicated to processing sexual harassment incidents. The complaint channels referred to in the preceding paragraph shall be made accessible to employees at a noticeable location, and assign personnel or units responsible for receiving, investigating, and handling sexual harassment complaints.

Article 6

The Company shall require supervisors of all departments to make appropriate use of internal meetings, broadcasts, e-mails, internal documents, and other available communication channels and opportunities to strengthen awareness and promote to employees under their supervision the Company's sexual harassment prevention measures and complaint procedures.

The Company shall implement the sexual harassment prevention education and training measures with respect to the following personnel.

1. With respect to the employees, the Company shall have them undergo sexual harassment prevention education and training at the workplace.
2. With respect to the personnel holding managerial positions and involved in processing, investigating and resolving complaints of sexual harassment incidents, the Company shall organize related education and training regularly each year.

The education and training referred to in the preceding paragraph shall be prioritized and implemented with respect to the personnel or unit members designated by the Company in accordance with the preceding paragraph, Directors, supervisors, managers and personnel holding managerial positions of the company.

Article 7

When the Company becomes aware of a situation involving sexual harassment, the Company shall take the following immediate and effective corrective and remedial measures:

1. When the Company becomes aware of sexual harassment due to a complaint from the victim:
 - a. Taking into account the complainant's wishes, appropriate isolation measures shall be adopted to prevent the recurrence of sexual harassment against the complainant, and no adverse changes shall be made to the complainant's salary or other working conditions.
 - b. Provide or refer the complainant to medical or psychological counseling, social welfare resources, and other services as necessary.
 - c. Initiate an investigation to interview the personnel involved in the sexual harassment incident or proceed with appropriate investigation procedures.
 - d. If the respondent holds a position of authority, and the circumstances are severe, and it is deemed necessary to temporarily suspend or adjust the duties of the respondent during the investigation, the Company may temporarily suspend or adjust the duties of the respondent. If, after the investigation, it is determined that the accusation does not sexual harassment, the salary for the period of the respondent's suspension shall be retroactively paid.
 - e. If the report of sexual harassment is proven to be true, adequate disciplinary action or punishment shall be imposed on the perpetrator. If the incident is considered a serious offense, the Company may terminate the employment contract without prior notice in accordance with to Paragraph 2 of Article 13-1 of the Gender Equality in Employment Act.
 - f. If the report of sexual harassment is proven to be fabricated intentionally, adequate disciplinary action or punishment shall also be imposed on the complainant.
2. When the Company becomes aware of a sexual harassment incident not resulting from a complaint as outlined by the preceding Subparagraph:
 - a. Interview related personnel and clarify and investigate the relevant facts as necessary.
 - b. Advise the victim of their interests and rights and the various remedies available to them, and assist them in filing a complaint if desired by the victim.
 - c. Make reasonable adjustments to work content or the workplace of the related personnel.

- d. Provide or refer the victim, if they desire, to medical or psychological counseling, social welfare resources, and other services as necessary.

If the Company receives the victim's report on the sexual harassment incident, but the victim is unwilling to file a complaint, the Company shall take immediate and effective corrective and remedial measures pursuant to subparagraph 2 of the preceding paragraph.

Article 8

Where the respondent is not a Company employee, or where the complainant is a dispatched worker or job applicant, the Company shall still process the complaint and adopt corrective and remedial measures in accordance with these Measures.

If the victim and perpetrator belong to different employing entities but have collaborative work or business relations, the employer of either party shall take the immediate and effective correction and remedial measures referred to in the preceding article pursuant to the following requirements, upon becoming aware of the sexual harassment:

1. The employer of either party shall notify the other party, in writing, via fax, verbally or in any other electronic data transmission form, to negotiate for the resolution or remedy together, upon becoming aware of any sexual harassment incident.
2. Protect the privacy and personal reputation of the concerned parties.

Article 9

The Company shall identify the risks of sexual harassment in the work environment and provide necessary prevention measures for employees working at workplaces that can not be directed and managed by the Company, and shall thoroughly inform employees of such information beforehand.

Upon becoming aware of an incident of sexual harassment between employees that is governed by the Sexual Harassment Prevention Act or the Stalking and Harassment Prevention Act, the Company shall assess potential risks of workplace sexual harassment and, as appropriate, implement preventive measures and provide necessary assistance.

Article 10

The Company will handle sexual harassment complaints and resolutions confidentially, protecting the privacy and personal rights of both parties, and ensuring the complainant is free from any retaliation or other adverse treatment.

To process complaints of sexual harassment, the Company shall establish a Sexual Harassment Complaint Handling Unit consisting of three members. The head of the Finance and Human Resources Department shall serve as an ex officio

member. The remaining members shall be designated or appointed by the General Manager from among the Company's incumbent employees on a case-by-case basis. The Unit shall include professionals with gender awareness expertise, and female members shall constitute no less than one-half of the total membership.

The General Manager may designate one of the members of the Sexual Harassment Complaint Handling Unit to serve as the convener and chairperson of its meetings. Where the chairperson is unable to preside over a meeting for any reason, another member may be designated to act as chairperson in his or her place.

Where a dispatched worker is subjected to sexual harassment by an employee of the Company, the Company shall accept and process the complaint and shall conduct a joint investigation with the dispatching agency. The results of the investigation shall be provided to both the dispatching agency and the parties concerned

Article 11

When the respondent of a sexual harassment complaint is the highest-ranking executive of the Company, employees, dispatched workers, or job applicants of the Company may, in addition to utilizing the Company's internal channels, file a complaint directly with the local competent authority pursuant to Article 32-1, Paragraph 1, Subparagraph 1 of the Gender Equality in Employment Act.

Article 12

The complainant in a sexual harassment incident may file the complaint verbally, via email or in writing. If the complainant does so verbally or via email, the personnel or unit accepting the complaint shall make documentation of the verbal complaint and read it out to the complainant or ask the complainant to read it in order to confirm its accuracy.

The documentation of the complaint filed in writing, verbally or via email, referred to in the preceding paragraph shall be signed or sealed by the complainant and specify the following matters:

1. The complainant's name, department/unit, job title, residential address, contact telephone number, and the date of the complaint.
2. If there is a legal representative or an authorized agent, their name, residential address, and contact telephone number; if an agent is appointed, a power of attorney must be attached.
3. The factual substance of the complaint and relevant evidence.

Upon receipt of the complaint referred to in Paragraph 1, the Company shall notify the local competent authority, in the substance and manner required by the central competent authority.

Article 13

When a complainant files a sexual harassment complaint with the Company, they may withdraw the complaint in writing at any time before the Company's decision notice is served. Once a complaint is withdrawn, no further complaint may be filed based on the same grounds. However, if new facts occur or new evidence is discovered regarding the same grounds after the complainant has withdrawn the complaint, a new complaint may still be filed.

Article 14

Upon receipt of a complaint, the Company shall uphold the principles of objectivity, fairness and professionalism when conducting the investigation. The investigation procedure shall protect the privacy of concerned parties and the personal reputation of those involved.

In addition to setting up the complaint processing unit pursuant to the Article 10 when dealing with a complaint against sexual harassment, form a complaint investigation taskforce to conduct the investigation. The taskforce shall include members from outside the organization who are professionals with gender awareness.

The result of an investigation by the complaint into a sexual harassment incident shall include the following matters and shall be forwarded to the complaint handling unit for review and processing:

1. Causes of the complaint for the sexual harassment incident, including any concerned party's statement.
2. Investigation and interview records, including dates and the identities of the persons interviewed.
3. Determination of facts and reasons.
4. Suggestions for the resolution.

Article 15

Personnel participating in the handling, investigation, and deliberation of a sexual harassment complaint shall protect the privacy of the parties concerned and of individuals invited to assist in the investigation, as well as their other personal legal interests. The names of such persons and any other information sufficient to identify their identities shall be kept confidential, except where disclosure is necessary for the purpose of the investigation or required by considerations of public safety. In addition, no person shall forge, alter, destroy, conceal, or suppress evidence relating to a workplace sexual harassment incident.

Any person who violates the provisions of the preceding paragraph shall be removed from participation in the sexual harassment complaint case by the convener. The Company may, depending on the circumstances, impose

disciplinary measures and pursue any related liabilities in accordance with applicable regulations, and may revoke such person's designation or appointment.

Article 16

Personnel involved in processing, investigating, or resolving a sexual harassment complaint shall recuse themselves if they are the complainant or respondent, or if they are the spouse, former spouse, relative by blood within the fourth degree, relative by marriage within the third degree, or household member of either party.

If any personnel required to recuse themselves under the preceding paragraph fails to do so, or if specific facts suggest a potential bias despite the absence of the aforementioned relationships, the complainant or respondent may submit a written application detailing the facts and grounds to the Company to request their recusal. The challenged personnel may submit a written response to the application.

Prior to the Company's decision to grant or dismiss the recusal application, the challenged personnel shall suspend all processing, investigation, or resolution of the case; provided that necessary actions may still be taken in urgent circumstances.

Where any person referred to in Paragraph 1 fails to recuse themselves as required, and neither the complainant nor the respondent has applied for such recusal, the Company shall order the recusal of the said person.

Article 17

The Sexual Harassment Complaint Handling Unit may convene a meeting only when more than one-half of its members are present. A resolution shall be adopted only with the consent of more than one-half of the members present. In the event of a tie vote, the chairperson shall make the final decision.

When convening a meeting, the Sexual Harassment Complaint Handling Unit may notify the parties concerned and relevant persons to appear and provide explanations. The parties shall be afforded a full opportunity to present their statements and defenses. Repetitive questioning shall be avoided unless it is necessary to further inquire into matters involving the parties. The Unit may also invite persons with relevant expertise or experience to provide assistance.

The complaint handling unit shall render a reasoned decision by taking into account the investigation findings of the complaint investigation panel, and may formulate recommendations for disciplinary action or other measures. Such decision shall be notified to the complainant and the respondent in writing.

Article 18

The Company shall close the case within 2 months as of the date following receipt of a complaint of sexual harassment. If necessary, an extension for no more than

one month may be granted, and the concerned parties shall be notified. If the complainant considers that the Company has failed to handle the matter, or is dissatisfied with the investigation or disciplinary results of the Company, the complainant may file a complaint with the local competent authority pursuant to Article 32-1 of the Gender Equality in Employment Act.

If the Company fails to take immediate and effective correction and remedial measures upon awareness of a sexual harassment incident, the employee or job applicant may file a complaint with the local competent authority in accordance with Paragraph 1 of Article 34 of the Gender Equality in Employment Act.

Article 19

For a sexual harassment complaint that has entered judicial proceedings, the complaint handling unit may, upon obtaining the consent of the complainant, resolve to suspend the investigation and the rendering of a decision. The duration of such suspension shall not be subject to the limitations specified in Paragraph 1 of the preceding article.

Article 20

Where a sexual harassment complaint is found to be true upon investigation, the Company will, depending on the severity of the circumstances, impose appropriate disciplinary action or measures on the harasser pursuant to the Employee Work Rules and other relevant regulations, and shall notify the local competent authority regarding the content and in the manner prescribed by the Ministry of Labor. If criminal liability is involved, the Company will also assist the complainant in filing a criminal complaint.

If the Company becomes jointly and severally liable with the perpetrator of sexual harassment for damages pursuant to Paragraphs 1 and 2 of Article 27 of the Act of Gender Equality in Employment, the Company shall have the right of recourse against the perpetrator after compensating the victim for the damages.

Article 21

The Company shall adopt follow-up monitoring, evaluation and supervision measures to ensure the effectiveness of the implementation of a punishment and other related corrective measures and prevent the recurrence of similar incidents or the occurrence of retaliatory activities.

Article 22

These Measures shall be implemented upon approval and promulgation by the General Manager. The same procedure shall apply to any subsequent amendments thereto.