
Guidelines for Suggestions and Complaints by Stakeholders

Walsin Lihwa Corporation

Article 1 Basis

In order to strengthen employee ethics, their compliance with the Ethical Conduct Guidelines for Employees and Ethical Corporate Management Best Practice Principles of Walsin Lihwa (hereafter referred to as the Company) by encouraging alerts to any illegal and/or unethical act (hereafter referred to as offence), the Guidelines for Suggestions and Complaints by Stakeholders are enacted and applicable to such suggestions and complaints provided to the Management, Directors, and the Board of the Company.

Article 2 Purpose

The Guidelines are intended to establish the internal and external channels to process the aforementioned suggestions and complaints provided by Stakeholders to protect the legitimate rights of Stakeholders providing suggestions or complaints as well as their respondents in question.

Article 3 Receiving Unit

Any violation of the Company's Ethical Conduct Guidelines for Employees, Ethical Corporate Management Best Practice Principles and/or any other law or regulation shall be alerted or complained to the management and chief audit executive of the Company or the Reporting Channels.

Article 4 Reporting Channels

- a) In person
- b) By phone
- c) By letter
- d) Through designated complaint mailbox

Please refer to the Stakeholders Communication area with regards to the aforementioned Reporting Channels on the Company's website.

Article 5 Processing Procedure

- a) Any suggestion or complaint shall be relevant to the businesses of the Company and shall be provided with the full name and contact information of the person providing the suggestion or complaint (an anonymous suggestion or complaint is acceptable). The content of any suggestion or complaint shall be complete, concrete, specific, and evidenced to facilitate investigations and replies.
 - b) Any suggestion or complaint shall be disinterestedly and fairly investigated for fact-finding by the Receiving Unit, and shall be processed in compliance with relevant laws and regulations as well as the Company's internal regulations. The identity and
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personal information of the party shall not be disclosed without his or her prior consent.

- c) The identity and personal information of anyone providing any suggestion or complaint shall not be disclosed without his or her prior consent.
- d) If any suggestion or complaint is provided by any the Company's employee, the Company will make sure that the employee shall not be subject to any unjustifiable disciplinary action or punishment.
- e) If any improperness or illegality of anyone is identified by investigation of any alert or complaint, the Company will take disciplinary actions in accordance with the Company's bylaws and will impose on the person who shall be responsible for such improperness or illegality, or relevant liabilities in accordance with applicable laws and regulations. If a whistleblower report involves a director or senior management, it should be submitted to the audit committee. Significant offences shall be reported to the Board of the Company, or such offences shall be dealt with as required by relevant government authorities.
- f) Any suggestion that has been accepted and/or implemented by the Company, he or she may be given a proper commendation as gratitude extended by the Company.
- g) The Company shall give the respondent an opportunity to appeal for the purpose of upholding the right of the relative person to avoid being revenge.
- h) The results and process of investigations shall be kept in documentary form for five years and may be saved in digital files. Should any litigation related to any complaint arise prior to the period of safekeeping of such written documents and files expires, such documents and files shall continue to be kept until the end of the judicial proceedings.
- i) Any suggestion or complaint received shall be classified as confidential. Relevant departments will be required by the Auditing Office to handle or implement improvement as soon as possible. Any suggestion or complaint shall be properly replied by the Auditing Office within thirty days upon receipt, or an expected reply date shall be provided.

Article 6 The Guidelines and related processing procedures were promulgated and came into force after approved by the Board of the Company. Any amendment to the Guidelines and related processing procedures shall also be promulgated and come into force after approved by the Board of the Company.

Article 7 The Guidelines were passed at the Board meeting of the Company on May 8, 2026 available for consultation.
