

北極星藥業集團股份有限公司
檢舉制度
Reporting system for Polaris Group

第一條 訂定依據

為落實本公司誠信經營政策與理念，特參照本公司「公司誠信經營守則」訂定檢舉制度。

To implement the company's integrity management policies and concepts, the company hereby formulates the reporting system with reference to the company's code of integrity management.

第二條 適用範圍

適用於本公司所有董事、經理人、受僱人(員工)、受任人或具有實質控制能力之人。

The reporting system applies to all directors, managers, employees (employees), employees or persons with substantial control of the company.

第三條 權責

本公司設置稽核主管為檢舉受理專責單位(以下簡稱「受理單位」)。

The company has set up the Audit Manager as the special unit for accepting accusations ("The accepting unit")

第四條 檢舉範圍

- 4.1 行賄及收賄。
 - 4.2 提供非法政治獻金。
 - 4.3 不當或變相行賄之慈善捐贈或贊助。
 - 4.4 提供或接受不合理禮物、款待或其他不正當利益，藉以建立商業關係或影響商業交易行為。
 - 4.5 侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。
 - 4.6 從事不公平競爭之行為。
 - 4.7 開發、採購、製造、提供產品及服務時直接或間接損害消費者或其他利害關係人之權益、健康與安全。
 - 4.8 有洗錢防制法第2條之行為。
 - 4.9 其他違背誠信、不法或違背受託義務等行為、違反本公司道德行為準則、誠信經營守則等相關規範者。
- 4.1 Offering and accepting bribes.
 - 4.2 Providing illegal political contributions.
 - 4.3 Improper or disguised bribery of charitable donations or sponsorship.
 - 4.4 Offer or accept unreasonable gifts, entertainment or other improper benefits to establish business relations or influence business transactions.
 - 4.5 Infringement of business secrets, trademark rights, patents, copyrights and other intellectual property rights.

- 4.6 Engaging in unfair competition.
- 4.7 When developing, purchasing, manufacturing and providing products and services, it directly or indirectly damages the rights and interests, health and safety of consumers or other interested parties.
- 4.8 Act in accordance with Article 2 of the money laundering prevention and control law.
- 4.9 Other acts that violate integrity, lawlessness or fiduciary obligations, the company's code of ethical conduct, code of good faith business practices and other relevant norms.

第五條 內容

- 5.1 檢舉方式：檢舉人可透過信函、電子郵件等進行檢舉。
 - 檢舉管道：稽核主管(分機 123)
 - 電話：02-26562727 #123
 - 信箱：zoeywang@polarispharma.com上述內部檢舉管道之檢舉專線及信箱，授權董事長依實際任職主管之聯絡方式調整。

5.1 reporting method: the informant can report by letter, e-mail, etc.

The accepting unit: Audit Manager

Tel: 02-26562727#123

Email: zoeywang@polarispharma.com

The whistleblowing hotline and mailbox of the above internal whistleblowing pipeline authorize the chairman to adjust according to the contact information of the actual supervisor.

5.2 檢舉處理程序

5.2.1 受理

5.2.1.1 檢舉案件由受理單位負責受理檢舉相關事宜。

5.2.1.2 受理單位應仔細研討檢舉內容並考慮影響程度，若檢舉事項涉及董事或經理人應向獨立董事報告。

5.2.1.3 受理檢舉資料或製作檢舉紀錄後，無論是否認定成案，受理單位均需回覆檢舉人，如未能認定成案需明確說明理由。

5.2.1 Acceptance

5.2.1.1 The accepting unit shall be responsible for accepting the matters related to the accusation.

5.2.1.2 The accepting unit shall carefully discuss the contents of the report and consider the degree of influence. If the report involves directors or managers, it shall report to the independent directors.

5.2.1.3 After accepting the accusation materials or making the accusation records, whether it is determined to be a case or not,

the accepting unit shall reply to the informant. If it is not determined to be a case, it shall clearly explain the reasons.

5.2.2 調查

5.2.2.1 檢舉案件經受理成案後，即進行查明相關事實，必要時可將檢舉人個人資料隱蔽後洽請各相關單位、外部律師或專家提供協助。

5.2.2.2 如經證實被檢舉人確有違反相關法令或公司規章情事，應立即要求被檢舉人停止相關行為，並為適當之處置，且必要時透過法律程序請求損害賠償，以維護公司之名譽及權益；若經查明並無具體事證者，即予結案存查。

5.2.2.3 受理單位如發現具體違規情事致公司受損，應立即做成報告，以書面或電子郵件通知獨立董事。

5.2.2 Investigation

5.2.2.1 After the case is accepted, find out the relevant facts. If necessary, hide the personal data of the informant and contact relevant units, external lawyers or experts for assistance.

5.2.2.2 If it is proved that the accused has indeed violated relevant laws and regulations or the company's rules, it shall immediately require the accused to stop relevant acts and handle them appropriately, and if necessary, request damages through legal procedures to protect the reputation and rights and interests of the company; If it is found that there is no specific evidence, the case shall be closed for investigation.

5.2.2.3 If the accepting unit finds that the company is damaged by specific violations, it shall immediately make a report and notify the independent directors in writing or e-mail.

5.2.3 彙報及懲處裁決

檢舉受理單位完成必要調查程序後，根據調查核對之事實，出具調查報告，向相關層級單位彙報，其裁決單位如下並依本公司工作規則裁決，並向董事會報告。

違反者/單位	裁決者/單位
員工	董事長
經理人	審計委員會
董事(含董事長)	審計委員會
獨立董事	審計委員會及董事會

5.2.3 Reporting and punishment decisions

After completing the necessary investigation procedures, the reporting unit shall issue an investigation report according to the facts verified by the investigation and report to the relevant level units. The ruling unit make a ruling in accordance with the work rules of the company, and report to the board of directors.

5.2.4 檢舉者保護政策

5.2.4.1 本公司承諾徹底保密檢舉人之身份資訊，並不得對檢舉人因檢舉情事為不當或不利之處置。

5.2.4.2 發生檢舉人身份暴露時，檢舉受理單位應調查身份暴露經過，找出暴露者後依照本公司工作規則嚴格處理。

5.2.4.3 檢舉書函、筆錄或其他相關資料，應加密封存於受理單位專屬機密檔案內。如有洩密情事，應依本公司工作規則懲處。

5.2.4 Whistleblower protection policy

5.2.4.1 The company undertakes to keep the identity information of the informant completely confidential and shall not deal improperly or adversely with the informant due to the informant.

5.2.4.2 When the identity of the informant is exposed, the informant acceptance unit shall investigate the process of identity exposure and strictly deal with the exposed person in accordance with the company's work rules.

5.2.4.3 Letters of accusation, transcripts or other relevant materials shall be sealed and stored in the exclusive confidential files of the receiving unit. In case of any disclosure, it shall be punished in accordance with the work rules of the company.

5.2.5 檢舉檔案保管

檢舉受理、調查過程、調查結果均應留存書面文件，並保存五年，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之訴訟時，相關資料應續保存至訴訟終結止。

5.2.5 The storage of prosecution archives, the acceptance of prosecution, the investigation process and the investigation results shall be kept in written documents for five years, which can be kept electronically. Before the expiration of the retention period, in case of a lawsuit related to the contents of the report, the relevant materials shall be kept until the conclusion of the lawsuit.

5.2.6 改善措施

對於檢舉情事經查證屬實且係因內部制度未臻完善者，相關單位應檢討相關內部作業並提出改善措施修正內部控制制度，以杜絕相同情形再發生。

5.2.6 The improvement measures are verified to be true due to the imperfect internal system. Relevant units shall review relevant internal operations and propose improvement measures to amend the internal control system to prevent the recurrence of the same situation.

5.3 不受理之檢舉案件

- 5.3.1 匿名或不以真實姓名檢舉，且未具聯絡方式者。
- 5.3.2 無具體內容或未能提供可資證明被檢舉人失職事實之證據。
- 5.3.3 同一事由已由本公司或其他機關調查處理中，或業經他人檢舉在先者，不予受理；但檢舉人能提出更有利於調查之重要事證時，不在此限。
- 5.3.4 同一事由經適當處理結案者，不予受理；但檢舉人能提出新具體證據證明該案有重新調查之必要者，不在此限。

5.3 Inadmissible cases

- 5.3.1 Those who are anonymous or do not report in their real name and do not have contact information.
- 5.3.2 There is no specific content or fails to provide evidence to prove the fact of the informant's dereliction of duty.
- 5.3.3 If the same matter has been investigated and handled by the company or other authorities, or has been reported by others first, it shall not be accepted; However, this restriction shall not apply if the informant can provide important evidence more conducive to the investigation.
- 5.3.4 If the same cause is properly settled, it shall not be accepted; However, this restriction shall not apply if the informant can provide new specific evidence to prove that the case is necessary for re investigation.

第六條 施行

本組織規程經董事會通過後施行，修正時亦同。

The procedures shall be effective after the Board of Directors approves. Future amendments, if any, shall be approved by the Board of Directors as well.