

Operation of whistleblowing system

- A. The company regularly organizes educational training and publicity initiatives for directors, managers, employees, and substantial controllers. It also extends invitations to counterparts involved in business activities with the company to participate. This allows them to gain a comprehensive understanding of the company's commitment to honest management, the procedures in place, and the consequences of any breaches of these policies.
- B. Anyone who discovers a violation of the Code of Ethics may report it directly to the company's management levels, which include the independent directors, the highest-ranking human resources officer, the head of the auditing office, or the chairman. Alternatively, reports can also be submitted through the employee grievance procedure.
- C. To prevent false or defamatory reports, whistleblowers should provide their real name (identification), contact number (detailed contact information), and a description of the reasons for the report.
- D. For managers or employees who violate policies, disciplinary actions will be taken in accordance with the relevant provisions of the "Implementation Guidelines for Employee Rewards and Punishments," based on the severity of the violation. These actions may include dismissal or termination of appointment.
- E. For business partners who violate principles of incorruptibility and honesty, the company will take strict measures. Depending on the severity of the violation, this may result in a reduction or rescission of their collaboration with the company, or even referral to the appropriate judicial authorities for further action.
- F. The company has established a complaint procedure that includes clear operating processes for submitting complaints, conducting investigations, and handling the conclusions of those investigations. The company also maintains strict confidentiality for all parties involved in the reporting or investigation, as well as for the information provided.
- G. The company provides protection for all parties involved in the investigation process, whether they are whistleblowers or those being reported, to prevent any unfair retaliation or treatment. This abide with Article 22 of the company's "Code of Integrity Management," which ensures the confidentiality of the whistleblower's identity and the content of the report, as well as measures to protect the whistleblower from improper treatment as a result of their reporting.
- H. To ensure that ethical integrity is effectively implemented, the company provides a complaint hotline in the stakeholder section of its official website (<https://www.eris.com.tw/stakeholder.php>). Additionally, an "Executive Manager's Email" is set up on the company's internal network for employees to report issues.

- I. If any personnel engage in illegal activities or violate principles of integrity, both internal and external individuals can report such incidents through the hotline in the stakeholder section of its official website. The cases will be handled with appropriate confidentiality, and the company is committed to protecting whistleblowers from any improper treatment resulting from their reports. If the investigation confirms a breach of integrity, the case will be addressed in accordance with relevant laws or the employee disciplinary procedures.
- J. The company will retain records related to the above-mentioned whistleblower matters for three years.
- K. In 2025, the company received zero complaints regarding violations of integrity through the integrity complaint mailbox.
- L. The following diagram illustrates the process for handling integrity violation cases:

