

安勤科技股份有限公司 Avalue Technology Incorporation		編號 No	GM-14
		頁次 Page	第 1 頁/共 9 頁
名稱	檢舉非法與不道德或不誠信行為案件處理準則 Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct	版次 Rev.	A2

一、目的 Objective

為落實本公司董事及經理人道德行為準則、公司誠信經營守則暨行為指南相關規定，並保護檢舉人及相對人之合法權益，爰制定本準則。

The purpose of these rules is to implement the Code of Ethical Conduct for Directors and Managerial Officers, the Procedures for Ethical Management and Guidelines for Conduct, and to protect the legal rights of whistleblowers and alleged offenders.

二、範圍 Scope

適用範圍及於本公司及子公司。

The scope of application includes the company and its subsidiaries.

三、權責 Authority and Responsibility

3.1 董事會：盡善良管理人之注意義務，督促公司防止不誠信行為，隨時檢討其實施成效持續改進，確保誠信經營政策之落實。

Board of Directors: Fulfilling the duty of care and supervising the company to prevent dishonest behavior, reviewing the effectiveness of the implementation at any time, continuously improving and ensuring the implementation of the Ethical Management Policy.

3.2 審計委員會召集人、董事長、總經理：依被檢舉人(相對人)角色，負責指揮籌組專案調查小組。

Chairman of the Audit Committee, Chairman, General Manager : Direct the formation of an investigation team according to the level of the alleged perpetrator.

3.3 誠信經營專(兼)責單位：受理非法與不道德或不誠信行為之檢舉、保存專案調查小組出具之調查報告、負責擬訂及修正本辦法並經董事會通過。本公司由稽核室兼任執行。

Integrity Management Unit: The unit responsible for handling reports of illegal, unethical or dishonest conduct, keeping the investigation report issued by the investigation team, and responsible for drafting and revising the policy and proposing it to the Board of Directors for discussion. The company designates Internal Auditing as responsible.

安勤科技股份有限公司 Avalue Technology Incorporation		編號 No	GM-14
		頁次 Page	第 2 頁/共 9 頁
名稱	檢舉非法與不道德或不誠信行為案件處理準則 Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct	版次 Rev.	A2

3.4 專案調查小組：進行受理案件之調查、出具調查報告。如必要得尋求外部專業資源聯合執行。

Investigation Team: Accepts the case, conducts the investigation and issues the investigation report. If necessary, external professional resources may be sought for joint execution.

四、定義 Definition

4.1 董事：係指公司董事會董事、獨立董事、董事長等董事會成員。

Directors : Board members.

五、作業說明 The content and process

5.1 檢舉管道

Reporting channel

本公司設有檢舉管道提供內部或外部利害關係人例如公司同仁、客戶或供應商等，檢具事證舉報違反誠信與道德準則之行為。

書面檢舉請寄送至「235 新北市中和區連城路 228 號 7 樓 稽核室 收」

電子郵件發送至 ethical_management@avalue.com.tw

The company has established a "Whistleblower Reporting Mailbox" for internal or external stakeholders (such as employees, suppliers and customers) to report violations of integrity and ethical standards with supporting evidence.

Please send written reports to the Internal Auditing, 7F, 228, Lian-Cheng Road, Zhonghe Dist., New Taipei City 235, Taiwan. For e-mail reports, please send to ethical_management@avalue.com.tw

5.2 檢舉應備資訊

The whistleblower shall provide at least the following information: (Named and anonymous reports are the same.).

5.2.1 檢舉人應提供其真實姓名(亦得匿名)及可聯絡到檢舉人之地址、電話、email 等資料。

匿名檢舉所需提供之具體事證與具名檢舉之標準一致。

Whistleblowers shall provide their real name (whistleblowing reports may be submitted anonymously), as well as an address, telephone number and e-mail address where they can be reached.

安勤科技股份有限公司 Avalue Technology Incorporation		編號 No	GM-14
		頁次 Page	第 3 頁/共 9 頁
名稱	檢舉非法與不道德或不誠信行為案件處理準則 Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct	版次 Rev.	A2

5.2.2 被檢舉人(相對人)之姓名或其他足資識別被檢舉人(相對人)身份特徵之資料。

The name or identifying information of the reported party.

5.2.3 敘述事實並提供可供調查之具體事證。

A factual description of the situation and relevant evidence and information.

5.2.4 有下列各款情形之一者，本公司得不予受理：

The company may refuse to accept the case in the following circumstances：

5.2.4.1 檢舉人未依規定提供資料。

The whistleblower does not provide a factual description of the situation and relevant evidence.

5.2.4.2 非屬本公司誠信經營守則及道德行為準則適用之範圍。

The reported misconduct must be covered by the company's 'Code of Ethical Conduct for Directors and Managerial Officers' and 'Procedures for Ethical Management and Guidelines for Conduct'.

5.2.4.3 同一相對人之被檢舉情事，業經本公司查證或已結案等。

Reports about the same reporter who has already been investigated or whose case has been closed by the company.

5.3 受理檢舉案件處理

Accept and process the case.

5.3.1 受理單位應於檢舉人提出檢舉時，依檢舉人所提供之連絡資訊方式，製發書面或電子收據，載明檢舉日期及時間後，以掛號郵寄或 email 交付檢舉人收執。若檢舉人未提供相關訊息則此條不適用。

Upon receipt of a case, the responsible unit will issue a written receipt indicating the date and time of receipt of the report and deliver it to the whistleblower by mail, e-mail, in person or by any other means, and keep the records, unless the whistleblower does not provide contact information.

5.3.2 案件受理後，報層級和調查將依如下程序進行：

Once a whistleblowing case has been accepted, the reporting line and investigation will be handled in accordance with the following procedures:

<p style="text-align: center;">安勤科技股份有限公司 Avalue Technology Incorporation</p>		編號 No	GM-14
		頁次 Page	第 4 頁/共 9 頁
名稱	<p>檢舉非法與不道德或不誠信行為案件處理準則 Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct</p>	版次 Rev.	A2

5.3.2.1 相對人如為本公司副總經理(不含)以下之同仁，受理單位呈報董事長與總經理，由總經理指揮籌組專案調查小組。

If the alleged perpetrator is in a position lower than that of Vice President (excluding) at the company, the responsible unit shall report to the Chairman and General Manager, and the General Manager will direct the forming of an investigation team.

5.3.2.2 相對人如為本公司董事或職責相當於副總經理(含)以上之管理階層者，受理單位呈報審計委員會召集人，由審計委員會召集人指揮籌組專案調查小組。

If the alleged perpetrator is a member of the company's Board of Directors or a manager with responsibilities equivalent to that of a Vice President or above, the responsible unit will report to the convener of the Audit Committee, who will direct the formation of an investigation team.

5.3.2.3 相對人如為本公司獨立董事，受理單位呈報董事長，由董事長指揮籌組專案調查小組。

If the alleged perpetrator is an independent director of the company, the responsible unit will report to the Chairman, who will direct the formation of an investigation team.

5.3.2.4 相對人如為子公司，其內容如未涉及本公司，經受理窗口呈報本公司董事長及總經理，由本公司董事長指揮該子公司籌組專案調查小組。子公司相關案件調查結果應回報本公司，若於調查過程有必要得洽請本公司法務單位協助。

If the alleged perpetrator is a subsidiary and the content of the whistleblowing case does not involve the company, after reporting to the Chairman and General Manager of the Group, and the Chairman of the Group will direct the formation of an investigation team, the subsidiary's responsible unit shall accept the case and handle the investigation. The relevant results of the investigation shall be reported to the Chairman and General Manager of the Group, and the subsidiary may request the assistance of the Group's Legal Department during the investigation if necessary.

安勤科技股份有限公司 Avalue Technology Incorporation		編號 No	GM-14
		頁次 Page	第 5 頁/共 9 頁
名稱	檢舉非法與不道德或不誠信行為案件處理準則 Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct	版次 Rev.	A2

5.3.2.5 調查結果簽核至原呈報層級後，除相對人為獨立董事之案件應逕行通報主管機關外，其餘案件應將檢舉情事、其處理方式及後續檢討改善措施向董事會報告。

After the investigation result has been approved at the original reporting level, the responsible unit shall report to the Board of Directors the circumstances of the prosecution, its handling and subsequent review and improvement measures, except for cases where the relevant person is an independent director, who shall be reported directly to the regulatory authority.

5.3.3 調查處理

Handling of investigation results

5.3.3.1 本公司所有人員對於專案調查小組要求審閱之文書、資料及物品，或進行詢問應予配合，不得隱匿。

All Company personnel shall cooperate and not conceal any documents, information or items requested for review by the investigation team.

5.3.3.2 檢舉案件呈報與調查過程，與檢舉人或被檢舉人(相對人)為直系或旁系血親、三等親之姻親，或存有有可能影響案件處理之其他關係者，應予迴避。檢舉人或被檢舉人(相對人)亦有權要求該人員迴避。

The reporting line and the investigation process of a whistleblowing case shall avoid the direct blood relatives, collateral blood relatives or third-degree relatives of the whistleblower or the alleged perpetrator, or other related parties that could potentially influence the handling of the case. Whistleblowers also have the right to ask the above-mentioned persons to recuse themselves from participating in the investigation process.

5.3.3.3 檢舉人提出檢舉後，如有新增其他有助於調查之資訊與證據，得即時補充提供。專案調查人員基於查證之必要，得訪談檢舉人或相對人，訪談過程應留存影音資料並做成紀錄。

After submitting a report, whistleblowers may supplement their submission with any additional information or evidence that may assist the investigation. The investigation team may conduct interviews with the whistleblower or relevant individuals as necessary for verification purposes. The interview process should be audio or video recorded and documented.

安勤科技股份有限公司 Avalue Technology Incorporation		編號 No	GM-14
		頁次 Page	第 6 頁/共 9 頁
名稱	檢舉非法與不道德或不誠信行為案件處理準則 Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct	版次 Rev.	A2

5.3.3.4 專案調查小組應於經指派成立之次日起六個月內提出調查結果報告，但因案情複雜或其他因素而未能於前述期間完成者，經核准後得展延。

The investigation team shall submit the report on the findings of the investigation within six months from the day following the date of its deployment. However, if the case is complex or other factors prevent completion within the aforementioned period, an extension may be granted upon approval.

5.3.3.5 調查結果應於提報董事會後三十日內，由受理單位以書面或 email 告知檢舉人處理情形。

After reporting the results of the investigation to the Board of Directors, a written report on the handling of the situation will be sent to the whistleblower by registered mail or e-mail within 30 days of the report.

5.3.3.6 檢舉案件受理、調查過程、調查結果、以及調查過程之影音資料均應保存五年，並限制存取權限，其保存得以電子方式為之。保存期限未屆滿前，發生與檢舉內容相關訴訟時，相關資料應續予保存至訴訟終結止。

All records relating to the receipt, investigation and outcome of reported cases, as well as any audiovisual material relating to the investigation, shall be documented and retained for a period of five years. Access to these records shall be restricted and electronic storage methods may be used. In the event of litigation regarding the content of the report before the end of the retention period, the relevant information shall be retained until the conclusion of the litigation.

5.4 保密與獎懲

Confidentiality and Rewards/Penalties

5.4.1 對於舉報人身份及檢舉內容，本公司應給予保密及保護，並由獨立管道查證。參與舉報案件調查之人員亦不得擅自洩露，以免舉報人遭受不公平對待、報復、或威脅。

The company shall ensure the confidentiality and protection of the whistleblower's identity and the contents of the report and shall conduct verification through independent channels. Personnel involved in the investigation of whistleblower cases shall not disclose information without authorization in order to prevent unfair treatment, retaliation or threats against the whistleblower.

安勤科技股份有限公司 Avalue Technology Incorporation		編號 No	GM-14
		頁次 Page	第 7 頁/共 9 頁
名稱	檢舉非法與不道德或不誠信行為案件處理準則 Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct	版次 Rev.	A2

5.4.2 若檢舉人為本公司或子公司之同仁，本公司保證如無不實檢舉或提供虛偽證據之情事，該同仁不會因檢舉而遭受解僱、解任、降調、減薪，或其他不當之處置。如若明知為不實之事項而為檢舉，或提供虛偽證據而為檢舉者，則依公司內部相關懲戒規定提報人評會審議，經人評會認定屬情節重大者，最重得予以免職之處分，並自負相關法律責任。

If the whistleblower is an employee of the company or its subsidiaries, the company guarantees that, unless the report is false or based on fabricated evidence, the whistleblower will not be subject to dismissal, termination, demotion, reduction in salary or other improper treatment as a result of the report. However, if it is determined that the whistleblower knowingly made a false report or provided false evidence, the matter will be referred to the company's Personnel Review Committee. If the committee determines that a serious violation has occurred, the whistleblower may be subject to the most severe penalty, termination of employment, and may also be held liable under relevant laws.

5.4.3 檢舉案件經查證屬實且情節重大者，本公司除依法令或公司相關規定處理外，得提供檢舉人適當之獎勵。

For whistleblowing cases that are verified to be true, the company may provide appropriate incentives to the whistleblower in addition to handling the case in accordance with laws, regulations and Company policies.

5.4.4 受理單位人員無正當理由而未處理、或相對人之主管於接獲檢舉前已知悉該等情事但未處理及通報、或承辦調查案件相關人員未嚴格保密檢舉人身份及檢舉事項內容者，依本公司相關懲戒規定辦理。

Personnel in the responsible unit who fail to deal with whistleblowing cases without justification, or the supervisor of the alleged perpetrator who is aware of the misconduct before it is reported but fails to deal with the situation, or those responsible for investigating the case who fail to keep the identity of the whistleblower and the content of the report confidential, will be disciplined in accordance with the company's relevant disciplinary policies.

安勤科技股份有限公司 Avalue Technology Incorporation		編號 No	GM-14
		頁次 Page	第 8 頁/共 9 頁
名稱	檢舉非法與不道德或不誠信行為案件處理準則 Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct	版次 Rev.	A2

5.4.5 相對人之不道德或不誠信行為經查證屬實者，本公司應立即要求相對人停止相關行為，並依本公司相關規定為即時之適當處置，必要時得經法律程序請求損害賠償，以維護公司之名譽及權益。但本公司就檢舉案件於最終處分前，應給予相對人陳述意見之機會。

In cases where the unethical or dishonest conduct of the alleged perpetrator is verified to be true, the company shall immediately demand that such conduct cease and take appropriate immediate action in accordance with the company's relevant policies. If necessary, the company may seek damages through legal proceedings to protect the company's reputation and rights. However, before making a final decision, the company shall give the alleged perpetrator an opportunity to present his or her views on the whistleblowing case.

5.5 對於查證屬實之檢舉案件，本公司各相關單位應檢視案件發生原因，鑑別風險並修正公司管理政策、內部控制制度及作業程序，加強宣導及教育訓練，以杜絕相同行為再次發生。

For whistleblowing cases that are verified to be true, the relevant units of the company should investigate the causes of the cases, identify risks, and revise the company's management policies, internal control systems, operating procedures, and shall enhance communication, education and training to prevent the recurrence of similar conduct.

5.6 檢舉案件調查後發現為重大偶發事件或違法案，應主動向相關機關通報或告發。

Whistleblowing cases that are found to be material contingencies or illegal after investigation shall be reported to the regulatory authority.

5.7 本準則經董事會通過後實施，修正時亦同

The guideline, and any amendments to it, shall be implemented upon approval by the Board of Directors.

六、使用表單 Used Form

無 N/A

安勤科技股份有限公司 Avalue Technology Incorporation		編號 No	GM-14
		頁次 Page	第 9 頁/共 9 頁
名稱	檢舉非法與不道德或不誠信行為案件處理準則 Regulations on Handling Reports of Illegal, Unethical or Dishonest Conduct	版次 Rev.	A2

七、參考文件 Reference Document

7.1 公司守則 (HR-01)

Company Regulations (HR-01)

7.2 員工任用管理辦法 (HR-02)

Employee Appointment Management Measures (HR-02)

7.2 董事及經理人道德行為準則 (GM-12)

Code of Ethical Conduct for Directors and Managerial Officers (GM-12)

7.3 公司誠信經營守則暨行為指南 (GM-13)

Procedures for Ethical Management and Guidelines for Conduct (GM-13)

7.5 上市上櫃公司誠信經營守則

Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies