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An Applied Company

GLOBAL WHISTLEBLOWER POLICY

HR-QGS-004

Supplement to the Code of Conduct

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1.0 INTRODUCTION

Our Company, **Integrated Micro-Electronics Inc.**, (“IMI” or the “Company”) is committed to upholding the highest standard of ethical business practice and corporate governance as articulated in IMI’s Code of Conduct (the “Code of Conduct”).

IMI established a **Global Whistleblower Policy** to encourage all stakeholders of IMI to report any illegal act, wrongdoing, unethical practice, or any violation to the Code of Conduct without fear of retaliation, harassment, discrimination and reprisal and for IMI Serbia particularly, relevant provisions of the Law on the Protection of Whistleblowers Act, No. 128/2014 had been incorporated (“Policy”).

2.0 PURPOSE

The general purpose of this Policy is to provide a formal mechanism and a process whereby stakeholders may report in good faith, instances of a perceived wrongdoing, malpractice or a risk involving the Company. More specifically;

- 2.1 To encourage an atmosphere that allows individuals to exercise their rights to report any violations of law, serious breaches of conduct and ethics covered by the Code of Conduct;
- 2.2 To ensure protection to the Whistleblowers against retaliation or reprisals in the form of adverse disciplinary or employment sanctions as a result of having disclosed alleged wrongful conduct or violation, and;
- 2.3 To provide a safe and confidential avenue for all stakeholders to raise concerns about any unacceptable practice or misconduct.

3.0 STATEMENT OF THE POLICY

3.1 The Company believes that all stakeholders should:

- 3.1.1 Observe high standards of business and personal ethics in the conduct of their activities, duties, and responsibilities.
- 3.1.2 Practice and uphold honesty and integrity in fulfilling their responsibilities and in complying with all applicable laws and regulations.
- 3.1.3 Adhere to the Company’s Code of Conduct. Furthermore, an employee cannot be compelled by a supervisor or any member of the management team to violate a law or a company policy.

3.2 This Policy supplements the existing Code of Conduct and protects individuals who in good faith report about a violation of the Code of Conduct from retaliatory or employment action including but not limited to dismissal, demotion, suspension, discrimination, harassment or other forms of detrimental conduct such as:

- 3.2.1 Withholding of salary increases or other employment-related benefits;
- 3.2.2 Transfer or re-assignment;
- 3.2.3 Negative performance feedback that is not reflective of actual performance;
- 3.2.4 Intimidation, or bullying;

- 3.2.5 transfer of duties, change of location of place of work, reduction in wages, change in working hours;
- 3.2.6 withholding of training;
- 3.2.7 imposition or administering of any disciplinary measure, reprimand or other penalty, including a financial penalty;
- 3.2.8 discrimination, disadvantageous or unfair treatment;
- 3.2.9 failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment;
- 3.2.10 failure to renew, or early termination of, a temporary employment contract;
- 3.2.11 harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- 3.2.12 blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- 3.2.13 early termination or cancellation of a contract for goods or services;
- 3.2.14 cancellation of a license or permit; or
- 3.2.15 psychiatric or medical referrals.

Reporting individuals shall qualify for protection from the foregoing acts or conduct provided that: (a) they had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within the scope of the Policy; and (b) they had reported it under the approved channels.

- 3.3 The identity of the Whistleblower shall not be revealed without his/her consent unless the Company is otherwise required by law to disclose the information.
- 3.4 All complaints and their details will be handled in a confidential manner, unless the Company is otherwise required or compelled by law to disclose information.
- 3.5 Whistleblowers who submit reports with allegations that prove to have been made maliciously or with the knowledge that they are false shall be subject to disciplinary and even legal action.

4.0 DEFINITION OF TERMS

4.1 **Employee** – Full-time, part-time, and casual employees of IMI.

4.2 **IMI Ethics and Compliance Committee** – Responsible for assisting the Board relating to the compliance by the Company with all legal requirements to which it is subject; Responsible for the design, implementation, execution and review of Company's compliance and ethics programs and provide feedback regarding the appropriateness and effectiveness of the Company's initiatives; Assists the Board and Company in establishing and promoting a strong culture of compliance throughout the Company; Review all matters relating to compliance; To provide such other assistance and support or may from to time be considered appropriate by the Board of Directors.

4.3 **Good Faith** - Good faith is evident when the disclosure is made without malice or consideration of personal benefit and the Whistleblower has a reasonable basis to believe that the allegation is true; or is supported by reasonably substantiated evidence. Good faith is lacking when the disclosure is reasonably verified to be fabricated, frivolous, malicious, vindictive or baseless.

4.4 Operator – can refer to the Third – Party Service Provider, IMI Global Internal Audit (IMI GIA), Compliance Officer, or Management, depending on the Reporting Channel that the Whistleblower used to file a Reportable Condition.

4.5 Reportable Condition – covers any of the following concerns: (1) Conflicts of Interest; (2) Misconduct or Policy Violations; (3) Theft, Fraud or Misappropriation; (4) Falsification of Documents; (5) Infractions of Audit Concerns; (6) Retaliation Complaints; (7) public procurement; (8) financial services, products, and markets, and prevention of money laundering and terrorist financing; (9) product safety and compliance; (10) transport safety; (11) protection of the environment; (12) radiation protection and nuclear safety; (13) food and feed safety, animal health and welfare; (14) public health; (15) consumer protection; and (16) protection of privacy and personal data, and security of network and information systems.

4.6 Reporting Channel – can be any of the following: (1) Face-to-face meetings; (2) E-mail; (3) Mail, and (4) Call/SMS which the Whistleblower can use to file any Reportable Condition.

4.7 Respondent – the person who is the subject of the complaint in the Whistleblowing Report.

4.8 Stakeholder – refers to a potential or existing supplier, contractor, buyer, customer, or any other business partner who has existing and/or intended business dealings with IMI.

4.9 Third – Party Service Provider – refers to an independent company that IMI shall engage to handle the operations of the IMI Whistleblower Policy Channels.

4.10 Unique Identification Number – refers to the files of the Whistleblowing Report, and is given its own UIN to provide utmost confidentiality and integrity to the Whistleblowing Report and to the Whistleblower.

4.11 Whistleblower (WB) – refers to an employee or stakeholder who reports about alleged Reportable Conditions under this Policy, including persons having the status of worker, persons having self-employed status; shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members, as well as volunteers and paid or unpaid trainees; and any persons working under the supervision and direction of contractors, subcontractors and suppliers.

4.12 Whistleblowing Report – refers to a complaint filed by a Whistleblower about a Reportable Condition and is given a Unique Identification Number (UIN)

5.0 SCOPE

5.1 This policy is applicable to all IMI sites and the subsidiaries of IMI, in conformity to the specific laws and regulations of each relevant country as well as the policies of each entity, as may be applicable.

5.2 Reportable Conditions:

<p>Conflicts of Interest</p>	<p>Conflicts of Interest, subject to IMI's or Subsidiary's policies, may refer to situations which may impair the objectivity of a person because of the possible incompatibility of the person's self-interest and professional or public interest (e.g., inappropriate relations or questionable transactions with clients or suppliers, misuse of client/company information, etc.).</p>
<p>Misconduct or Policy Violations</p>	<p>Misconduct or policy violations refer to acts that violate laws, good morals, public policy, Code of Ethics, policies of IMI, and/or contractual agreements (e.g., violation of Code of Conduct, Non-Disclosure Agreement, control overrides, acting under false/insufficient authority, etc.)</p>
<p>Theft, Fraud, or Misappropriation</p>	<p>Theft, fraud, or misappropriation refers to fraudulent appropriation of funds or properties entrusted to the Employees' care but owned by the employer or someone else in the organization (e.g., stealing, misappropriation of funds, false representation, etc.)</p>
<p>Falsification of Documents</p>	<p>Falsification of documents refers to counterfeiting, forging, falsifying, or making fraudulent changes to any document (e.g., forgery, alteration, tampering, etc.)</p>
<p>Audit-related Concerns</p>	<p>Audit-related Concerns refer to deliberate misstatements in recording and/or reporting business transactions or result of operations (e.g., incorrect recording of financial transactions, irregularities in application of accounting standards, misleading reports, etc.)</p>
<p>Retaliation Complaints</p>	<p>Retaliation complaints are those filed by a Whistleblower due to any undesirable action taken against him – and in direct response to the Whistleblowing – because he reported a wrongdoing (e.g., job harassment, ostracism, unemployment, threat to security, end contracts, violation of contracts, etc.)</p>

Any concern not relating to the above conditions shall be filed with the appropriate unit designated by IMI.

6.0 ROLES AND RESPONSIBILITY

Role	Responsibility
Compliance Committee	<ul style="list-style-type: none"> • Is responsible for overseeing the effectiveness of the Whistleblower program • Reviews and approves any changes/updates on Global Whistleblower policy • Helps reinforce the policy • Plays a critical role in the review and investigation of Whistleblower cases • Is responsible for the evaluation of reported incident and manner of investigation.
HR Global Compliance	<ul style="list-style-type: none"> • Annually reviews and updates the policy as needed • Manages the WB program • Establishes regular communication and collaboration with the affiliate's Compliance Officer/affiliate's HR Head • Maintains historical records of all documents related to the Global Whistleblower Policy • Conducts first level review and investigation to confirm the report received and provides next steps or recommendation
Chief HR Compliance Officer	<ul style="list-style-type: none"> • The Global HR Head is the designated Chief HR Compliance Officer. • Is responsible for investigating and resolving WB complaints and allegations concerning violations of the Code of Conduct at HQ level in all sites. • Is responsible for updating the President and COO on all reported complaints and allegations • Reports all compliance activities to the Audit and Risk Committee on an annual basis • Works closely with the Chief Risk Officer (CRO) for the continuous assessment of ethics-related risks and compliance issues.

<p>Affiliate Compliance Officer/Affiliate HR Head</p>	<ul style="list-style-type: none"> • Rolls out and communication of IMI Code of Conduct at the affiliate level • Acts as the local country WB POC / consultant • Supports all activities endorsed and cascaded by HR Global compliance • Conducts 2nd level review and investigation endorsed by HR Global Compliance
<p>Global Internal Audit (GIA)</p>	<ul style="list-style-type: none"> • Is responsible for accounting and auditing matters. • GIA representative shall immediately notify the Audit and Risk Committee of any serious and validated complaints and work with said Committee until the matter is resolved.

7.0 REPORTING RESPONSIBILITIES

- 7.1 It is the responsibility of all stakeholders to comply with the Code of Conduct and to report violations or suspected violations in accordance with this Policy.
- 7.2 It is expected that the reporting party will only provide reliable information. The Whistleblower is not required or expected to act as investigator or finder of fact, nor would s/he determine the appropriate corrective or remedial action that may be warranted in a given case.
- 7.3 The Whistleblower should not act on his or her own in conducting any investigative activities, nor does s/he have a right to participate in any investigative activities other than as requested by the designated authority.

8.0 REPORTING CHANNELS

8.1 Anonymous Reporting

The Operators shall accept reports made anonymously. The Whistleblower who files a report may choose to provide a manner by which he can be contacted without jeopardizing his or her anonymity. Such means shall include, but is not limited to using an e-mail address, a prepaid mobile number, etc.

If the Whistleblower chooses to identify himself or herself, the recipient of the report from any of the Reporting Channels shall ask the Whistleblower if s/he is willing to be identified in the course of the investigation, and in all cases, whether anonymous or not, the case will be given a Unique Identification Number that only the members of the Compliance Committee will know.



8.1.1 Anonymous Reporting Channel:

The Whistleblower can report anonymously to the following reporting channels:

Reporting Channel	Operator
E-mail	imi-integrityhotline@global-imi.com
*Integrity Hotline 1 Hotline 2	WhatsApp Nos. +63917-629-7074 +63917-557-9323

8.2 Confidential Whistleblowing

All WB reports received will be treated with confidentiality and every effort will be made not to reveal the identity of the Whistleblower. In the event that the Whistleblower may need to appear in the investigation as witness, the Company will continue to protect the identity of the Whistleblower.

8.3 Open Whistleblowing

The Code of Conduct addresses the Company's open-door policy and suggests that employees share their questions, concerns, suggestions, or complaints with someone who can address them properly and appropriately. In most cases, an employee's supervisor is in the best position to address an area of concern. However, if an employee is not comfortable speaking with his or her supervisor or is not satisfied with the supervisor's response, s/he is encouraged to speak with someone in the Human Resources Department or anyone in the management team to whom s/he feels comfortable in raising the concern or complaint.

An Operator is required to report suspected violations of the Code of Conduct to the Affiliate Compliance Officer who has specific and exclusive responsibility to investigate all reported violations at affiliate level.

9.0 SPECIFIC PROCEDURES ON HANDLING WHISTLEBLOWING REPORTS

9.1 Submission/ Receipt of Reports

The Chief HR Compliance Officer shall establish a process that will allow notification and acknowledgement of receipt of the reported violation within (5) five business days. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation. In investigating any report, due process will be observed.

In submitting a report, the Whistleblower shall disclose his/her relationship with IMI and state if the information has been reported to anyone outside IMI. The following information should also be provided:

- A. Type of policy violation
- B. Identity of the Respondent
- C. Date of incident
- D. Place/location of the incident
- E. State the scenario of alleged policy violation
- F. Submit documents and/or media files as proof of evidence
- G. Are there other witnesses involved? Please specify their names, contact details, and site location.

9.2 Handling Initial Receipt of Whistleblowing Reports

The following Operators will handle initial receipt of Whistleblowing Reports from the different reporting channels:

Reporting Channel	Operator
Face-to-Face Meetings	Any member of the Compliance Committee.
E-mail	imi-integrityhotline@global-imi.com
*Integrity Hotline 1 Hotline 2	WhatsApp Nos. +63917-629-7074 +63917-557-9323

It is the responsibility of the Operator of face-to-face meetings to refer and fully disclose the Whistleblowing Report to the Compliance Committee. The proceedings should either be recorded or documented through accurate minutes. It is the responsibility of all Operators to make a recording of the conversations involving reports in a durable and retrievable form, or to make a complete and accurate transcript of the conversations, which transcript is subject to the right of the WB to check, rectify and agree to by affixing his/her signature. In the event the conversation has not been recorded, the Operators should prepare accurate minutes thereof, which the WB has the right to check, rectify and agree to by affixing his/her signature.

9.3 Preliminary Evaluation of Whistleblowing Reports

The receiving Operator shall then investigate whether the information provided by the Whistleblower is sufficient and within scope within 5 calendar days

The information in a report, whether anonymously filed or not, shall be considered sufficient if most of the information and details specified under Section 9.1, A-G have been provided.

In case of insufficient information, the Operator shall notify the Whistleblower, if s/he has identified himself or herself, or such insufficiency can be communicated to him or her anonymously. If the Whistleblower fails to provide additional information, the Operator may recommend closing the case without further action.

9.4 Submission of Reports to the Committee

All WB Reports received by the Operators shall be submitted to HR Global Compliance for consolidation and reporting purposes, and to the Compliance Committee for evaluation and assessment.

9.5 Withdrawal of Report by the Whistleblower

In the event that the Whistleblower withdraws his/her report, the investigation shall continue, provided that the evidence gathered is sufficient.

10.0 PRELIMINARY INVESTIGATION

An Operator shall conduct the preliminary investigation in a discreet manner and in accordance with existing laws, rules, and regulations, applicable policies, and procedures of IMI. During the preliminary investigation, the Operator shall search for evidence or probable cause that could support the case against the Respondent.

In the event that a report involves an Employee who is a member of the Compliance Committee or his/her subordinate, the said member shall not be allowed to directly handle the investigation nor participate in any deliberations, unless summoned in any investigation in order to avoid the appearance of bias and conflict of interest. In order to avoid the appearance of bias and conflict of interest.

11.0 FULL INVESTIGATION

After the preliminary investigation has been completed, and the WB Report has been validated, the Compliance Committee shall determine the manner of investigation to be conducted and the timeline therefor.

- 11.1 Investigation and resolution at the affiliate level;
- 11.2 Investigation and resolution at Headquarter (HQ) level.

12.0 RESOLUTION PERIOD

All cases within the scope of this Whistleblower Policy must be resolved expeditiously within the allowable timeline based on acceptable country specific legal and regulatory practices,

The result of the investigation shall be reported to the Compliance Committee and HR Global Compliance. Likewise, the result shall be communicated to the Whistleblower as part of the closure process.

13.0 DOCUMENT RETENTION

All WB reports received in writing or documented, along with the results of investigation relating thereto, shall be retained by the Global HR Compliance for a minimum period of ten (10) years.

14.0 COMMUNICATION AND TRAINING

Communication of this Global Whistleblower Policy to all stakeholders must occur concurrently and in parallel with the employee annual declaration of compliance to IMI Code of Conduct.

This Policy will be distributed to all employees for awareness through email blast, HR Intercom, New Hire Orientation Program and the corporate websites.

15.0 REVIEW AND EVALUATION

This Global Whistleblower Policy and procedures shall be subject to review and evaluation on an annual basis to assess the operational effectiveness of the whistleblower program.

16.0 REFERENCE AND RELATED DOCUMENTS

- 16.1 Ayala Corporation Whistleblower Policy
- 16.2 IMI Whistleblower Policy Rev. B
- 16.3 IMI CZ Whistleblowing Policy
- 16.4 ALI Business Integrity Program
- 16.5 Deloitte Assets
- 16.6 IMI Code of Conduct
- 16.7 RBA Code of Conduct
- 16.8 ISO 37002 (draft)

17.0 WHISTLEBLOWING REPORTING FLOWCHART

