

VIVOTEK INC.

Whistleblowing Management Regulations

Established : September 23, 2020

Amended : February 10, 2022

Article 1

Purpose

To implement the Company's Code of Conduct and Ethical Corporate Management Best Practice Principles, these measures are established to provide employees and whistleblowers with a mechanism to report any illegal activities or violations of the Code of Conduct or the Code of Ethical Management. These measures aim to protect the legitimate rights and interests of whistleblowers and related parties, address instances of unreasonable treatment violating social responsibility, and promote harmonious labor-management relations.

Article 2

Scope and Target

Scope of Application: Applicable to VIVOTEK Inc. and its affiliates and subsidiaries.

Applicable to: All employees, suppliers, customers and other relevant personnel are entitled to report any of the following situations:

1. Violations of the Company's Code of Ethics or Code of Conduct.
2. Workplace misconduct or unlawful acts.
3. Instances where the Company's current management rules, systems, or business operations infringe upon the legitimate rights and interests of individuals.

Article 3

Acceptance Units

1. Audit Department: Responsible for accepting reports from the company's suppliers and contractors.

2. Managers of Subordinate Departments and Human Resources Department: Responsible for accepting reports from internal employees, customers, and other stakeholders.

Article 4

Whistleblowing Channels

An independent whistleblowing channel managed by dedicated personnel has been established to enable employees, suppliers, and other external stakeholders to report violations of laws, human rights, the Code of Conduct, or the Code of Ethical Management. The reporting and appeal mailboxes are as follows:

- Email for reporting and appeal: GRIEVANCE@VIVOTEK.COM
- Written mailbox for reporting and appeal: Mail to the VIVOTEK Complaint Mailbox, 6F, No. 192, Liancheng Road, Zhonghe District, New Taipei City, 235, Taiwan.

Article 5

Handling Procedures

1. Submission of Reports:

Whistleblowers must submit their reports through the units and channels listed in Articles 3 and 4 of these measures, either personally or via an agent, in writing or orally. A "Report and Appeal Case Record Form" must be completed, providing specific details and sufficient information related to the actions or circumstances outlined in Article 2 for verification (including the name, unit, date, and content description of the relevant personnel). Anonymous reports are allowed but named submissions are encouraged to facilitate communication and investigation.

2. Reports Involving Directors or Senior Executives:

If the reported issue involves a director or senior executive, the matter should be escalated to the Audit Committee.

3. Oral Submissions:

If a report is made orally, the personnel receiving the report must

document the details in the "Report and Appeal Case Record Form", read it back to the complainant, or provide it for review. Upon confirmation of accuracy, the complainant must sign or provide written acknowledgment. For anonymous reports, the form will still be completed and retained by the accepting personnel.

4. Case Resolution:

Appeal cases must be resolved within one month; if necessary, the timeline may be extended by an additional month. Upon case closure, a "Report and Appeal Response Form" should be issued to the complainant. This requirement does not apply if the whistleblower did not provide contact information or is unresponsive.

If the complainant is dissatisfied with the outcome, they may, within ten days of receiving the response, submit a new "Report and Appeal Case Record Form" along with new reasons and specific new evidence. The President will designate a different and appropriate unit—separate from the original handling unit—to conduct the reconsideration. Only one reconsideration is permitted per case.

5. Verified Reports:

If the reported issue is verified to be true, the company will take appropriate action in accordance with legal requirements or internal disciplinary regulations. For cases involving legal liabilities, prosecution may be pursued. Before making any disciplinary decisions, the company must provide the counterparty of the whistleblower an opportunity to present their opinions or file an appeal to safeguard their rights. In cases where significant harm may occur, the accepting unit must report the matter to the Audit Committee.

6. Negligence in Handling Reports:

If personnel of the accepting unit fail to handle a report without justifiable reasons, or if the supervisor of the reported individual

is aware of illegal or unethical behavior and fails to address it, appropriate action will be taken in accordance with the law or the company's reward and punishment regulations.

7. Inadmissible Cases:

A report may be deemed inadmissible under the following conditions, though it must still be documented for future reference:

- 7.1 If the whistleblower fails to provide the required information or if the report is found to be malicious or false.
- 7.2 If the same issue has already been reviewed and confirmed as inadmissible or has been resolved. However, this does not apply if the whistleblower presents new and specific evidence warranting a re-investigation.

Article 6

Whistleblowing and Investigation Recusal system

If the individual handling a reported case has a second-degree familial relationship with the whistleblower or the person being reported, has a conflict of interest in the matter, or is otherwise in a situation that may affect the fairness of the investigation or resolution, they must voluntarily recuse themselves. The whistleblower or the person being reported also has the right to request their recusal.

Article 7

Confidentiality & Rewards

1. Confidentiality Obligation:

All parties involved in the complaint and the personnel responsible for handling the case must maintain confidentiality to prevent the whistleblower from being subjected to unfair treatment, retaliation, or threats. Violations will be dealt with in accordance with the relevant regulations of each region. The parties involved and relevant personnel are obligated to respond faithfully to inquiries and provide relevant information.

2. Retention and Confidentiality of Records:

Written or electronic records of the acceptance of reports, investigation processes, and outcomes must be retained for five years. The duty of confidentiality must be upheld, and related materials must be preserved until the conclusion of any litigation if it arises before the retention period expires.

3. False or Malicious Actions:

Any acts of false accusations, deception, insult, or deliberate disruption will be punished in accordance with the relevant company regulations.

4. Rewards for Verified Reports:

If the reported incident is verified as true and results in significant contributions or economic benefits, the whistleblower will receive appropriate rewards in accordance with the reward and punishment policies of each region.

Article 8

Entry into Force and Amendments

These measures shall take effect upon approval by the President, with the same procedure applicable to any amendments.

Article 9

Forms & Notes

Appendix 1: Flow chart for handling reports and appeals

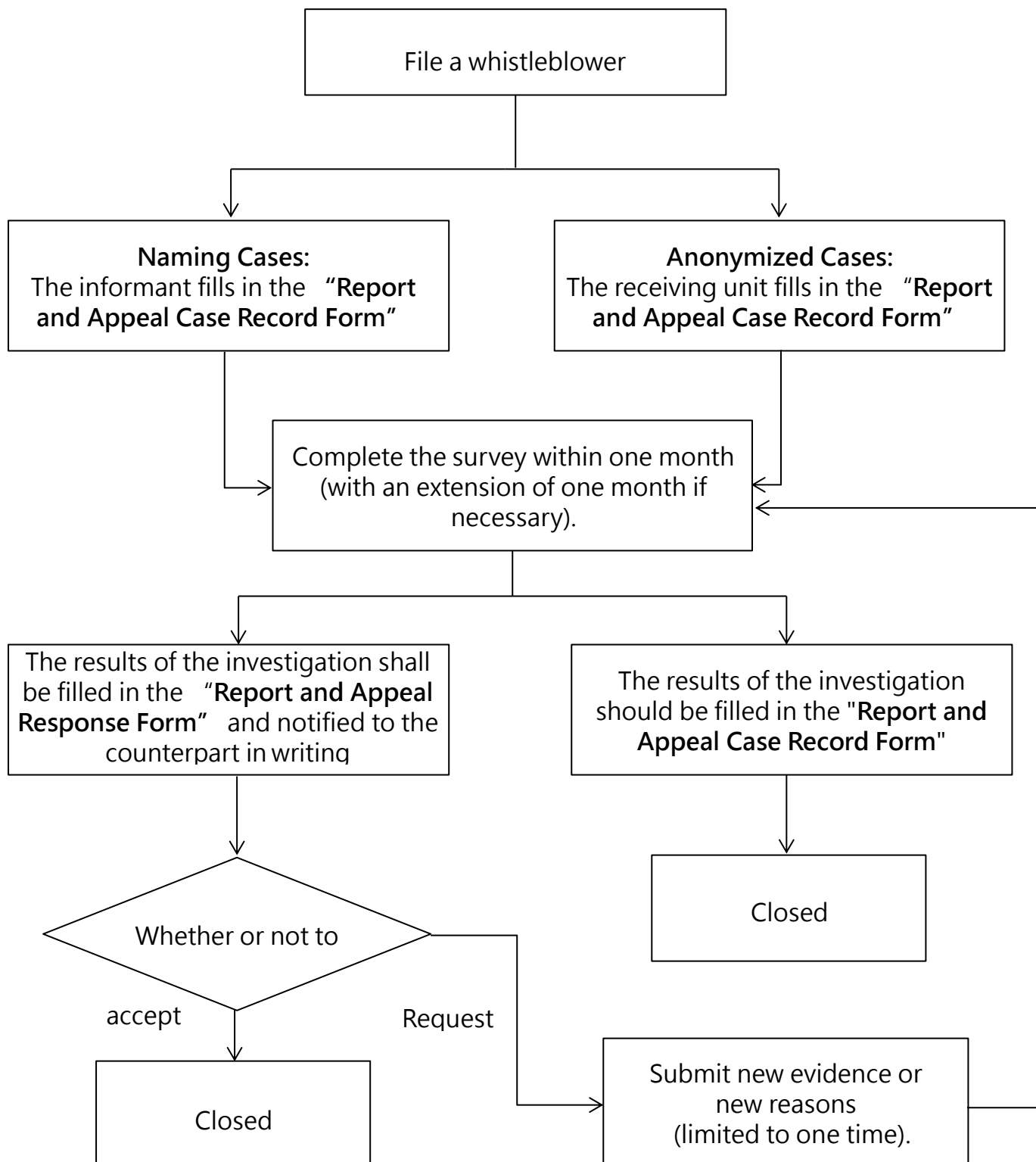
Appendix 2: Report and Appeal Case Record Form (Named)

Appendix 3: Report and Appeal Case Record Form (Anonymized)

Appendix 4: Report and Appeal Response Form

Appendix 1

Flow chart for handling reports and appeals



Appendix 2

Report and Appeal Case Record Form (named)

| | | | | |
|--|--|---|----------------------|--|
| Whistleblower | Appeal Category: <input type="checkbox"/> Initial Petition <input type="checkbox"/> Petition for Reconsideration | | | |
| | Employee Name | | Employee No. | |
| | Supplier Name | | Whistleblower's Name | |
| | Customer Name | | Whistleblower's Name | |
| | Other Stakeholders | | | |
| | Telephone No. | | E-mail | |
| Representative's information | Name | | Employee No. | |
| | Telephone No. | | E-mail | |
| | Relationship with the Whistleblower | | | |
| Facts of the Case (Please provide relevant evidence and witnesses, if available) | Reported Employee's Name | | Department | |
| | Telephone No. | | E-mail | |
| | Relationship with the Reported Employee | <input type="checkbox"/> Colleague <input type="checkbox"/> Supervisor <input type="checkbox"/> Subordinate <input type="checkbox"/> Client Relationship <input type="checkbox"/> Spouse <input type="checkbox"/> Friend <input type="checkbox"/> Relative <input type="checkbox"/> Classmate <input type="checkbox"/> Teacher-Student <input type="checkbox"/> Religious Affiliation <input type="checkbox"/> Online Acquaintance <input type="checkbox"/> Neighbor <input type="checkbox"/> Other | | |
| | Date and Time of Incident | Date (YYYY/MM/DD) _____ Time (HH:MM) _____ | | |
| | Location of Incident | | | |
| | Incident Details | | | |
| Supporting Evidence (Leave blank if not applicable) | Annex 1: Annex 2: | | | |
| Whistleblower 's (or Representative's) Signature: | | Date of Complaint: | | |
| The above records were read aloud or reviewed by the whistleblower on-site and confirmed as accurate. Recorder's Signature: | | | | |

Appendix 3

Appendix 3: Report and Appeal Case Record Form (Anonymized)

| | | | | | |
|--|---|---|--|------------------------------|---------------------|
| Whistleblower | Type of Report | <input type="checkbox"/> Letter <input type="checkbox"/> Email <input type="checkbox"/> Other | | Date of Report | |
| Facts of the Case (Please provide relevant evidence and witnesses, if available) | Reported Employee's Name | | | Department | |
| | Telephone No. | | | E-mail | |
| | Relationship with the Reported Employee | <input type="checkbox"/> Colleague <input type="checkbox"/> Supervisor <input type="checkbox"/> Subordinate <input type="checkbox"/> Client Relationship <input type="checkbox"/> Spouse <input type="checkbox"/> Friend <input type="checkbox"/> Relative <input type="checkbox"/> Classmate <input type="checkbox"/> Teacher-Student <input type="checkbox"/> Religious Affiliation <input type="checkbox"/> Online Acquaintance <input type="checkbox"/> Neighbor <input type="checkbox"/> Other | | | |
| | Date and Time of Incident | Date (YYYY/MM/DD) | | Time (HH:MM) | |
| | Location of Incident | | | | |
| | Incident Details | | | | |
| Supporting Evidence (Leave blank if not applicable) | Annex 1: Annex 2: | | | | |
| Explanation of Handling Progress and Process | | | | | |
| Result Description | | | | | |
| Countersigning Units | | Heads of Related Units | | Head of Handling Unit | Case Handler |
| | | | | | |

Appendix 4

Report and Appeal Response Form

| | | | | |
|--|------------------------|-----------------------|--------------|---------------|
| Case Information | Case Number | | | |
| | Whistleblower | | | |
| | Response Date | | | |
| Summary of the Incident | | | | |
| Explanation of Handling Progress and Process | | | | |
| Result Description | | | | |
| Other Suggestions | | | | |
| Countersigning Units | Heads of Related Units | Head of Handling Unit | Case Handler | Whistleblower |
| | | | | |