

Unikorn Semiconductor Corporation

Whistle-blowing System and Whistle-blower Protection

Unikornsemi does not tolerate corruption or any form of malpractice. The Company has a reporting system for ethical violations to provide a channel for internal and external stakeholders. When anyone suspects or discovers any violation of laws or regulations (including corruption) or unethical conduct, please report to us so that we can effectively allocate the hierarchy at which whistle-blowers are handled. The report of ethical violations shall be handled by audit officer. If necessary, experts (lawyers, accountants, etc.) shall be invited to provide assistance or cooperate in the investigation. All information reported will be handled in a confidential manner and Unikornsemi shall not leak any information sufficient to identify the whistle-blower to prevent the whistle-blowers from being subjected to improper treatment due to the report. If the whistle-blower is subject to threats, intimidation, or any other unfavorable behavior, Unikornsemi shall assist the whistle-blower in reporting the matter to the authorities. Unikornsemi shall protect the whistle-blower from being dismissed, downgraded/relocated, given a reduction in pay, or suffering impairment to any entitlement under the law, contract or customs, or other unfavorable disposition due to the reported case. Any person who knowingly falsifies or intentionally fabricates, and it is proved that his intention to do so is out of malice, shall bear the relevant legal liability and shall not be protected by this regulation.

A. The whistle-blower shall provide at least the following information:

1. Whistle-blower's name, as well as the address, telephone number, and e-mail address for which the whistle-blower can be reached. It can be anonymous.
2. The name of the accused or other data sufficient to identify his characteristics.
3. Sufficient and concrete evidence for investigation.

B. Handling procedures:

1. The investigation results will be reported to the chairman. The top executives of relevant units will be summoned when necessary. Those who do violate integrity and ethics shall be punished according to company regulations, or even be dismissed or handed over to law enforcement units.
2. Upon investigation, when it is found that there is a material violation of regulations or that the company is in danger of suffering material damage, a report shall be made immediately and the independent directors or the supervisors shall be notified in writing.
3. If the report involves a director or a senior management, it shall be submitted to the independent directors or the supervisors.
4. The report data and investigation documents shall be properly maintained in the audit unit for at least five years and may be done electronically. In the event of a lawsuit related to the content of the report, the relevant information shall be kept until the end of the lawsuit.
5. Review the effectiveness of internal control system and adjust it if necessary.
6. If the report is proved to be true, the whistle-blowers may be given appropriate rewards to

encourage the reporting of any misconduct.

C. This regulation shall come into effect after the approval of the chairman, and the same shall apply when it is amended.

D. The regulation shall take effect on March 31, 2022. The first amended on September 28, 2022.