

VisEra Technology Company Ltd.

The Rules of Reporting

1. Purpose

Integrity and honesty are not only the most important core values of VisEra but also the cornerstone of the management of VisEra. VisEra has established the Rules of Reporting to implement the philosophy of business, to promote the sound management and to protect the rights of whistleblowers. The Rules of Reporting clearly defines VisEra reporting channels and handling procedures to maintain high standards of ethical behavior and foster a positive corporate culture.

2. Object

The Rules of Reporting applies to all employees of VisEra, members of the board of directors, suppliers, customers, stakeholders and etc.

3. Scope

It is permissible to report the matter that may violate VisEra's code of ethics, workplace violence, sexual harassment, proprietary information protection policy or any suspected illegal activity.

4. Authority and Responsibility

4.1 The Human Resources Division is the dedicated unit responsible for formulating and amending regulations of the Rules of Reporting.

4.2 Acceptance person of reported cases is determined according to the below classification.

4.2.1 Anti-Corruption : Chairman and CEO, the top manager of Human Resources Division, the top manager of Legal Division.

4.2.2 Workplace Violence : the top manager of Human Resources Division, who are supervised by the manager of Audit and Legal Division.

4.2.3 Sexual Harassment : the top manager of Human Resources Division, who are supervised by the manager of Audit and Legal Division.

4.2.4 PIP Violations : PIP Executive and PIP Deputy Executive, who are supervised by the manager of Audit and Legal Division.

4.2.5 General Complaints : the top manager of Human Resources Division.

4.2.6 General Inquiry : the top manager of Human Resources Division.

4.3 Handling units of reported cases are responsible for cases investigation.

- 4.3.1 Anti-Corruption : Chairman and CEO, the top manager of Human Resources Division, the top manager of Legal Division.
- 4.3.2 Workplace Violence : According to A-HRR-0105 workplace violence prevention policy to establish an investigation team.
- 4.3.3 Sexual Harassment : According to A-HRR-0104 Sexual Harassment Prevention Policy to establish an investigation team.
- 4.3.4 PIP Violations : PIP Executive and PIP Deputy Executive, who are supervised by the manager of Audit and Legal Division.
- 4.3.5 General Complaints : the top manager of Human Resources Division.
- 4.3.6 General Inquiry : the manager of Employee Relations Department.

5. Method and Channels for Reporting

5.1 VisEra may file a report through the following channels. The identity of the whistleblowers and his or her allegations will be kept confidential to protect their rights.

- 5.1.1 Interview : Please contact the top manager of Human Resources Division via phone, letter and other methods to arrange time and place for a face-to-face discussion to express concerns. The discussion content will be recorded and will be kept and protected in encryption.
 - a. Phone : Please dial (03)6668788 and the transfer the call to the Human Resources Division.
 - b. Letter : Please send the written correspondence to No. 12, Duxing 1st Road, East District, Hsinchu City / addressed to the Human Resources Division of VisEra.
- 5.1.2 Reporting On-line
 - a. VisEra Website : <https://esonline.viseratech.com/wb/Wb?site=out>
 - b. VisEra Intranet : <https://esonline.viseratech.com:10443/wb/Wb?site=in>

5.2 The process of reporting handling

- 5.2.1 Coordinated by the Human Resources Division for handling the process.
- 5.2.2 According to the relevant regulations of VisEra to handle the process.
 - a. A-HRS-0018 Code of Ethics
 - b. A-HRR-0105 Policy on Prevention of Workplace Misconduct
 - c. A-HRR-0104 Policy on Prevention of Sexual Harassment
 - d. A-PIP-0003 VisEra PIP (Proprietary Information Protection) policy

6. Acceptance Principles of Reported Cases

If there is any of the following situation, the report may not be accepted. But it shall still be recorded for reference :

- 6.1 Anonymous reporting ; however, it may still be accepted if the acceptance unit consider that it is necessary to investigate because the content of statement is specific and is accompanied by verifiable information or leads.
- 6.2 The reported case does not provide evidence that reasonably suspects the violation of laws and dereliction of duty.
- 6.3 The same matter is under investigation or already reported by another party without presenting specific new evidence. But there is no restriction if the subsequent report can provide crucial evidence more beneficial to the investigation.
- 6.4 The same matter already has been decided not to accept or has been closed. But there is no restriction if the whistleblower provides the specific new evidence to prove that is necessary to reinvestigate.

7. Protection and Rewards/Penalties Measures for Reporting

- 7.1 As for the matter reported by the whistleblower, VisEra will keep confidentially and will take appropriate measures in accordance with the law to protect the whistleblower's personal information and privacy to prevent unfair treatment or retaliation.
- 7.2 The whistleblower should not fabricate facts deliberately. If the report is proven to be made out of malice or deliberate fabrication of false statements, the whistleblower shall bear the relevant legal liability.
- 7.3 If the reported case is verified to be true, the whistleblower may be rewarded according to the severity of the report and be treated confidentially to protect whistleblower.
- 7.4 If the reported case is verified to be true and a resolution is made, the case handling unit defined in 4.3 above will implement appropriate disciplinary actions on the reported party according to the severity of the case, in accordance with VisEra A-HRR-0102 Employee' s Award Rules.

8. Implementation and Revision

Matters not covered in the Rules of Reporting shall be handled in accordance with relevant laws and VisEra regulations.