

The Procedures of Whistleblowing and Complaint Cases for Yang Ming Group Members
2026.09.04

Article 1 (Purpose)

To prevent dishonest conduct, enforce relevant laws, regulations, and internal Work Rules, safeguard the legitimate rights and interests of whistleblowers, complainants, and related parties, and enhance corporate governance and sustainable business operations, these Operating Procedures are hereby established as the basis for the Group in accepting and handling whistleblowing and complaint cases.

Article 2 (Scope)

1. These Procedures apply to whistleblowing or complaint cases (hereinafter collectively referred to as "Whistleblowing" or "Whistleblowing Cases") involving directors, managers, employees, mandated agents, or persons with de facto control of the Company and its group enterprises and organizations, including subsidiaries, foundations whose cumulative direct or indirect donation funds exceed fifty percent (50%), and other institutions or legal persons with de facto control (hereinafter collectively referred to as "the Group").
2. For personnel belonging to re-invested companies of the Group that fall under government-controlled enterprises, groups, or institutions as referred to in the Public Interest Whistleblower Protection Act, the applicable scope shall be subject to the announcements by the Ministry of Civil Service.

Article 3 (Whistleblowing Channels)

Whistleblowers may submit reports through the following whistleblowing channels:

1. Matters related to labor laws and regulations, the Sexual Harassment Prevention Act, the Gender Equality in Employment Act:

On-shore Employees:

- (1) Receiving office: Human Resources Department
- (2) Contact Number: +886-2-2455-0885 (Service Hours: Working Days 09:00–17:30)
- (3) Email: employeebox@yangming.com
- (4) Written Submission: Mail to No. 271, Mingde 1st Rd., Qidu Dist., Keelung City 206006, Taiwan (R.O.C.), Attn: Human Resources Department.

Seafarers:

- (1) Receiving office: Marine Department
- (2) Contact Number: +886-2-2429-8299 (Service Hours: Working Days 09:00–17:30)
- (3) Email: ym5134@yangming.com
- (4) Written Submission: Mail to 12F., No. 150, Xin 1st Rd., Xinyi Dist., Keelung

City 20145, Taiwan (R.O.C.), Attn: Marine Department.

2. Matters involving Occupational Safety and Health:

- (1) Receiving office: Occupational Safety and Health Office
- (2) Contact Number: +886-2-2455-0686 (Service Hours: Working Days 09:00–17:30)
- (3) Email: hososervice@yangming.com
- (4) Written Submission: Mail to No. 271, Mingde 1st Rd., Qidu Dist., Keelung City 206006, Taiwan (R.O.C.), Attn: Occupational Safety and Health Office

3. Matters involving other unlawful conducts, corruption cases under the Public Interest Whistleblower Protection Act, unethical conduct in business operations, violations of the internal Work Rules, etc.:

- (1) Receiving office: Chief Audit Executive
- (2) Contact Number: +886-2-2455-0808 (Service Hours: Working Days 09:00–17:30)
- (3) Email: conduct@yangming.com
- (4) Written Submission: Mail to No. 271, Mingde 1st Rd., Qidu Dist., Keelung City 206006, Taiwan (R.O.C.), Attn: Chief Audit Executive.

Article 4 (Obligations of the Whistleblower)

The details of the report or grievance shall be concrete and specific, including at least the following:

1. The submitter's name (anonymity is also permitted) and valid contact information, including but not limited to mobile phone number, landline number, mailing address, email address, etc.
2. The name of the respondent or other information sufficient to identify the identity or characteristics of the respondent.
3. The specific facts of the report, including the time and location of the occurrence, persons involved, and concrete evidence or grounds for reasonable suspicion that can be investigated.

Article 5 (Principles of Acceptance)

This Company accepts Whistleblowing Cases about the Group's Personnel's illegal acts, violation of work-related rules or other Unethical Conduct, including but not limited to the following:

1. Acts violating Codes of Ethical Conduct of Yang Ming Group, Ethical Corporate Management Best Practice Principles of Yang Ming Marine Transport Corporation, business integrity guidelines/policies.
2. Misappropriation or embezzlement.
3. Leaking trade secrets or information concerning employees or customers.

4. Acts violating government laws, company regulations, or work-related rules.
5. Using company facilities, resources, by taking advantages of his/her official position, for personal gains or benefiting specific people, which is prejudicing or likely to prejudice the company's reputation or interests.
6. Illegal acts, including those falling under the scope of corruption case under the Public Interest Whistleblower Protection Act.

Article 6 (Receiving office and Investigation office)

1. To satisfy the confidentiality requirements of Whistleblowing Cases, the dedicated receiving email addresses announced on the official website are accessible solely by the heads of respective receiving offices or their designated personnel. Cases submitted through the channels specified in Article 3 shall be processed according to the applicable authority, responsibilities, and division of labor.
2. If the receiving office deems that the content of the report lacks the Items listed in Article 4 or that the facts/evidence provided are insufficient, and such circumstances are remediable, it shall promptly notify the whistleblower who provided valid contact information to make corrections within a specified period; the period for correction shall be at least three (3) working days starting from the date of notification.

Article 7 (Principles of Non-Acceptance or Non-Applicability of the Public Interest Whistleblower Protection Act)

1. If a Whistleblowing Case is determined not to apply the Public Interest Whistleblower Protection Act, the Company shall inform the whistleblower of such inapplicability when notifying them whether the case is accepted.
2. For Whistleblowing Cases not applying the Public Interest Whistleblower Protection Act, the case shall not be accepted under any of the following circumstances:
 - (1) The content of the report fails to meet the requirements specified in Article 4, or the facts/evidence provided are insufficient, making it difficult to investigate.
 - (2) The case involves rectifiable circumstances under Article 6 Item 2, but notification cannot be delivered, or the whistleblower fails to provide supplementation by the deadline after being notified.
 - (3) The content involving malicious accusations, obvious falsehoods, lack of concrete content, purely personal matters, personal attacks, or statements clearly inconsistent with facts, logic, or empirical rule.
 - (4) The whistleblowing act results in a final guilty verdict or a deferred prosecution for false accusation or perjury.
 - (5) The same facts have already been subject to a decision of non-acceptance or have been closed (including cases closed due to lack of evidence), yet the whistleblower repeatedly reports the same matter. However, this shall

not apply if the case has subsequently resulted in prosecution, deferred prosecution, non-prosecution by discretionary power, a petition for a summary judgment, a ruling to commence private prosecution, disciplinary action, administrative penalty, impeachment, corrective measures, or censure.

Article 8 (Processing Timeline and Methods)

1. Upon completion of the preliminary review, the receiving office shall, within 20 calendar days from the day following the case receipt date, confirm whether the case is accepted or should be referred to an external competent authority, and notify the whistleblower of the acceptance status or case referral. The "case receipt date" is defined as follows:
 - (1) Cases subject to the Public Interest Whistleblower Protection Act: The date on which the receiving office can clearly identify the whistleblower's identity and the specific content of the report.
 - (2) Cases not subject to the Public Interest Whistleblower Protection Act:
 - A. Reports submitted in person or by phone: The date on which the receiving office and the whistleblower can communicate in real-time to understand the details of the case.
 - B. Reports submitted in person or by phone: The date on which the receiving office and the whistleblower can communicate in real-time to understand the details of the case.
 - (3) Cases referred by external competent authorities: The date on which the company signs for receipt.
2. If the respondent is personnel of a subsidiary, a foundation with cumulative direct or indirect donation funds exceeding 50%, or other group enterprises and organizations such as institutions or legal persons with de facto control, the Company may refer the case to the whistleblowing intake unit of that company or organization for processing, or request relevant personnel of that company or organization to investigate.

Article 9 (Case handling and Investigation)

1. During the investigation, all the relevant offices and persons shall cooperate with the investigation office and provide relevant information. Falsehood, fabrication, interference, or stonewalling in any form or method is prohibited.
2. Whistleblowing Cases confirmed and accepted by the receiving office shall be investigated by the investigation office in accordance with the following principles. Unless otherwise provided by law, the investigation shall be kept confidential:
 - (1) The investigation shall be conducted based on fairness, just, and following the rules of law. Pay attention to favorable and unfavorable circumstances concerning the respondent. Offer the respondent an opportunity to express opinions or defend the allegation.
 - (2) Interviews of relevant parties or witnesses shall be conducted individually

and documented in writing. The content shall be confirmed and signed by interviewees. Prior consent shall be obtained and noted in the written document if the interview requires sound or image recording.

- (3) The identities of relevant parties and witnesses shall be kept secret. The receiving office shall produce a separate whistleblowing summary and use codes for the whistleblower and other identifiable features or information and provide these documents to the investigation office.
- (4) All the persons involved in the acceptance, handling, investigation, review, and decision rendering in respect of a Whistleblowing Case shall keep confidential regarding the above, as well as other documents such as whistleblowing letters and the investigation report.

Article 10 (Disqualification and confidentiality)

1. A written request for disqualification shall be submitted to the Chief Audit Executive or investigation office by the persons in receiving office, investigation office, or tasked with reviewing and approving the investigation should they find themselves under any one of the following circumstances.
 - (1) Where the person or their spouse, third-degree kinship by blood, second-degree kinship by marriage, family members living together, or those having had the abovementioned relationships that are parties of the Whistleblowing Case.
 - (2) Where the direct supervisor or subordinate of the whistleblowing parties.
 - (3) Where other facts that sufficiently attest to a conflict of interest in the process of case acceptance, handling, investigation, review, and approval.
2. A written request for disqualification shall be submitted to the Chief Audit Executive or supervisor of the investigation office by the whistleblowing parties should they find the persons in receiving office, investigation office, or tasked with reviewing and approving the investigation under any one of the following circumstances.
 - (1) Where a person fails to voluntarily recuse themselves under circumstances stipulated in Item 1 of this Article.
 - (2) There are facts that sufficiently attest to a possible bias in the process of case acceptance, handling, investigation, review, and approval.
3. Where a person fails to voluntarily recuse themselves under circumstances stipulated in Item 1 of this Article and no request for recusal is made by the parties involved, the Chief Audit Executive or supervisor of the investigation office may order the said person to be recused. The person applying for recusal or being requested to recuse shall suspend participation in relevant procedures before a decision on such request is rendered by the Chief Audit Executive; provided, however, that necessary actions shall still be taken in cases of urgency.

4. Where the Company's Chairman, directors (including independent directors), or the President cannot carry out their duties prescribed in these Procedures due to the recusal provisions in Item 1 through Item 3, a supervisor of higher level or a person assigned by the Board of Directors shall take charge. Where the Chief Audit Executive falls into any of the abovementioned circumstances, the Chairman shall assign other special personnel to take charge.
5. The persons involved or have knowledge about the Whistleblowing Case, including but not limited to those in the receiving office, investigation office, investigation review office, as well as those in charge of approval shall, from the time the case is being reported to the Company, keep confidential regarding case details and the identities of the whistleblower and the respondent. Unless otherwise provided by law or where confidentiality is no longer necessary, leaking information that may sufficiently identify the whistleblower is strictly forbidden. Those who violate the above shall stop participating in the case and be subject to punishment according to relevant regulations.

Article 11 (Whistleblower protection and the reduction of and exemption from punishment)

1. If the whistleblower and other participants in the investigation who are also the Group's Personnel, they shall be protected against disparate treatment, including but not limited to dismissal, demotion, salary cut, or compromised rights and interests protected by the relevant laws and employment contract. However, acts intended for libel, false accusation, or malicious framing shall not be protected.
2. If the whistleblower or the Group's Personnel may violate the Group's relevant regulations because of providing evidence/information or cooperate in investigations, or if they are themselves offenders in the Whistleblowing Case, the Corporate Governance and Integrity Division shall review the seriousness of said case and the importance of the evidence/information provided and deliberate on the reduction of or exemption from punishment by having the whistleblowing parties undergo the following procedures.
 - (1) For the whistleblowers or Personnel are the Company's directors and managerial officers or of equivalent or higher positions: Reporting to the Board of Directors for a determination.
 - (2) For the whistleblowers or Personnel are other than those stipulated in the preceding subparagraph: On-shore Employees shall be subject to the determination by the Human Resources Committee; seafarers shall be subject to the determination by the Seafaring Human Resources Committee.
 - (3) For the whistleblowers or Personnel are persons from the Group's other businesses or organizations: The determination shall be made by respective businesses or organizations and the result should be submitted to the Corporate Governance and Integrity Division.
3. For cases subject to the Public Interest Whistleblower Protection Act, the

provisions of Article 12 of said Act regarding the exemption of whistleblowers from liability for disclosure shall take precedence.

Article 12 (Result notification and whistleblowing parties' appeal)

1. For accepted Whistleblowing Cases, the Investigation office shall complete the investigation within six (6) months from the day following the case receipt date. The receiving office shall then notify the parties involved of the investigation results, handling status, the period for filing an appeal, and the method of appeal in writing (as a confidential document) or via email. If the deadline for investigation completion or result notification, or the content of such notification, is otherwise specified in laws or other company regulations applicable to the case type, those regulations shall prevail.
2. The whistleblowing parties that disagree with the result may file an appeal to the receiving office as specified in the Article 3 within ten (10) working days following the day of the receipt of the result. If the appeal period is otherwise specified in laws or other company regulations applicable to the case type, those regulations shall prevail.
3. Upon receiving the appeal, the investigation office shall then re-assess the investigation report according to the provision and notify the whistleblowing parties of the re-assessment result in writing (in the form of a classified file) or via the designated whistleblowing inbox to notify the party involved.
4. The case shall be deemed concluded if the whistleblowing parties do not file an appeal according to the provisions. As such, the whistleblowing parties must not submit another Whistleblowing Case based on the same fact.
5. The whistleblowing parties can only file their appeal once; they cannot appeal to the result of re-assessment.
6. The abovementioned notification shall not apply to the whistleblowing parties that do not provide valid contact information and therefore are unreachable.

Article 13 (Reward and punishment of the whistleblower)

1. If the whistleblowing facts are found to be true and their uncovering leads to the betterment of the Company's internal control system, or if it effectively protects the Company against further damage or compromised image, the Company may decide, based on the case's significance and concrete details, to warrant the awarding of commendation or a merit to the whistleblower. However, the privacy rights of the whistleblower shall be respected and, if requested, kept confidential. If the whistleblower is an employee of the Group, a recommendation for awarding commendation or a merit shall be made to the relevant offices at their affiliated business or organization.
2. Government agencies (entities) and their personnel, as well as their spouses or relatives within the third degree of kinship, who become aware of unlawful facts through the exercise of public authority, are ineligible to receive rewards.

3. Any employees of the Group found involved in falsehood, malicious accusation, or leaking the whistleblower's information and case details shall be subject to subsequent handling according to the Company's relevant regulations.

Article 14 (Documentation and Retention)

Upon approval, the investigation report drafted by the investigation office shall be managed in accordance with confidential document procedures. The retention period shall follow the declassification period prescribed by each receiving office; provided, however, that after declassification, the receiving office shall verify the retention of relevant personal data.