

Report of Unethical/Inappropriate Conduct

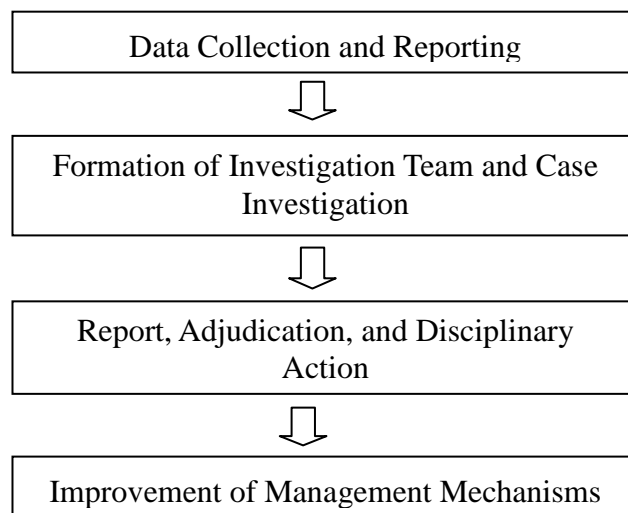
According to Ethical Corporate Management Principles, if the personnel of the Company has unethical or inappropriate conduct, a report can be made internally or externally. The reporting email is audit@esmt.com.tw.

The following information must be provided by the whistleblower:

1. The whistleblower's name, I.D. number, address, telephone number and e-mail address where he/she can be reached.
2. The informed party's name or other information sufficient to distinguish his/her identifying features.
3. Specific facts available for investigation.

A written statement shall be provided by the handling personnel to keep the whistleblower's information as well as the reporting event confidential. The Company shall promise that the whistleblower will not be mistreated due to the whistle-blowing.

The responsible unit of the Company shall observe the following procedure:



- 1.Data Collection and Reporting: Upon receiving a report, the responsible unit should gather relevant evidence. If the reported matter involves regular employees, it should be reported to the department supervisor. If the reported matter involves directors or senior executives, it should be reported to the independent directors.
- 2.Formation of Investigation Team and Case Investigation: The responsible department, along with the mentioned supervisors or personnel, should promptly establish an investigation team to determine the pertinent facts. If needed, regulatory compliance or other relevant departments can be approached for assistance.
- 3.Report, Adjudication, and Disciplinary Action: If it is proven that the accused has indeed violated relevant laws or the Company's policies and regulations on business ethics and integrity, immediate action should be taken to request the accused to cease the related behavior. The case should be referred to the Human Resources Department for disciplinary action in accordance with the work rules. If necessary, it should be reported to the supervisory authority and referred to the judicial authorities for investigation, or damages should be sought through legal procedures to safeguard the Company's reputation and rights.

- 4.Improvement of Management Mechanisms: After verifying reported incidents, the relevant departments of the Company should review the internal control system and operational procedures, and propose measures to prevent the recurrence of similar behaviors.
5. Documentation of case acceptance, investigation processes and investigation results shall be retained for 5 years and may be retained electronically. Before the expiration of the retention period, in the event of a lawsuit related to the whistleblowing content, the relevant information shall be retained until the conclusion of the litigation.
- 6.The responsible unit shall collate all complaints made, the countermeasures, and any subsequent proposed improvements, and report to the Board of Directors.