

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:

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

2.2 These Regulations do not apply in the event of the following circumstances:

- I. Complaints and sexual harassment incidents.
- II. Private disputes about social activities, families or relatives.
- III. Affairs not related to the business of the Company or its subsidiaries.

3. References: As stated in the previous page.

4. Definitions:

4.1 System establishment unit: Human Resources Division

4.2 Whistleblowing Responsible Unit: Auditing Office

5. Contents:

5.1 Whistleblowing Procedures:

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

5.1.1 Acceptance, Reporting, Filing and Notification

(1) Acceptance, reporting and filing:

Upon receipt of a whistleblowing report, the responsible unit must register the report to review whether it is classified as a whistleblowing case, and request whether to initiate

an investigation within 3 working days.

(2) Notification:

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.

(3) A whistleblowing report will not be accepted in the event of the following circumstances:

- I. Those who do not apply to the scope of application of 2.2.
- II. Without specific evidence, or obvious malicious attacks or false accusations. The whistleblower fails to supplement evidence within a prescribed period.
- III. The same whistleblowing report that has been determined to not to be accepted or the report is closed. This does not apply to those where the whistleblower can provide new evidence.
- IV. Where the whistleblowing report is in the process of judicial proceedings.

5.1.2 Investigation and Response

(1) 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. An investigation team may be formed according to the complex degree and seriousness of the report.

(2) The responsible unit and investigation team shall carry out an investigation according to the following principles:

I. The whistleblower, the person being reported or related personnel may be notified for further explanation at the scene. An objective and impartial attitude shall be held to give the personnel mentioned above an opportunity to make statements and explain themselves.

II. Avoidance of Conflict of Interest:

Where the person receiving a whistleblowing report or the whistleblower is a second degree relative of the person being reported, or has an interest in the subject matter of the report, or other matters that may affect the impartiality of the investigation, the person receiving the report must recuse himself/herself from the case. The whistleblower and the person being reported also have the right to request the person receiving the report to recuse himself/herself.

(3) Response:

The responsible unit shall complete the investigation within three months from the day after the investigation is initiated. Where it is necessary to extend the investigation, it is subject to one month.

As for the handling situation of a whistleblowing report, the responsible unit shall notify the person being reported by writing or other means.

5.1.3 Punishment and Responsibility

- (1) 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.
- (2) 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.

5.1.4 Archive Maintenance and Management

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.

5.1.5 Case Closure, Report and Internal Control Improvement

- (1) 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.

- (2) After the investigation is completed, the responsible unit shall compile a report on the results of the investigation and proposed handling recommendations. Matters regarding the facts, handling of the case, and subsequent review of improvement measures shall be reported to the Audit Committee and 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

5.2.2 Obligations of the Whistleblower

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 Protection Measures of the Whistleblower

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)