

NAN	PAO	Nan Pao Resins Chemical Co., Ltd.	Issue No.	
Edition	2.0	Regulations Governing Whistle-blowing from Internal and External Parties	Issued on	
Page	1/4		Document No.	GPFE0032

1. Purpose and scope of application: In order to fully implement the Company's "code of ethical conduct" and "procedures for ethical management and guidelines for conduct", and to actively prevent corrupt practices and establish a whistle-blower protection system, the Regulations Governing Whistle-blowing from Internal and External Parties are formulated and adopted.
The scope of application of the Regulations includes the subsidiaries of the Company, any incorporated foundation in which the Company's accumulated contributions, direct or indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by the Company.
2. Scope of report:
 - I. Acts that violate the applicable laws or regulations of the company.
 - II. Acts that violate the company's policies, systems, or integrity, ethics, and other relevant regulations.
 - III. Any behavior that damages the rights and interests of the company or is likely to cause damage, such as fraud, embezzlement of company assets, collection of improper benefits, etc.
3. Responsibilities: The audit office of the company is the unit responsible for handling reports.
4. Reporting channel:
The internal or external personnel for reporting violations can make a report in the following ways:
 - I. Letter: No. 12, Nanhaipu, Xigang Dist., Tainan City 723, Taiwan (R.O.C.) The audit supervisor personally enlightened.
 - II. Email: (a) audit@nanpao.com (Recipient is the audit supervisor)
(b) auditcommittee@nanpao.com (Automatic forwarding to independent directors)
5. Whistle-blowing handling procedures:
 - 5.1. Acceptance and filing:
 - I. The reporting unit shall file the case immediately after receiving it.
 - II. After accepting the report case, the unit that accepts the report shall first determine whether the case has all the following investigative requirements:
 - (a) The whistle-blower's name, ID number, address, phone number, and email where he or she can be reached.
 - (b) The reported party's name or other information sufficient to distinguish his or her identifying features.
 - (c) Provide specific reporting facts, the date or period of occurrence of the reporting facts, and specific facts available for investigation.
 - III. The report of facts that have been more than three years from the date of occurrence to the date of delivery of the report letter shall not be accepted. However, if the illegal status of the reported facts persists until the day the report letter is delivered, this is not the case.
 - IV. Anonymity or pseudonymous reporting is not accepted in principle, but it can still be accepted and handled based on the facts reported or the evidence provided, and the investigation is possible and necessary when the investigation is necessary.

Approved by	Hsu, Ming-Hsien	Reviewed by	Lee, Hui-Feng	Drafted by	Chen, Yi-Yi
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Page	2/4	Regulations Governing Whistle-blowing from Internal and External Parties	Document No.	GPFE0032
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V. If the content of the whistle-blower letter meets all the investigation requirements in paragraphs 2 to 4 of this subparagraph, the reporting unit shall deal with it in accordance with the provisions of 5.2. to 5.5.

VI. Reporting cases that lack one of the investigative requirements in paragraph 2 of this subparagraph or that do not meet the conditions described in paragraphs 3 to 4 will not be investigated, and the reporting unit may explain to the whistle-blower and close the case. 8. The requirements are archived.

5.2. Avoidance:

I. The whistle-blower may attach specific evidence in the whistleblowing letter in Appendix 1, and apply for the following persons to be avoided in the whistleblowing investigation procedure:

- (a) The person being reported, the spouse or relative of the person being reported.
- (b) There are specific facts sufficient to identify those who are interested in the case of the accused.
- (c) Circumstances other than those specified in the previous two items, but there are specific facts that confirm that the performance of the duties may be biased.

II. For those who do not comply with the reasons for avoidance in the preceding paragraph or fail to attach specific evidence, their application for avoidance will not be accepted, and the reporting unit shall explain the reasons for the inconsistency to the reporter.

III. If the withdrawal application is accepted, and the whistle-blower claims that it should be withdrawn, it shall not be the person in charge of the project and the member of the investigation team in the first and second paragraphs of 5.3.

IV. Personnel from the unit responsible for receiving reports and investigators in charge of the project and members of the investigation team, their spouses or relatives, who have an interest in the reported case, or have other circumstances that may affect the fair investigation and handling, should take the initiative to withdraw.

5.3. Report :

I. If the person being reported is an employee of the company, the reporting unit shall report to its superior and executive director, and the executive director shall designate a project leader or form an investigation team for investigation.

II. If the reported person is a director or manager of the company, the reporting unit shall report to the independent director, and the company shall cooperate with the investigation.

5.4. Investigation :

I. The person in charge of the project or the investigation team shall investigate the reported case and the circumstances involved in a detailed and careful investigation.

II. During the investigation, the whistle-blower can be asked to explain and provide relevant information. If necessary, other relevant departments or external experts can also be invited to provide assistance.

5.5. Case Closing and Reporting :

After the project leader or the investigation team completes the investigation, they report to the executive director based on the investigation results, including the cause of the report, investigation process, handling suggestions, and follow-up review and improvement measures, etc., and may report to the board of directors depending on the circumstances of the case.

Page	3/4	Regulations Governing Whistle-blowing from Internal and External Parties	Document No.	GPFE0032
------	-----	--	--------------	----------

6. Conduct and confidentiality of investigation procedures:

- I. The company shall announce the reporting channels listed in 4. on the company's website to facilitate the reporting by the whistle-blower. The whistle-blower shall make a report through the aforementioned reporting channels, and companies through other channels will not be accepted.
- II. Except for the purpose of complying with laws and regulations or cooperating with public agency investigations, or for publicly known information, the reporting unit, the person in charge of the project, and the members of the investigation team shall strictly keep confidential the information related to the reported case, including but not limited to the identity of the whistle-blower and the reporting. If there is any violation of the cause and investigation procedure, it shall be dealt with in accordance with the first paragraph of 7.
- III. The whistle-blower, all units and personnel shall actively cooperate with the investigation work, and shall not provide false information or interfere with the investigation work.
- IV. No unit or employee shall in any way block or restrain the whistle-blower from reporting or obstruct the investigation, and shall not retaliate against the whistle-blower or investigator in any way. If there is any violation, it shall be dealt with in accordance with the first paragraph of 7.
- V. If there is sufficient evidence during the investigation that it is possible for the whistle-blower to perform the actions described in 2., appropriate measures may be taken to prevent the damage from expanding, including but not limited to suspending the whistle-blower's duties.
- VI. In order to protect the rights of the accused, the company should give the opportunity to defend and conduct hearing procedures when necessary.
- VII. With respect to a confirmed case, the relevant units shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.

7. Punishment and accountability :

- I. If during the investigation or as a result, it is found that any employee has violated these Measures or the company's management rules, management measures, etc., the person shall be punished. If there is a crime or illegality, he shall be held accountable in accordance with the legal procedures according to the circumstances, and compensation for damages shall be requested.
- II. If during the course of the investigation or as a result, it is found that any director, supervisor or outsider has committed a crime or illegality, it shall be handed over to the judicial authority for handling, and if it causes damage to the company, it shall be prosecuted in accordance with the law.
- III. If a false report is found to be malicious, the reporter shall bear the legal responsibility in addition to the handling in accordance with the preceding two paragraphs.

8. File maintenance and encrypted storage :

The reporting unit shall fully record all materials. Documentation of case acceptance, investigation processes, and investigation results shall be retained in paper or electronic form and managed in confidential documents for a period of at least five years. In the event of a suit in respect of the whistle-blowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.

9. Whistle-blower protection policy :

As for whistle-blowers and those involved in the investigation process, the company not only keeps confidential, but also protects them from unfair retaliation or treatment. The protection provisions are as follows:

Page	4/4	Regulations Governing Whistle-blowing from Internal and External Parties	Document No.	GPFE0032
------	-----	--	--------------	----------

- I. It is forbidden to disclose or arbitrarily disclose the identity of the whistle-blower; when it is necessary to disclose the identity of the whistle-blower, the person's consent must be obtained.
- II. It is forbidden to detect the whistle-blower: the activities of the whistle-blower or the department to which the whistle-blower belongs and other relevant departments are prohibited in order to detect the whistle-blower.
- III. It is forbidden to disclose the information or evidence of the whistle-blower, but it is no longer limited when the evidence is required to be submitted in accordance with the legal procedures.
- IV. It is forbidden to impair personal interests or differentiate in working conditions such as promotion and transfer due to the whistle-blower's whistle-blowing. However, it does not include censorship for the purpose of defamation, forgery or framing others.
- V. When the identity of the whistle-blower is exposed, the reporting unit shall investigate the identity exposure process, and strictly deal with the identity of the exposed person in accordance with the relevant regulations of the company.
- VI. The safety of the whistle-blower shall be protected, and those who threaten, intimidate, or conduct other illegal acts on the whistle-blower shall be reported to the competent authority for handling in accordance with the law.

10. Rewards :

After investigation, if the reported case is verified to be true and beneficial to the company, or provides clues or evidence for a major reported case, the reporting unit shall report it to the CEO, and give appropriate rewards to the whistle-blower or meritorious person.

11. If there are any issues that are not covered by this method, they shall be handled in accordance with relevant laws and regulations and internal regulations of the company.

12. The Company's regulations shall take effect after having been discussed and approved by the board of directors. Subsequent amendments thereto shall be effected in the same manner.

13. Amendment Record :

13.1. Edition 1.0 approved by the Board of Directors on December 21, 2017.

13.2. Edition 2.0 approved by the Board of Directors on December 22, 2021.

檢舉函

本人因知悉以下檢舉事件，提出檢舉：

一、被檢舉人姓名(或其他足資識別被檢舉人身分特徵之資料)：

二、檢舉事由：

三、具體事證：

1.
2.
3.
4.

四、是否申請迴避：

(一)申請迴避之人員：
(二)申請迴避之事由及具體事證：

*聲明及同意事項：

1. 本人聲明本函上述之檢舉資訊及本人所提供之個人資料均屬實。
2. 本人同意 貴公司為調查本檢舉事件之目的得蒐集、處理與利用本人提供之個人資料。

此致 南寶樹脂化學工廠股份有限公司

檢舉人：_____ (親簽)

檢舉人身分證號碼：

檢舉人電話：

檢舉人聯絡方式：

中華民國_____年_____月_____日