
Subject	Whistleblowing and Complaint Procedure
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1 Purpose

- 1.1 This procedure is established to maintain the Company's reputation, protect assets, and prevent corruption, theft, embezzlement, or other misconduct that may damage the interests of the Company, employees, and partners. It provides a formal channel for employees and partners to report illegal activities, ensuring effective handling, deterring misconduct, and preventing malicious false accusations, thereby protecting the rights of law-abiding individuals.

2 Scope

- 2.1 This procedure applies to the reporting of the following misconduct:
- 2.1.1 Embezzlement or misappropriation of public funds.
 - 2.1.2 Illegal possession or unauthorized disposal of Company property.
 - 2.1.3 Forgery of documents, deception, or misleading decision-making that causes damage to the Company or colleagues.
 - 2.1.4 Acceptance of bribes, entertainment, or engaging in fraud/collusion for personal gain or the gain of others regarding supervised duties.

3 Definition

- 3.1 Bribery/Improper Gifts: The acceptance of cash is strictly prohibited. Securities, gifts, or items valued at NTD 3,000 or more are considered reportable under this definition.

4 Roles and Responsibilities

- 4.1 Administration Department: Designated as the management unit responsible for handling whistleblowing complaints

5 Procedure

- 5.1 Workflow Please refer to Attachment 1 for the workflow chart.
- 5.2 Filing a Complaint Whistleblowers must complete the "Whistleblowing/Complaint Form", providing personal details and a written description of the misconduct. The form must be signed to establish accountability.
- 5.2.1 Internal Employees: Must provide Department, Name, Employee ID, Phone Number, and Email (or Mailing Address).

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- 5.2.2 External Parties: Must provide Company Name, Department, Name, ID Number, Phone Number, and Email (or Mailing Address).
- 5.2.3 Confidentiality: Strict confidentiality shall be maintained regarding the whistleblower's identity and provided evidence.
- 5.3 Required Information: Reports should include the following details:
- 5.3.1 Who: Names and departments of the accused and involved parties.
- 5.3.2 What: Details of the misconduct.
- 5.3.3 When: Time of occurrence.
- 5.3.4 Where: Location of occurrence.
- 5.3.5 Evidence: Supporting documents such as receipts, vouchers, reports, contracts, letters, recordings, or photos.
- 5.4 Reporting Channels: To ensure confidentiality, the Administration Department Head is responsible for opening and processing reports received via the following dedicated channels:
- 5.4.1 P.O. Box: *Attn: Head of Administration Dept., 20F, No. 69, Sec. 2, Guangfu Rd., Sanchong Dist., New Taipei City 241, Taiwan.*
- 5.4.2 Email: Hotline@chiconypower.com.
- 5.5 Rejection of Complaints: Cases meeting the following criteria will **not** be processed:
- 5.5.1 Anonymous reports without contact information.
- 5.5.2 Matters outside the scope of Article 2.
- 5.5.3 Lack of concrete evidence, inconsistency with facts, or fabricated claims.
- 5.5.4 Cases already under investigation or previously reported (unless new significant evidence is provided).
- 5.5.5 Cases previously closed or rejected (unless new concrete evidence justifies re-investigation).
- 5.6 Investigation and Escalation
- Upon acceptance, a task force comprising the Heads of Administration, Audit, and relevant departments will be formed. Confirmed violations will be reported to authorities or handled per Company regulations. Escalation depends on the accused's rank or the loss amount (whichever requires a higher level of authority).
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Rank of Involved Personnel	Reporting Authority	Amount Involved (NTD)	Reporting Authority
Section Chief level (inclusive) and below	BU Head / Function Head	Under 300,000	BU Head / Function Head
Manager Level	President	300,000 (incl.) to 3 Million	President
Director Level (inclusive) and above	Chairman	3 Million (incl.) and above	Chairman

- 5.7 Record Retention: All records shall be kept for five years (electronic storage is permitted). If litigation occurs, records must be retained until the case concludes.
- 5.8 Whistleblower Protection: The safety of whistleblowers must be protected. Any threats, intimidation, or illegal acts against them shall be reported to the authorities.
- 5.9 Obligations: Whistleblowers who knowingly make false accusations or provide forged evidence will be terminated and permanently barred from re-employment. Criminal liability may also apply.
- 5.10 Rewards: For verified cases (especially those involving criminal verdicts), the Administration Department may request rewards based on the economic benefit or contribution to corporate governance, in accordance with the "Employee Rewards and Penalties Regulations".
- 5.11 Matters Not Covered: Any matters not addressed in this procedure shall be governed by the Company's *"Integrity Operating Procedures and Conduct Guidelines"*.
- 5.12 Implementation and Amendment: This procedure shall be implemented upon approval by the authorized executive. The same applies to any subsequent amendments.

6 References

- 6.1 Employee Rewards and Penalties Regulations (P00-04)
- 6.2 Integrity Operating Procedures and Conduct Guidelines

7 Attachments

- 7.1 Whistleblowing/Complaint Form (A60-01-01)

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7.2 Attachment 1: Workflow Chart

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(Attachment 1) Workflow Chart

