

Operating Guidelines for Handling Violations of the Code of Conduct

Article 1 (Purpose)

To effectively handle reports of violations of the Code of Conduct by directors, managers, and employees of Dong Fang Offshore Co., Ltd. (the "Company"), these procedures are established based on the Company's Code of Conduct.

Article 2 (Behavioral Standards)

Directors, managers, and employees of the Company shall conduct business in accordance with the standards set forth in the Company's Code of Conduct. Violators will be subject to relevant investigations.

Article 3 (Submission of Reports)

All employees of the Company who encounter any behaviors or activities that may violate the Code of Conduct or related regulations during the course of their duties may submit a report with relevant evidence, in person or through written, verbal, fax, or other means, clearly identifying themselves.

Article 4 (Handling of Reports)

Reports of violations shall be handled as follows:

(1) Named Reports: A thorough investigation and reporting process shall be conducted based on the content of the report.

(2) Anonymous Reports: Unless any of the following is deemed true, anonymous reports shall not be accepted and will only be retained for future reference.

1. The reported incident should be specific, accompanied by relevant evidence, sufficient to indicate a possibility of violation.

2. In cases where the Chairman specifically instructs investigation and fact-finding to be conducted.

Article 5 (Division of Responsibilities)

The division of responsibilities for handling reports of violations is as follows:

(1) Regarding the provisions in the Organizational Regulations of the Audit Committee concerning reporting or complaints related to accounting, internal controls, and audit matters, such issues shall be handled by the Audit Committee in accordance with the relevant established procedures for receiving and processing complaints or reports from concerned units.

(2) Cases not covered by the above provision shall be handled by the Administration Department.

Article 6 (Establishment of Reporting Hotline)

The Company has established a reporting hotline (0972-983-013) manned by dedicated personnel.

Article 7 (Operational Procedures)

Responsible authorities (units) handling reports of violations shall treat them as confidential communications.

Article 8 (Protection and Immunity)

The Company shall not retaliate against individuals who report violations in any form and bears the responsibility to prevent retaliatory actions. To investigate and uncover the truth, the Company may grant immunity to directors, managers, or employees involved in cases who provide information and evidence beneficial to the investigation when necessary.

Article 9 (Authorization and Approval)

The authority and approval for handling reports of violations are as follows:

- (1) All types of reported violations: Approved by the department head, with a copy submitted to the Company's Administration Department for recordkeeping.
- (2) Major cases (involving amounts exceeding NT\$3 million) and cases affecting the Company's image and reputation: After handling by respective departments, submission for final approval to the Company's headquarters.

Article 10 Specific investigation procedures for handling reported violations shall be separately formulated after acceptance and approved by the CEO.

Article 11 These Guidelines shall be officially announced and implemented upon approval by the CEO; the same procedures shall apply to any subsequent amendments.

Polin Chen

Chief Executive Officer
01.2024

