

Ennostar Inc.

Whistle-blowing Channel and Protection System

Article 1: Purpose and Scope of Application

The following regulations have been formulated for improving corporate governance, implementing the Code of Business Integrity and Ethics, and providing a channel for reporting any behavior that violates integrity and ethics.

These regulations are applicable to the Company, its subsidiaries, and any relevant stakeholders.

Article 2: Whistle-blowing Channel

1. The Company possesses a reporting system for ethics violations to provide a channel for both internal and external stakeholders (e.g., suppliers, consumers, customers, employees, and shareholders) to make reports. (Official Website → Contact Us → Report Ethics Violations, Web Address: <https://www.ennostar.com/violation>)
2. Reports must contain sufficient and specific details, and the required information must be submitted through the Ethics Violations Reporting System. This process may be conducted anonymously.
3. The Head of the Audit Unit (hereinafter referred to as the Investigative Unit) shall be appointed by the Chairman to be responsible for the processing of reports.

Article 3: Acceptance of Reported Cases

1. If the preliminary investigation verifies the report to be true, the case will be formally accepted for investigation. If the contents of the report are found to be untrue or there is insufficient evidence for an investigation, the case shall be filed and closed.
2. If necessary, the Investigative Unit may call upon experts (e.g., lawyers and accountants) to provide assistance or to cooperate in the investigation.

Article 4: Processing of Investigation Findings

1. The Investigative Unit shall submit a report of their findings to the Chairman, and, if necessary, the Heads of other relevant Units may be summoned. Anyone found to have participated in behavior that violates the integrity and ethics of the Company shall be punished in accordance with the Company regulations and may be dismissed from their post or passed on to law enforcement agencies.
2. If the investigation reveals a major violation of regulations or shows that major harm is posed to the Company, a report shall be issued immediately, and the Audit Committee or Supervisors shall be notified in writing.
3. Reports involving directors or senior management shall be reported to the Audit Committee or Supervisors.
4. The effectiveness of the internal control system shall be reviewed and adjustments made if necessary.



Article 5: Data Retention

Reported data and documentation from the investigation shall be stored appropriately in the Audit Unit for at least 5 years and may be done electronically. In the event of litigation related to the contents of the investigation, relevant data shall be stored until litigation is concluded. Employees who are not members of the Investigative Unit shall not access reported data and documentation from the investigation unless they have reasonable grounds and have received approval from the Chairman.

Article 6: Confidentiality and Rewards

The Company shall provide confidentiality and protection to the whistle-blowers in order to prevent the individual from being subjected to improper handling of the report. Those who knowingly lie or intentionally fabricate reports will face the relevant legal liabilities and shall not be protected by these measures where malicious intentions can be proved.

If the report is found to be verifiable, then the whistle-blowers may be given an appropriate incentive to encourage further reporting of any wrongdoing. Unless ordered by law or through other relevant regulations, the information known to or obtained by the Investigative Unit in the performance of its duties shall not be used for purposes outside of reporting on incidents.

Article 7: These measures shall come into effect upon approval by the Chairman, and the same shall apply to all amendments hereafter.

Article 8: These measures were enacted on January 6, 2021. The first amendment was enacted on February 25, 2021, and the second amendment on June 28, 2023.

Article 9: Forms and Appendix

Appendix 1: Procedure for Processing Reports of Ethics Violations

Appendix 1: Procedure for Processing Reports of Ethics Violations

