

**凌巨科技股份有限公司**  
**GIANTPLUS TECHNOLOGY CO., LTD.**

**Regulations Governing Reports of Illegal, and Unethical or Dishonest  
Conduct Cases**

**Article 1 (Foundation)**

In order to implement the Company's Procedures for Codes of Ethical Conduct and Procedures for Ethical Management and Guidelines for Conduct, to ensure the Company's sustainability, and to reporting of any illegal or violation of the Procedures for Codes of Ethical Conduct and Procedures for Ethical Management and Guidelines for Conduct, this procedure is specially formulated.

**Article 2 (Purpose)**

The purpose of these procedures is to establish internal and external reporting channels and dealing mechanism, so that this Company's Procedures for Codes of Ethical Conduct and Procedures for Ethical Management and Guidelines for Conduct are enforced and to protect the lawful rights of the informant and the other party.

**Article 3 (Responsible Unit and Reporting Channels)**

1. Spokesman: Responsible for reporting involving shareholders, investors and other stakeholders of the Company.  
e-mail: ir@giantplus.com
2. Internal Audit Office, Intellectual Property and Legal Affairs Department, and General Affairs Department: Responsible for reporting involving the board directors, management, employees, suppliers of the Company and other external stakeholders.  
Reporting Channels are Employees' box or email.  
e-mail: governance@giantplus.com

**Article 4 (Handling procedures)**

1. The informant must sign the report through the listed channels and provide sufficient information to investigate (including the name, unit, title, date of occurrence of the case and description of the content of the relevant personnel). Involving anonymous reports or false personal attacks will not be accepted.
2. When the accepting unit receives a reported case, it should report to the President and assign the responsible unit to be responsible for the investigation work.
3. If the competent unit discovers after investigation that the reported incident involves directors or senior executives, or that there is a major violation of regulations that may cause serious damage to the Company, it should immediately report and notify the independent director in writing.
4. The Company will keep the whistleblower or those involved in the investigation confidential and protected from unfair treatment or retaliation. If there is any unfair treatment, retaliation or similar situations due to reporting or participating in the investigation, please report to the original report unit.
5. The company shall handle the whistleblowing case in a confidential, and investigate it through an independent channel, and fully protect the whistleblower. The identity of the whistleblower will be kept absolutely confidential. If the whistleblower is an employee of

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the Company, the Company guarantees that the employee will not be dealt with improperly due to the whistleblowing.

6. If the reported case is investigated to be true, it will be handled in accordance with the relevant internal disciplinary regulations of the Company. If it is found that there is no specific factual evidence, the case will be closed for investigation. In order to avoid the occurrence of grievances and retaliation, before making a punishment decision, the Company should provide the accused person with an opportunity to express his/her opinion or appeal.
7. If it is confirmed that the accused person has violated the relevant laws or regulations of the Company, he/she shall immediately request the accused person to stop the relevant behavior and deal with it appropriately, and if necessary, request damages through legal procedures to protect the reputation and rights of the Company.
8. If the whistleblower knows that it is false or provides false evidence or criminal responsibility is involved, the whistleblower shall be held accountable. The Company reserves the right to legally prosecute.
9. The acceptance of reports, investigation process and investigation results shall be kept in written or electronic files for five years. Before the expiration of the storage period, if a lawsuit related to the content of the report occurs, the relevant information shall be kept until the end of the lawsuit.
10. If the reported case is investigated to be true and the circumstances are serious, it will be dealt with according to the law or the Company's relevant regulations, and it will be reported to the general manager to give the whistleblower an appropriate reward based on his contribution and the economic benefits generated.

**Article 5 (Others)**

Matters not provided herein shall be governed by relevant laws and regulations and relevant internal rules of this Company.

**Article 6 (Implementation)**

The procedures shall be implemented after obtaining approval by the board of directors; the same shall apply to amendments.

The procedures were enacted on December 23, 2022.