

## **STATS ChipPAC Pte. Ltd.**

### **1.0 Purpose**

- 1.1 To set forth the procedures to govern the receipt, retention and treatment of reports regarding possible illegal or unethical behavior of the Company or accounting, internal accounting controls or auditing matters. The term “**Company**” as used in this policy refers to STATS ChipPAC Pte. Ltd. or a subsidiary of STATS ChipPAC Pte. Ltd.

### **2.0 Scope**

- 2.1 All directors, officers and employees of STATS ChipPAC Pte. Ltd. and its subsidiaries.

### **3.0 Policy Owner**

- 3.1 Corporate Legal.

### **4.0 Applicable Documents**

- 4.1 Insider Trading Policy No. 13A.11.
- 4.2 Rules of Conduct Policy No. 9A.1. , for employees in Singapore.
- 4.3 US disciplinary policy, per US labor laws, for employees in US.
- 4.4 UK disciplinary policy, per UK labor laws, for employees in UK.
- 4.5 China disciplinary policy, per Chinese labor laws, for employees in China.
- 4.6 Japan disciplinary policy, per Japanese labor laws, for employees in Japan.
- 4.7 Malaysia disciplinary policy, per Malaysian labor laws, for employees in Malaysia.
- 4.8 Korea disciplinary policy, per Korean labor laws, for employees in Korea.
- 4.9 The Netherlands disciplinary policy, per Dutch labor laws, for employees in Netherlands.
- 4.10 France disciplinary policy, per French labor laws, for employees in France.
- 4.11 Taiwan disciplinary policy, per Taiwanese labor laws, for employees in Taiwan.
- 4.12 Thailand disciplinary policy, per Thai labor laws, for employees in Thailand.
- 4.13 Business Involvement or Employment outside the Company Policy No. 9A.2.
- 4.14 Disciplinary Procedure Policy No. 9A.3.
- 4.15 Code of Business Conduct and Ethics; Policy No. 13A.10
- 4.16 Policy on Disclosure Controls and Procedures No. 13A.21
- 4.17 Korea Act on the Protection of informants of public interest misconduct, for employees in Korea.

## Whistleblower Procedures

### Report and Investigation Procedures for Any Illegal or Unethical Behavior or Accounting, Internal Accounting Controls, Fraud or Auditing Matters

The following procedures have been adopted by the Audit Committee of STATS ChipPAC Pte. Ltd. (the “**Company**”) to govern the receipt, retention, and treatment of reports regarding the Company’s suspected illegal or unethical behavior or accounting, internal accounting controls, or auditing matters, and to protect the confidential, anonymous reporting of employees concerns regarding suspected, illegal or unethical behavior or accounting or auditing matters.

#### Policy

It is the policy of the Company to treat reports about suspected, illegal or unethical behavior or accounting, internal accounting controls, auditing matters, or questionable financial practices (“**Reports**”) seriously and expeditiously. The Company prohibits retaliation against an employee who, in good faith, seeks help or reports known or suspected violations. Any reprisal or retaliation against an employee because the employee, in good faith, sought help or filed a report will be subject to disciplinary action, including potential termination of employment.

Employees will be given the opportunity to submit for review by the Company confidential and anonymous Reports, including, without limitation, the following:

- any known or suspected violation of the Company’s Code of Business Conduct and Ethics, including any violation of the laws, rules, regulations or policies that apply to the Company;
- fraud against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to the Singapore Exchange Securities Trading Limited (the “**SGX**”) or members of the investing public;
- violations of SGX rules and regulations applicable to the Company and related to accounting, internal accounting controls and auditing matters;
- intentional error or fraud in the preparation, review or audit of any financial statement of the Company; and
- significant deficiencies in or intentional noncompliance with the Company’s internal accounting controls.

If requested by the employee, the Company will protect the confidentiality and anonymity of the employee to the fullest extent possible, consistent with the need to conduct an adequate review. Vendors, customers, business partners and other parties external to the Company will also be given the opportunity to submit Reports; however, the Company is not obligated to keep Reports from non-employees confidential or to maintain the anonymity of non-employees.

Reports will be reviewed under Audit Committee direction and oversight by the Company’s General Counsel or such other persons as the Audit Committee or General Counsel determines to be appropriate.

The Company will abide by all laws that prohibit retaliation against employees who lawfully and in good faith submit Reports under these procedures.



In the event that the Company contracts with a third party to handle Reports or any part of the Report process, the third party will comply with these policies and procedures.

## **Procedures**

### ***Receipt of Reports***

Any person may submit a written Report to the General Counsel at the Company's headquarters located at 10 Ang Mo Kio Street 65, Techpoint #04-08/09, Singapore 569059 or by email to: **whistle.blower@statschippac.com**. Employees submitting this information need not provide their name or other personal information and reasonable efforts will be used to conduct the investigation that follows a Report from an employee in a manner that protects the confidentiality and anonymity of the employee submitting the Report.

### ***Treatment of Reports***

1. A Report made under these procedures shall be directed to the Company's General Counsel who shall report directly to the Audit Committee on such matters.
2. The General Counsel shall review the Report, and may investigate it himself or herself or may assign the Compliance Committee (or member(s) thereof), another employee, outside counsel, advisor, expert or third-party service provider to investigate, or assist in investigating the Report. The General Counsel may direct that the Compliance Committee (or member(s) thereof) or any individual assigned to investigate a Report work at the direction of or in conjunction with the General Counsel in the course of the investigation. The Compliance Committee is comprised of:
  - Senior Vice President and Chief Financial Officer
  - Senior Vice President and General Counsel
  - Vice President of Finance and Controller
  - Senior Director of Human Resources

If any third party is involved in any investigation, such investigation shall be conducted in adherence to any confidentiality and trade secrets policies of the Company.

3. The General Counsel shall keep the CFO informed of any ongoing investigations, as appropriate.
4. Unless otherwise directed by the General Counsel, the person assigned to investigate will conduct an investigation of the Report and report his or her findings or recommendations to the General Counsel. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.
5. If determined to be necessary by the General Counsel or the Audit Committee, the Company shall provide for appropriate funding, as determined by the General Counsel or the Audit Committee, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses; provided that funding in excess of US\$10,000 with respect to the investigation of any individual Report must be approved by the Audit Committee.

6. At least once per each calendar quarter and whenever else as deemed necessary, the General Counsel shall submit a report to the Audit Committee and any other member of the Company management that the Audit Committee directs to receive such report, that summarizes each Report made within the last 12 months and shows specifically: (a) the complainant (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the Report, (c) the status of the investigation, (d) any conclusions reached by the investigator, and (e) recommendations.
7. At any time with regard to any Report, the General Counsel may specify a different procedure for investigating and treating such a Report, such as when the Report concerns pending litigation.

#### ***Access to Reports and Records and Disclosure of Investigation Results***

All reports and records associated with Reports are considered confidential information and access will be restricted to members of the Audit Committee, the Company's legal department, members of the Compliance Committee, and employees of the Company or outside counsel involved in investigating a Report as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Audit Committee.

Reports and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

#### ***Retention of Records***

All Reports and documents relating to such Reports made through the procedures outlined above shall be retained for at least five years from the date of the Report, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry, or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry, or investigation and thereafter as necessary.

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