

聯德控股股份有限公司 (Lemtech Holdings Co., Limited) 利害關係人申訴及檢舉辦法 The Stakeholder Grievance Policy

1. 目的 Purpose :

為保護員工、投資者、供應商及客戶等（統稱為「利害關係人」）的權益，促進利害關係人與公司間及時溝通，以加強公司的企業治理，特訂定此集團政策。

By implementing this group policy, the Lemtech Group (hereinafter referred to as the "Company") can protect the rights and interests of employees, investors, suppliers, and customers (collectively referred to as "Stakeholders"), and to promote timely communication between Stakeholders and the Company, thereby strengthening the Company's corporate governance.

2. 範圍 Scope :

本政策允許所有利害關係人提交申訴及檢舉(以下統稱申訴)事項，內容包含但不限於：

This policy allows all Stakeholders to submit complaints or concerns (hereinafter referred to as the "Complaint(s)"), which may include but are not limited to the following:

- 對一般利益的威脅或損害
Threats or harm to general interest
- 職場不法侵害案件
Work place misconduct
- 違反適用之法律、法規、條約或其他國際承諾
Violations of applicable laws, regulations, treaties, or other international commitments
- 違反聯德控股集團的公司治理守則、誠信經營守則或內部規範
Breaches of the Company's Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, or internal regulations

3. 權責單位 Department in Charge :

總經理室及公司治理單位

General Manager Office and Corporate Governance Department

4. 作業程序 Procedure :

4.1. 申訴管道及方式

Reporting channels and methods

4.1.1. 申訴人可以透過下列專用電子信箱或依公司網站上申訴連結提交申訴：

whistleblower@lemtech.com

The informant may submit Complaints to the following dedicated reporting

email address, or the link available on the Company's website:
whistleblower@lemtech.com

- 4.1.2. 申訴人也可以直接將書面申訴寄至：台北市南港區園區街3號12樓之3，總經理室或公司治理單位。另為確保機密性，信封上應標註「機密」。

The informant may also address a written Complaint directly to the General Manager's Office, or Corporate Governance Department at the following postal address: 12F.-3, No. 3, Yuanqu St., Nangang Dist., Taipei City 115, Taiwan (R.O.C.). To ensure confidentiality, the envelope should be labeled "CONFIDENTIAL".

- 4.1.3. 本申訴政策並未取代或排除任何現有的舉報管道（例如可直接向適當的高層領導或管理階層舉報）。對於選擇使用其他管道舉報而非依本政策方式之申訴人，其申訴將依循該舉報管道由權責人員適當處理。

The use of this policy is optional and is not intended to replace any other existing reporting channels (e.g., appropriate senior leaders or management). For informant who choose to report through other channels instead of following the procedures outlined in this policy, their complaints will be handled appropriately by the responsible personnel in accordance with the reporting channel used.

- 4.1.4. 公司不會阻擋匿名申訴。但為確保申訴經適當的處理，公司鼓勵申訴人提供個人姓名和聯絡資訊，以便受理單位審查證據並執行調查。

The Company does not discourage anonymous Complaints. However, to ensure the effective processing of the complaints, the Company encourages the informant to provide their name and contact information to facilitate the Responsible Unit's review of evidence and investigation of the Complaint.

- 4.1.5. 申訴人應盡可能提供詳盡、客觀、完整和精確的申訴內容。公司也鼓勵申訴人檢附相關證據。

The Company encourages informants to make the details of their Complaint as comprehensive, objective, complete and precise, as possible. The Company also encourages informants to supplement their complaints with relevant documentary evidence.

4.2. 申訴人保護

Informant Protection

- 4.2.1. 公司保護申訴人身份及申訴內容的機密性，包括附加文件以及申訴中所提到的相關人員的身份。除非得到申訴人事先同意，否則不能對外透露可能識別申訴人的資訊。

The Company protects the confidentiality of the informant's identity and the facts of the Complaint, including attached documents, as well as the identity of the persons mentioned in the Complaint. Information that could identify the informant cannot be disclosed unless he or she has given his or her prior consent.

- 4.2.2. 若公司須向司法機關報告該申訴內容時，相關申訴資訊可能會被提供予司法機關。

Such information may be communicated to the judicial authority, if the Company, responsible for collecting or processing the complaints, is required to report the facts/events or subject of the Complaint to the judicial authority.

- 4.2.3. 公司將對依本政策提出申訴之善意且不主張直接財務補償之申訴人及參

與調查的人員，提供必要的保護，以防止報復或不公平對待。申訴人和參與調查的人員將不會受到制裁、解雇，或遭受任何直接或間接的歧視，或遭受任何其他形式的報復。

The Company will provide the necessary protection to the informant, who has submitted a Complaint in good faith and without direct financial compensation through the Company's policy, as well as to personnel participating in the investigation, from retaliation or unfair treatment. As such, neither the informant nor personnel participating in the investigation will be sanctioned, dismissed or subjected to any direct or indirect discriminatory measure or to any other form of retaliation or attempted retaliation.

4. 2. 4. 根據適用法律的規定，公司將確保相同的保護措施擴及與申訴人有接觸的人（例如家庭成員或同事），以及協助申訴人的單位（例如工會）。

As provided by applicable law, the Company will ensure that the same protection is applied to the persons in contact with the informant (e.g., family members or colleagues), as well as to the facilitators who assist the informant (e.g., unions).

4. 3. 受理申訴之權責單位

Designated Responsible Unit

4. 3. 1. 集團總經理及公司治理部門負責收集透過專用檢舉電子信箱所收到的申訴，並採取適當措施以確保申訴人身份的機密性。

The Group GM and Corporate Governance Department are in charge of collecting the Complaints received through the dedicated whistleblowing e-mail address and are responsible for taking appropriate actions to protect the confidentiality of the identity of the informant.

4. 3. 2. 在收到申訴後，集團總經理及公司治理部門得邀請其他相關部門人員組成調查小組，對該申訴採取適當的行動。調查小組應在不帶任何偏見且符合法律和公司政策的情況下處理及調查該申訴。所有指控在未經證實前，被申訴人均應推定為無辜。

After receiving the Complaints, the Group GM and Corporate Governance Department shall form an investigation team with other relevant departments to take appropriate action in response to the Complaints received. The investigation team shall process the Complaint and conduct the investigation without bias and in compliance with the law and the Company's policies. All person(s) accused by the Complaint are presumed innocent until the allegations against them have been proven.

4. 3. 3. 若調查小組成員與申訴人或被申訴人具二親等關係、與被申訴事項具有利害關係，或有其他可能影響申訴案件被公正調查或處理之情形，調查小組成員應主動迴避，申訴人或被申訴人亦有權要求該人員迴避，並由集團總經理另行指派承辦人員辦理。

If any member of the investigation team has a second-degree relationship with the informant or the accused, has a conflict of interest with the subject matter of the complaint, or is in any other situation that could affect the impartiality of the investigation or handling of the Complaint, that team member must voluntarily recuse themselves. The informant or the accused also has the right to request the recusal of that member. In such cases, the Group GM will assign another person to handle the matter.

4.4. 申訴處理作業

Complaints Processing Procedure

- 4.4.1. 在收到申訴後，調查小組將於 2 周內向申訴人確認已收到申訴並將進行後續處理。

Upon receipt of the Complaint, the investigation team will, within 2 weeks, confirm the receipt of and the intent to process the Complaint to the informant.

- 4.4.2. 調查小組對每一申訴案件和相關證據進行初步分析，以確認是否進行後續調查行動。如果申訴人提供的資訊或文件不足，致調查小組無法有效調查申訴內容，調查小組可能會聯繫申訴人，要求提供額外的資訊或文件。

The investigation team will conduct initial review of each Complaint and the relevant evidence to determine whether further investigation is warranted. If the information or documentation provided by the complainant is insufficient for the investigation team to effectively examine the Complaint, the team may contact the complainant to request additional information or documents.

- 4.4.3. 若申訴內容經評估需深入調查者，調查小組將擬定初步調查計畫，按計畫執行調查以確認申訴內容之真實性、影響範圍及各人員涉案程度。並於收到申訴後的 2 個月內通知申訴人後續調查步驟、處理情形及結案時間表。

If the Complaint is assessed to require an in-depth investigation, the investigation team will draft an initial investigation plan and execute the investigation according to the plan to verify the validity of the Complaint, assess the scope of impact, and determine the involvement of various individuals. The complainant will be informed of the follow-up investigation steps, progress, and the expected closure timeline within 2 months of receiving the Complaint.

- 4.4.4. 如果該申訴經初步審查後經判斷不適合進行調查時，調查小組會於 1 個月內將此決定及原因告知申訴人。

If, after the initial review, it is determined that the Complaint is not suitable for investigation, the investigation team will notify the informant of this decision and the reasons within 1 month.

- 4.4.5. 根據調查結果，調查小組將做以下決定：

Following the investigation, the investigation team may either decide to:

- 如果無法證實該案件之真實性或取得實質證據，則不採取進一步採取行動並指定結案。

Close the Complaint without further action if the accuracy and materiality of the facts reported cannot be substantiated.

- 如果可以證實該案件之真實性或取得實質證據，則將採取適當的改善及補救措施，包括：

Take any appropriate action to remedy the situation if the accuracy and materiality of the facts reported can be demonstrated. Depending on the case, such actions may include:

- ◆ 要求涉及的相關部門進行改進；

Requiring business units or departments involved to implement improvements;

- ◆ 根據公司相關政策進行紀律處分；
Disciplinary actions in accordance with the Company's relevant policies;
- ◆ 如果根據調查結果顯示該申訴內容涉及違法行為，則向主管機關報告或採取適當的法律行動。

Reporting the facts/events to the competent authorities or taking the appropriate legal actions if the investigation reveals illegal acts.

- 4.4.6. 調查小組應維護申訴處理記錄清冊，對受理申訴、調查過程及調查結果等善盡保管保密責任，妥善留存書面文件或電子檔，除另有法令規定外，相關資料至少保存五年。若於保存期限未屆滿前，發生與申訴內容相關之訴訟時，相關資料應保存至訴訟終結為止。

The investigation team shall maintain a complete record of Complaint handling and is responsible for the confidentiality and proper storage of all related documents, including the acceptance of Complaints, the investigation process, and the investigation results. These records, whether in written or electronic form, must be kept for at least five years, unless otherwise required by law. If litigation related to the Complaint occurs before the retention period expires, the relevant records must be kept until the conclusion of the legal proceedings.

4.5. 其他規定

Other Provisions

- 4.5.1. 有關公司所持有的申訴人個人資料保存期限，將視處理目的所需之必要期限為之並遵守適用的法律或法規。申訴人可透過發送電子郵件至 whistleblower@lemtech.com 來行使其所屬之個人資料權利。

Informant's data will be kept for no longer than is necessary for the purposes for which they are processed, and in compliance with applicable law or regulation. The informants can exercise their personal data right by sending an e-mail to whistleblower@lemtech.com.

- 4.5.2. 若申訴之情事涉及董事或高階主管，或經調查發現有重大違規情事，或對公司有重大損害之虞者，調查小組應立即呈報獨立董事或董事長。

If the Complaint involves directors or senior managers, or if the investigation uncovers serious violations or potential major harm to the Company, the investigation team must immediately report to the Independent Directors or the Chairman.

- 4.5.3. 申訴經查證屬實且其貢獻及所產生之經濟效益重大者，將提報董事長決議是否給予適當之獎勵。

If Complaint is verified to be true and the contribution and resulting significant economic benefits, the matter will be submitted to Chairman for a decision on whether to grant appropriate reward.

- 4.5.4. 如有誣陷、欺瞞、侮辱他人或蓄意擾亂者，公司將依相關規章予以懲處。

In cases of false accusations, deceit, insult to others, or intentional disruption, the Company will impose disciplinary actions in accordance with relevant regulations.

- 4.5.5. 本公司公司治理部應定期對內部人員辦理本政策及相關制度之宣導及教育訓練。

Corporate Governance Department of the Company should regularly conduct internal training on this policy and related systems.

5. 相關文件 Related Documents :

公司治理實務守則、誠信經營守則及各公司之個人資料保護管理辦法。

Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles, and each company's internal control system of personal data protection activities.

本辦法訂於西元 2025 年 09 月 15 日