



中美矽晶製品股份有限公司
SINO-AMERICAN SILICON PRODUCTS INC.

Sino-American Silicon Products Inc.

**Measures for the Report on
Illegal, Immoral and Dishonest Acts**

No: SAS-BO-034



Comparison Chart

Article	Before	After	Remark
6	<p>1. Whistleblowers shall at least provide the following information:</p> <ul style="list-style-type: none"> i. Whistleblower's name, ID number and available contact information such as address, phone number or email address. ii. Adverse party's name or any other information sufficient to distinguish the identity of such person. iii. Concrete evidence readily available for investigation. <p>2. Designate units shall handle reports pursuant to the following procedures:</p> <ul style="list-style-type: none"> i. When the report involves general employees, cases regarding money and improper benefits shall be directly submitted to <u>president</u>, while non-monetary cases shall be as well informed on department supervisors other than a submission to <u>president</u>. When the report involves <u>chairman</u>, directors or senior managers, it shall be submitted to independent directors or audit committee. ii. For reports involving general employees, cases regarding money and improper benefits shall be handled by human resource unit, while non-monetary 	<p>1. Whistleblowers shall at least provide the following information:</p> <ul style="list-style-type: none"> i. Whistleblower's name, ID number and available contact information such as address, phone number or email address. <u>Whistleblowers may also choose to file an anonymous report.</u> ii. Adverse party's name or any other information sufficient to distinguish the identity of such person. iii. Concrete evidence readily available for investigation. <p>2. Designate units shall handle reports pursuant to the following procedures:</p> <ul style="list-style-type: none"> i. When the report involves general employees, cases regarding money and improper benefits shall be directly submitted to <u>chairperson</u>, while non-monetary cases shall be as well informed on department supervisors other than a submission to <u>chairperson</u>. When the report involves <u>chairperson</u>, directors or senior managers, it shall be submitted to independent directors or audit committee. ii. For reports involving 	<p>Revision to allow anonymous report made pursuant to "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and "Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies" as respectively amended in 2019 and 2020. Other changes made according to practical needs.</p>



	<p>cases shall be additionally handled in tandem with department supervisors; legal unit may offer support when necessary. Human resource and legal units shall jointly handle reports involving senior managers regardless of monetary or non-monetary cases. The foregoing procedures may be duly adjusted by president.</p> <p>(Below omitted)</p>	<p>general employees, cases regarding money and improper benefits shall be handled by human resource unit, while non-monetary cases shall be additionally handled in tandem with department supervisors; legal unit may offer support when necessary. Human resource and legal units shall jointly handle reports involving senior managers regardless of monetary or non-monetary cases. The foregoing procedures may be duly adjusted by chairperson.</p> <p>(Below omitted)</p>	
9	<p>The “Measures” was approved on March 22, 2016. The first amendment was made on November 13, 2018. The second amendment was made on March 21, 2019. The third amendment was made on November 12, 2019. The fourth amendment was made on December 8, 2022.</p>	<p>The “Measures” was approved on March 22, 2016. The first amendment was made on November 13, 2018. The second amendment was made on March 21, 2019. The third amendment was made on November 12, 2019. The fourth amendment was made on December 8, 2022. The fifth amendment was made on November 10, 2023.</p>	<p>Incorporating the date of latest amendment.</p>



Sino-American Silicon Products Inc.

Measures for the Report on Illegal, Unethical and Dishonest Conducts

Article 1 (Basis)

This “Measures for the Report on Illegal, Unethical and Dishonest Conducts” (hereinafter, the “Measures”) is hereby established to implement the enforcement of this Company’s rules as specified in “Codes of Ethical Conduct” and “Ethical Corporate Management Best Practice Principles”, and to encourage reports on any illegal act or violation of the foregoing rules.

Article 2 (Purpose)

This “Measures” is to foster employees of this Company to fully comply with internal “Codes of Ethical Conduct” and “Ethical Corporate Management Best Practice Principles”, and to secure both whistleblower and adverse party’s legitimate rights.

Article 3 (Designated Unit)

1. Spokesperson: Hearing of reports by stockholders, investors and other stakeholders.
2. Human resource manager: Hearing of reports by this Company’s internal staff, consumers, suppliers and contractors.
3. Legal staff: Hearing of reports by persons as specified above, and management of reporting email inbox as well as amendments to and elaborations on this “Measures”.
4. Independent directors: Management of reporting email inbox.

Article 4 (Reporting Access)

Reports can be submitted via “Staff Complaint Box” and “Email”.
Email address: whistleblower@saswafer.com.

Article 5 (Principles of Report-handlings)

1. Designated units shall make certain the essence of such reports; if any potential violation of law, unethical or dishonest conduct is found, designated units shall submit with evidence to president for allocation of subsequent proceedings.
2. This Company shall deal with reported cases on a confidential basis, investigate through independent sources, fully protect whistleblowers and keep the identity of whistleblowers strictly confidential. Relevant personnel of this Company handling reported cases shall declare with a written statement that they will keep the identity of whistleblowers and the content of such reports confidential, and such personnel shall refrain from participating in the case if there is a conflict of interest.
3. This Company assures that whistleblowers will not be treated adversely due to the filing of such reports.



4. In order to secure adverse parties' rights against intentional false accusations, this Company shall offer adverse parties opportunities to appeal and, when necessary, call for a hearing conducted by the human resource arbitration committee.

Article 6 (Handling Procedures)

1. Whistleblowers shall at least provide the following information:
 - i. Whistleblower's name, ID number and available contact information such as address, phone number or email address. Whistleblowers may also choose to file an anonymous report.
 - ii. Adverse party's name or any other information sufficient to distinguish the identity of such person.
 - iii. Concrete evidence readily available for investigation.
2. Designate units shall handle reports pursuant to the following procedures:
 - i. When the report involves general employees, cases regarding money and improper benefits shall be directly submitted to chairperson, while non-monetary cases shall be as well informed on department supervisors other than a submission to chairperson. When the report involves chairperson, directors or senior managers, it shall be submitted to independent directors or audit committee.
 - ii. For reports involving general employees, cases regarding money and improper benefits shall be handled by human resource unit, while non-monetary cases shall be additionally handled in tandem with department supervisors; legal unit may offer support when necessary. Human resource and legal units shall jointly handle reports involving senior managers regardless of monetary or non-monetary cases. The foregoing procedures may be duly adjusted by chairperson.
 - iii. If any illegal act or violation of this Company's policies or rules regarding ethical management is confirmed, designated units shall immediately demand such adverse parties to cease relevant conducts and adopt appropriate measures; where necessary, cases shall also be reported to the competent authority or referred to the judicial authority for investigation, and that damage awards are to be claimed through legal resolutions to ensure this Company's goodwill and legitimate rights.
 - iv. Written records of hearings of reports, investigation processes and investigation results shall be kept for five years; the foregoing record-keeping may be conducted by electronic means. If relevant litigations are to be raised prior to the expiration date of record-keeping, such records shall be continuously kept until such litigations come to an end.
 - v. For reported cases found to be true, designated units shall demand that relevant units of this Company review relevant internal control system and operating procedures, and propose improvement measures to prevent the same conducts from happening again.
 - vi. Designated units shall report to board of directors regarding reported cases, handling measures being adopted, and subsequent review and improvement measures.

Article 7



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For reported cases found to be true which constitute a major offense, aside from handling pursuant to laws, regulations or this Company's relevant rules, proper rewards may be granted to whistleblowers depending on the significance of such cases. When internal staff is found to falsely file reports or maliciously make accusations, disciplinary measures shall be taken against such person, and such person shall be dismissed from his or her position when such offenses are considered major.

Article 8

This "Measures" shall be implemented after board of directors grant approval; the same shall apply when this "Measures" is to be amended.

Article 9

The "Measures" was approved on March 22, 2016.

The first amendment was made on November 13, 2018.

The second amendment was made on March 21, 2019.

The third amendment was made on November 12, 2019.

The fourth amendment was made on December 8, 2022.

The fifth amendment was made on November 10, 2023.