

Gogoro Inc.
Whistleblowing Policy
(Effective as of 31th, August., 2021)

1. Purpose

In order to ensure integrity and ethical behavior in the company as part of company sustainability, Gogoro Inc. and its subsidiaries (the “Company”) encourages the reporting of any illegal behaviors including violation of the Company policies and Code of Conduct. This policy has been established by the Audit Committee of the Board of Directors of the Company to ensure that all employees of the Company who reasonably believe that they are aware of (1) questionable accounting, internal accounting controls or auditing matters, (2) the reporting of fraudulent financial information, (3) fraud against investors, securities fraud, mail or wire fraud, or bank fraud, (4) violations of the rules and regulations of the Securities and Exchange Commission applicable to the Company or (5) known or suspected violations of the Company’s Code of Business Conduct and Ethics can raise those concerns free from harassment, discrimination or retaliation. Although this Policy is not a contract and is not intended to create any express or implied contractual obligations or rights, the Company’s employees should read and familiarize themselves with this policy.

2. Scope

This policy applies to the directors, executives, managers, employees of the Company.

3. Definition

- “Reported Cases” means the specific whistleblowing cases filed by anyone against the directors, executives, managers, and all employees of the Company on crimes, frauds, and violations of law and Company policies.
- “Complaint Cases” means the any concern filed by an employee suffering from injustice or unfairness which is harmful to his/her rights and interests.

4. Content of Policy

- The Company shall establish and announce an independent whistleblowing hotline for internal and external whistleblowers to report issues. The whistleblowing hotline as reporting channel refers to the information offered on the company official Website.
- The Internal Audit Department is the Compliance unit that handles the reported cases for the Company. In accordance to the issue types and their corresponding nature specified in Table 1 below, cases are assigned to the Internal Audit, Human Resource, and/or Legal Department (individually referred to as the Case Investigation Unit) for subsequent investigation.
- If the following individuals file a case, are implicated in a case, or are an interested party to the case, he/she shall recuse himself/herself from that case:
 - Those responsible for handling reported cases,

- Those responsible for assigning investigators,
 - Those responsible for conducting investigation,
 - Those responsible for writing reports on the investigation results,
 - Those responsible for reviewing reports on the investigation results, and/or
 - Those responsible for closing the case.
- Cases that lack investigable substance and evidences will be dismissed.
 - Reporters who reported cases that are of non-whistleblowing nature such as customer inquiries or customer complaints, with approval of the Case Receiving Unit Head, will be referred to the Company's Customer Service Center for subsequent handling.
 - The Case Investigation Unit may engage external lawyers, accounting firms or other professional consultants or experts to assist the investigation upon approval of relevant supervisors.
 - Relevant departments or personnel subject to the investigation shall be cooperative in making themselves available for inquiry and in providing the Case Investigation Unit any requested documentation, information and other tangible evidence.
 - During the investigation procedures, the Case Investigation Unit shall give the reported person or the related personnel an opportunity to speak for themselves and the situation.
 - If the reported case is determined factual through investigation, the Case Investigation Unit may request the relevant departments to stop the reported person's behaviors, to take appropriate disciplinary actions in accordance with Company policies, and to put forward a corrective action plan in order to improve and enhance all relevant internal controls and operating procedures.
 - The Case Investigation Unit shall timely update the case investigation progress and status to enable necessary compilation and periodic reporting. Cases shall be timely escalated in writing to the CEO and/or Independent Director(s) if they are of significant nature due to significant violations against the Company policies or significant financial or reputational damage to the Company.
 - Upon closure of the investigation, the investigation results shall be approved by the Function Head of the Case Investigation Unit.
 - Starting from the time when the Case Receiving Unit receives a report (including but not limited to procedures such as receipt, investigation, review and approval), any personnel subject to or aware of the reported case shall maintain secrecy of the case details to keep the identity of the reporter confidential. Violators will be punished according to the Company policies.
 - The Company shall not dismiss the whistleblower; relieve the whistleblower of duties; demote the whistleblower; reduce salary or wage of the whistleblower; damage the whistleblower's legal, contractual, or customary rights and interests; or carry out other retaliation acts against the whistleblower. However, appropriate disciplinary actions will be taken on reporters whose case contents are proven through investigation to be malicious allegation against the Company and its personnel.
 - The Company may reward the whistleblower as appropriate if the content of the reported cases are found to be true and of significant nature.
 - The investigation result shall be communicated to the whistleblower by the Case Investigation Unit.

- Upon investigation, the Company shall forward the reported case to relevant judicial authority if the case involves significant violation against the law.
- The Compliance unit shall report material whistleblowing cases to audit committee chairperson and provide quarterly report to the Audit Committee.
- The Compliance unit shall escalate complaints of any accounting, auditing or internal control matters to the audit committee chairperson.
- The Case Investigation Unit shall retain relevant investigation documents such as the investigation procedures and investigation report for five years starting from the investigation report approval date, the notification date to relevant governmental authority, or the judicial proceedings conclusion date, whichever occurs later.
- The Company's Human Resource Department shall regularly promote awareness of this policy and hold internal training on it for the Company's personnel.

5. Supplementary Articles

Any matters not mentioned herein are subject to the laws and regulations of the authority and the Company's policies. The Case Receiving Unit reserves the right for the final interpretation of the policy.

6. Implementation and Revision

The policy is to be implemented upon approval by the chairman of the Company; likewise for the revision.

Table 1

Internal Audit	
Accounting and Auditing Matters	The unethical systematic recording and analysis of the business and financial transactions associated with generally accepted accounting practices. (Examples include misstatement of revenues, misstatement of expenses, misstatement of assets, misapplications of accounting principles, wrongful transactions.)
Bribery and Corruption	The inappropriate offering, solicitation or accepting of items of more than nominal value from vendors, guests or other third parties in a capacity as an employee of the Company, with intent to influence action. Bribery of a foreign official (including persons employed directly by a foreign government, persons employed by commercial enterprises owned or controlled by foreign governments and private persons who have responsibilities similar to those of governmental employees) or making false or misleading entries on a company's books.
Fraud	Misrepresentation or concealment of information in order to deceive, mislead, or acquire something of value. A fraud is an intentional deception perpetrated to secure an unfair gain. (Examples include:

	Embezzlement, Violation of Policy, Theft, Sabotage)
Misconduct of Senior Management	Misconduct or fraud that involve a senior executive (Examples include: Wrongful Journal Entries, Embezzlement, Violation of Policy, Theft, Sabotage)
Misuse of Company Resources/Assets/Time	Use of Company resources or equipment without permission for non-business reasons; conducting personal business on Company time; falsification of time; misuse of company privileges; and similar conduct.
Human Resource	
Code of Conduct	Actions that violate the Company’s code of conduct.
Environmental Safety and Health	Any behavior affect yourself or others' safety and health are prohibited. Also, it's not allowed to violate the Company's Policy, regulations, procedures, and guidance which are related to the Occupational Safety and Health Act and Environmental protect related law.
Information Security Policy	Actions that violate the Company’s Information Security Policy.
Sexual Harassment Prevention Policy	Sexual misconducts (verbal, non-verbal or physical) or sexist in the workplace from anyone (including supervisor, colleagues, customers, suppliers...etc.) that cause threat, discomfort, or interference to a person’s dignity, personal freedom, or work performance.
Social Media Policy	Personal social media activity or that on behalf of the Company, which violates the Company’s Social Media Policy.
Trade Secret Management Policy	Actions that violate the Company’s Trade Secret Management Policy.
Work Rules	Includes violation of Labor Standards Act, Regulations of Leave-Taking of Workers, or other matters related to worker's rights.
Workplace Violence	Workplace bullying or violence including physical attack, verbal insult, threat, coercion from customers or suppliers and inappropriate treatment from supervisors or colleagues who take advantage of their position or duties to do so.
Legal	
Compliance with Laws	Failure of the Company to conduct its business in compliance with all laws, regulations and other legal requirements applicable wherever the Company is conducting business.
Conflict of Interest	A conflict of interest is defined as a situation in which a person, such as a public official, an employee, or a professional, has a private or personal interest sufficient to appear to influence the objective exercise of his or her official duties. (Examples include inappropriate vendor relations, bribery, misuse of confidential information, inappropriate

	customer relations)
Insider Trading	Buying, selling and trading securities of the corporation, or passing on undisclosed material information that is in the employee's possession to anyone else.
Privacy	Refers to the technical, contractual, administrative and physical steps taken by the Company to protect against unauthorized access to and disclosure of personally identifiable data of employees and customers and other third parties that we interact with.