

# 唐榮鐵工廠股份有限公司檢舉案件處理要點

## Tang Eng Iron Works Co., LTD Co., LTD

### Guidelines of Handling Whistleblowing Cases

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一、唐榮鐵工廠股份有限公司(以下簡稱本公司)為落實誠信經營，防範企業內部舞弊，有效處理檢舉案件，特依「上市上櫃公司誠信經營守則」第 23 條規定訂定本要點。

1. Tang Eng Iron Works Co., LTD (hereinafter referred to as the Company), in order to implement ethical management, prevent internal fraud, and effectively handle whistleblowing cases, has established the Guidelines in accordance with Article 23 of the "Ethical Corporate Management Best Practice Principles".

二、本要點所稱檢舉案件，係指從業人員、股東、廠商或社會人士對本公司董事、監察人、經理人、從業人員、受任人或具有實質控制能力者，於執行業務或從事商業行為時，懷疑或發現有違反法令、規章或道德行為準則之舉發，以書面或言詞向本公司提出之具體檢舉、投訴或陳情。

2. The term "whistle-blowing cases" in the Guidelines refers to specific complaints, grievances or representations made in writing or in verbal words to the Company by practitioners, shareholders, vendors or members of the public who suspect or discover violations of laws, regulations or ethical codes of conduct in the course of conducting business or engaging in business practices by directors, supervisors, managers, practitioners, appointees or persons with substantial control over the Company.

三、本公司為建立便利檢舉管道，應設置專用檢舉電子郵件信箱、專線電話或傳真。

3. To establish a convenient reporting channel, the Company shall set up a

dedicated reporting email address, telephone line or fax.

- 四、 檢舉得以書面為之，應載明具體陳述事項、真實姓名及聯絡方式。聯絡方式包括電話、住址、傳真號碼或電子郵件位址等。

4. The report should be in writing and should contain specific statements, real names and contact information. Contact methods include phone, address, fax number or email address.

以言詞提出檢舉者，應作成紀錄，載明檢舉事項、真實姓名及聯絡方式，並向檢舉人朗讀或使閱覽，請其簽名或蓋章確認後，據以辦理。但以電話提出者，得免其簽名或蓋章。

In the case of a verbal report, a record should be made containing the subject matter of the report, the real name and contact information, and read aloud or read to the person making the report, and asked for his or her signature or seal to confirm, according to the process. However, the signature or seal of the person submitting the request by telephone may be waived.

- 五、 未具名檢舉，或以假名、假聯絡方式提出檢舉者，均不予受理。

5. Anyone who does not name a report, or who submits a report under a false name or contact, will not be accepted.

- 六、 本公司應於企業網站設置檢舉專區，提供檢舉專用電子郵件信箱，但僅限專責單位主管開啟，並應於對外採購招標文件上附加宣導檢舉之管道、電話等事宜。

6. The Company shall set up a whistle-blowing area on its corporate website and provide a dedicated email address for whistle-blowing, but only for those in charge of special units. The tender documents for external purchases shall be accompanied by channels and telephone numbers for the promotion of whistleblowing.

- 七、 本公司為處理檢舉案件，特成立「檢舉案件處理中心」，由管理部門副總經理（助理副總經理）負責督導，並由法務室承辦秘書工作，負責接聽檢舉電話並紀錄，收受檢舉函件，開啟檢舉電郵，登錄檢舉案件，簽請指

派人員調查，撰擬答覆檢舉人函稿等。

7. To handle whistleblowing cases, the Company has established a "Whistleblowing Case Processing Center" under the supervision of the Vice President (Assistant Vice President) of the management department, and the Legal Affairs Office is responsible for the secretarial work, which is responsible for answering and recording whistleblowing calls, receiving whistleblowing letters, opening whistleblowing emails, registering whistleblowing cases, requesting the assignment of personnel to investigate, and preparing draft letters of reply to whistleblowers.

八、 本公司各單位或各級主管有接獲本要點第二點之檢舉案件時，應即密轉檢舉案件處理中心處理。

8. If any of the Company's units or supervisors at any level receives a report under Paragraph 2 of the Guidelines, they shall immediately refer the case to the report processing center.

九、 對檢舉案件，應本合法、合理、迅速、確實辦結原則，審慎處理。

9. The whistleblowing of cases, should be legal, reasonable, prompt, and indeed concluded principle, prudent handling.

十、 本公司受理檢舉案件後，由管理部門副總經理(助理副總經理)負責指揮相關單位獨力或分工調查，亦得組成跨部門之專案小組進行調查。並得視案情需要，約請檢舉人面談或派員實地調查處理。

10. After the Company receives a report case, the Deputy General Manager (Assistant Deputy General Manager) of the management department will be responsible for directing the relevant units to investigate independently or by division of labor, and may also form an interdepartmental task force to investigate. And depending on the circumstances of the case, the informant can be invited to interview or send staff to investigate and handle the case.

十一、 檢舉情事若涉及董事、監察人或委任經理人以上者，檢舉案件處理中心應先將情陳報至獨立董事或監察人，並應迴避各該涉案當事人。

11. If the case involves a director, supervisor or appointed manager or more, the Whistleblowing Center shall first report the case to the independent director or supervisor, and shall recuse itself from the parties involved in the case.

十二、如經調查發現重大違規情事或公司有受重大損害之虞時，應立即作成報告，以書面通知獨立董事或監察人。

12. If, after investigation, a material breach is discovered or the Company is in danger of being materially damaged, a report shall be made immediately and the independent director or supervisor shall be notified in writing.

十三、本公司受理檢舉案件後，應將調查或處理結果答覆檢舉人。

13. The Company shall reply to the whistleblower with the results of the investigation or handling of the case after receiving the report.

十四、檢舉案件有下列情形之一者，不予處理，但仍應予以登記，以利查考：

14. Whistleblowing cases having one of the following circumstances will not be handled, but should still be registered for investigation.

(一)未具真實姓名或聯絡方式者。

(1) Those who do not have a real name or contact information.

(二)無具體內容者。

(2) No specific content.

(三)檢舉內容非屬執行業務或從事本公司商業行為所生者，但得視案情，覆請檢舉人逕向其他機關請求處理。

(3) If the content of the report is not generated by the execution of business or the Company's business practices, the Company may, depending on the circumstances of the case, request the person making the report to other authorities.

(四)同一事由，經予適當處理，並已明確答復後，而仍一再檢舉者。

(4) The same matter, after appropriate treatment, has been clearly answered, but still repeatedly reported.

十五、檢舉案件有一部分旁涉下列情形之一者，經予以登記後，應迅轉本公司其他相關單位續辦：

15. A portion of the reported case involves one of the following circumstances, after being registered, should be promptly transferred to other relevant units of the Company for follow-up.

(一)有涉及品質客訴時，應將該客訴部分轉品保處。

(1) If there is a quality complaint, the complaint should be transferred to the Quality Assurance Department.

(二)有涉及股東權益糾紛者，應將該糾紛部分轉財務處。

(2) If there is a dispute involving shareholders' equity, the dispute shall be partially transferred to the Finance Department.

(三)有涉及員工性別工作平等申訴者，應將該申訴部分轉行政處。

(3) If there is an employee's gender work equity grievance, the grievance shall be referred to the Administration Department.

(四)有涉及買賣或承攬爭議者，應將該爭議部分轉業務處或採購處。

(4) If there is a dispute involving a sale or purchase or contracting, the disputed part should be transferred to the Business Office or the Procurement Office.

(五)有涉及與公司爭訟者，應將該爭訟部分轉法務室。

(5) If a dispute with the Company is involved, the dispute should be referred to the Legal Affairs Office.

前項各款事項移轉相關單位承辦後，若有剩餘違失事項，得繼續進行調查處理。

After the matters in the preceding paragraphs are transferred to the relevant units, if there are any remaining violations, the investigation may continue to be handled.

十六、檢舉案件有保密之必要者，應予保密，不得擅自洩漏檢舉人個人資料及檢舉文件。

16. If there is a need to keep the case confidential, the case shall be kept confidential and the personal information and documents of the whistleblower

shall not be disclosed without authorization.

檢舉人如具從業人員身分，除屬故意捏造事實設詞誣陷而有妨害名譽或信用情事，應自負法律責任者外，公司不得使其因檢舉而遭受不當處置之措施。

If a whistleblower is a practitioner, the Company shall not subject him/her to improper disposal measures due to whistleblowing, except for those who intentionally fabricate facts and set up false accusations to harm reputation or credit, and should be held legally responsible.

十七、對於檢舉違失，經查明屬實，致使本公司得以減少損失者，得專案簽准發給獎金。為查察特定案件，亦得公開懸賞，以鼓勵檢舉不法。

17. For those who have reported the wrongdoing, once it is confirmed the Company can reduce the loss, they can be issued with a bonus by a dedicated case. To investigate specific cases, rewards may also be offered publicly to encourage the reporting of wrongdoing.

十八、本公司各督導主管、承辦人員處理檢舉案件績效優良者，應予以獎勵；違反本要點各點規定者，應按情節輕重，分別依有關規定予以懲處。

18. The supervisors and contractors of the Company shall be rewarded for their excellent performance in handling the reported cases; those who violate the provisions of the Guidelines shall be punished in accordance with the relevant regulations according to the severity of the cases.

十九、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄應專案保存十年以上。

19. The records of whistleblowing cases, investigation process, investigation results and related documents should be kept for more than ten years.

二十、本要點經董事長核定後生效，修訂時亦同。

20. These Guidelines, and any amendments hereto, shall enter into force after they have been approved by the chairman of the board.

