

GETAC HOLDINGS CORPORATION

Guidelines Governing the Reporting of Corruption and Malpractices

Article 1 – Purpose

This policy is established to prevent unlawful conduct and organizational fraud, maintain normal operations, and encourage internal and external parties to report unethical or improper behavior. In accordance with Article 22 of the Company's "Code of Ethical Conduct," this policy establishes clear reporting channels and investigation procedures to safeguard the legal rights of whistleblowers.

Article 2 – Scope of Application

This policy applies to directors, managers, and employees of Getac Holdings Corporation and its subsidiaries ("the Company"). Any violations by Company personnel of the "Code of Ethical Conduct," "Code of Conduct," "Employee Ethics Guidelines," or other regulations (including but not limited to internal rules, employment contracts, or employee handbooks) are subject to reporting.

Article 3 – Reporting Scope

1. Internal or external parties may report any act committed by Company personnel during business activities involving the direct or indirect offering, promise, solicitation, or receipt of improper benefits, or other breaches of integrity, illegality, or fiduciary duties.
2. Improper benefits or misconduct include, but are not limited to: bribery, facilitation payments, kickbacks, collusion, embezzlement, fraud, theft, or attempts to improperly influence others or obtain personal gain at the Company's expense.