

**St.Shine Optical Co., Ltd.**  
**Whistleblowing Procedures**

Article 1 Purpose

To implement the company's "Codes of Ethical Conduct" and "Ethical Corporate Management Best Practice Principles", and to provide employees and relevant informants a channel to report any illegal or unethical behavior violating the Code of Ethics or Integrity Operation Guidelines. The purpose is to ensure the legal rights and interests of informants and related parties, assist in resolving any unfair treatment they may encounter, and enhance harmony between labor and management. These procedures are hereby established.

Article 2 Scope and Targets

Scope: Applicable to St. Shine Optical Co., Ltd. and its subsidiaries

Targets: All employees, customers, suppliers, or other stakeholders who, upon discovering the following situations, are entitled to file a report:

1. Violation of the company's Code of Ethics.
2. Violation of the company's Integrity Operation Guidelines.
3. Workplace illegal infringements.
4. Violations of the company's existing management regulations, systems, or business operations causing harm to individual legal rights.

Article 3 Receiving Units

1. Department heads and the management department within the company:  
Responsible for receiving reports from internal employees.
2. Audit Department: Responsible for receiving reports from customers, suppliers, contractors, and other stakeholders.

Article 4 Reporting Channels

1. Establish an independent whistleblowing channel managed by dedicated personnel for employees, customers, suppliers, and other external stakeholders to report illegal actions, violations of human rights, violations of the Code of Ethics, or breaches of Integrity Operation Guidelines. The whistleblowing and complaint email address is as follows:

Applicable	Reporting Channels
Employee	Mail box or telephone of department head
	report@stshine.com.tw
Customers, suppliers and other stakeholders	audit@stshine.com.tw

2. Whistleblowing Hotline and Email on the official website.
3. Mailing address: Audit Room/ST Shine Optical Ltd. Corp.  
5F No. 276 Section 1 Datong Road  
Xizhi District, New Taipei City  
Taiwan

#### Article 5: Handling Procedures

1. Whistleblowers must submit their reports in writing, orally, or via email through the units and channels listed in Articles 3 and 4 of these procedures. They should fill out the 'Whistleblower Complaint Event Record Form' and provide specific details and sufficient information related to the behaviors or incidents specified in Article 2 for verification purposes (including the names of relevant individuals, units, the date of the incident, and a description of the content).
2. When the reported incident involves directors or senior executives, it should be reported to the Audit Committee.
3. If the report is made verbally, the personnel handling the report should fill out the 'Whistleblower Complaint Event Record Form' to record the details. The form should be read to the complainant or made available for review. After confirming the accuracy of the content, the complainant should sign or the form should be preserved if the report is anonymous. Any investigation records should be kept.
4. If the same event are received by different channels, or reported earlier or handled in progress, then they should be combined to process.
5. Complaint cases should be concluded within one month, with the option to extend for another month if necessary. Upon conclusion, the whistleblower should be provided with a response using the 'Whistleblower Complaint Event Record Form.' If the complainant disagrees with the outcome, they may submit a reconsideration request within ten days of receiving the response, with a limit of one reconsideration, accompanied by new reasons and specific new evidence.
6. If the whistleblower's claims are verified, the company will take disciplinary actions according to laws or internal regulations, or pursue legal responsibilities. Before making disciplinary decisions, the company should provide the accused party with an opportunity to present their statements or appeal, safeguarding the rights of the accused party. If significant violations or potential major damage to the company are discovered during the investigation, the unit handling the complaint should report the case to the Audit Committee.
7. If the personnel handling the complaint fail to process it without valid reasons or if the accused party's supervisor was aware of illegal or unethical behavior before the complaint was made and failed to address it, the company will handle it

according to laws or internal reward and punishment regulations.

8. The unit handling the complaint may choose not to accept the case but should file it for reference under the following circumstances:
  - (1) If the whistleblower does not provide the information specified in this article or if the complaint is evidently malicious or false.
  - (2) If the same facts have been investigated and confirmed as not acceptable or have been resolved. However, if the whistleblower can provide new concrete evidence proving the need for a re-investigation, this limitation does not apply.
  - (3) If the complaint is anonymous or doesn't provide contact information or poses difficulties in investigation and verification.

#### Article 6: Whistleblower Investigation Recusal System

1. If the personnel handling the complaint has a second-degree relationship with the whistleblower or the accused party, has a vested interest in the reported matter, or other circumstances that may affect the fair investigation and handling of the complaint, they should voluntarily recuse themselves. The whistleblower or accused party also has the right to request recusal.
2. If the accused party is the highest executive of the unit accepting the complaint, the chairman should designate another appropriate unit to handle the complaint.

#### Article 7: Confidentiality and Rewards

1. The parties involved in the complaint and the personnel responsible for handling the case must not disclose information to the public. They are obligated to maintain confidentiality to prevent the whistleblower from unfair treatment, retaliation, or threats. Violators will be dealt with according to internal reward and punishment regulations. The parties involved in the complaint and the related personnel have the duty to respond truthfully to inquiries and provide relevant information.
2. Written documents or electronic files related to the acceptance of complaints, the investigation process, and the investigation results should be retained and kept for five years. They should be appropriately safeguarded, and in case of litigation related to the complaint content before the expiration of the retention period, the relevant information should be continued to be preserved until the conclusion of the litigation.
3. Those engaged in false accusations, deception, insult to others, or intentional disruption will be subject to disciplinary action according to relevant regulations.
4. If a whistleblowing incident is verified as true, and its contribution and resulting economic benefits are significant, the whistleblower will be given appropriate

rewards according to internal reward and punishment regulations.

Article 8: Appendix

Whistleblower Complaint Event Record Form.

Article 9: Effective Date

These procedures will be effective from January 1, 2024.