

- I. Per Article 4 of The whistle-blowing and disciplinary method of violating ethical conduct and ethical management, the procedure for accepting reports is as follows:**
- (I) The whistleblower's report should include the following information:
    - 1. Details and content of the reported incident.
    - 2. Accessible related evidence or witness testimony.
    - 3. Date of the report.
  - (II) Personnel or department handling the reported cases may refuse to accept the case if any of the following circumstances are met, and must immediately notify the human resources department for reference:
    - 1. No specific facts are presented.
    - 2. A repeated report on the same issue that has already been investigated and closed by the investigation team, or an issue that has been settled through legal proceedings.
    - 3. The content of the report involves malicious attacks, fabrications, or is obviously unfounded.
  - (III) Protection measures for whistleblowers:
    - 1. The Company will keep the identity of the whistleblowers, the content of the report, and any personnel involved in the investigation or discussion confidential.
    - 2. The Company should protect the whistleblowers from dismissal, demotion, pay cuts, and damage to their rights and interests as per regulations, contracts, or customary practices, or any other adverse actions due to the reporting incident. If improper treatment is suspected or reported by the whistleblowers, an investigation should be initiated. If improper treatment is confirmed, the perpetrator should receive appropriate penalties based on the circumstances in accordance with relevant regulations.
  - (IV) Investigation reports should be submitted according to the following principles based on the position of the reported person:
    - 1. For the Deputy Manager level (inclusive) and above, the report should be submitted to the business director of the reported employee. In serious violation, the report should be submitted to the President.
    - 2. For the Assistant Vice President level (inclusive) and above, the report should be submitted to the President and the Chairman should be notified.

**II. Per Article VIII of The whistle-blowing and disciplinary method of violating ethical conduct and ethical management, the procedure for handling reports is as follows:**

1. The Company should immediately require the reported individual to stop the relevant behavior and make suitable arrangements in accordance with the laws or internal regulations of the Company.
2. The Company upholds a zero-tolerance principle towards corruption. If the company personnel are involved in exploitation with an intent to gain improper benefits for themselves or others and cause losses to the Company, they will be dismissed from their position and are required to unconditionally compensate all losses incurred to protect the Company's reputation and interests.
3. All written documents regarding the acceptance, the investigation process, and the results of the reported case must be kept on file and stored for five years. The documents can be electronically archived. If a lawsuit related to the reported case arises before the expiration of the preservation period, the relevant data should continue to be preserved until the end of the litigation.
4. For reported cases that are confirmed to be true, related departments of the Company shall be held responsible for reviewing the corresponding internal control systems and operational procedures and propose improving measures to prevent similar behaviors from recurring.

**3. Reporting Channels**

- Audit Committee Mailbox: [auditcommittee@fenc.com](mailto:auditcommittee@fenc.com)
- Legal Dept. Mailbox: [legalcompliance@fenc.com](mailto:legalcompliance@fenc.com)
- Auditing Dept. mailbox: [feaudit@fenc.com](mailto:feaudit@fenc.com)