

WPG Holdings Limited

Company Procedures For Handling Stakeholder Suggestions and Whistle-blowing Case by Audit Committee

Approved by the Board of Directors on July 27, 2010

Article 1 (Purpose of the Procedure)

This procedure is hereby promulgated to strengthen corporate governance and to establish direct and fluent communication channels between the Audit Committee and all stakeholders of WPG Holdings Limited (hereinafter referred to as the “Company”) including employees, shareholders, cooperative banks, consumers, suppliers, etc. (hereinafter collectively referred to as "Stakeholders" or individually referred to as “Stakeholder”) in order to safeguard and protect legitimate rights and interests of all Stakeholders, and to facilitate the performance of the Audit Committee in its functions of monitoring and fraud prevention.

Article 2 (Company Standpoint)

The Company encourages all Stakeholders to contact the Audit Committee directly at any time to put forward suggestions that advance business development, and to properly reflect opinions on the Company’s operating and financial status, major decisions that may affect Stakeholder interests, or any event involving corruption, fraud, or violation of the law to protect legitimate rights of the Stakeholders and to advance the Company’s business development.

Article 3 (Scope of Suggestions and Whistle-blowing Cases)

The scope of suggestions and whistle-blowing case accepted by the Audit Committee is as follows:

1. Matters on policy and management deficiency or negligence in operations, etc.
2. Suggestions and plans regarding the Company's business management or operational development
3. Abnormality of financial statement
4. Crimes including fraud, corruption, bribery, or blackmail, etc.
5. Matters on improper treatment, gender discrimination, and violation of labor contracts, etc.
6. Incidents endangering safety, sanitation, and health
7. Violation of laws or regulations and other related matters
8. Concealing or failure to report the above matters

9. Other suggestions or complaints that advance the Company's business development

Article 4 (Exclusive Mailbox for Suggestions and Whistle-blowing Cases)

The Company shall set up an exclusive mailbox for the Audit Committee to process Stakeholder suggestions and whistle-blowing cases (hereinafter referred to as the "Exclusive Mailbox"), and shall announce the Exclusive Mailbox on Company website with a statement that only Audit Committee members or designated personnel appointed by the Audit Committee are entitled to access the Exclusive Mailbox, in order to ensure direct communication channel with the Audit Committee and to protect privacy of Stakeholder/whistle-blower.

Article 5 (Responsibility Unit and Confidentiality Principle)

1. For each suggestion and whistle-blowing case received, the Audit Committee and designated handler must establish confidential case file. The convener of the Audit Committee shall appoint dedicated Audit Committee member to process the case in a confidential manner.
2. Within reasonable and necessary scope, and without harming trust and trade secrets, the Audit Committee shall provide requested information, and inform the Stakeholder/whistle-blower the progress and results of the proposed matter.
3. The Audit Committee shall respond with the result or a proposed date for the result in an appropriate manner within two weeks upon receiving the email.
4. The Audit Committee shall not disclose identity of the Stakeholder/whistle-blower without his/her written consent. If it is necessary to disclose his/her identity (for example: necessary evidence for Courts), the Audit Committee shall notify the Stakeholder/whistle-blower before further processing.

Article 6 (Principles of Processing Suggestions and Whistle-blowing Cases)

Upon receipt of any suggestions or whistle-blowing cases, the Audit Committee shall process with the following principles:

1. The Audit Committee shall deal with all cases fairly and properly and respond in an appropriate manner. The Audit Committee shall inform the Stakeholder/whistleblower the designated person assigned to handle the case.
2. Generally, the Audit Committee does not process anonymous cases, unless evidence of violations of laws is present.
3. If a case is confirmed to be a malicious slander and has caused damage to the respondent, the Audit Committee shall assist the respondent in restoring his/her entitled rights or reputation.
4. The Audit Committee is responsible to ensure that the supporting documents

provided by the Stakeholder or whistle-blower are properly stored and kept confidential.

Article 7 (Results of Suggestions and Whistle-blowing Cases)

1. If the whistle-blowing case is verified by the Audit Committee to be improper or illegal, the person with dereliction of duty shall be penalized or held liable for legal liability by the Company in accordance with the internal management policy. If the case is determined to be material, it shall be reported to the Board of Directors or processed in accordance with the applicable regulations of competent authority.
2. If a case were accepted and executed after the overall assessment of the Company, the Audit Committee shall seek praise and encouragement from the Company for the proposer. However, the privacy of the proposer shall be respected.

Article 8 (Enforcement and Amendment)

This procedure is issued and implemented upon approval of the Audit Committee and Board of Directors of the Company, and the same shall apply for any amendment.