

Shinkong Synthetic Fibers Corporation

Whistleblower Protection and Anti-Retaliation Management Procedures

Article 1 (Purpose)

These Procedures are formulated in accordance with relevant laws and regulations and the Company's actual operations, for the purpose of ensuring that employees, suppliers, and other internal or external whistleblowers of the Company may lawfully exercise their whistleblowing rights, safeguard their lawful rights and interests, and maintain the Company's legitimate interests.

Article 2 (Scope of Application)

These Procedures apply to whistleblowing, reporting, or complaints made by employees, suppliers, or other internal or external personnel against unlawful, unethical, or improper conduct occurring within the Company. Whistleblowers' rights and other lawful interests shall be protected in accordance with law.

Article 3 (Authority and Responsibilities)

3.1 The Audit Office shall be responsible for handling whistleblowing cases and shall concurrently be responsible for the protection of whistleblowers and the prohibition of retaliation.

3.2 Employees, suppliers, and other internal or external personnel shall have the right to report or lodge complaints regarding any improper conduct of the Company.

Article 4 (Definitions)

Whistleblowing refers to reports, complaints, or disclosures made by individuals or entities regarding unlawful, unethical, or improper conduct of the Company or its personnel, in accordance with law.

Article 5 (Operating Procedures)

5.1 All departments of the Company and the units or personnel being reported shall fulfill their responsibilities, cooperate with each other, and handle whistleblowing cases in accordance with the law, in order to jointly safeguard whistleblowers' lawful rights and interests.

5.2 The Company encourages and supports whistleblowing by employees and suppliers. No unit or individual shall suppress, obstruct, or retaliate against whistleblowers in any form.

5.3 The Company shall protect suppliers and employees who report misconduct, ensure confidentiality of whistleblowers, and ensure that whistleblowers' lawful rights and interests are not infringed.

5.4 Whistleblowers may submit reports in writing, verbally, by telephone, or by other means, either anonymously or under their real names. Whistleblowers should provide specific information, including the names of the reported persons or units, details of the reported conduct, time, place, and relevant evidence.

5.5 Whistleblowers shall bear responsibility for the truthfulness of the reported facts. Reports made in good faith due to incomplete understanding shall not be subject to punishment under these Procedures.

5.6 The Audit Office shall provide appropriate conditions for whistleblowers to report cases and shall publicly disclose reporting channels to suppliers and employees.

5.7 Where whistleblowers are dissatisfied with the handling results of the Audit Office or where cases are not accepted, they may submit the matter to senior management or the Board of Directors for further handling.

5.8 Relevant departments and personnel handling whistleblowing cases shall strictly protect whistleblowers' lawful rights and interests.

5.9 Any unit or individual shall not interfere with, suppress, or retaliate against whistleblowers or reported cases. Violations of these provisions shall, depending on severity, result in disciplinary action, and where criminal liability is involved, shall be referred to judicial authorities.

5.10 Where personnel responsible for handling whistleblowing cases have conflicts of interest or relationships that may affect fairness, they shall recuse themselves upon discovery.

5.11 The identity, affiliation, and reported content of whistleblowers and reported persons shall be kept confidential. No disclosure or leakage shall occur. Violations of these provisions shall result in disciplinary action, and where criminal liability is involved, legal action shall be taken.

5.12 The Audit Office and relevant personnel handling whistleblowing cases shall strictly comply with the following confidentiality requirements:

5.12.1 Whistleblowing cases shall be handled in locations that ensure confidentiality, with access restricted to authorized personnel.

5.12.2 Documents, records, recordings, and other information related to whistleblowing cases shall be strictly controlled, properly preserved, and subject to complete confidentiality mechanisms to prevent leakage.

5.12.3 Whistleblowing materials shall not be arbitrarily copied or photographed.

5.12.4 During investigation, care shall be taken to protect whistleblowers' identities, and unnecessary exposure shall be avoided.

5.12.5 When reporting or explaining cases to higher authorities, except where legally required, whistleblowers' identities shall not be disclosed.

5.12.6 Personnel violating the above confidentiality provisions shall, depending on severity, be subject to disciplinary action; where criminal liability is involved, legal responsibility shall be pursued.

5.13 Where whistleblowers suffer threats or retaliation, they shall have the right to report the matter to the Audit Office or senior management. Retaliation refers to acts that infringe upon whistleblowers' personal safety, employment rights, or other lawful rights and interests.

5.14 Where retaliation against whistleblowers occurs, the Company shall impose disciplinary actions. Where such acts constitute violations of the Civil Code or Criminal Code, legal responsibility shall be pursued accordingly.

5.15 Where whistleblowers are dissatisfied with the handling results or suffer other improper treatment, the Audit Office shall request the relevant unit or its superior unit to correct such matters.

Article 6 (Supplementary Provisions)

None.

Article 7 (Implementation and Amendment)

These Procedures shall be implemented upon approval by the General Manager. Amendments hereto shall follow the same procedure.

