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Ethical Management Violation Handling Instruction

I. Purpose

In accordance with the Responsible Business Alliance (RBA) Code of Conduct and the Integrity Management Guidelines for TWSE/TPEX Listed Companies, we have clearly defined the investigation procedures for violations of integrity management. We provide legitimate reporting channels and confidentiality measures to maintain the policy of integrity management in our business activities.

II. Spirit

To ensure that our company's procurement, product sales, and other operational activities are conducted smoothly and maintained according to the principles of fairness, honesty, trustworthiness, and transparency, and to protect the legitimate rights and interests of suppliers, customers, or other stakeholders, we aim to establish a corporation that operates with integrity.

III. Content

Article 1 Whistleblower

If any personnel of our company violate the principles of integrity management, the relevant parties can file a report in accordance with these regulations.

Article 2 The scope of reporting includes :

1. Directly or indirectly demanding, promising, or accepting bribes, extortion, kickbacks, gifts, unreasonable presents, hospitality, loans, or investment relations not conducted through public transactions, or other improper benefits from vendors or customers by exploiting one's official position.
2. Failing to avoid conflicts of interest related to one's duties.
3. Providing illegal political contributions, inappropriate charitable donations, or sponsorships.
4. Engaging in any form of anti-competitive, monopolistic, or unfair business practices, and entering into unreasonable agreements or activities that restrict market competition.
5. Violating confidentiality obligations regarding business secrets and commercially sensitive information obtained in the course of business.
6. Fraud.

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Article 3 Reporting Channels

Reporting channels include in-person reporting, telephone reporting, or written reporting:

1. In-person reporting: Directly submit to colleagues in the Audit Department, who will handle the reported issues.
2. Telephone reporting: Call the reporting hotline at (04)2521-3579.
3. Written reporting: The report should include the whistleblower's name, contact information, specific issues, and evidence. The methods are as follows:
 - (1) Deliver the written report directly to the company's business premises, addressed to the "Audit Department."
 - (2) Send it to the dedicated reporting email address: internal_audit@winbond.com.
 - (3) Reports can be made through the reporting channels on the company's website.
4. The above reporting channels may be added or adjusted based on objective environmental changes or actual needs.
5. Information about the reporting channels will be simultaneously notified to the Audit Committee for their knowledge.

Article 4 Handling Unit

The General Manager serves as the convener and may, as needed, assign personnel from relevant units to form a task force for investigation.

Article 5 Key Points for Handling

When the handling unit receives a report, it should process it according to the following key points:

1. Treat all reports fairly, respond appropriately, and maintain absolute confidentiality regarding the identity of the whistleblower and the content of the report.
2. When personnel responsible for accepting reports under Article 3 of these procedures receive a report, they should first register and control the report and then notify the company's Audit Committee. Following that, the case should be handled by a task force in accordance with Article 4 of these procedures.
3. If a reported case falls under any of the following circumstances, it may not be processed, but it should still be registered for future reference:
 - (1) The report lacks specific details about the people, events, timing, location, objects involved, or does not include contact information, making it impossible to further clarify the issue.
 - (2) Upon verification, the provided name, address, contact phone number, or email address is found to be fake, falsely reported, or inaccurate.

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- (3) The same issue has already been appropriately addressed and clearly responded to, yet it is repeatedly reported. However, this does not apply if there is new evidence.
 - (4) The content of the report does not fall within the scope of reporting outlined in Article 2, and is instead referred to the relevant responsible unit for handling, with follow-up to understand the subsequent handling situation.
4. To facilitate the smooth clarification and review of cases, it is encouraged to submit reports with the whistleblower's name. Anonymous reports, except for those where the whistleblower provides specific details about the people, events, timing, location, and objects involved, which can be used to verify the authenticity of the information, will not be accepted and will be concluded with a note for reference.
5. The task force should maintain an objective and fair stance, verify the content of the report, and make every effort to investigate the factual truth. If necessary, the whistleblower may be invited to provide an explanation in person and supply relevant information.
6. The task force may request the manager or personnel of the reported unit to provide a defense regarding the content of the report and to submit a report stating their case. The whistleblower has the duty to respond truthfully and provide supporting evidence. Additionally, the whistleblower has the right to withdraw the report, but the company may decide to continue or terminate the handling of the report based on the actual situation.
7. Based on the audit results, the task force will prepare a written report detailing the facts, reasons, and recommendations. This report will be submitted to the General Manager for approval and then forwarded to the relevant units for action.
8. The task force should respond to the report within fifteen working days of receiving it, using an appropriate method to communicate the outcome. If the case is complex and requires more time to handle, the task force must still update the whistleblower on the progress within fifteen working days, continuing until the investigation is complete before closing the case. If the whistleblower disagrees with the results of the investigation, they must file an appeal within fifteen working days of receiving the notification of the investigation results. The task force must complete the appeal investigation within fifteen days of receiving the appeal and inform the whistleblower of the outcome. Once a case is closed, the whistleblower may not submit another report on the same issue.
9. If, based on the audit results, a reported case is confirmed to be a case of malicious defamation that has caused harm to the person reported, the task force should exonerate or clarify the situation for the parties involved or those related to the case in an appropriate manner, in order to protect the rights and reputation of the individuals concerned.

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10. If the whistleblower is found, upon verification, to be involved in fabricating or making false accusations, they will be subject to disciplinary action or reported to the relevant units for legal action, depending on the severity of the case, in accordance with the company's internal regulations.
11. If the investigation of a reported case reveals significant violations or the company is at risk of significant damage, a report should be made immediately to notify the Audit Committee. If improper or illegal actions are confirmed, the company should not only protect the rights of the whistleblower but also discipline the negligent personnel or pursue their legal responsibilities according to the company's regulations. In cases of serious misconduct, the matter should be reported to the Board of Directors or handled in accordance with the regulations of the supervisory authorities.

Article 6 Confidentiality Measures

Personnel aware of the whistleblower cases must absolutely maintain confidentiality regarding the identity of any whistleblower and the content of the report. Cases should be handled confidentially and filed as private, and the identity of the whistleblower should not be disclosed without their consent. If it becomes necessary to disclose the whistleblower's identity, such as for evidence required by a court, the task force should first discuss the method of proceeding with the whistleblower before taking any action.

Article 7 Improvement Suggestions and Feedback

The Audit Department should establish a case file for each reported incident and track the report until improvements are made to ensure that the relevant units have taken timely and appropriate corrective actions. Additionally, when the whistleblower is a company employee, the follow-up tracking of the reported case should be handled in accordance with the "Company's Internal Complaint Policies."

Article 8 Announcement of Reporting Channels

The company should announce the reporting contact channels on its website or through other appropriate means, so that whistleblowers are aware and have suitable means to make contact.

Article 9 Reward Measures

1. The method of reward will depend on the individual case. The task force will draft a proposal for the reward, which must be approved by the General Manager. If the case involves directors or senior executives, it must be approved by the Board of Directors.

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2. Principles for handling rewards in the same case:

- (1) If multiple people jointly report a case, the reward will be distributed equally among them. If several people report the same case and provide concrete evidence without a clear order of who reported first, the reward will also be distributed equally.
- (2) If multiple people report the same case successively, the reward will be given to the person who first provides concrete evidence. However, if the evidence provided by other reporters significantly helps clarify the case, they may also be considered for a discretionary reward.

IV. Reference

Code of Conduct - Responsible Business Alliance

Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies

B0000-4200 Corporate Social Responsibility Manual

B9900-0206 Ethical Corporate Management Best Practice Principles

B9900-0205 Winbond Rules for Remuneration of Directors and Performance Assessment of the Board of Directors

B9910-1302 Code of Conduct

B9920-1302 Regulations for Handling Matters Involving Rewards and Penalties

B9920-1611 Internal complaint policies

B9920-1335 Conflict of Interest Reporting and Recusal Instruction

B9930-2200 Rules for Receiving or Providing Gifts and Entertainment

B9910-1301 Work Rules

V. Attachment

Sheet for Handling Breach of Ethics in Corporate Management

VI. Effectiveness and Amendment

The regulation shall come into effect after being approved by Chairman. The same shall apply when amendments are made.

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【Attachment】

Sheet for Handling Breach of Ethics in Corporate Management

Date : __ __ (Year-Month-Date)

I. Case number :

II. Case title :

VII. Content of the report (Please state the specific who, what, when, where and which.)

1. Description of Date, time, place, object and event
2. Main appeal (Expected result)

VIII. Basic information of the whistleblower

Name		National ID No. or Employee ID	
Contact Information	1. Address 2. Email 3. Phone or Cell Phone 4. Others		

Table No. : 9920-0200-01-C

本資料為華邦電子股份有限公司專有之智慧財產，應妥善保管不得私自移轉，並應列入移交。

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IX. Members of the project team (specify unit, professional title and name)

X. Result

1. Acceptance result	<input type="checkbox"/> Accepted (Continue to fill in 2., 3.)	<input type="checkbox"/> Not accepted
	Explanation and Attachment :	Explanation and Attachment :
2. Defense by management or personnel of the unit being reported	(1) Explanation : (2) Attachment :	
3. Review result	(1) Explanation : (2) Attachment :	

XI. Approval record

<u>Countersign other related units :</u>		
<u>Convener(President) :</u>	<u>Project team member :</u>	<u>Responsible personnel :</u>