

## Procedure on Reporting and Reviewing Fraud

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<b>Article Amendment</b>			
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## Procedure on Reporting and Reviewing Fraud

- Article 1 (Purpose)  
To uphold high ethical standards and integrity in business operations, and to provide a mechanism for the proactive reporting of acts against integrity and ethics, as well as a basis for the handling of reports of fraudulent activities, these procedures are hereby established.
- Article 2 (Scope)  
This procedure apply to KKCompany Technologies Inc. (hereinafter referred to as "the Company") and its subsidiaries.
- Article 3 (Reporting Channels)
1. The Company has established a fraud reporting channel to allow internal and external stakeholders (such as employees, suppliers, and customers) to report fraudulent activities that violate integrity and ethics, either anonymously or by name, with supporting evidence.
  2. The reporting channel of the Company is the email address [audit@kkcompany.com](mailto:audit@kkcompany.com). Upon receiving a report, the Corporate Governance Department will handle the case and report the implementation status to the Audit Committee.
  3. The Company shall advocate for the reporting mechanism, promoting education, training, and awareness activities related to reporting.
- Article 4 (Investigation Procedures)
1. Upon receipt of a report, the Corporate Governance Department will report to the CEO. Should the Company deem an investigation necessary, a case number will be assigned, and the CEO will appoint an investigation team to undertake the investigation. All departments within the Company are required to fully cooperate with the investigation process and are strictly prohibited from concealing any information. If necessary, external experts may be invited to assist with the investigation.
  2. The confidentiality of the reporter's identity and the report's content must be maintained throughout the handling process.
  3. Upon conclusion of the investigation, the investigation team shall prepare a written investigation report.
  4. If the reported case involves the following situations, the Audit Committee shall be notified:
    - i. The reported party is a manager of the Company.
    - ii. The case is significant (e.g., involving economic interests of more than NT\$10 million).
- Article 5 (Handling of Investigation Results)  
If the investigation confirms actions violating integrity and ethics, the Company shall take disciplinary action against those involved in accordance with applicable regulations, or to seek legal redress where necessary.
- Article 6 (Preservation of Investigation Documents)

The Company shall properly maintain all relevant documents, records of the process, and reports of investigation results obtained during the investigation.

Article 7 (Confidentiality and Rewards)

The Company is committed to safeguarding the anonymity of the reporter and the confidentiality of the report's details. Individuals participating in the investigation are prohibited from disclosing any information, ensuring the reporter is shielded from unjust treatment, retaliation, or threats. If the reported matter is verified, the reporter will be granted an appropriate reward.

Article 8 (Implementation and Revision)

The procedure shall be implemented after approval by the Board of Directors and shall be amended in the same manner.

The procedure were established on the 2024/3/7.