

Whistleblowing Operation Guidelines

- A. Our company has established and published an independent whistleblowing mailbox (audit@dtech.com.tw) on the company website for use by both internal and external personnel.

Whistleblowers should provide at least the following information:

- (1) Whistleblower's name, ID number, and contact information, including address, telephone number, and email address.
- (2) Information on the reported person's name or other identifying characteristics.
- (3) Specific evidence that can be investigated.

- B. The personnel responsible for handling whistleblower cases within our company shall maintain the confidentiality of the whistleblower's identity and report contents, and we promise to protect whistleblowers from improper treatment resulting from the whistleblowing incident. ◦

- C. The dedicated unit of the Company shall handle the reported cases of whistleblowing according to the following procedures:

- (1) If the reported matter involves a regular employee, it shall be reported to the department head. If it involves a director or a senior executive, it shall be reported to the independent director.
- (2) The dedicated unit and the relevant supervisor or personnel from the preceding

paragraph shall immediately investigate the relevant facts, and may seek assistance from other relevant departments (or the audit unit) if necessary.

- (3) If it is confirmed that the reported person has indeed violated relevant laws or the Company's policies and regulations on integrity, the reported person shall be immediately required to stop the relevant behavior and shall be dealt with appropriately. If necessary, compensation may be sought through legal proceedings to safeguard the Company's reputation and interests.
- (4) The acceptance of whistle-blowing, investigation process, and investigation results shall be documented in writing and kept for five years. They may be kept in paper or electronic form. When the preservation period has not yet expired, in the event of litigation related to the whistle-blowing content, the relevant information shall be preserved until the end of the litigation.
- (5) For verified cases of whistle-blowing, relevant units of the Company shall be responsible for reviewing internal control systems and operational procedures and proposing improvement measures to prevent similar behavior from recurring.