

BenQ Corporation

Whistleblowing and Complaint Management Measures

Article 1. Purpose:

In order to provide a basis for the report and complaint of all types of illegal behavior and improper treatment within the company, this policy is hereby established. The scope of unlawful behavior and improper treatment includes violations of the " Ethical Corporate Management Principles " and acts of discrimination, abuse, or sexual harassment.

Article 2. Scope:

2.1 When a member of the Company engages in unlawful behavior or improper treatment between members of the Company.

2.2 When a member of the Company engages in unlawful behavior or improper treatment with job applicants, visitors, or outsiders.

Article 3. Authority and Responsibility

3.1 Integrity and Ethical Management Committee:

Responsible for handling cases that violate the " Ethical Corporate Management Principles " and then submitting them for review by the Personnel Review Council.

3.2 Personnel Review Committee:

Responsible for reviewing reported and complaint cases and may assign relevant personnel to conduct investigations.

3.3 If the reported matter involves directors or senior executives, it shall be reported to the supervisor.

Article 4. Definitions:

4.1 Mistreatment:

Harsh and inhumane treatment, including physical punishment, ideological or labor reeducation, mental or physical coercion and abuse, verbal threats, and insults.

4.2 Discrimination:

Unequal treatment on the basis of race, class, color, age, gender, sexual orientation, gender identity and expression, national or geographic origin, disability, pregnancy, creed, political affiliation, group affiliation, family responsibilities, veteran status, genetic information, or marital status, or any other basis that could give rise to discrimination in matters relating to recruiting, hiring, compensation, training opportunities, advancement, incentives, termination of employment or retirement; or interference with Employee's right to practice his or her beliefs and customs and to satisfy the requirements of race, class, color, age, sex, sexual orientation, gender identity and expression, national or geographic origin, disability, pregnancy, creed, political affiliation, group affiliation, family responsibilities, veteran status, genetic information, or marital status, or any other circumstance that may give rise to discrimination.

4.3 Sexual Harassment:

Sexual harassment, as used in this regulation, means either of the following two situations:

4.3.1. a hostile, coercive, or offensive work environment that violates or interferes with an employee's personal dignity, personal liberty, or affects the employee's work performance by any person who, in the performance of his or her duties, uses sexually demanding, sexually charged, or sexually discriminatory words or conduct.

4.3.2 The employer's explicit or implicit sexual demands, sexually explicit or sexually discriminatory words or behaviors towards the employee or job applicant as a condition for the establishment, continuation, change, or distribution of a labor contract, allocation, compensation, appraisal, promotion, demotion, rewards, or punishment.

In order to recognize sexual harassment, we should consider the background of the incident, the working environment, the relationship between the parties involved, the words and behavior of the perpetrator, and the perception of the other party.

4.4 Personnel Review Committee:

The Personnel Review Committee is composed of 3-5

supervisors above Org. Level 2 (inclusive) and the legal department, and the immediate supervisors and relatives of both parties should avoid the council; the gender ratio of the council members should be taken into account when dealing with sexual harassment cases.

4.5 President's Mailbox:

A channel for direct communication with the President. In addition to reports and complaints, any suggestions, problems, or reactions to the company's events can be communicated with the President through this mailbox.

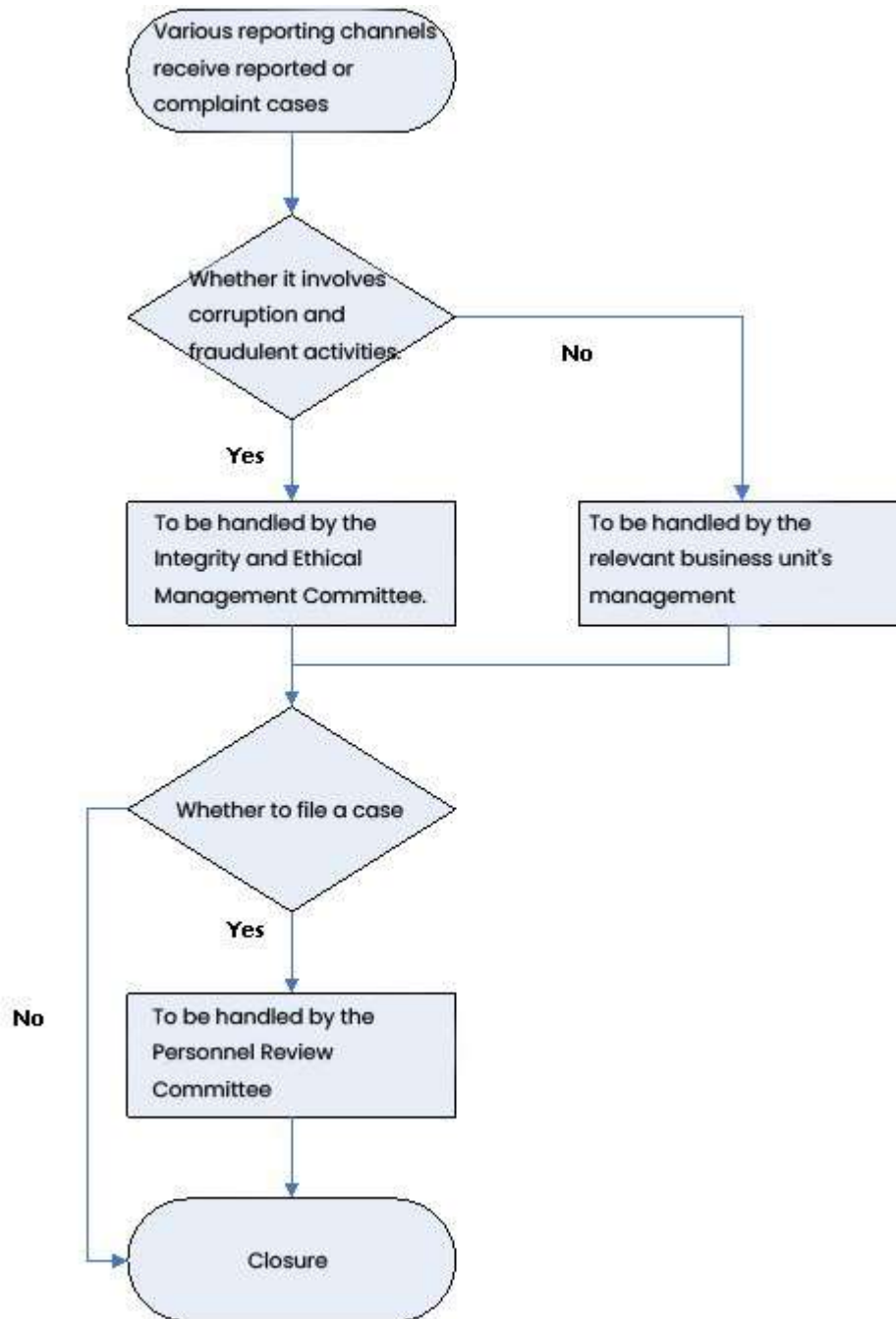
4.6 Integrity mailbox:

Provides a channel for internal and external parties to report any suspected serious violation of the company's integrity policy.

4.7 2HR mailbox:

If colleagues experience discrimination or harassment or any other inappropriate treatment, they can use this mailbox to report the matter to the highest-ranking executive of the Human Resources department. They can also use this channel to raise concerns about HR policies or related issues.

Article 5. Flowchart:



Article 6. Operation contents:

6.1 If there is any illegal or unethical behavior, or if colleagues experience mistreatment, discrimination, infringement, or harassment incidents that violate the " Ethical Corporate Management Principles," they may make reports or complaints through the President's mailbox, 2HR mailbox, or the Integrity mailbox. The content of the report should be detailed and specific, and whistleblowers have the option to remain anonymous.

6.2 Reporting and Complaints

6.2.1 Reporting illegal behavior or violation of the " Ethical Corporate Management Principles ".

6.2.1.1 If the report involves a director or senior executive, it shall be reported to the supervisor.

6.2.1.2 The Company guarantees the confidentiality of the identity of the whistleblower to ensure his/her safety and protection from retaliation.

6.2.2 Complaints of mistreatment such as discrimination or sexual harassment

6.2.2.1 We should be clear in our response and adopt a no-holds-barred, no-condones attitude when confronted with mistreatment such as discrimination or sexual harassment.

6.2.2.2 The Company undertakes to protect its employees from incidents of "improper treatment such as discrimination or sexual harassment". Employees who are subjected to such behavior can file a complaint, and the Company will guarantee the confidentiality of the identity of the complainant.

6.2.2.3 The extension and e-mail of the top HR manager and HR Site Managers are also the telephone numbers and e-mail addresses for complaints of discrimination or sexual harassment.

6.3 Guidelines for Reporting and Applying for Complaints

6.3.1 The person who receives or handles the report or complaint has a duty of confidentiality to the parties involved in the case.

6.3.2 In the case of discrimination or sexual harassment, the victim or his/her legal representative should make an

application orally, by phone, by fax, in person or by e-mail within one month from the date of occurrence of the facts.

6.3.3 Complaints of discrimination or sexual harassment will not be accepted if any of the following circumstances apply:

A. The deadline for filing a complaint has expired.

B. The same cause of action has been determined or withdrawn by a decision of the Personnel Council, and the complaint is then filed again.

C. The subject matter of the complaint does not fall within the following categories:

Illegal behavior, violation of the " Ethical Corporate Management Principles ", mistreatment, discrimination, sexual harassment.

6.4 Investigation and Deliberation Procedures

6.4.1 The investigation process of reports and complaints shall be conducted by a specialized unit.

6.4.2 The investigation process should protect the privacy of the applicant and an investigation report should be prepared within one month of the commencement of the investigation and provided to the Personnel Review Board for consideration. The investigation report must contain the following contents:

A. A description of the investigation

B. The results of the investigation

C. Whether there is sufficient evidence to prove that the behavior violates the Ethical Corporate Management Principles or the Gender Equality Act or SA 8000 and EICC.

6.4.3 In the case of an investigation or complaint, the parties involved may be invited to explain their case and, if necessary, the relevant personnel involved in the case may be invited to explain their case in the presence of the parties involved.

6.4.4 The Personnel Council shall make a decision on whether or not a complaint is substantiated. If a decision is made that the case is substantiated, the case shall be referred to a specialized unit for appropriate disposition. If a decision is made that the case is not substantiated, the Personnel Review Board shall consider the circumstances of the case

and make a recommendation for the necessary disposition of the case.

6.4.5 The decision on the report and complaint shall contain reasons, notify the person concerned in writing, and refer the case to the relevant unit for handling in accordance with the regulations.

6.4.6 Personnel involved in handling, investigating, and evaluating the report and complaint cases shall maintain confidentiality of the contents of the complaint cases that they are aware of. In addition to being held accountable for violating the obligation of confidentiality in accordance with the confidentiality or employment contract, the chief committee member shall immediately terminate their participation in the process, and may, depending on the severity of the case, report the case to the President for disciplinary action.

6.4.7 In the case of a complaint, the applicant may withdraw his/her complaint by e-mail or in writing before the Personnel Review Committee makes a resolution; if the complaint is withdrawn, the applicant may not file another complaint for the same reason.

6.4.8 After a report and complaint case has been finalized by a decision of the Council, the applicant may apply to the Council for a re-consideration of the case under one of the following circumstances:

- A. The decision is clearly contradictory to the stated reasons.
- B. A member who should be recused in this point participates in the decision.
- C. Witnesses or evaluators who testified or evaluated that the decision was based on false statements.
- D. The evidence on which the decision is based is forged or altered.
- E. The judgment of civil, criminal, or administrative litigation or the administrative penalty on which the decision is based has been changed according to the subsequent judgment or administrative penalty.
- F. Discovery of evidence that has not been considered or use of such evidence.

G. Where the original decision omitted to consider important evidence that could have affected the decision.

Requests for reconsideration should be made within one month. The period starts from the date of service of the statement of claim on the parties. However, if the reason for reevaluation occurs or is known later, the period starts from the time of knowledge. An application for reappraisal should be submitted to the original Personnel Review Committee by e-mail or in writing, stating the reasons for the reappraisal, along with a copy of the original application. If the Personnel Review Committee finds that there is no reason for a reevaluation, it shall uphold the original grievance decision; if there is a reason, it shall change the original grievance decision and notify the person concerned and the relevant authorities. Unless otherwise provided for in this point, the provisions of the grievance procedure shall apply.

6.5 The application, investigation, and deliberation documents of the report and complaint cases shall be managed as confidential documents and kept by the relevant authorities.

Article 7. Authority and Responsibility for Document Creation, Revision and Repeal

7.1 The report and complaint management rules shall be formulated by the Human Resource Management and approved by the President and then announced for implementation; the same applies to any amendments.