

Directions for Encouraging the Public to Report Illegal Financial Activities by the Financial Supervisory Commission

Amended on Jun. 13, 2023

5. The reward distribution standards are as follows:

- (1) If a financial law violation is reported and a fine of NT\$10 million or more is imposed or a court sentences the violator to imprisonment of three years or more, a reward of NT\$5 million shall be paid to the whistleblower of the case.
- (2) If a financial law violation is reported and a fine of more than NT\$5 million but less than NT\$10 million is imposed, and the entity is ordered to dismiss (remove) or replace a director or a supervisor, suspend the duties of its directors or supervisors for one year or more, revoke or terminate the entity's business permit, or suspend all business operations, or a court sentences the violator to imprisonment of more than one year but less than three years, a reward of NT\$2.5 million shall be paid to the whistleblower of the case.
- (3) If a financial law violation is reported and a fine of more than NT\$1 million but less than NT\$5 million is imposed, and the entity is ordered to dismiss (remove) its manager or employee, suspend the duties of its directors or supervisors for more than six months but less than a year, suspend the duties of its managers for more than one year, suspend certain business operations, accept restrictions on the scope of its business operations, restrict investments, or restrict the scope of fund utilization, cease selling insurance products or restrict the launch new insurance products, or set limits on new insurance contracts, or a court sentences the violator to imprisonment of more than six months but less than one year, a reward of NT\$250,000 shall be paid to the whistleblower of the case.
- (4) If a financial law violation is reported and a fine of more than NT\$200,00 but less than

NT\$1 million is imposed, and the entity is ordered to suspend the duties of its directors or supervisors for less than six months, suspend the duties of its managers for more than six months but less than a year, reduce the salary or remuneration paid to its mandated personnel or employee, or a court sentences the violator to imprisonment of less than six months, a reward of NT\$50,000 shall be paid to the whistleblower of the case.

When the same financial law violation is reported in accordance with different laws that apply to the same violation or conditions in the subparagraphs of the preceding paragraph coexist, only the highest amount of reward shall be distributed.

The total reward provided to a whistleblower in one year pursuant to the regulations provided in Paragraph 1, Sub-Paragraphs 3 and 4 above shall not exceed NT\$2 million.

9. When a whistleblower files a financial law violation report, he/she may file the report in writing, verbally, by telephone, by fax, by email, or other methods and shall provide the following information:
 - (1) Name, ID number, address, and contact information of the whistleblower.
 - (2) The name, address, or other information sufficient to identify the reported person. If the reported entity is a company or business, provide the name of the company or business, name of the person in charge, and the business address.
 - (3) Specific evidence and related information that can prove the reported entity's violation of laws.

When a report is filed verbally or by telephone, the authority responsible for processing financial law violation reports shall make records which must be reviewed and signed, sealed, or affixed with the fingerprint by the whistleblower. If a report is filed by telephone, the authority responsible for processing financial law violation reports shall notify the

whistleblower to proceed to a designated location to assist the authority in making records.

If the authority responsible for processing financial law violation reports discovers that the whistleblower is anonymous or files a report under a false name, the reward shall not be distributed.