



Whistleblower Procedure

October 21, 2020



Introduction

These Procedures apply and have been provided to all Employees and have been published on the Company's website.

Definitions

The words and expressions used in these Procedures have the following meaning:

"Audit Committee"	the audit committee of the Supervisory Board;
"Board of Management"	the Company's board of management;
"Code of Conduct"	the Company's code of conduct;
"Company"	BE Semiconductor Industries N.V. and/or any of its group companies included in its consolidated financial statements;
"Dutch Institute for Whistleblowers Act"	the Dutch Institute for Whistleblowers Act (<i>Wet Huis voor klokkenluiders</i>);
"Employee"	a person working or having worked for the Company, whether or not on the basis of an employment contract;
"Institute"	the Dutch Institute for Whistleblowers (<i>Huis voor klokkenluiders</i>) as referred to in article 3 of the Dutch Institute for Whistleblowers Act, Maliebaan 72, 3581 CV Utrecht, the Netherlands, (+31) 088 133 1000, www.huisvoorklokkenluiders.nl ;
"Internal Control Department"	the Company's Internal Control Department;
"Notification"	a notification of a Suspicion of Misconduct;
"Misconduct"	<ol style="list-style-type: none">a (threatening) violation of a statutory requirement, including a (threatening) violation of any tax laws or regulations or a (threatening) criminal offence, such as fraud. For the avoidance of doubt, fraud shall include any act designed to deceive others resulting in the victim suffering a loss and/or the fraud perpetrator achieving a gain as well as corruption, collusion, coercion and obstruction;a (threatening) violation of a requirement other than a statutory requirement, including a (threatening) violation of the Code of Conduct;a (threatening) danger to the public health;



- d. a (threatening) danger to the safety of persons;
- e. a (threatening) danger to the degradation of the environment;
- f. a (threatening) danger to the Company's functioning as a result of an improper manner of acting or omitting to act; or
- g. (a threat of) the destruction, suppression or manipulation of information about any of the abovementioned facts under a to f;

"Procedures"	the Company's Whistleblower Procedure set out in this document, dated October 21, 2020;
"Supervisory Board"	the Company's supervisory board;
"Suspicion of Misconduct"	a suspicion of an Employee or a stakeholder that there is a case of Misconduct within the Company if (i) such suspicion is based on reasonable grounds that ensue from the knowledge that the Employee has gained during his/her time with the Company or that ensue from the knowledge that the stakeholder has gained through his/her work for another company, and (ii) one or more interests are at stake as a result of the case of Misconduct; and
"Whistleblower"	an Employee or stakeholder notifying a Suspicion of Misconduct.

What to do in case you have a Suspicion of Misconduct?

You have the responsibility to comply, and ensure compliance, with the Code of Conduct. This includes a responsibility to notify a Suspicion of Misconduct.

The Company will treat each notification of a Suspicion of Misconduct seriously and will follow it up carefully and with discretion.

Below the step-by-step actions that are expected from you when you have a Suspicion of Misconduct are described.

Where to seek information, advice and assistance?

In case you have a Suspicion of Misconduct, you can confidentially consult an adviser. To that end, you can seek information, advice and assistance from the Internal Control Department or the advice department (*afdeling advies*) of the Institute.



Internally notifying a Suspicion of Misconduct

- 1) Generally, you should first contact your manager to address your worries.
- 2) If addressing your worries by contacting your manager is not appropriate or you do not feel comfortable raising your question or concern to your manager, please get in touch with the Internal Control Department or your local HR department.

There are two ways for you as a Whistleblower to blow your whistle:

For Employees

- a. By sending an email to any of the persons listed below. Such person will receive all emails sent to him/her personally and such person is not in any way involved in any kind of the business activities within the Company.

Person	Position
Internal Auditor	Name: Hans Schepers Position: Internal Auditor Email: hans.schepers@besi.com
Senior Risk Manager Asia Pacific	Name: Alexander Ma Position: Senior Risk Manager Asia Pacific Email: alexander.ma@besi.com
Senior Manager Internal Control	Name: Edward Lee Position: Senior Manager Internal Control Email: edward.lee@besi.com
HR Die Attach	Name: Tamara Huesser Position: Human Resources Assistant Email: tamara.huesser@besi.com
HR Besil APac Sdn. Bhd.	Name: Mint Lee Position: HR Manager Email: mint.lee@besi.com
HR Besil Leshan Co., Ltd	Name: Sophia Xu Position: HR Manager Email: sophia.xu@besi.com
HR Besil Singapore Pte. Ltd.	Name: Shirley Siew Position: HR Manager Singapore, Korea & Taiwan Email: shirley.siew@besi.com
HR Besil Netherlands B.V. and Meco Equipment Engineers B.V.	Name: Marcella Beuger Position: HR Manager Email: marcella.beuger@besi.com
Secretary BE Semiconductor Industries N.V.	Name: Claudia Vissers Position: Executive Secretary Email: claudia.vissers@besi.com



- b. By sending a letter (marked “Strictly confidential to be opened by the addressee ONLY”) to any of the persons listed below.

Person	Address
Internal Auditor	BE Semiconductor Industries N.V. Attn. Hans Schepers Ratio 6 6921 RW Duiven, the Netherlands
Senior Risk Manager Asia Pacific	Besi Shanghai (Trading) Co. Ltd. Attn. Alexander Ma 2/F (east), No. 32 Building, No. 76 Fu Te Dong San Road, Pilot Free Trade Zone, Pudong, Shanghai, China
Senior Manager Internal Control	Besi APac Sdn. Bhd. Attn. Edward Lee 3 Jalan 26/7, Section 26, 40000 Shah Alam, Selangor Darul Ehsan Malaysia
HR Die Attach	Besi Switzerland AG Attn. Tamara Huesser Hinterbergstrasse 32a 6312 Steinhausen, Switzerland
HR Besi APac Sdn. Bhd.	Besi APac Sdn. Bhd. Attn. Mint Lee 3 Jalan 26/7, Section 26, 40000 Shah Alam, Selangor Darul Ehsan Malaysia
HR Besi Leshan Co., Ltd.	Besi Leshan Co., Ltd. Attn. Sophia Xu No. 8, Ying Bin Road High Tech Zone, Leshan Sichuan, China 614012
HR Besi Singapore Pte, Ltd.	Besi Singapore Pte. Ltd. Attn. Shirley Siew 1 Science Park Road Singapore Science Park 2 Capricorn Building #03-11 Singapore 117528
HR Besi Netherlands B.V. and Meco Equipment Engineers B.V.	Besi Netherlands B.V. Attn. Marcella Beuger Ratio 6 6921 RW Duiven, the Netherlands
Secretary BE Semiconductor Industries N.V.	BE Semiconductor Industries N.V. Attn. Claudia Vissers Ratio 6 6921 RW Duiven, the Netherlands



To the extent that your Suspicion of Misconduct pertains to the functioning of any member of the Board of Management, you can also notify this directly to the Chairman of the Supervisory Board.

You can also contact the Internal Control Department or your local HR department if you have a question about any aspect of the Code of Conduct and any supporting policies or any Misconduct related queries, or if you just want to make a suggestion regarding any aspect of the Code of Conduct and any supporting policies or any Misconduct related matters.

All Notifications, questions and/or suggestions will be treated confidentially and impartially. For all Notifications goes, if you indicate that you want to keep your identity anonymous, your personal information will be kept hidden from any investigation reports. All Notifications received by any of the local HR departments will also be forwarded to the Internal Control Department.

Abuse of the whistleblowing mechanisms constitutes a breach of the Code of Conduct. Making a Notification of which you know at that moment that it is false to harm the Company or the reputation of another Employee will be taken very seriously and disciplinary measures will be taken against any Employee caught making such false Notification.

For stakeholders

For the purposes of these Procedures, stakeholders include entities or individuals that can reasonably be expected to be significantly affected by the Company's activities, products and/or services and whose actions can reasonably be expected to affect the Company's ability to successfully implement its strategies and achieve its objectives as well as persons working or having worked for another company who through their work have gotten acquainted with the Company.

Stakeholders can notify a Suspicion of Misconduct through any of the abovementioned channels.

Where in the rest of these Procedures reference is made to an Employee, such term should be read as also referring to a stakeholder.



Externally notifying a Suspicion of Misconduct

After you have internally notified a Suspicion of Misconduct to the Internal Control Department or your local HR department, you can make an external Notification to the research department (*afdeling onderzoek*) of the Institute in the event that:

- a. you are of the opinion that the internal Notification has not been handled properly; or
- b. the internal Notification has not led to resolving the Misconduct within a reasonable period.

You can also request the research department (*afdeling onderzoek*) of the Institute to launch an investigation if you feel that the Company has wronged you for making a Notification.

In the event that it cannot reasonably be expected from you to first make an internal Notification, you can immediately make an external Notification to the research department (*afdeling onderzoek*) of the Institute. This is in any event the case if:

- a. you are required to make an external Notification pursuant to a statutory requirement;
- b. you have reasonable grounds for fearing that countermeasures will be taken against you as a result of an internal Notification; and
- c. you have a demonstrable reason to believe that evidence will be destroyed or suppressed as a result of an internal Notification.

If you request the research department (*afdeling onderzoek*) of the Institute to launch an investigation, such request should comply with the relevant requirements set out in the Dutch Institute for Whistleblowers Act.



What happens with a Whistleblower's Notification?

Notifying

The first step in the process is a formal notification of a Suspicion of Misconduct made by an Employee through any of the abovementioned channels.

Receiving

Upon receiving the Notification, a case file with case number will be prepared by the Internal Control Department containing essential information, such as the nature of the Notification, any suspected persons and the date of the Notification.

Analyzing

The Internal Control Department evaluates the Notification and from there will plan and determine the next steps.

Investigating

If deemed necessary, the Internal Control Department launches an investigation to find out more about the Suspicion of Misconduct mentioned in the Notification. The investigation can be conducted by the Internal Control Department or by a specialized external party appointed by the Board of Management. However, in the event that the Internal Control Department conducts the investigation, it has the authority to designate any individual, department, or external party with the necessary skills to assist it on the investigation of the Suspicion of Misconduct.

All Employees are required to cooperate with and facilitate an investigation when necessary. The Internal Control Department, subject to consultation with the Board of Management, can also decide not to investigate a Notification in case the Notification was false or where not enough information is available to start an investigation. The Employee who made the Notification will in such situation be informed of the decision of the Internal Control Department.

In case of a Notification regarding any member of the Board of Management, the Internal Control Department will consult with the Chairman of the Supervisory Board to determine whether it is deemed necessary to launch an investigation.



Resolving

After the Notification is investigated and evaluated, the investigation results will be presented to the Board of Management and local management or only to the Board of Management depending on the scale and person(s) involved in the case.

Please be informed that investigations are important for their deterrent effect, so their cost-effectiveness shall not be judged merely by the assets that may be recovered.

The Internal Control Department can suggest corrective measures, as are deemed necessary and appropriate in order to resolve the Misconduct, up to the discharge of the Employee who has engaged in Misconduct, such as a gross violation of the Code of Conduct and/or fraud.

It is up to the Board of Management or local management, subject to the approval of the Board of Management, to decide upon the implementation of such corrective measures.

However, it is important that corrective measures are appropriate under the circumstances and are applied consistently to all levels of Employees, including senior management, and are taken only with the approval of the Board of Management responsible for such decisions.

Reporting

An investigation report with all the facts clearly stated will be prepared by the Internal Control Department or the specialized external party and issued to the Board of Management, the Supervisory Board and the Audit Committee after the investigation has been completed and corrective measures have been taken, have partially been taken or have not been taken by the Board of Management or local management, subject to the approval of the Board of Management.

Retaining

The investigation report together with all the evidence found during the investigation and subsequent corrective measures will be retained and securely filed by the Internal Control Department. If the investigation of the Suspicion of Misconduct did not lead to the conclusion that the Suspicion of Misconduct was applicable, the investigation documents will be removed from the files of the Company, unless the Board of Management determines otherwise.



Support and protection for the Whistleblower

All Employees have the responsibility to raise any concerns and are strongly encouraged to raise any questions. Such concerns and questions will be treated in confidence. All information that is provided by Employees is valued. Retaliation or discrimination for doing the right thing by notifying a Suspicion of Misconduct in good faith is strictly forbidden. Making a notification in good faith requires that the Whistleblower acts with due care. No one's reputation or relationship with their fellow Employees or the Company will be adversely affected for doing the right thing.

During and after the Notification process, the Whistleblower's privacy will be respected. Any issues that you raise will be treated confidentially and will only be communicated on a need-to-know basis. If you wish to stay anonymous, you have the right to require that your identity is kept anonymous. In such case, any reporting to third parties will not include your personal information. You are also required to treat the Notification that you made confidential. In principle, you have the possibility to remain updated of the Notification process.

Support and protection for the accused

The privacy of the accused will be protected to the extent that this does not hamper the investigation. The basis for all investigations is that they will be conducted in an impartial manner based on facts by the Internal Control Department or the specialized external party if such party is engaged. Any investigation should be conducted in a fair way towards the accused and will allow the accused to be heard and defend himself/herself from any claims directed towards the conduct of that person, including during interviews and/or internal hearings (domestic enquiries).

Communication regarding Notifications and investigations

Communication, both internally and externally, regarding any Notifications or investigations shall be decided upon by the Internal Control Department in collaboration with the Board of Management. Which parties shall be communicated to, and to what extent, depends upon the nature and severity of the Notification, the (pending) results of the investigation and the accused person in question.

To the extent that this does not hamper the investigation, the accused will be informed of any Notification and investigations regarding his/her conduct as well as local management. Whenever possible, communication regarding any Notifications or investigations shall respect the privacy of the accused and others involved.



Privacy

It may be necessary for the Company to process personal data of Employees in the context of these Procedures. All personal data that the Company so processes will only be used to fulfil the objectives of these Procedures and such personal data will only be provided to persons who need access thereto to so fulfil such objectives, in order to comply with applicable laws and regulations or as a result of an important public interest.

Contact information

Should you still have any questions regarding making a Notification or would you like to make a Notification, please contact any of the persons listed below.

Person	Position
Internal Auditor	Name: Hans Schepers Position: Internal Auditor Email: hans.schepers@besi.com
Senior Risk Manager Asia Pacific	Name: Alexander Ma Position: Senior Risk Manager Asia Pacific Email: alexander.ma@besi.com
Senior Manager Internal Control	Name: Edward Lee Position: Senior Manager Internal Control Email: edward.lee@besi.com
HR Die Attach	Name: Tamara Huesser Position: Human Resources Assistant Email: tamara.huesser@besi.com
HR Besil APac Sdn. Bhd.	Name: Mint Lee Position: HR Manager Email: mint.lee@besi.com
HR Besil Leshan Co., Ltd.	Name: Sophia Xu Position: HR Manager Email: sophia.xu@besi.com
HR Besil Singapore Pte. Ltd.	Name: Shirley Siew Position: HR Manager Singapore, Korea & Taiwan Email: shirley.siew@besi.com
HR Besil Netherlands B.V.	Name: Marcella Beuger Position: HR Manager Email: marcella.beuger@besi.com
Secretary BE Semiconductor Industries N.V.	Name: Claudia Vissers Position: Executive Secretary Email: claudia.vissers@besi.com