

### **Comparison Chart**

Article		Before		After	Remark
	(Omitted)		1. <u>Designated units shall make</u>		Revision
			<u>C(</u>	ertain the essence of such	pursuant to
			<u>re</u>	eports; if any potential	GTSM's latest
			v	olation of law, unethical or	published
			<u>d</u>	<u>ishonest conduct is found,</u>	"Ethical
-			<u>d</u>	esignated units shall submit	Corporate
5			W	ith evidence to president for	Management
			<u>a</u>	llocation of subsequent	Best Practice
			<u>p</u>	roceedings.	Principles for
			(Below	v omitted)	TWSE/GTSM
					Listed
					Companies".
	(Above omitted)		(Above	e omitted)	Revision
	2. Designate units handle reports		2.	Designate units <u>shall</u> handle	pursuant to
	pursuant to the following			reports pursuant to the	GTSM's latest
	procedures:			following procedures:	published
	i. V	When the report involves	i.	When the report involves	"Ethical
	ŧ	general employees, <u>cases</u>		general employees <u>, cases</u>	Corporate
	5	shall be reported to		regarding money and	Management
	9	department supervisors.		improper benefits shall be	Best Practice
	,	When the report involves		directly submitted to	Principles for
	(	directors or senior		chairperson, while non-	TWSE/GTSM
6	1	managers, it shall be		monetary cases shall be	Listed
0	9	submitted to independent		as well informed on	Companies".
	(	directors or audit		<u>department supervisors</u>	
		committee <u>members</u> .		<u>other than a submission</u>	
	ii.	The designated unit and		<u>to chairperson</u> . When the	
	1	foregoing supervisors or		report involves	
	L	personnel shall		<u>chairperson</u> , directors or	
		immediately investigate in		senior managers, it shall	
		relevant facts after		be submitted to	
		receiving reports, legal		independent directors or	
		unit and other relevant		audit committee.	
	<u> </u>	units may offer support	ii	. <u>For reports involving</u>	



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	when necessary.		general employees,	
iii.	If any illegal act or		cases regarding money	
	violation of this		and improper benefits	
	Company's policies or		shall be handled by	
	rules regarding ethical		<u>human resource unit,</u>	
	management is		while non-monetary	
	confirmed, designated		<u>cases shall be</u>	
	units shall immediately		additionally handled in	
	demand such adverse		<u>tandem with</u>	
	parties to cease relevant		department supervisors;	
	conducts and adopt		<u>legal unit may offer</u>	
	appropriate measures;		support when	
	where necessary.		<u>necessary. Human</u>	
iv.	If any illegal act or		resource and legal units	
	violation of this		shall jointly handle	
	Company's policies or		reports involving senior	
	rules regarding ethical		managers regardless of	
	management is		monetary or non-	
	confirmed, designated		<u>monetary cases. The</u>	
	units shall immediately		foregoing procedures	
	demand such adverse		may be duly adjusted by	
	parties to cease relevant		the chairperson.	
	conducts and adopt	iii.	If any illegal act or	
	appropriate measures;		violation of this	
	where necessary, damage		Company's policies or	
	awards are to be claimed		rules regarding ethical	
	through legal resolutions		management is	
	to ensure this Company's		confirmed, designated	
	goodwill and legitimate		units shall immediately	
	rights.		demand such adverse	
v.	For reported cases found		parties to cease relevant	
	to be true, designated		conducts and adopt	
	units shall demand that		appropriate measures;	
	relevant units of this		where necessary, <u>cases</u>	
	Company review relevant		shall also be reported to	
	internal control system		the competent	
	and operating procedures,		authority or referred to	
	and propose improvement		the judicial authority for	



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<ul> <li>measures to prevent the same conducts from happening again.</li> <li>vi. Designated units shall report to chairperson and president regarding goodwill and legitimate rights.</li> <li>measures being adopted, and subsequent review and improvement measures.</li> <li>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.</li> <li>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.</li> <li>vi. Designated units shall</li> </ul>	I				I	
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conducts from happening again.					-	
					happening again.	
				vi.	Designated units shall	



		report to <u>board of</u>	
		directors regarding	
		reported cases, handling	
		measures being	
		adopted, and	
		subsequent review and	
		improvement measures.	
		For reported cases found to be true	Procedures
		which constitute a major offense,	regarding false
		aside from handling pursuant to	reports and
		laws, regulations or this Company's	malicious
	For reported cases found to be true	relevant rules, proper rewards may	accusations
	which constitute a major offense,	be granted to whistleblowers	newly added.
	aside from handling pursuant to laws,	depending on the significance of	
7	regulations or this Company's	such cases. When internal staff is	
	relevant rules, proper rewards may be	found to falsely file reports or	
	granted to whistleblowers depending	maliciously make accusations,	
	on the significance of such cases.	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.	
9	The "Measures" was approved on	The "Measures" was approved on	Incorporating
	March 22, 2016.	March 22, 2016.	the date of
	The first amendment was made on	The first amendment was made on	latest
9	December 5, 2018.	December 5, 2018.	amendment.
		The second amendment was made	
		<u>on November 7, 2019.</u>	



# 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".

#### **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.

- 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.
  - 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 <u>shall</u> handle reports pursuant to the following procedures:
  - i. When the report involves general employees, <u>cases regarding money and improper benefits</u> <u>shall be directly submitted to chairperson, while non-monetary cases shall be as well</u> <u>informed on department supervisors other than a submission to 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 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 the 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, <u>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.</u>
  - 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 <u>board of directors</u> regarding reported cases, handling measures being adopted, and subsequent review and improvement measures.

#### Article 7

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 the chairperson grants 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 December 5, 2018. The second amendment was made on November 7, 2019.