

Global Unichip Corporation

Whistle Blowing Policy

Article 1 - Purpose

For the purpose of establishing a corporate culture of honest business operations, and in accordance with the provisions of Article 5, Paragraph 5 and Article 25 of Global Unichip Corporation's "Procedures for Ethical Corporate Management and Guidelines of Conduct", Global Unichip Corporation has established the Global Unichip Corporation Whistle Blowing Policy (hereafter referred to as "Policy") to clearly establish the Company's whistle blowing channels and investigation procedures, and to protect the Company's legitimate rights and interests.

Article 2 - Scope

Employees of Global Unichip Corporation and any of its subsidiaries ("GUC") or a third party may make a disclosure in any of the following circumstances:

1. When a GUC employee, managerial officer or director gains unlawful interests for him/herself or for a third party by taking opportunity of his/her own job position.
2. When a GUC employee, managerial officer or director violates the relevant provisions of the "Procedures for Ethical Corporate Management and Guidelines of Conduct" during their performance of duties.
3. When a GUC employee, managerial officer or director violates the law or GUC's internal management rules.

Article 3 - Responsible Unit

The Internal Audit Department is the responsible unit for receiving and investigating whistle blowing cases.

Article 4 -Whistle Blowing Method and Channel

A whistleblower may make a disclosure through written form, telephone, email or other methods by including the following information:

1. The name and contact method of the whistleblower.
2. Address the issue and name of the defendant, or further information to

identify the defendant. Provide concrete matters, relevant information or investigational documentation, and evidence related to the case (including physical evidence and witnesses).

If the report is made by telephone, the responsible unit should make a record. Whistleblowers may provide the above information through the following channels: ombudsman@guc-asic.com, fax/telephone line: 03-5790696, mail address: No. 10, Li-Hsin 6th Rd. Hsinchu Science Park, Hsinchu City, Taiwan/GUC's Internal Audit, GUC's official website for [Irregular Business Conduct Reporting System](#), or the Chairman of the Audit Committee's mailbox (acinfo@guc-asic.com).

Any GUC employee shall file reports in accordance with the procedures under this Policy. Unless under exceptional circumstances, whistle blowing cases shall not be disclosed to external third parties (e.g. news media, public representatives, affiliated companies) without authorization.

Article 5 - Handling of Whistle Blowing

The responsible unit shall immediately notify the legal unit, and cooperate in inspecting for relevant facts. If necessary, the legal unit could request an external attorney to assist in the investigation.

If the whistle blowing case involves senior-level executives, the case should be reported to the independent directors.

The responsible unit and legal unit may inquire the whistleblower, defendant, witnesses and related persons, and conduct investigations for necessary evidence. Inquiring process of related personnel should be just and fair, investigations should be conducted in private.

The responsible unit shall complete the investigation and issue an investigation report within 60 days from the date of acceptance. If necessary, the time limit may be extended with the president's approval. The investigation report shall be submitted to the president and chairman. If it involves senior-level executives including the vice president or above, or if major violations are discovered, it should further be reported to the independent directors; they may, depending on the circumstances of the case, request to be transferred to the audit committee for deliberation. The investigation report shall include the legal analysis,

evaluation, and follow-up disposition recommendations of the legal unit regarding the investigation results.

If convicted, the company shall handle it in accordance with the law or relevant disciplinary regulations within the company, or prosecute for legal responsibility. After the whistleblower case is concluded, the company may, depending on the circumstances of the case, notify the whistleblower of the relevant handling results by the responsible unit.

Article 6 - Data Retention

The data related to a whistle blowing case shall be retained by the responsible unit for a period of five years, provided that in the event of any litigation arising from any such whistle blowing case, the retention period shall be five years after the close of such litigation.

Article 7 - Whistle Blowing Rejection

Whistle blowing may be rejected in any of the following circumstances:

1. When the whistle blowing is made in an anonymous manner; unless otherwise provided concrete facts and evidences are presented, and the circumstance involved in such violation is severe, or is likely to damage GUC's reputation.
2. When the claim is untrue, incomplete, or has no concrete evidence attached; and remains incomplete past the time issued by the responsible unit to make corrections.
3. When the claim has already been addressed, repeated reports by the same people, or when a case is still under investigation; unless otherwise new facts or new evidence is discovered or provided.

Article 8 - Protection of the Whistleblowers, Reward and Punishment Measures

The Company will treat personal information of whistleblowers with strict confidentiality, and apply appropriate protective measures.

The responsible unit and the relevant personnel in charge of handling the case shall interrogate the whistleblower, defendant, related persons or witnesses

without disclosing their identity to outside parties.

The responsible unit and relevant personnel are obligated to keep information related to the whistleblower, facts of the whistle blowing, and information learnt of in the course of handling the whistle blowing confidential. In the event of violation of this obligation, the Company reserves the right to impose disciplinary actions on the violators.

The Company may not make any actions unfavorable to the interests of the whistleblower due to the whistle blowing case. If, however, the whistleblower misrepresents the facts, alters or tampers with the evidence, or colludes with the witnesses to make false statements, the Company may penalize them in accordance with the Company's disciplinary rules, and may also report them to the law enforcement.

When a whistle blowing case is verified to be true, a reward may be given according to the seriousness of the whistle blowing case, and the case will be handled as confidential to protect the whistleblower.

Article 9 - Whistle-blowing Investigation Recusal System

If any member of the responsible unit or legal unit becomes the target of a whistle-blowing, has direct interests in the facts of a whistle-blowing case, or other circumstances that may affect the fair investigation and handling of the whistle-blowing case, such person shall recuse him/herself from the investigation. If the whistleblower or the defendant believes that a member of the responsible unit or legal unit is affected in terms of their impartial performance of duties, they may request that such member recuse him/herself. In the event of the recusal of this article, or other particular circumstances, the president may assign another appropriate unit or manager to act on his/her behalf.

Article 10 - Implementation and Amendment

This Policy and the amendment thereof shall be implemented following the adoption by the board of directors, provided that the whistle-blowing cases accepted prior to any such implementation shall be handled in accordance with the rules prior to the amendment. Any matter not covered by this Policy shall be

governed by other internal regulations of the Company, or relevant laws and regulations.