

Nanya Technology Corporation

Reporting Procedure

I. Purpose

This Procedure is established to uphold the Company's Code of Business and Ethical Conduct, promote ethical management, and adhere to labor ethics by providing a channel for employees and relevant parties to report any illegal acts, violations, or misconduct. It also aims to protect legal rights of the whistleblowers and related individuals, and to outline the principles for subsequent investigation and handling.

II. Scope of Application

(I) Applicable Parties

This Procedure applies to all Company employees, as well as vendors and/or customers engaged in cooperative or business activities with the Company.

(II) Scope of Application

1. Reports may be filed against any employees, vendors, or customers engaged in cooperative or business activities with the Company, if they are involved in any of the following actions:

(1) Any act that violates laws or regulations and may jeopardize the interests of the Company, including but not limited to theft, vandalism, violence or coercion, rumor-mongering or incitement, disorderly conduct, collusion and willful neglect, embezzlement, etc.

(2) Any violation of the Company's internal rules, policies, or contractual terms, or any attempt to use one's position to obtain improper benefits and may jeopardize the interests of the Company, including but not limited to inadequate supervision, false acceptance reports, dereliction of duty, disclosure of confidential company information, bribery, accepting improper hospitality, etc.

(3) Any improper or abnormal behavior not listed above that may jeopardize the interests of the Company.

2. If any Company employee experiences improper or unfair treatment, has opinions or suggestions regarding work, or is involved in sexual harassment incidents, such matters shall be handled in accordance with the procedures outlined in the Nanya Technology Employee Protection and Complaint Regulations and the Workplace Sexual Harassment Prevention, Grievance and Disciplinary Policy.

III. Reporting Process

(I) Designated Unit

The Audit Office is the dedicated unit directly involved in the management of the company's whistleblowing mechanism and is responsible from receiving the reports until concluding the investigation on the reported breach.

(II) Reporting Principles

Whistleblowers may provide their names, contact information, and a detailed, specific description of the report, including relevant individuals, events, dates, locations, and supporting evidence. The Company also offers an anonymous reporting mechanism. Whistleblowers may choose to report anonymously. For reports submitted without a name or valid contact information, the Company will assess the completeness of the content. If the report is clear, specific, and verifiable, an investigation will be initiated.

(III) Reporting Channels

1. Any individual who discovers irregularities within the applicable scope may report through the following channels:

(1) Mailing address: No. 98, Nanlin Rd., Taishan Dist., New Taipei City 243

(2) Email address: audit@ntc.com.tw

(3) Whistleblowing hotline: +886-2-2906-1001

2. The above email address and hotline are also listed on the Company's website.

(IV) Case Acceptance and Filing

1. The Audit Office will conduct a preliminary review to determine whether the report has a basis, contains specific evidence, or includes leads that can be investigated. The case will be submitted to the authorized Board of Director overseeing the Audit Office for a decision on whether to accept it or not.
2. For cases that were accepted, the Audit Office would assign a case handler or form a task force to conduct an investigation based on the content, category, nature, and sensitivity of the case, as well as the seniority of the person being reported. If the case involved a manager or director, a task force would be formed by the Board of Director in charge of the Audit Office.
3. Cases that were not accepted—such as those with vague descriptions, unclear or illogical content, blatant defamation, or no traceable leads would be directly archived following approval.

(V) Principles for Investigation and Handling

1. If the case involved the Company's internal policies or regulations, the responsible investigator should consult the relevant departments to understand the applicable rules and their intended purpose. If legal issues were involved, the Company's Legal Department should be consulted for clarification.
2. All investigation results must be reported to the President. For major cases involving violations of ethical management, corruption, or other matters that could affect the Company's reputation, the findings shall also be submitted to the Audit Committee.

3. Upon completion of the investigation, the case handler must prepare a formal written report detailing the findings and submit it for approval based on the content and severity of the issue.
4. The case handler must maintain strict confidentiality throughout the investigation and is prohibited from disclosing case details to unrelated parties. In particular, the identity of the whistleblower must be protected. When interviewing relevant personnel, discussions shall be strictly limited to matters directly related to the individual's involvement in the case.

(VI) Data Retention Process

1. After disciplinary actions and corrective measures have been completed by the relevant departments, the case handler shall archive and retain the documents as confidential records.
2. Written or electronic records of the case acceptance, investigation process, and investigation results shall be retained for five years. These records may be stored in electronic format. If litigation related to the whistleblowing content arises before the retention period expires, the relevant documents must be preserved until the conclusion of the legal proceedings.

IV. Prohibition of Retaliation

Follow the company's business and ethical conduct standards, integrity management and labor ethics regulations.

If such conduct is verified, disciplinary actions will be taken in accordance with the Company's personnel management regulations. In severe cases, the individual may be dismissed.

V. Training and Awareness

To enhance employees' understanding and proper use of this Procedure and the reporting channels, the Company shall conduct occasional training sessions each year through its training and development system for all active employees. The training shall cover the scope of application, reporting procedures, confidentiality principles, and anti-retaliation mechanisms to ensure that employees fully understand their rights and responsibilities.

The full text of this Procedure and information on the reporting channels shall be published on the official websites, and allow employees and external stakeholders to access them at any time, thereby ensuring transparency and fairness in the implementation of the system.