

Advantech Co., Ltd.

Whistleblower Report Processing Guideline

Article 1 Purpose and scope

To solidify core value of ethical management culture of Advantech Co., Ltd. (hereinafter referred to as “Advantech” or “the Company”), and to comply with Article 21 of the Company's " Code of Ethics and Business Conduct " and Article 3.1.6 of " Advantech Business Conduct", Advantech’s Whistleblower Report Processing Guideline (“the Guideline”) was formulated to clearly establish reporting channels and investigation and handling procedures, so that to ensure the implementation of the " Code of Ethics and Business Conduct " and "Advantech’s Business Conduct" established by the company, and safeguard the legitimate rights and interests of whistleblowers.

The scope of the Guideline covers Advantech and its subsidiaries.

Article 2 Established Reporting Channel

Advantech has set up a "Whistleblower Reporting Mailbox" for internal or external stakeholders (such as employees, suppliers and customers) to report violations of integrity and ethical standards with related evidence. The reporting paper shall be sent to the Head of Internal Audit at No. 1, Lane 20, Lane 26, Ruiguang Road, Neihu District, Taipei City, R.O.C, and the reporting email sent to audit.direct@advantech.com.tw.

Article 3 Reporting Principles

1. Real-name reporting is the principle, and anonymous reporting is the exception. Real-name reports should provide information such as the real identity of the reporter, the name of the person being reported, department, position, basic circumstances, and the amount involved; anonymous reports must state the facts of the violation or provide evidence of the violation, such as documentary evidence, physical evidence, basic circumstances, and the name of the parties involved, time, place, and related parties, and after verifying to be true, the responsible team will launch internal investigation.
2. After preliminary review of the reported information, if any of the following situations occurs, the reported cases may not be accepted or replied:
 - 1) Those who report anonymously or do not use their real names and have no specific content for verification.
 - 2) The content of the report is obviously false or exaggerated, or fails to provide evidence to prove the fact of violation of law or breach of duty, or

is found to be inconsistent with the facts, or is purely fabricated.

- 3) The same report has been properly dealt with and given a clear answer, but still makes repeated reports.

Article 4 Investigation Principles

1. The Company's Chairman will assign investigator(s), including but not limited to head of internal audit, to actively investigate the reported case. All departments shall cooperate with the investigation and shall not conceal them.
2. Members of the investigation team who are immediate or collateral blood relatives or second-degree relatives of the reporter or the reported person, or who have an interest relationship with the reported person, or have other relationships that may affect the handling of the case, shall be avoided.
3. The investigation shall be conducted in a fair, impartial, and lawful manner. The investigation process shall not be made public, but the conclusion of the case shall be made public.

Article 5 Investigation Processes

1. If the content of the report involves the company's internal management or other suggestions for improving corporate governance, internal audit should judge the importance to conduct an investigation directly, or hand it over to the relevant management or governance department for handling.
2. If the content of the report involves integrity or illegal behavior or is discovered through internal audit, after discussing with the Chairman, the head of internal audit will form an appropriate investigation team to investigate. If the subject of the report involves vice president (including) or above, heads of business units, or functional heads of the company headquarters, internal audit head shall notify audit committee in a timely manner after informing the chairman, and the audit committee shall decide whether to participate in or lead the investigation.
3. Legal, human resources, finance & accounting, and IT departments should provide necessary assistance to the investigation team.
4. The internal audit head shall report to the audit committee on the status of the investigation cases on a quarterly basis.

Article 6 Handling of the Investigation Results

1. The investigator shall report the results of the investigation of the reported case directly to the Chairman of the group. If there is any violation of integrity and ethical standards, Advantech shall take necessary

- actions/punishment according to relevant policies or regulations.
2. If the investigator finds that the reported case presents as a serious violation or may lead to significant damages of Advantech, it shall immediately report to independent director in writing.
 3. If the investigator finds that the reported case involves board of director or senior executive, it shall be reported to the independent director.

Article 7 Investigation Documents Should be Properly Kept

The investigator shall properly keep the relevant documents obtained during the investigation process, the records of the investigation process and the report of the investigation results, and keep records in written or electronic form for at least five years; before the expiration of the storage period, if a lawsuit related to the content of the report occurs, the relevant materials should continue to be kept until the conclusion of the lawsuit.

Article 8 Confidentiality and Rewards

1. Advantech will ensure confidentiality and protection of whistleblower (i.e., the reporter) identify and original report content. The personnel involved in the investigation of the reported case shall not be disclosed without authorization, so as to avoid unfair treatment, retaliation or threat.
2. If the investigation report is true, the whistleblower shall be granted with appropriate rewards to encourage reporting of any improper behavior. However, if the report made by the whistleblower employee involves false accusations, forged documents with concrete evidences, the reporter would be subject to punishment according to company policy or regulations.

Article 9 Implementation

This Guideline was implemented after the approval of the Board of Directors and if the Guideline was amended, the same.

This Guideline was established on March 6, 2015.

The first amendment was made on March 28, 2017.

The second amendment was made on April 29, 2021.

The third amendment was made on April 28, 2023.