AXIOMTEK CO., LTD.

Rules of Procedure for informing of Illegal, Unethical or Unseemly Conduct

Article 1 Purpose
For building up inside/outside system for informing of unethical or unseemly conduct, and implement 「Procedures for Ethical Management and Guidelines for Conduct」 and 「Ethical Corporate Management Best Practice Principles」 of the Company, and ensure the rights and interests of informant and counterpart, Axiomtek Co. Ltd. (hereinafter, “the Company”) stipulates this Guidelines to be followed.

Article 2 Scope
Any director, supervisor, managerial officer, employee of the Company (hereinafter, “the personal of group”) or its group enterprises and organizations will be applied.

Article 3 Definition
3.1 The term “Manager” as used in these Guidelines refers to the following:
3.1.1 General Manager and their equivalents.
3.1.2 Assistant General Managers and their equivalents.
3.1.3 Deputy Assistant Managers and their equivalents.
3.1.4 Chief Financial Officers.
3.1.5 Chief Accounting Officers.
3.4.6 Other persons authorized to manage affairs and sign documents on behalf of the Company.
Consider each company will have different job title for each position, so the job title will not be the criteria.

3.2 The way to report:
3.2.1 Report by phone
3.2.2 Report by Electronic Mail
3.2.3 Report by letter

Article 4 Reference Regulations
4.1 Guidelines for the Adoption of Codes of ethical Conduct for TWSE/GTSM Listed companies.

4.2 The Official Letter of Tai-Financial-Security-three-Zi No: 0920001301 issued by Securities and Futures Bureau of the Ministry of Finance; the definition of managers.
**Article 5 Duty**

5.1 The Financial dept.: be responsible for drafting and revising the guidelines and propose to the Meeting of Board of Directors for discussion.

5.2 Spokesman: accept the report issued by interested parties such as shareholders, investors.

5.3 The Supervisor of Audit dept.: accept the report issued by the outside customers of the Company, suppliers, contractors, and so on.

5.4 The Supervisor of HR dept.: accept the report issued by employee of the Company.

5.5 Legal Unit: draft and modify the content of 《Integrity Commitment of Axiomtek Group》.

5.6 General Manager: approve and modify the content of 《Integrity Commitment of Axiomtek Group》.

5.7 Chairman: be responsible for assigning projects investors to invest the Unethical or Unseemly behaviors reported positively.

5.8 The Board of Directors: approve these Guidelines.

**Article 6 Flow Chart**

Not applicable

**Article 7 Procedures/Way**

7.1 The Report Channel and the response window

<table>
<thead>
<tr>
<th>Interested Party</th>
<th>The report way</th>
<th>Response window</th>
<th>Contact information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shareholders, investors</td>
<td>Report by phone</td>
<td>spokesmen</td>
<td>Dedicated:02-86462111#8010&lt;br&gt;Mail address: <a href="mailto:IR@axiomtek.com.tw">IR@axiomtek.com.tw</a>&lt;br&gt;Address: 8F., No.55, Nanxing Road, Xizhi District, New Taipei City 221, Taiwan</td>
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<tr>
<td></td>
<td>Report by Electronic Mail</td>
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<td></td>
<td>Report by letter</td>
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<td></td>
</tr>
<tr>
<td>Outside customer, Suppliers,</td>
<td>Report by phone</td>
<td>The supervisor</td>
<td>Dedicated:02-86462111#8001&lt;br&gt;Mail address: <a href="mailto:audit.direct@axiomtek.com.tw">audit.direct@axiomtek.com.tw</a>&lt;br&gt;Address: 8F., No.55, Nanxing Road, Xizhi District, New Taipei City 221, Taiwan</td>
</tr>
<tr>
<td>Contractors</td>
<td>Report by Electronic Mail</td>
<td>of Audit dept.</td>
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<tr>
<td></td>
<td>Report by letter</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inside Colleagues</td>
<td>Report by phone</td>
<td>The supervisor</td>
<td>Hot line for colleagues:02-86462111#8185&lt;br&gt;Mail address: <a href="mailto:HR@axiomtek.com.tw">HR@axiomtek.com.tw</a></td>
</tr>
<tr>
<td></td>
<td>Report by Electronic Mail</td>
<td>of HR dept.</td>
<td></td>
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<tr>
<td></td>
<td>Report by letter</td>
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7.2 The investigating procedure for reporting:

7.2.1 The report with anonymity: In Principal, anonymous report would not be processed, the content for the report could be divisional, provided, it can be deem to necessary, and refer it as internal review.
7.2.2 The report with name: the accepted unit shall clarify the intention and evidence, if the report violates the law or any suspicion on unethical and unseemly, the accepted unit shall report to the chairman with evidence.

7.2.3 Chairman shall deal with the report fairly, he/she can design one personnel to investigate the report positively. Every unit shall cooperate the investigation for the report without hiding.

7.3 The process of the investigation result
7.3.1 The investigator shall report the investigation result to the Chairman directly, any certain unethical and unseemly activities shall be disciplined by the Company in accordance with related procedures.
7.3.2 When the investigator find out there has any major violation, the Company will be harmful from the damage due to the violation situation, or any directors or executives involve the issue of violation, investigator shall make report and submit to the independent directors in writing.

7.4 Documentation of case investigation with safety
Documentation, the record of investigation processes and investigation results shall be retained safely by the Chairman and project investigators.

7.5 Confidentiality and Award
7.5.1 The Company shall be keep the ID of informer and the content of report as confidentiality and provide protection, any personnel involved with the investigation shall not disclose any information stated herein to prevent the informer from any unfair treatment, revenge and threaten.
7.5.2 For protecting the interest of the counterpart in the reported case, and avoid them from the situation of revenge, the Company shall offer opportunity to counterpart for appealing, HR council shall be convened to be hearing if necessary.
7.5.3 When the reported case is verified, except for process the reported case in accordance with the rules stipulated by the Company, the Company shall offer the informer proper incentive to encourage the activity for informing any misconduct.

7.6 The qualified supplier shall sign the《Integrity Commitment of Axiomtek group》
7.6.1 Except for the one-time vendors and the ones with special procurement whom are approved by General Manger after the application department providing risk analysis and suggestion with Legal unit, all qualified vendors need to be selected by good reputation and sign back《Integrity Commitment of Axiomtek group》in accordance with『Procurement Management Procedure』.
7.6.2 If Vendors need to modify the content of《Integrity Commitment of Axiomtek group》, the applicant would modify the agreed content after submit to and approved by General Manager by considering all situation with Legal Office (such as the opinions of vendors, the trading type between parties, the importance of the vendor to the Company, the status between parties, the risk and so on).
7.7 These Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors.

**Article 8 The related documents**

8.1 Document:
   8.1.1 Rules of Procedure for Adoption of Codes of Ethical Conduct
   8.1.2 Operating Procedures and Conduct Principles for Ethical Corporate Management
   8.1.3 Procurement Management Procedure

8.2 Form:
   8.2.1 Integrity Commitment of Axiomtek group.

8.3 Record and Others:
   Not applicable