

Key points for reporting and handling on violations of ethics and integrity

Article 1 Purpose

This regulation is formulated in accordance with the company's "Code of Ethics for employees" and "Ethical Corporate Management Best Practice Principles", and a reporting system and handling points for violations of ethics and integrity are established to implement honest business operations.

Article 2 Scope

This regulation applies to all employees of the company (including senior executives, directors, managers, etc. of the operation team).

Article 3 Reporting Channels and Processing Procedures

1. The Company has established and announced an independent reporting mailbox and hotline for internal and external use:
 - Tel : +886-3-5632255 #2226
 - E -mail: 2226@epi.episil.com
2. Employees may also report to their immediate supervisor, the highest HR supervisor, or Audit Office supervisor.
3. Information that the whistleblower should provide
 - The name, ID number or employee ID number of the reporter and the address, telephone number or email address where the reporter can be contacted.
 - The name of the person being reported or other information enough to identify the person being reported.
 - Specific evidence available for investigation.
4. When a violation is reported, it may be submitted to "Board of Directors" or "Personnel Review Committee" for investigation and resolution. External expertise may also be invited to this investigation and resolution with the consent of the President. The investigation shall be conducted in a fair and non-disclosure manner.
5. If it is confirmed that the person being reported has violated relevant laws or the company's "Code of Ethics for employees" and "Ethical Corporate Management Best Practice Principles", the person being reported should be immediately required to stop the relevant behavior and should be punished in accordance with "Code of Ethics for employees". If necessary, legal proceedings should be taken or compensation should be requested to protect the company's reputation and rights.

6. The investigation team shall prepare an investigation report on the reported circumstances, handling methods and subsequent improvement measures, and submit it to “Personnel Review Committee” for approval before closing the case.
7. If the reported matter is found to be true, the relevant departments shall be required to conduct a review and propose an improvement measure to prevent from happening again.
8. The acceptance of reports, the investigation process, and the results of the investigation shall be kept in written documents, which shall be preserved for five years. Such documents may be preserved in an electronic form. If a lawsuit related to the report occurs before the expiration of the documents, the documents shall be preserved until the end of the lawsuit.

Article 4 Obligations, protection and rewards for whistleblowers

1. If an anonymous report can provide concrete evidence, it will still be filed and investigated. If internal personnel make false reports or malicious accusations, they will be punished according to the “Regulations for Employee Reward and Punishment”.
2. The company will keep confidential the identity of the whistleblower and the content of the report to protect him/her from unfair treatment or retaliation.

Article 5 Rights of the person being reported

The company should provide the person being reported with an opportunity to express his or her opinions or appeal.

Article 6 Implementation and Revision

This regulation shall be promulgated and implemented after approval by the President, and the same applies to amendments. Any matters not covered in this regulation shall be handled in accordance with relevant laws and regulations of the company.