

 AirTAC International Group	Rules on Whistle-Blowing of Illegal, Unethical and Dishonest Conducts						No.	AO-GM-MR-023
	Prepared on	Nov. 29, 2018	Revised	Jan. 19, 2026	Version	A-2	Page	1 of 3

1. Purpose

To implement the Company's Ethical Corporate Management Best Practice Principles, establish the internal and external whistle-blowing channels, encourage reporting of any illegal, unethical or dishonest conducts, the Company hereby promulgates the Rules on Whistle-Blowing of Illegal, Unethical and Dishonest Conducts (the "**Rules**").

2. Scope of Application

The Rules are applicable to all internal and external persons related to the Company and its subsidiaries.

3. Unit-in-Charge

3.1 The Group Office consists of the Office of the Group Chairman and the Office of the General Manager.

3.1.1 The Group Office : assisting with promulgation, interpretation and amendment of the Rules.

3.2 The Company, its subsidiaries, and stakeholders : implementation pursuant to the Rules.

4. Definition

None.

5. Procedures

None.

6. Contents

6.1 In-charge department

6.1.1 The Group Office shall serve as the responsible unit.

6.1.2 If any illegal, unethical or dishonest conduct is discovered, report can be made to the management of the Company or to the administrative department, or via the whistle-blowing channels provided by the Company.

6.2 Channels of whistle-blowing

6.2.1 The Company has established an independent whistleblowing mailbox for external parties.

Email: audit@airtac.com

Mailing address: 9F., No. 10, Sec. 3, Minsheng E. Rd., Zhongshan Dist., Taipei City 104511, Taiwan (R.O.C.)

6.2.2 Internal whistle-blowing reports shall be submitted via the online "Employee Suggestion Box" or by depositing written reports into the physical "Employee Suggestion Boxes" installed at each plant site.

6.3 Operational procedures of reporting

6.3.1 The whistle-blower shall at least provide the following information:

- A. Contact Information of the Whistleblower. Ex: address, telephone number and e-mailaddress where he/she can be reached.
- B. the name of the person who is reported or other information sufficient to identify his/her characteristics.
- C. specific facts and evidence available for investigation.
- D. The whistle-blower shall assume liability for the allegations that prove to have been made maliciously or knowingly to be false.

6.3.2 The Company shall deal with the report in accordance with following procedures:

- A. In the event any employee of the Company is involved, the whistle-blowing case shall be reported to the supervisor of the relevant department; in the event any director or officer of the Company is involved, the whistle-blowing case shall be reported to the Audit Committee.
- B. The in-charge department and the supervisor or person in charge shall promptly verify relevant facts, and, if necessary, the legal compliance or other relevant departments shall provide assistance.
- C. If a person who is reported has indeed violated the applicable laws, regulations or the Company's policy and rules of ethical management, the Company shall require that the person who is reported cease the relevant misconduct and the Company shall take appropriate measures. When necessary, the Company shall claim for damages through legal process to protect reputation and rights and interests of the Company.
- D. Documents regarding the reported case, the investigation process and the investigation results shall be retained for five years, which may be retained electronically. In the event that any litigation in respect of the reported case has been brought up before the expiration of the documents retention period, the relevant documents shall continue to be retained until the conclusion of the litigation.
- E. With respect to confirmed reported case, the Company shall request relevant departments to review the relevant internal control system and procedures and propose improvement measures to prevent recurrence of the acts.

F. The in-charge department of the Company shall submit to the Chairman of the Company a report on the whistle-blowing case, actions taken and subsequent improvement measures.

6.4 The report will be rejected when:

6.4.1 failure to provide specific facts or evidence to prove contents of the report, or the report is proved to be untrue or falsified after verification.

6.5 The protection of the whistle-blower

The safety of the whistle-blower shall be protected. Those who threatens, intimidates or otherwise commits wrongful acts to the whistle-blower should be reported to the competent authority for taking appropriate measures according to laws.

6.6 Promulgation and amendment

The Rules shall be implemented and amended with the approval of the Chairman of the Company.

7. Other Relevant Procedural Requirements

None.

8. Forms

None.