

Whistleblowing System for Violation of Ethical Management Regulations

1. Goal:

These Regulations are promulgated with reference to the Ethical Corporate Management Best Practice Principles and the Guidelines for the Adoption of Codes of Ethical Conduct for Directors and Managerial Officers to implement the ethical management policy.

2. Scope:

Acts and matters in relation to the violation of ethical corporate management provisions by the Company or Group's directors, managerial officers, employees, and persons with substantial control.

3. References:

- 3.1 Ethical Corporate Management Best Practice Principles
- 3.2 Procedures for Ethical Management and Guidelines for Conduct
- 3.3 Codes of Ethical Conduct for Directors and Managers

4. Definitions:

- 4.1 Dedicated Unit: Ethical Corporate Management and CSR Committee - Ethical Corporate Management Group
- 4.2 System establishment unit: Human Resources Division
- 4.3 Whistleblowing Responsible Unit: Auditing Office

5. Contents:

5.1 Whistleblowing Procedures:

For insiders and outsiders to inform of unethical or unseemly conduct, it shall be handled in accordance with the following procedures:

- 5.1.1 Where the matter involves a general employee, the responsible unit shall inform the top supervisor of the department depending on the situation; where the matter involves a director or top management, the responsible unit shall report the matter to the convener of the Audit Committee.

- 5.1.2 The Company's responsible unit and the supervisor or personnel set forth in the preceding paragraph shall immediately ascertain the relevant facts, with assistance provided by the legal department or other related departments if necessary.
- 5.1.3 If the person being reported is proved guilty of violating applicable laws or the ethical corporate management policy of the Company, the Company shall forthwith demand the person to stop such behavior and take appropriate measures, and may claim for the damage through the process of law to protect the reputation and rights of the Company.
- 5.1.4 Establish the measures to be taken after the completion of investigation on related cases depending on the severity of the situation. Where necessary, report to the competent authority or refer to the judiciary for legal detect.
- 5.1.5 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.
- 5.1.6 With respect to the report is verified to be true, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing improvement measures to prevent recurrence.
- 5.1.7 The Company's responsible unit must provide the "number of cases accepted" and "number of corruption/fraud cases" to the "Ethical Corporate Management Group". Confirmed information, means to address the matter, and subsequent improvement measures must be reported to the Board of Directors.
- 5.2 The Company has set up an email and hotline for whistleblowing on the Company's website and an intranet site for internal and external personnel.
- 5.2.1 Whistleblowing channels:
- (1) Audit Committee email: AuditCommittee@ecic.com.tw
 - (2) Whistleblowing email: informant@ecic.com.tw
Whistleblowing hotline: [\(02\)2326-3502](tel:(02)2326-3502)
- 5.2.2 The Company accepts anonymous information. To provide a name, an informant should provide at least the following information (please fill out the attachment "6.1 Violation of the Code of Ethical Conduct Informant Form"):

- (1) The informant's name and ID number, and address, telephone number, and email where the informant can be reached.
- (2) The name of the respondent or other information sufficient to identify identity characteristics of the respondent.
- (3) Concrete evidence for investigation.

5.3 Personnel of the Company handling whistleblowing matters shall keep the whistleblowers' identity and contents of information confidential. The Company also undertakes to protect the whistleblowers from improper treatment due to their whistleblowing. Any false report or malicious accusation from internal personnel will be handled according to working rules.

5.4 These Regulations are promulgated with the approval of the Chairman and shall apply the same with amendments.

6. Attachments:

- 6.1 Violation of the Code of Ethical Conduct Informant Form (Whistleblowing System for Violation of Ethical Management Regulations - Form 01)