



## **Ennostar Group Integrity and Ethical Conduct Management Guidelines**

### **1. Purpose**

Integrity is the foremost core value of Ennostar Group. We regard unwavering integrity as our responsibility to shareholders, customers, suppliers, business partners, and colleagues. With the aim of elevating ethical standards and embedding them into daily conduct, these Guidelines are established.

### **2. Scope**

These Guidelines apply to Ennostar Inc. and all of its subsidiaries (collectively, “Ennostar Group”) and to all members of the Ennostar Group, including directors, supervisors, managers, employees, appointees, and any individuals with substantial control (collectively, “Ennostar Group Members”).

### **3. Content**

#### **3.1 Corporate Integrity Culture**

Integrity remains our guiding principle. We regard adherence to integrity as our responsibility to shareholders, customers, suppliers, business partners, and colleagues; we pursue enhanced ethical conduct and internalize it as everyday behavioral standards. We maintain a zero-tolerance policy toward bribery and corruption, unfair competition, unauthorized disclosure and infringement, and insider trading. To implement the integrity management policy and actively prevent unethical conduct, these operating procedures and behavioral guidelines are formulated pursuant to our existing “Integrity Management Code,” “Code of Ethical Conduct,” and applicable laws and regulations where the Ennostar Group operates. These Guidelines set out concrete matters to be observed by personnel in the course of business and are implemented upon approval by the Ennostar Group’s General Manager.

#### **3.2 Your Personal Commitment**

As a member of Ennostar Group, I commit to:

- Fully understand and strictly comply with the Ennostar Group Integrity and Ethical Conduct Management Guidelines and related policies;
- Report through internal whistleblowing channels any actual or suspected violations of these Guidelines or related policies, and support subsequent investigations.

#### **3.3 Definition of Unethical Conduct**

1. “Unethical conduct” means that, in the course of business, an Ennostar Group Member, in order to obtain or retain benefits, directly or indirectly offers, accepts, promises, or solicits any improper advantage, or engages in other behavior that violates integrity, is unlawful, or breaches fiduciary duty.
2. The targets of the foregoing conduct include public officials, political candidates, political parties or party officials, and any public or private enterprises or institutions and their directors, supervisors, managers, employees, individuals with substantial control, or other stakeholders.
3. “Benefits” include anything of value in any form or under any name, such as money, gifts,



presents, commissions, positions, services, preferential treatment, kickbacks, facilitation payments, entertainment, hospitality, and other items of value. Occasional social courtesies that do not influence business decisions or obligations are permitted

### **3.4 Designated Unit and Responsibilities**

The **Corporate Sustainability and Risk Management Committee** is designated as the responsible unit and will be provided adequate resources and appropriate personnel to handle revision, implementation, interpretation, advisory services, and registration/archiving of reports under these procedures and guidelines, as well as oversight of implementation. It shall report to the Board of Directors regularly (at least annually) on:

- Integrating integrity and ethical values into the company's business strategy and establishing anti-fraud measures in compliance with laws and regulations;
- Periodically analyzing and assessing unethical conduct risks within the scope of business, formulating preventive programs, and setting related SOPs and behavioral guidelines;
- Planning organizational structures, headcount, and responsibilities, and establishing checks and balances for higher-risk business activities;
- Promoting and coordinating integrity policy training;
- Designing a whistleblowing system and ensuring its effectiveness;
- Assisting the Board and management in auditing and evaluating whether integrity measures operate effectively and in periodically assessing the compliance of related processes, and preparing reports accordingly.
- Preparing and properly maintaining documentary information on the integrity policy, declarations of compliance, commitments, and implementation status.

### **3.5 Basic Conduct Requirements**

By joining Ennostar Group, we commit to uphold the Ennostar Group's values. Each of us is responsible to:

- Carefully read, understand, and follow these Guidelines and related policies, standards, and codes in both letter and spirit;
- Report any actual or suspected violations to a direct supervisor, or to HR, Internal Audit, Legal, or via whistleblowing channels.

Managers bear additional responsibilities:

1. Promote integrity culture to team members, encourage good-faith reporting of concerns, and provide necessary assistance when concerns are raised;
2. Supervise team members' compliance with these Guidelines;
3. Appropriately address any observed or reported actual/suspected violations and immediately notify Internal Audit or Legal;
4. Prohibit retaliation against any employee who raises questions or concerns in good faith.

To ensure that all members understand these standards, we provide training during onboarding and annually thereafter, with an assessment. Those who do not pass must retake the training and assessment and achieve a passing score within three months.

## 3.6 Avoidance of Conflicts of Interest

Ennostar Group adheres to teamwork and corporate governance mechanisms to achieve common objectives, making business decisions based on the company's best interests rather than personal or external interests. When the interests of individuals, relatives, or friends interfere with or improperly influence the interests of Ennostar Group, a "conflict of interest" arises. Such conflicts may impair our objective judgment and prevent us from making sound, objective, and optimal business decisions on behalf of Ennostar Group.

### Avoiding Conflicts of Interest

- Members of Ennostar Group should avoid any actual or potential conflicts between personal interests and company interests. Therefore, when aware of facing a conflict of interest, they should proactively and thoroughly report any situations where personal interests conflict with company interests.
- Directors, supervisors, managers, and other interested parties attending Board meetings must disclose material conflicts with agenda matters relating to themselves or legal entities they represent. Where there is a risk of harm to company interests, they shall refrain from discussion and voting and must recuse themselves and may not act as proxies. Directors must self-regulate and avoid improper reciprocal arrangements. If a director's spouse, a relative within the second degree of kinship, or a company controlled by or controlling a director has an interest in a Board matter, such interest is deemed the director's personal interest for that matter.
- Talent recommendations must be based on company interests without private relationships influencing decisions. Members should avoid employment situations involving spouses, parents, children, and relatives (including in-laws) within the third degree of kinship or other close relations in supervisory, evaluation, hiring, compensation, probation, or promotion relationships, or in the same unit. Employment decisions must be based on qualifications, performance, skills, and experience. If relatives within the third degree of kinship are employed at the company, the higher-ranked employee must proactively submit a list to HR.
- Unless approved in advance by the head of the member's organization, no member may, in their own name or through others (including relatives and friends, relatives within the third degree of kinship, agents, partners, or other representatives), operate, engage in, or invest in businesses identical or similar to the Ennostar Group's, nor serve or concurrently hold roles at competing companies. If an employment contract or other provisions govern investment ratios, such provisions prevail.
- Members must remain vigilant, avoid conflicts related to their duties, and not engage in any business, investment, or activity that may conflict with the Ennostar Group's interests, including but not limited to: (1) improper use of company property or third-party assets held by the company, or abuse of authority for personal gain; (2) diverting company resources or interests to oneself or others; (3) conducting negotiations or transactions on behalf of any Ennostar Group company that could harm the Ennostar Group's interests.

- Members shall not leverage their positions to recommend, sell, or broker any goods or services not provided by the Ennostar Group for personal or others' gain.
- If uncertain whether any business, investment, or activity conflicts with the Ennostar Group's interests, promptly inform your direct supervisor, submit a written notice before the transaction or activity begins to the head of HR, and obtain approval from the head of your organization.

### 3.7 Gifts and Hospitality

When members of Ennostar Group interact with customers, suppliers, partners, or other third parties related to business (hereinafter referred to as "business-related third parties") for business needs, they should comply with the provisions of this code:

- When members of Ennostar Group engage with business-related third parties, they should abide by laws and regulations, business practices, and business etiquette, with the interests of Ennostar Group as a priority.
- Members of Ennostar Group must not actively or passively, directly or indirectly, in their own name or in the name of others, accept, promise, give, or request any improper benefits or engage in other behaviors that violate integrity, laws, or fiduciary duties (hereinafter "unethical conduct")

"Benefits" include anything of value, such as money, gifts, commissions, positions, services, preferential treatment, kickbacks, facilitation payments, entertainment, hospitality, etc.

Normal social courtesies that pose no risk of influencing business execution or creating conflicts of interest are excluded if they meet any of the following:

1. Conducted in line with local courtesy, customs, or practices for necessary business purposes, including domestic/overseas visits, hosting guests, business promotion, and coordination.
  2. Participation in normal social activities based on social etiquette, for legitimate business purposes, or to foster relationships, whether attending or inviting others.
  3. Business-related invitations or attendance at specific commercial activities, plant tours, etc., with cost-sharing, number of participants, accommodation standards, and duration clearly stated, and reported in advance to the direct supervisor; if unknown in advance, report afterward.
  4. General social gift exchanges or benefits, where the value does not exceed NT\$3,000, and the total value of gifts received from the same source in the same year is limited to NT\$9,000.
  5. The above monetary thresholds may be adjusted upon report to and approval by the General Manager.
- Refuse improper items: If vendor gifts or hospitality clearly violate social etiquette or custom, they must be declined on the spot. Cash or negotiable instruments must never be accepted.
  - Post-acceptance reporting: After receiving any gift or benefit, the member shall report to

their direct supervisor and the next-level supervisor in their chain of command. If either deems the acceptance inappropriate or inconsistent with business practice, the item must be returned. When in doubt about accepting any gift or benefit (including meals, travel, or entertainment), consult your division-level or higher direct supervisor before acceptance to avoid disputes.

- Remedial steps if improper:
  1. If the provider/promisor has no official business relationship related to the member's duties, report to the direct supervisor within three days of receipt and notify the General Manager.
  2. If the provider/promisor has an official interest relating to the member's duties, it must be refused or returned, and reported to the direct supervisor and General Manager; if returning is impossible, remit the item within three days of receipt to the designated unit for handling.
  3. The designated unit shall, considering the item's nature and value, propose appropriate handling (return, paid acceptance, contribution to the company, donation to charity, or other) for General Manager approval and execution.

### **3.8 Prohibition of Bribery and Anti-Corruption**

- All business transactions must comply with applicable anti-corruption laws and adhere to the principles of fairness, impartiality, and transparency. Ennostar Group has zero tolerance for bribery, extortion, and corruption.
- No employee may, for the purpose of (1) obtaining or retaining business, (2) influencing business decisions, or (3) securing commercial advantages, directly or indirectly provide or offer anything of value to domestic or foreign government agencies and their officers or employees (or their representatives), customers, suppliers, or any partners.

Bribery includes offering or exchanging money or any item of value to unlawfully or improperly obtain an undue advantage, such as gifts, commissions, hiring opportunities, preferential treatment, kickbacks, hospitality, or other special favors.
- Bribery, extortion, and corruption are crimes that may carry severe penalties. Members must comply with all applicable anti-bribery and anti-corruption laws (including those outside the country of work, where applicable).
- Members must comply with all applicable anti-money laundering laws. Where cash reporting or suspicious transaction reporting laws apply, members must also comply.

### **3.9 Prevention of Illegal Political Donations**

Only authorized members may make approved political contributions on behalf of the Ennostar Group. Such contributions include the use of Ennostar Group resources (e.g., personnel, equipment, supplies, time, and funds) to benefit political parties or candidates, or the purchase of tickets to political fundraising events. Any contribution must never be made to influence government duties. Individuals may exercise their personal political contribution rights within legal limits, but may not seek reimbursement from the company.



Political contributions by the Ennostar Group shall follow these rules, and require General Manager approval; where the amount reaches NT\$100,000 or more, Board approval is required:

1. Confirm compliance with the recipient jurisdiction's political contribution laws, including caps and permitted forms;
2. Decisions must be documented in writing;
3. Contributions must be accounted for per legal and accounting requirements;
4. Do not make political donations while seeking permits, conducting procurement, or handling other matters involving company interests with government-related entities.

### **3.10 Charitable Donations and Sponsorships**

Ennostar Group shall provide charitable donations or sponsorships in accordance with the following matters:

1. Comply with applicable local laws and regulations;
2. Document decisions in writing;
3. Ensure donation recipients are charitable organizations; donations must not be disguised bribery;
4. Ensure sponsorship benefits are clear and reasonable, and not made to business counterparties or persons with a conflict of interest with company personnel;
5. Verify that funds are used in line with the stated donation or sponsorship purpose.

### **3.11 Intellectual Property, Trade Secrets, and Information Security Protection**

#### **3.11.1 Protection of Company Intellectual Property**

Intellectual property (IP) is a key asset and includes products, processes, R&D, meeting reports, information exchanges with partners, and work-related emails. The Ennostar Group not only encourages the creation of quality IP, but also plans, manages, secures proper rights, maintains validity, and actively utilizes IP while mitigating infringement risks. All employees shall:

- Not use unlicensed or unauthorized products or designs to avoid infringing others' IP rights.
- Submit complete and timely invention disclosures for any created IP so the Ennostar Group may pursue patents and related rights.
- Employees are prohibited from retaining any copies of Ennostar Group intellectual property upon leaving the company, and former employees should continue to adhere to confidentiality obligations, strictly prohibiting ex-employees of Ennostar Group from using any intellectual property of Ennostar Group while working at new companies.
- Not disclose confidential files in any manner without authorization.
- Ennostar Group owns all rights in all information related to research, development, and production in work operations. Therefore, employees must obtain prior consent from the company when using company intellectual property for any reason outside of work duties; before disclosing Ennostar Group confidential information to any customers or suppliers, a confidentiality agreement should be arranged to protect Ennostar Group's intellectual property.
- Immediately notify the IP or Legal department upon discovering any form of IP

infringement. The Ennostar Group will take necessary measures, including legal action, to protect the rights of itself, its customers, and shareholders.

### **3.11.2 Trade Secret Protection Principles**

Employees with access to non-public confidential or sensitive information must maintain strict confidentiality to protect the Ennostar Group's competitive advantage. Confidentiality covers any work-related information, including without limitation: non-public financial data (e.g., sales and profit figures), pricing, IP (e.g., inventions, copyrights, product designs, patents), research, and product development plans.

Confidential information shared internally or with customers, suppliers, or third parties must be strictly controlled and shared only on a need-to-know basis. Exercise caution in public places and follow all security measures and internal controls for use and storage of Ennostar Group data. Intentional disclosure of trade secrets may constitute a crime.

The following acts are considered criminal acts of infringing trade secrets, and even attempted offenses will be punished:

1. Obtaining trade secrets through theft, embezzlement, fraud, coercion, unauthorized reproduction, or other improper means, or using/disclosing them after such acquisition;
2. Knowing or possessing trade secrets and reproducing, using, or disclosing them without authorization or beyond the scope of authorization;
3. Possessing trade secrets and failing to delete/destroy them, or concealing them after the owner requests deletion/destruction;
4. Acquiring, using, or disclosing trade secrets knowing they were obtained or held under any of the above circumstances.

### **3.11.3 Information Systems Security**

All employees shall safeguard the security of Ennostar Group IT systems, digital data, and other information resources. Holders of system logins or passwords are responsible for all activities conducted under their credentials. Unauthorized use of login credentials, systems, or programs may result in disciplinary action up to and including termination.

To protect information systems, employees must not:

1. Disclose system passwords to others.
2. Permit unauthorized individuals to access Ennostar Group hardware, networks, or intranet;
3. Connect personal electronic devices to Ennostar Group hardware, networks, or intranet.
4. During business travel, it is strictly prohibited to leave laptops or other company hardware unattended or in locations where they may be stolen.
5. Download unauthorized or unlicensed software onto Ennostar Group computers.
6. Change hardware or software configurations without authorization.
7. Disable or intentionally circumvent electronic security measures.
8. Upload any Ennostar Group information to partner sites for non-work purposes.

Report any suspected or known data compromise immediately to the local IT management unit, including lost or stolen laptops or other Ennostar Group hardware.



Limited personal use of Ennostar Group phones, email, and internet is acceptable if:

1. It does not consume significant time or resources;
2. It does not interfere with one's own or others' work;
3. It does not involve illegal, pornographic, discriminatory, or otherwise inappropriate content;
4. It does not involve external business interests or for-profit activities;
5. It does not violate these Guidelines or other company policies.

Employees must never use Ennostar Group networks to transmit defamatory, offensive, or harassing content, nor to send spam or chain emails.

### **3.11.4 Protection of Company Information**

Corporate reputation is a valuable asset, and maintaining it is a shared responsibility. Any disclosure must ensure accuracy and consistency. Media reports or public disclosures can increase exposure and brand recognition; however, false information can cause disputes and harm the company's reputation and operations. Employees shall:

1. Not accept interviews by investors, research institutions, or media; not release company information, make external statements, speak publicly, or disclose company information without authorization.
2. Refer media and speaking requests to the Ennostar Group Corporate Communications Department.
3. These media and related units include, but are not limited to, traditional media (e.g., television, radio, print media, etc.), as well as social media, personal media, research units, or any online and offline platforms (e.g., virtual worlds, blogs, Facebook, WeChat, Weibo, LinkedIn, Twitter, YouTube, TikTok, Wikipedia, MySpace, etc.).

Employees must protect personal and company information when posting on public or private platforms and are responsible for their statements. Content must not be defamatory, offensive, or harassing.

### **3.12 Compliance with Fair Trade and Competition Laws**

Ennostar Group is committed to conducting business in compliance with fair trade and applicable competition laws (antitrust). We compete vigorously yet fairly with suppliers and customers, adhering to global free market principles.

We never enter into formal or informal agreements with competitors, suppliers, distributors, or contractors that restrict trade or competition. We do not engage with competitors to:

1. Discuss or exchange pricing or information that affects pricing or production terms;
2. Fix or set prices;
3. Agree to boycott certain customers or suppliers;
4. Allocate or divide products, territories, markets, or customers;
5. Agree to limit or reduce production.

We compete based on the quality of our products and services, operate lawfully, negotiate and bid with integrity and respect, and do not take shortcuts or use unlawful or deceptive methods to gain advantage. In marketing, advertising, and promotion, we do not:



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1. Misrepresent our products or services;
2. Make unfair comparisons with competitors' offerings;
3. Maliciously disparage competitors' products or services.

## General antitrust compliance principles:

- Do not enter into explicit or implicit, formal or informal, written or oral agreements or understandings with competitors on prices or other competition-related matters. Any inter-firm agreement affecting prices that relates to competition is unlawful.
- Do not discuss with competitors or their representatives:
  1. Prices;
  2. Bids or bidding terms;
  3. Allocation of sales territories, customers, or product lines;
  4. Sales terms and conditions;
  5. Production quantities or capacity;
  6. Costs, profits, or margins;
  7. Market share.

For any reason, exchanging the above information in certain countries or regions is illegal and constitutes evidence of collusion to restrict competition. It is advised to completely avoid any substantive dialogue with competitors; if colleagues anticipate engaging in discussions or transactions with competitors, they should first seek advice from the legal department.

While aggressive pricing is part of competition, pricing below cost with the intent to drive a competitor from the market may be unlawful. If you believe a proposed price is so low that it raises antitrust concerns, consult Legal.

- Do not propose or agree with customers to restrict resale prices or other conditions on products/services they resell to third parties. Agreements to maintain resale prices for our products may violate antitrust laws.
- Do not tie the sale of one product to the purchase of another that the customer does not wish to buy. Forced bundling of separable products may be unlawful.
- Do not propose or agree with competitors to refuse to deal with a particular company, deny association membership, or engage in other boycott activities.
- Do not propose or agree with other businesses on restrictions concerning the price or other conditions of products/services that Ennostar Group may resell (e.g., territorial restrictions). Market or product allocation among competitors is typically unlawful.

All employees of the Ennostar Group, especially those involved in marketing, sales, procurement, or contract signing, should be familiar with applicable antitrust laws and regulations relevant to their duties. Violations of relevant regulations will be subject to penalties in accordance with regulations, up to and including termination of employment.

Report suspected antitrust concerns to Legal immediately. The Ennostar Group treats all good-faith reports seriously and will not punish or tolerate retaliation against individuals who provide

information in good faith. Report any retaliation to Legal immediately.

### **3.13 Prohibition of Insider Trading**

"Inside information" is any non-public information that would influence a reasonable investor's investment decision regarding a security or affect the market price of a company's securities. It is unlawful to trade stocks or other securities based on inside information, or to tip others so they may trade. Common examples include non-public sales or revenue data, forecasts of future profits or losses, and major events or news (e.g., restructurings, mergers, or management changes).

If a member becomes aware of inside information about Ennostar Group companies or about suppliers or partners of the Ennostar Group, they must not directly or indirectly trade in those companies' securities or tip others. Indirect trading restrictions include trades by cohabitants or economically dependent persons.

Financial and business transaction information among Ennostar Group companies constitutes trade secrets and inside information and must not be disclosed or used in a manner that could affect shareholder interests.

### **3.14 Integrity in Business Activities**

#### **3.14.1 Pre-relationship Integrity Due Diligence**

Before establishing business relationships, the Ennostar Group should assess the legality and integrity policies of agents, suppliers, customers, or other counterparties, and whether they have a record of unethical conduct, to ensure fair and transparent business practices that do not involve requesting, offering, or receiving bribes.

Appropriate due diligence steps may include reviewing:

1. Country, place of operation, organization structure, business policies, and payment locations;
2. Existence and implementation of integrity policies;
3. Whether the place of operation is in a high-corruption-risk country;
4. Whether the industry involves high bribery risk;
5. Track record and reputation;
6. Feedback from the counterparty's business partners;
7. Any records of bribery or illegal political contributions.

#### **3.14.2 Communicating the Integrity Policy to Counterparties**

During business dealings, members shall explain the Ennostar Group's integrity policy and related rules to counterparties, and explicitly refuse to directly or indirectly offer, promise, request, or accept any improper advantage in any form or under any name, including kickbacks, commissions, facilitation payments, or benefits provided through other channels.

#### **3.14.3 Avoiding Transactions with Unethical Counterparties**

Members shall avoid doing business with agents, suppliers, customers, or other counterparties involved in unethical conduct. If a counterparty is found to have engaged in such conduct, business dealings shall cease immediately and the counterparty shall be placed on a do-not-deal



list to enforce the integrity policy.

#### **3.14.4 Contractual Integrity Clauses**

When engaging with counterparties, the Ennostar Group shall endeavor to incorporate the following integrity principles into contracts:

- If either party becomes aware that any personnel has violated contractual clauses prohibiting commissions, kickbacks, or other benefits, it shall promptly disclose to the other party the identity of such personnel, the manner in which the advantage was offered, promised, requested, or received, the amount or other benefit involved, and provide related evidence and cooperate with investigations. If damages result, compensation may be pursued.
- If any business activity of either party involves unethical conduct, the other party may terminate or rescind the contract at any time and unconditionally.

#### **3.15 Personal Data Privacy**

- The Ennostar Group may collect various categories of personal data from members in accordance with law, including personal identifiers and other data provided with consent or necessary to process transactions, services, inquiries, or requests. Collected personal data may be used as required by law or for efficient business operations (e.g., handling requests, maintaining relationships, helping improve Ennostar Group operations and service quality, and other purposes stated at the time of collection).
- The Ennostar Group may share member personal data with affiliates through authorized personnel for the above purposes. Except as above or where the Ennostar Group believes disclosure is required or permitted by law—such as (1) to comply with legal process or government requests; (2) to prevent, investigate, detect, or prosecute criminal offenses or attacks on the Ennostar Group’s websites or networks; or (3) to protect the rights, property, or safety of the Ennostar Group, users, or the public—the Ennostar Group generally does not disclose personal data to other third parties.
- The Ennostar Group retains personal data no longer than permitted by law and no longer than necessary to fulfill the collection or processing purpose. Personal data may be deleted when: (1) it is no longer necessary for the original purpose; (2) there is no legal basis or legitimate reason to continue processing; or (3) required to comply with legal obligations. Within legal limits, the Ennostar Group respects members’ rights to request deletion, correction, inquiry, and access.

#### **3.16 Proper Management of Company Resources**

##### **3.16.1 Protection of Tangible Assets**

By joining Ennostar Group, you commit to properly handle and maintain company equipment, materials, and facilities. Do not use Ennostar Group property carelessly, inefficiently, or illegally. Exercise sound judgment to protect Ennostar Group assets from misuse or waste.

##### **3.16.2 Accuracy of Records**

We uphold integrity by disclosing complete, reliable, and accurate reports and documents in a



timely manner in accordance with law, such as production records, contracts, orders, invoices, time records, and expense reports. Records affecting financial reporting must be accurate, timely, complete, reasonable, and auditable, to ensure accountability to shareholders and customers. We do not allow or tolerate falsified records.

We diligently maintain books and records per applicable laws, external accounting standards, Ennostar Group policies, and internal controls. For example:

- Provide requested information to evidence that the Ennostar Group’s financial statements are accurate and comply with legal, regulatory, and accounting requirements;
- Fulfill responsibilities to establish and implement appropriate internal controls and accounting safeguards to ensure the accuracy of Ennostar Group assets, financial records, and statements;
- Comply with procedures and standards governing financial controls and provide timely and accurate information required for disclosures.

### 3.17 Whistleblowing and Related Procedures

#### 3.17.1 How to Report

If you suspect or discover any violation of the Ennostar Group’s integrity policy, you are obligated to report it and assist with subsequent investigations. You may use the following channels:

Various subsidiary complaint hotlines/emails:

Company	Hotline/Phone	Complaint Channel
ENI & ENC	Direct: 7885 / +886 3 567 9000 ext. 7885	<a href="https://www.ennostar.com/violation">https://www.ennostar.com/violation</a>
		<a href="mailto:7885@ennostar.com">7885@ennostar.com</a>

- Labor representatives/Labor-Management Meetings at each site;
- Employee suggestion boxes at each site;
- Ethics and Conduct Violation Reporting System;
- General Manager’s mailbox.

When reporting, please state, where possible, the reported person’s unit, name, title, and details of the violation to facilitate investigation. Recipients/handling units will strictly maintain confidentiality, disclosing information only as necessary for the investigation, and will take reasonable preventive and protective measures to avoid retaliation or improper treatment of the reporter. Those who knowingly submit false or fabricated reports with malicious intent will bear legal responsibility.

#### 3.17.2 Post-Report Procedure

Upon receipt of a report, the Ennostar Group will initiate an investigation:

- If preliminary checks substantiate the matter, it will be formally investigated; if content is unsubstantiated or evidence is insufficient, the matter will be closed;
- Relevant personnel must cooperate during the investigation and provide information;
- Investigation results are submitted to the General Manager, and, if necessary, a meeting of

relevant unit heads may be convened. If a violation of law or these Guidelines is substantiated, the reported person shall immediately cease the conduct and be disciplined per company rules; serious cases may result in termination or referral to judicial authorities;

- If a major violation or risk of significant harm is found, a written report shall be promptly sent to the independent directors or supervisors;
- If directors or senior managers are implicated, reports shall be escalated to independent directors or supervisors;
- Reporting data and investigation documents shall be properly retained for at least five years, including electronic storage. If related litigation arises before the retention period ends, records shall be preserved until the litigation concludes;
- Except for legitimate reasons approved by the Chairperson, no one other than the investigation unit may access reporting data and investigative files;
- Where reports are substantiated, relevant units shall review internal controls and procedures and propose corrective measures to prevent recurrence, and report the case handling and follow-up improvements to the Board.

### **3.18 Anti-Retaliation Policy**

Ennostar Group strictly enforces an anti-retaliation policy for good-faith reporters. Retaliation includes any adverse action taken because of a report—such as dismissal, transfer, demotion, public attacks, or subtler forms like exclusion from professional activities. If you become aware of retaliation, report it using the same channels as integrity violations.

### **3.19 Violations and Penalties**

Violations of the integrity policy may result in disciplinary actions commensurate with severity, including written reprimand, termination, financial losses and recovery/compensation. Where violations contravene local law, the Ennostar Group reserves the right to take legal action. In addition, where an employee obtained improper personal gain from the violation, such gain shall be returned to the payor or the company.

If a violation results from concealment or inadequate supervision, responsible persons or direct supervisors may also be disciplined.

Employees who self-report upon first having concerns of a violation may receive mitigation or exemption from penalties. In cases of collective violations, only the first self-reporter may receive mitigation or exemption.

## **4. Effective Date**

The Guidelines were set up on December 14, 2022.

The first amendment was made on October 1, 2025.