Article 1 Purpose and Basis

In order to establish an honest and transparent corporate culture, promote sound management, and encourage the reporting of any company related crime, corruption or potential violation of laws and regulations when discovered, implementation measures of the whistleblowing system (the "Measures") have been stipulated in accordance with the company's "Ethical Corporate Management Best Practice Principles", "Code of Conduct" and relevant laws and regulations. The Measures shall apply to the company and its subsidiaries.

Article 2 Scope of Application

Anyone who discovers any of the following may file a report:

1. Acts that violate the company's financial system and affect the accuracy of the company's financial reports, such as any direct or indirect actions taken by the management or employees affecting the truthfulness and accuracy of the financial reports.
2. Acts that violate the applicable laws and regulations to the company.
3. Acts that violate company policies, systems, and ethics.
4. Embezzlement of the company's goods or assets.
5. Collecting illegitimate benefits from the outside.
6. Corruptive behavior of the company's management and employees.
7. All other actions that damage the company's interests.

Notwithstanding the foregoing, the Measures shall not be applicable to any of the following situations:

1. Inquiries about the company's internal management regulations and operating procedures, such as vacation system, working conditions, fee application, division of authority and responsibility for various businesses and affairs, etc.
2. Affairs related to the company's human resource department with complaint procedures already established, such as: performance appraisal, promotion, salary remuneration, workplace sexual harassment prevention measures and complaints, etc.
3. Situations regulated otherwise by the company's "Ethical Corporate Management Best Practice Principles", "Code of Conduct" or other internal regulations.
4. Private disputes arising from social activities or family relationships, etc.

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Article 3 Definition of Terms

The terms used in the Measures are defined as follows:

1. Whistleblower: Any person making the report, including any individual within and outside of the company.
2. Reported Individual: Any current director of the board, manager or employee of the company alleged of crime, corruption or violation of laws and regulations in the content of the report.
3. Reporting Unit: the Audit Committee.
4. Investigating Unit: the audit office of the company.

Article 4 Types of Acceptable Reporting Cases

For reports filed in accordance with the Measures, the types of cases that the company may accept are as follows:

1. Criminal Act: any act resulting in any criminal punishment in accordance with the laws of the Republic of China.
2. Corruptive act: Any dishonest act stipulated by the company's "Ethical Corporate Management Best Practice Principles" and "Code of Conduct".
3. Other violation of laws and regulations: Any violation of regulations, orders and administrative regulations stipulated and issues by the competent authority.

Article 5 Channels and Methods of Reporting

The Whistleblower may report any cases listed in the preceding article by writing or e-mail, but cases shall be handled through the following channels:

E-mail: SRC@dlinkcorp.com

Address: No. 289, Xinhu 3rd Road, Neihu District, Taipei City 11494

For any reporting by writing or e-mail, the Reporting Unit may notify the Whistleblower to take a statement at a designated venue, and hand it to the Whistleblower for signature after review. If the Whistleblower does not cooperate, the Reporting Unit may make a record and evaluate whether to accept the reporting. The personnel of the Reporting Unit shall regularly compile and organize the cases and report to the Audit Committee.

Article 6 Reporting Information

The Whistleblower shall submit at least the following information for filing a report:

1. Whistleblower's effective contact method, including but not limited to

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telephone, correspondence address, fax number or e-mail address, etc.

2. The specific matter, location of violation, relevant materials and available clues for investigation related to any type of cases in article 4 involving the Reported Individual.

Article 7 Processing Time Schedule and Notification to the Whistleblower of the Processing Situation

After receiving the report, the Reporting Unit shall register the case and check whether it is accepted in accordance with the reporting document, record or transcript and related materials. The case confirmed to be accepted by the inspection shall be transferred to the Investigating Unit for investigation. The Investigating Unit shall complete the investigation within three months from the day after the reporting case is transferred for investigation. It may be extended if it is deemed necessary to be extended before the expiration of the period. The extended period shall not exceed three months and shall be limited to once.

Regarding the handling of the reporting case, the Reporting Unit shall appropriately notify the Whistleblower in writing or by other means.

Article 8 Case Filing Principle and Non-acceptance Procedure

If the reporting case has one of the following circumstances, the Reporting Unit may not accept it but shall file it for reference:

1. The Whistleblower has not provided any effective contact method.
2. The reporting matter does not fall within the scope of application set forth in article 2 or the types of cases set forth in article 4.
3. The reporting case does not come with information specified in article 6, or is apparently of malicious or false nature.
4. The same fact has been rejected, or the case has been processed and closed, except for any situation that new and substantial evidence has been presented by the Whistleblower proving the necessity of re-investigation.
5. The reporting case is under investigation by the law enforcement authorities or pending in a court, or has been judged by the court or come to be conciliated, settled or mediated.

If the same reporting fact has been reported by others and is already processed by the company' s Investigating Unit, it shall be handled together. For any case filed but not accepted in accordance with the preceding paragraph, if the reporting matter is serious and the submitted evidence is indeed necessary for investigation, it may be handled situationally in accordance with relevant regulations; if it involves any

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suggestion for the improvement of the company’ s management system, the important content may be excerpted or handed by other means and submitted to relevant departments for review and reference.

Article 9 Investigation Principles and Investigation Cooperation Process

For reporting cases transferred for investigation, the Investigating Unit shall investigate the content of the report and related evidence in accordance with the following principles:

1. The Investigating Unit may request relevant departments to cooperate in investigating relevant evidence.
2. An objective and fair attitude shall be maintained for the case investigation, and opportunities shall be given to the Reported Individual or any relevant personnel to fully state the opinion and reply.
3. When investigating a case, the Whistleblower, the Reported Individual or any relevant personnel may be notified to be present and provide explanation. A person with relevant knowledge and experience may also be invited to provide assistance.
4. Any repeated inquiry should be avoided when the statement by the Whistleblower, the Reported Individual or any related personnel is clear, and no further inquiry is needed.

After the investigation is completed, the Investigating Unit shall make a written report on investigation results and handling suggestions. If the Reported Individual is a general employee, it shall be submitted to the supervisor of the Reported Individual or the general manager; if the Reported Individual is a director (including independent director) of the board or one at the management level with duties equivalent to the deputy general manager or above, it shall be submitted to the audit committee for a second review and presented to the board of directors.

If after investigation it is found to be a major incident or illegal case, the company shall handle the punishment in accordance with relevant internal regulations and proactively inform or report it to the relevant authorities. Nevertheless, the Reported Individual shall be given opportunities to state the opinion before being penalized or reported.

Article 10 Standard Operating Procedure for Follow-up Processing Mechanism

Reporting cases that are investigated to be true should be handled in accordance with the following procedure:

1. Immediately request the Reported Individual to stop relevant acts and take necessary precautions or emergency response measures.
2. Written review improvement measures shall be proposed by the

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relevant department and submitted to the Investigating Unit for tracking until the improvement is completed.

3. In the event of any major violation or risk of causing any major damage to the company, the relevant department shall separately report to the audit committee for follow-up process and review improvement measures.
4. Request for damages through legal procedure when necessary to protect the company' s reputation and interests.

Article 11 Protection of the Identity of the Whistleblower

The company' s personnel handling the reporting case shall make a written statement to keep confidential the identity of the Whistleblower and the content of the report, and shall not disclose information sufficient to identify the identity of individuals involved in the case, including but not limited to the name, age, address, document, picture, news, appearance, identification data or other items sufficient to identify the identity of the Whistleblower and the Reported Individual. Nevertheless, the Whistleblower agreeing to disclose his or her identity, or the information being disclosed due to the legal requirement shall be the exceptions.

When the Whistleblower is threatened, intimidated or faced with similar acts by others, he or she shall be assisted and report to the police to handle the situation.

Article 12 Protective Measures

There shall be no adverse personnel measures imposed as an attempted retaliation against the Whistleblower from inside the company due to any of the following behavior:

1. Expose the scandalous case.
2. Cooperate in the investigation of the scandalous case or serve as a witness.
3. Refuse to participate in the decision or implementation of the scandalous case.
4. File for relief in accordance with the law after suffering from adverse personnel measures due to any actions of the preceding three subparagraphs.

Adverse personnel measures mentioned in the preceding paragraph shall refer to any one of the following situations:

1. Dismissal, layoff, contract termination, downgrade, or adverse performance appraisal, punishment, penalty and assessment.

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2. Salary reduction, fine, deprivation or reduction of any bonus or pension.
3. Deprivation of education or training opportunities related to promotion, welfare, and privileges.
4. Adverse changes in work location, job content, or other working conditions and management measures.

Notwithstanding the foregoing to the contrary, any reorganization, merger or downsizing in response to the company' s business or managerial need not directed personally against the Whistleblower, or any punishment against the Whistleblower in accordance with relevant regulations for other illegal or improper behavior verified by the company shall not be considered adverse personnel measures.

The Whistleblower suffering from adverse personnel measures due to the behavior in the first paragraph may request the following:

1. Resume the position and duty prior to the adverse personnel measures; if the original position has been filled or no longer exists, reinstate to an equivalent position and duty.
2. Reinstate the original seniority, privileges, bonuses, pensions, benefits, working conditions and management measures.
3. Reimburse the salary during the period of adverse personnel measures.

Article 13 Reward for the Whistleblower

If the reporting case is verified to be true, the Reporting Unit shall report it to the superior, consider the contribution to corporate governance, and provide appropriate rewards in accordance with the company' s enforcement measures for rewards and punishments.

Article 14 Avoidance of Conflict of Interest

In the event that the individual handling the reporting case finds any conflict of interest in the reporting matter, her or she should immediately explain the personal interests in writing and excuse himself or herself from the case.

Article 15 Record and Preservation of Relevant Documents

The acceptance, investigation process, and investigation results of the reporting case shall be kept in written documents or electronic files and preserved for five years.

In the event that any lawsuit related to the content of report occurs before the expiration of the preservation period, the relevant information shall be retained until the end of the lawsuit.

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Article 16 Responsibility for False or Untruthful Reports

For reporting involving any false accusations, forged documents, etc. with substantial evidence, the Whistleblower shall be punished in accordance with the company's enforcement measures for rewards and punishments and other relevant regulations.

Article 17 Public Announcement, Education and Training

The company shall publicly announce the whistleblowing system stipulated in accordance with the Measures and provide its education and training on a regular basis to its personnel.

Article 18 Implementation

The Measures will be implemented after the approval by the board of directors, and for any of their amendments the same shall apply.

Date of enactment: November 5th, 2021

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