

Sitronix Technology Corp.

Regulations for the Whistle-blowing of Fraudulent Conduct

- I. The Company has set up and announced an independent whistleblower mailbox (report@sitronix.com.tw) on the Company's website and intranet site for the use of external and internal whistle-blower of the Company. A whistleblower shall at least furnish the following information:
 - (I.) the whistleblower's name and I.D. number, and an address, telephone number and e-mail address where it can be reached.
 - (II.) the informed party's name or other information sufficient to distinguish its identifying features.
 - (III.) specific facts available for investigation.
- II. Personnel of the Company handling whistle-blowing matters shall represent in writing they will keep the whistleblowers' identity and contents of information confidential. The Company also undertakes to protect the whistleblowers from improper treatment due to their whistleblowing.
- III. The responsible unit of the Company shall observe the following procedure in handling whistleblowing matters:
 - (I.) Any information shall be reported to the department head if involving the rank and file and to an independent director or supervisor if involving a director or a senior executive.
 - (II.) The responsible unit of the Company and the department head or personnel being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal compliance or

other related department.

(III.) If a person being reported is confirmed to have indeed violated the applicable laws and regulations or the Company's policy and regulations regarding ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, the Company will institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

(IV.) Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.

(V.) With respect to confirmed information, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.

IV. If the whistleblowing case is substantiated, the Company shall provide the whistleblower with an appropriate reward in accordance with the severity of the case, in addition to dealing with the case in accordance with the law or the relevant regulations of the Company.