

**ThinTech Materials Technology Co., Ltd.**  
**Measures for the Administration of the Prosecution System**

Article 1 In order to protect the Company's reputation, safeguard property, and prevent corruption, theft, embezzlement, or other unethical and dishonest acts that may damage the rights and interests of shareholders, employees, and partners, the Company's reporting channels and procedures are established in accordance with the "Code of Ethics and Conduct," the "Code of Business Integrity," and the "Work Rules," etc., with the aim of optimizing the Company's corporate governance and securing the lawful rights and interests of the reporting persons and the related parties.

Article 2 Employees shall get along with each other, help each other and love each other. However, in order to safeguard the overall interests of the Company, they shall be responsible for reporting any acts of fraud or malpractice.

Scope of prosecution :

- I. Violation of applicable laws or regulations of the Company.
- II. Violation of the Company's policies, systems, or integrity, ethical standards, and other related regulations.
- III. Any act that jeopardizes or threatens to jeopardize the Company's rights and interests, such as fraud, misappropriation of the Company's assets, or receipt of undue benefits.

Article 3 The Audit Office is responsible for accepting and filing cases, and the investigation of complaint cases will be conducted by the project manager or the investigation team designated by the General Manager.

Article 4 Detective Pipeline

- I. Reporting Letters : No. 1, Luke 8 Road, Luzhu District, Kaohsiung City, Taiwan (R.O.C.) audit room °
- II. Reporting Mailbox : [whistleblower@e-ttmc.com.tw](mailto:whistleblower@e-ttmc.com.tw)
- III. Reporting Telephone Numbers : (07)6955125 extension : 1112

Article 5 The flow of prosecution cases is as follows

- I. Admissibility and filing of cases :
  - 1. The auditor shall open a case immediately after receiving the report °
  - 2. Upon receiving a complaint, the Audit Office staff shall first determine whether the case meets all of the following investigation requirements

and fill out the “Audit Office Record of Complaints Received” form (e.g., Attachment I) :

- A. The name and ID number of the reporting party, which may also be anonymous, and the address, telephone number, or e-mail address at which the reporting party may be contacted.
  - B. The name or other characteristic or information sufficient to identify the person being cited.
  - C. Presenting Specific Causes of Action and Evidence to be Investigated.
  - D. An anonymous complaint will be accepted and processed when the content of the complaint or the evidence provided recognizes the need for investigation.
3. In the event that a complaint lacks one of the investigative elements in paragraph 1 (2) above, it will not be investigated and will be closed by an officer of the Audit Office after explaining the case to the complainant, and the relevant paperwork will be filed in accordance with the provisions of paragraph 4 after noting the reasons.

## II. Investigation and Reporting

- 1. If the reported case involves an employee, it shall be reported to his/her supervisor and the general manager, who shall designate the person in charge of the project or form an investigation team to conduct the investigation. °
- 2. If the reported case involves a director or manager, it should be reported to the independent directors or the audit committee, and the Company should cooperate in the investigation.
- 3. The person in charge of the case or the investigation team should conduct a detailed and careful investigation into the reported case and the circumstances involved.
- 4. In the course of the investigation, if necessary, the whistleblower can be asked to help and provide relevant information, and assistance from other relevant departments or external experts can also be sought.

## III. Conclusion and Report

- 1. Upon completion of the investigation, the person in charge of the project or the investigation team shall submit a report to the general manager and the chairman of the board of directors based on the results of the investigation, which shall include the cause of the

complaint, the process of the investigation, the handling recommendations, and the follow-up review and improvement measures. °

2. Upon completion of the investigation of an investigation case, it may report to the Board of Directors depending on the circumstances of the case, and if necessary, it shall report to the competent authorities or refer the case to the judicial authorities for investigation. °

#### IV. Retention of records

1. The staff of the Audit Office will record all the relevant information of the reported cases, including original data, written documents, audio files and other forms of data processing, from the acceptance, filing, investigation and reporting of the reported cases, and handle all the related information of the reported cases in the form of classified documents, and archive them for record checking.
2. The person in charge of the case or the investigation team shall complete the organization of the aforementioned files and transfer them to the Audit Office for storage. All files shall be classified as confidential, encrypted and protected, with access rights appropriately restricted, and retained for five years in an electronic format. Before the expiration of the retention period, if a lawsuit related to the reported case occurs, the files should be retained until the lawsuit is concluded. °

#### Article 6 Compliance

- I. The Company shall publicize the reporting (complaint) channels listed in Article 4 on its official website to facilitate the reporting (complaint) of the whistleblower, and the whistleblower shall submit his/her report (complaint) through the aforementioned reporting (complaint) channels, and the Company shall not accept the report (complaint) through any other channels. °
- II. Except for the purpose of complying with laws and regulations or cooperating with the investigation of the public authorities, or for information that is known to the public, the staff of the Audit Office shall keep the information related to the reported case in strict confidence, including but not limited to the identity of the informant, the subject matter of the report, and the investigation procedures, etc.

If there is any violation of this provision, it shall be dealt with in accordance with the provisions of Article 7, Paragraph 1. °

- III. If a member of the Audit Office, his/her spouse or relative has an interest in the case, or there are other circumstances that may affect the fairness of the investigation and handling of the case, the member of the Audit Office shall take the initiative to recuse himself/herself from the case, and the informant shall have the right to request that the member of the Audit Office who has the aforesaid circumstance to recuse himself/herself from the case. °
- IV. Informants, units and officers should actively cooperate with the investigation and should not provide false information or interfere with the investigation.
- V. No unit or employee shall, in any way, stop or restrain an informer from reporting or obstructing the investigation, nor retaliate against an informer or an auditor in any way, and any violation of this shall be dealt with in accordance with Article 7, Paragraph 1.
- VI. If, in the course of investigation, there is sufficient evidence to believe that the whistleblower may have committed the acts mentioned in Article 2, appropriate measures may be taken to prevent the damage from spreading, including but not limited to the suspension of the whistleblower's duties.
- VII. If any deficiencies in systems or operating procedures are identified during the course of an investigation, they should be brought to the attention of the auditing unit for an assessment of whether or not to modify the relevant internal control systems and operating procedures. °
- VIII. In order to protect the rights of the whistleblower, the Company shall give the whistleblower an opportunity to defend himself/herself and, if necessary, conduct a hearing. °
- IX. The company is committed to protecting whistleblowers from being mishandled as a result of whistleblowing.

#### Article 7 Penalization and accountability

- I. If, during or as a result of the investigation, any employee is found to have violated this system or the Company's management rules and regulations, the employee shall be punished, and if there is a crime or violation of law, the employee shall be held liable in accordance with

the circumstances and legal procedures, and shall be required to seek compensation for damages.

- II. If any director, supervisor or outsider is found to have committed a crime or violation of the law during or as a result of the investigation, the matter will be referred to the judicial authorities, and if any damage is caused to the Company, the matter will be pursued in accordance with the law.
- III. If the investigation reveals that the report is malicious and false, in addition to being handled in accordance with the provisions of the preceding two items, the reporting party shall be held legally responsible for the report

#### Article 8 獎勵辦法

After investigation, if the report is found to be true and beneficial to the Company, or if the report provides significant clues or evidence, appropriate rewards may be given to the informant or the meritorious person.

Article 9 This Act shall come into operation subject to the approval of the Chairman of the Board of Directors and the same shall apply to any amendment thereto.

#### Article 10 By-laws

Date of implementation: March 01, 2008

First revision: January 14, 2011

Second amendment: August 23, 1983

(Annex I)

**ThinTech Materials Technology Co., Ltd.**

**Complaint Case Record Form**

			* Date of Reporting :    /    /	
Prosecutor	* Name		* Telephone	
	* E-MAIL			
* Subject matter of the report		Please fill in the details of the report :		
Remarks				
* Prosecutor (Signature)		* audit room  Admissible  Officers		

Remarks.

A. Fields marked with \* are required and will not be accepted if not filled in.

B. The reason for the report should not only be the website, but also the specific evidence to facilitate the subsequent investigation.