

JA Solar Anti-Fraud Reporting Policy and Investigation Procedures

(The English Version was Formulated August 2024)

1. Purpose

This procedure is established to enhance the governance and regulation of JA Solar's process for receiving and handling reports of fraudulent activities. The objective is to establish an efficient mechanism for the receipt, routing, tracking, and accountability of such reports, to improve the quality and efficiency of investigations, and to delineate the responsibilities and obligations of both whistleblowers and the Internal Audit Department (which is authorized to investigate instances of fraud, illegal conduct and non-compliant activities).

2. Scope of Application

This procedure is applicable to the reporting of fraudulent activities and other illegal or non-compliant behaviors, related to JA Solar Technology Co., Ltd., its subsidiaries and branches (collectively and hereafter, 'JA Solar'), and all associated employees, to the Internal Audit Department. This scope extends to reports submitted by employees, clients, suppliers, and partners of JA Solar.

3. Release Statement

This policy was approved and effective by Company's Compliance and Internal Control Management Committee.

4. Definition of Fraud

Fraud is defined as the deliberate use of deceptive means to gain personal benefits at the expense of collective or others' interests, or the misuse of one's position to obtain illegal or improper benefits. Fraud includes, but is not limited to, the following actions:

- (1) Falsifying information or colluding with others to confer undue benefits on third parties in the course of work;
- (2) Soliciting, facilitating, or accepting bribes, kickbacks, or other improper benefits;
- (3) Embezzling, unlawfully using JA Solar's assets, misappropriating, or engaging in bribery and theft to gain improper benefits;
- (4) Unauthorized use of JA Solar's name to provide guarantees for others;
- (5) Deliberately disclosing JA Solar's technology or trade secrets, or intentionally violating information security management protocols;
- (6) Engaging in improper financial dealings with JA Solar's suppliers, distributors, or clients;
- (7) Any other conduct suspected of fraud, corruption, or involving illegal or non-compliant actions.

5. Whistleblowing Requirements and Whistleblower Protection

5.1 JA Solar encourages whistleblowing under real names. Whistleblowers are required to provide the name, department, details of the alleged violation, and any relevant evidence to the Internal Audit Department. The department will engage with the whistleblower to verify the accused party, the department involved, and the specific nature of the alleged misconduct. If the evidence provided is deemed credible and valid upon analysis and verification, the Internal Audit Department will formally accept the whistleblowing report.

5.2 For anonymous whistleblowing, the whistleblower must clearly identify the individual being reported, their department, and details of the alleged violation, along with any supporting evidence. If no evidence is provided and the Internal Audit Department is unable to contact the whistleblower, the report may not be accepted. However, if credible and valid evidence is presented and verified, the whistleblowing report will be accepted.

JA Solar is committed to protecting all whistleblowers, whether they report anonymously or under their real name, from any form of retaliation. The identity of the whistleblower will not be disclosed without their explicit written consent. Any breach of whistleblower confidentiality will trigger a special investigation, and those found responsible will face

severe disciplinary action, as prescribed in the *JA Solar Whistleblower Protection and Integrity Reporting Policy*.

6. Whistleblowing Channels

Whistleblowers can submit reports to the Internal Audit Department through the following channels:

(1) Email: antifraud@jasolar.com

(2) Telephone: 010-63611911

(3) QQ: 3476840246

(4) WeChat Official Account: LianJieJA

(5) DingTalk: anonymous integrity reporting & real-name integrity reporting

(6) Mailing Address: Internal Audit Department, Beijing JA Solar Photovoltaic Technology Co., Ltd., No. 8 Building, Noble Center, No.1 Courtyard, East Auto Museum Road, Fengtai District, Beijing. Postcode: 100160

(7) QR Code: Scan the QR code below to report directly.



(8) JA Solar Website: Click “SpeakUp” at the top right corner of the website to report.

(9) JA Solar Global Grievance SpeakUp Line:

<https://jasolar.speakup.report/wb>

All reports are managed by designated personnel in the Internal Audit Department.

7. Handling Process

7.1 Receipt of Reports

Upon receiving reports through email, phone, WeChat, or mail, the Internal Audit Department shall promptly engage with the whistleblower to determine the specifics of the report. The details of the report shall be meticulously documented in the "Report Reception Form."

7.2 Preliminary Assessment

The Internal Audit Department shall conduct a preliminary assessment of the report, formulate preliminary investigation opinions which will be submitted to the department head for review. A decision will then be made on whether to proceed with an investigation.

7.3 Investigation by Designated Personnel

The Internal Audit Department will appoint qualified personnel to conduct a thorough investigation and collect evidence. Investigators are required to listen to the statements of the individual under investigation and inform them of their rights and obligations under the investigation process.

The investigators must maintain a detailed and accurate record of all investigative proceedings. These records shall be reviewed, signed by the individual under investigation, with supplementary fingerprints provided as necessary. The individual under investigation is also required to provide a written statement that is consistent with the investigation record, duly signed. Investigators must adhere strictly to regulatory standards in collecting and verifying evidence, ensuring that the evidence chain is comprehensive, objective, and corroborated.

If the individual under investigation obstructs the investigation or impedes evidence collection, the Internal Audit Department shall promptly report the issue to JA Solar management and recommend appropriate disciplinary measures. In instances where the obstruction is deemed severe and constitutes a criminal offense, the issue will be referred to judicial authorities for criminal prosecution.

7.4 Approval of the Investigation Report

Upon conclusion of the investigation, an "Investigation Report" will be prepared for review and approval by the relevant head of the Internal Audit Department.

7.5 Decision Making by the Anti-Fraud Committee

Following the approval of the "Investigation Report", the Anti-Fraud Committee will determine appropriate disciplinary actions based on findings. The Committee shall enforce accountability in strict compliance with the *Employee Code of Conduct, Reward and Punishment Management System*, and *Accountability Management System*.

7.6 Feedback and Handling

Once the Anti-Fraud Committee has rendered a decision, the results will be publicly announced through the OA system, and specific feedback will be provided to the whistleblower and pertinent department leaders (if necessary). The Human Resources Department shall be responsible for implementing any disciplinary actions against employees involved.

7.7 Archiving

All documentation pertaining to the receipt, investigation, and resolution of reports, including the approved "Investigation Report" and associated materials, shall be securely archived by the Internal Audit Department. These records must be retained for a minimum period of five years.



Yang Ai Qing

President of JA Solar Technology Co., LTD