



Ennostar Inc.

Whistle-blowing Channel and Protection System

Article 1 Purpose and Scope of Application

The regulation is formulated for the purpose of strengthening corporate governance, enforcing ethical corporate management and codes of ethical conduct, and providing a channel for reporting any violation of integrity and ethics.

The regulation shall apply to the Company, its subsidiaries and related stakeholders.

Article 2 Whistle-blowing Channel

1. The Company has a reporting system for ethical violations to provide a channel for internal and external stakeholders (e.g., suppliers, consumers, customers, employees and shareholders, etc.) to report such violations.
2. The content of the report shall be sufficient and specific, however, the reporter can remain anonymous.
3. The chairman shall designate the head of the audit unit (hereinafter referred to as the investigation unit) to be responsible for handling the reported case.

Article 3 Acceptance of Reported Cases

1. Those that are initially verified to be true will be formally accepted for verification, and if the content is false or insufficient evidence makes the verification impossible, the case shall be filed and closed.
2. If necessary, the investigating unit may request the assistance or co-investigation of experts (lawyers, accountants, etc.).

Article 4 Handling of Findings

1. The investigation unit shall report the results of the investigation to the chairman. If necessary, the relating department head may be summoned. Those who have indeed violated integrity and morality shall be punished in accordance with the Company's regulations, or even dismissed from office or handed over to law enforcement units.
2. If an investigation reveals a major violation or the Company is in danger of suffering significant damage, a report shall be made immediately and the audit committee or supervisors shall be notified in writing.
3. Reports involving directors or senior executives shall be reported to the audit committee or supervisors.
4. Review the effectiveness of internal control system and adjust it if necessary.



Article 5 Preservation of Information

The report data and investigation documents shall be stored in the audit unit for at least five years and may be done electronically. In case of litigation related to the contents of the report, the relevant data should be maintained until the conclusion of the litigation.

Except for justifiable reasons and with the approval of the chairman, personnel outside the investigation unit shall not have access to the report information and investigation documents.

Article 6 Confidentiality and Rewards

The Company will keep confidential and protect the identity of the whistle-blowers as well as the content of the report, so as to prevent the whistle-blowers from being improperly dealt with due to the report. Anyone who knowingly falsifies or intentionally fabricates the information and is proved to have intended to do so out of malice, shall bear the relevant legal liability and shall not be protected by this system.

If the report is proven to be true, the whistle-blowers may be given an appropriate incentive to encourage the reporting of any misconduct. Except as otherwise provided by law, data known or obtained by the investigation unit in the performance of its duties shall not be used for purposes other than reporting the incident.

Article 7 The regulation shall be implemented after the approval of the chairman and shall be amended in the same manner.

Article 8 The regulation shall take effect on January 6, 2021. The first amended on February 25, 2021.