	<b>E Ink Holdings Inc.</b>	文 件 編 號	TW-ABMS-02-001
		版 次	1
	<b>Anti-Corruption and Anti-Bribery Policy</b>	制 訂 單 位	Legal Div.
		頁 次	8
		通 過 日 期	2024.07.26
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E Ink is committed to conducting business with the highest standards of integrity, adopting a zero-tolerance approach to corruption and bribery. This policy establishes clear and comprehensive guidelines to prevent corruption and bribery while providing stakeholders with guidance to mitigate risks and uphold the commitment to ethical business practices.

## 1. Purpose

The objectives of this policy are as follows :

- To explicitly prohibit actions that could lead to corruption or bribery in all business activities and partnerships.
- To prevent any form of bribery and corruption in compliance with international anti-corruption conventions and applicable Taiwanese laws.
- To embed and promote a corporate culture of integrity through the implementation of this policy.

## 2. Scope

This policy applies to the company’s directors, executives, employees, appointees, actual controllers, and the same roles within subsidiaries. It also includes any organizations or individuals with significant control over the company.


## 3. Commitment

The company will disclose its anti-corruption and anti-bribery policies in internal regulations, external communications, and on the corporate website.

All employees are required to sign declarations of compliance as a condition of their employment.

## 4 Governance Framework and Responsibilities

To ensure effective management of anti-corruption and anti-bribery efforts, the company has established a governance structure comprising the following:

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#### 4.1 Board of Directors :

4.1.1 The composition of the Board of Directors and the relevant regulations shall be in accordance with the company's Articles of Association.

4.1.2 The Board meeting shall conduct at least once per quarter and may convene additional meetings as necessary.

4.1.3 The tasks of the Board of Directors under the anti-bribery management system are as follows :

- approving the organization's anti-bribery policy;
- ensuring that the organization's strategy and anti-bribery policy are aligned;

at planned intervals, receiving and reviewing information about the content and operation of the

- organization's anti-bribery management system;

requiring that adequate and appropriate resources needed for effective operation of the antibribery


- management system are allocated and assigned;

exercising reasonable oversight over the implementation of the organization's anti-bribery

- management system by top management and its effectiveness.

#### 4.2 Top Management


4.2.1 The top management of this management system is held by the Chairman, who shall demonstrate leadership and commitment to the anti-bribery management system in the following ways :

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- approving the organization’s anti-bribery policy;
- ensuring that the anti-bribery management system, including policy and objectives, is established, implemented, maintained and reviewed to adequately address the organization’s bribery risks;
- ensuring the integration of the anti-bribery management system requirements into the organization’s processes;
- deploying adequate and appropriate resources for the effective operation of the anti-bribery management system;
- communicating internally and externally regarding the anti-bribery policy;
- communicating internally and externally regarding the anti-bribery policy to the anti-bribery management system requirements;
- ensuring that the anti-bribery management system is appropriately designed to achieve its objectives;
- directing and supporting personnel to contribute to the effectiveness of the anti-bribery management system;
- promoting an appropriate anti-bribery culture within the organization;
- promoting continual improvement;
- supporting other relevant management roles to demonstrate their leadership in preventing and detecting bribery as it applies to their areas of responsibility;
- encouraging the use of reporting procedures for suspected and actual bribery
- ensuring that no personnel will suffer retaliation, discrimination or disciplinary action for reports made in good faith, or on the basis of a reasonable belief of violation or suspected violation of the organization’s anti-bribery policy, or for refusing to engage in bribery, even if such refusal can result in the organization losing business (except where the individual participated in the violation);
- at planned intervals, reporting to the governing body (if any) on the content and operation of the anti-bribery management system and of allegations of serious or systematic bribery.

#### 4.3 Anti-Bribery Compliance Function :

4.3.1 This team shall have one convener concurrently posted the Chairman, and one executive secretary concurrently posted by the Legal Department, responsible for handling

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relevant administrative matters under the direction of the convener.

4.3.2 The members of the anti-bribery compliance function team shall be composed of the managers of each unit under the anti-bribery management system and the personnel so assigned.


4.3.3 The anti-bribery compliance function team shall hold two meetings each year: one shall be at the beginning of the year to assess the risks of corruption and bribery for the upcoming year, and the other one shall be at the end of the year to review the implementation throughout the year. Additional meetings may be convened if necessary.

4.3.4 The tasks of the anti-bribery compliance function team are as follows :

- Responsible for compliance audits, regularly checking the adherence to the anti-bribery management system, preparing reports for submission to the top management, and periodically submitting them to the Board of Directors for approval ;
- Responsible for regularly reviewing the risk assessment results, submitting them to the top management for review, and periodically reporting them to the Board of Directors for approval ;
- Responsible for regularly evaluating the achievement of anti-corruption and anti-bribery objectives, submitting the evaluation results to the top management for review, and periodically reporting them to the Board of Directors for approval ;
- Plan the necessary matters of communication, including timing, the target audience, the assistance personnel, and the communication methods required for the execution of the anti-bribery management system, to ensure that communication with stakeholders is properly planned before executing relevant activities of the anti-bribery management system ;
- In the event of changes to relevant execution plans or processes, report the changes to the appropriate level for review based on the situation, and take necessary actions to mitigate any adverse impacts when needed ;
- Regularly evaluate and track the performance and effectiveness of the anti-bribery management system, and submit the results to the top management for review.

4.4 Managers of Each Unit under the Anti-bribery Management System :

4.4.1 Manage and control corruption and bribery risks in daily operations, supervise whether related control mechanisms are effectively implemented, and ensure that all operations achieve the objectives of the anti-bribery management system.

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## 5 Anti-Corruption and Anti-Bribery Statement

- 5.1 The company prohibits any activities that violate this policy or relevant anti-corruption laws.
- 5.2 The company, its directors, managers, employees, agents, and beneficial owners shall not directly or indirectly offer, promise, request, or accept any form of improper benefits to or from customers, distributors, agents, contractors, suppliers, business partners, public officials, or other stakeholders.
- 5.3 The company maintains a stance of political neutrality and does not provide political donations.
- 5.4 The company, its directors, managers, employees, agents, and beneficial owners shall ensure that charitable donations or sponsorships comply with relevant laws, regulations, articles of association, and internal procedures, and shall not be used as a form of disguised bribery.
- 5.5 The company, its directors, managers, employees, agents, and beneficial owners shall not directly or indirectly offer or accept any unreasonable gifts, hospitality, or other improper benefits to establish business relationships or influence business transactions.

## 6 Legal and Regulatory Compliance


The company shall comply with the Company Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies United Nations Convention Against Corruption Implementation Act, Anti-Corruption Act, Securities and Exchange Act, Criminal Law, Political Donations Act, and other applicable laws and regulations related to business conduct.

## 7 Definitions

### 7.1 Improper Benefits

Improper benefits refer to any improper payments or offerings in a business event that are directly or indirectly provided to government officials, individuals, or entities. These may include, but are not limited to, money, gifts, commissions, positions, services, rebates, facilitation payments, entertainment, favors, internships, educational opportunities, advantages, or other valuable items, such as :

- Influencing or obstructing government actions, such as contract signing, tax levies, penalties, or cancellation of existing contracts or obligations ;
- Obtaining authorizations, permissions, or other approvals that the entity would not have

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otherwise secured from government bodies or officials ;

- Securing business opportunities, bids, or confidential information about competitors' activities ;
- Affecting the acquisition or termination of contractual relationships ;
- Promising other improper benefits.

## 7.2 Facilitation Payments

Facilitation payments refer to payments made to public officials, government officers, or their agents (usually in the form of petty cash or gifts) to expedite or secure routine governmental actions. These payments are unlawful and involve acts where the official has no discretion to refuse execution, such as processing visas, work permits, or providing utility connections.

## 8 Regular Risk Assessment and Communication Mechanism

8.1 The company has established procedures for assessing and managing corruption and bribery risks related to employee duties, suppliers, and operational processes. Based on these assessments, control measures are periodically reviewed for adequacy, and policies are updated or supplemented as necessary.

8.2 The measures adopted must be reasonable and proportionate to address the nature of the identified risks.


8.3 All updates to this policy will be announced internally and made available on the company website for stakeholders' awareness.

## 9 Record-Keeping

All financial transactions, including reimbursements for gifts and entertainment expenses, must be recorded in sufficient detail to ensure accuracy and accountability. Records must not misrepresent facts, omit information, or be altered in any way. Payments to third parties must be justified by the goods or services provided and supported by appropriate documentation.

## 10 Training and Evaluation

To reinforce the importance of complying with this policy, the company has established the "Employee Corruption and Bribery Risk Assessment and Control Procedures", including regular training and awareness programs for employees on the principles and standards of anti-corruption

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law compliance, enhancing the concepts of integrity and self-discipline. The anti-corruption and anti-bribery policies are announced on the company's official website, ensuring that relevant stakeholders fully understand the company's commitment to ethical business practices, the anti-corruption and anti-bribery policy, and the consequences and risks resulted from any violation of this policy.

## 11 Audit and Supervision

11.1 The company's annual audit plan shall be based on a concept of risk assessment and developed in accordance with the results of the corruption and bribery risk assessment. The plan will include the audit targets, scope, items, frequency, and other relevant details, and will be used to conduct both internal and external audits. These audits will check the compliance of related control systems and procedures, and through books and records, continuously monitor whether all business activities are properly documented and accurate. The audits will also verify whether initial accounting documents and expenses are appropriate and confirm whether applicable laws and the company's internal regulatory documents, including the principles and requirements established by this policy, have been met. This process aims to enhance overall awareness and detect potential improper behavior.

11.2 When necessary, the audit work may be carried out by external accountants or professional consulting firms, with the approval of the top management.


11.3 The results of the anti-bribery management system operation audit shall be compiled into an audit report, submitted to the top management, and periodically reported to the Board of Directors.

## 12 Reporting and Handling Violations

12.1 The company has established " Integrity Management Code of Practice" and " Grievance Case and Handling Procedure." Internal or external personnel who identify any actual or potential violations of this policy or relevant regulations may report through the whistleblowing mailbox or hotline provided on the company website.

12.2 Any individual may file a report or complaint through the reporting channels, but sufficient information must be provided to facilitate appropriate follow-up actions.

12.3 The company is committed to ensuring that anyone who, in good faith, reports violations of this policy or relevant laws involving the company or stakeholders will not face retaliation or threats. The content of such reports will be treated with strict confidentiality.

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12.4 Violators of this policy will face strict disciplinary actions, up to and including termination of employment. Additionally, violations of anti-corruption laws and regulations may result in significant civil liabilities, administrative penalties, or criminal prosecution for the responsible individuals. If business partners violate this policy, the company reserves the right to immediately terminate business relations and blacklist them to enforce its ethical business, anti-corruption, and anti-bribery policies.

### 13 Approval

13.1 This policy has been reviewed by the top management and implemented upon the approval of the Board of Directors. The same process applies for revisions.