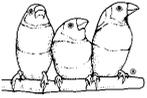


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1. Purpose & Scope of the Policy

This Code of Ethics and Company Conduct Policy as (“Policy”) sets out the main policies and procedures that you will need to be aware of while working for ViewSonic and its subsidiaries and affiliates, (collectively “ViewSonic” or the “Company”). The Employee should familiarise themselves with it and comply with it at all times. Any questions regarding its contents or how to comply with the policies and procedures should be discussed with your Line Manager and the Human Resources Department. Unless otherwise indicated, the policies and procedures set out in this Policy apply to all ViewSonic employees. They therefore apply to Managers, Officers, Directors, Employees, Consultants, Contractors, Trainees, Homeworkers, part-time and fixed-term Employees, Casual and Agency staff and Interns (collectively referred to as staff in this policy). They also form part of the Employee’s contract of employment or Consultancy Agreement and should be read together with that contract, however if there is any conflict between the content of this Policy and the Employee’s contract of employment or Consultancy Agreement, then the contract of employment or Consultancy Agreement shall prevail. The policies may change from time to time and the Human Resources Department will publish the updated Policy via email.

2. Code of Ethics

2.1 Equality and Diversity

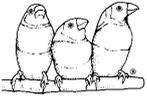
We treat each individual with fairness, respect and without discrimination.

ViewSonic does not tolerate unlawful discrimination against any individual on the basis of their race, religion, gender, age, marital status, national origin, sexual orientation, citizenship status, disability or other protected characteristic. This applies to recruiting, hiring, compensation, benefits, training, termination, promotions, or any other condition of employment or career development. Employees should refrain from any actions, words or gestures that are abusive or harmful to others and that create or allow an offensive or hostile work environment. This is including but not limited to slurs or jokes based on any protected characteristic. These same standards apply and should be followed when communicating with customers and co-workers and when you are working remotely or are in a different ViewSonic office. Please refer to term 3 Non-Discriminate and Anti Harassment in this policy.

2.2 Order and Instructions

Our internal documents and records and external certifications and reports to governmental or other agencies are timely, accurate and complete.

All records and reports should be made in a timely manner and when required, properly certified and maintained. Financial and other activities are to be recorded in compliance with all applicable laws and accounting practices. All Employees must cooperate fully with all departments responsible for preparing



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these documents, records and reports, our board of directors, audit committee, as well as our independent public accountants and outside counsel, in all matters.

Our pricing, billing, contracting and all other business practices are fair and accurate and comply with our guidelines and all legal restrictions.

All ViewSonic purchases are made strictly on the basis of merit and without favoritism. The product sold, the sales price and terms of sale or any commercial relationship should be fully and accurately reflected in all invoices, agreements and internal records. Accounting and similar financial standards should be properly and consistently followed as established by the Chief Financial Officer, and financial advantage over our competitors should never be obtained through unethical or illegal business practices such as acquiring trade secrets or other proprietary information through improper means.

We do not participate in any way in the unlawful or unethical receipt or payment of funds including bribes, kickbacks or other payments.

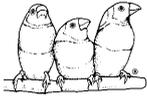
This absolute prohibition on cash payments applies to relationships with government officials, customers, vendors and other parties and includes our actions and those of third parties. If for any reason you intend to provide any gift to a government official or employee, it must be in strict compliance with applicable laws and you must first obtain approval from the Compliance Officer.

Ordinary business gifts and entertainment are meant to create goodwill and sound working relationships and not to gain improper advantage with customers or facilitate approvals from government officials. It is the policy of ViewSonic that employees should not accept gifts or entertainment that may be deemed to affect their judgment or actions in the performance of their duties. This principle applies to our transactions everywhere in the world, even where such practice is widely considered "a way of doing business."

We conduct all our activities in compliance with antitrust and trade regulation statutes.

For example, various activities, the effect or intent of which is to fix prices, allocate markets, or otherwise reduce competition, may violate the antitrust laws. This can include discussions, meetings or arrangements with our competitors, agreements (whether formal or informal, written or oral), or any joint activity involving ViewSonic and any other party. Competitive information must be gathered with care. We must conduct all interactions with competitors, as well as internal descriptions of our actions and intentions in emails and other forums, as if they were completely in the public view, because they may later be subject to probing examination and unfavorable interpretation.

We conduct all communications and other activities with governmental authorities in compliance with applicable laws.



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For example, due to restrictions on lobbying and political contributions, except as specifically authorized by the Legal Department, employees should not communicate with any governmental official for the purpose of influencing legislation or governmental action. We are prohibited under certain laws from making political contributions, including in-kind contributions, to candidates, party committees and political committees and such contributions should not be made even if legally permitted without Legal Department authorization. While employees may make personal campaign contributions and engage in volunteer activity on behalf of a campaign, no such activity may occur during scheduled working hours or using ViewSonic facilities or personnel.

We are aware of and comply with the laws in all countries in which we operate, as well as U.S. laws applicable to activities in foreign countries.

The fact that in some countries certain laws are not enforced in practice or that violation is not subject to public criticism or censure, will not excuse noncompliance. Examples of U.S. laws applicable to international activities include anti-boycott laws and prohibitions on business with, or restrictions on exports to, certain countries.

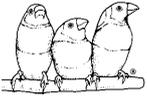
2.3 Conflict of interest

We avoid any personal activity that creates a conflict between an employee's interest and the interests of ViewSonic.

A conflict of interest is defined as any situation in which an employee has two or more duties or interests that are mutually incompatible and that conflict with the fulfillment of the employee's impartial obligations to ViewSonic. For example, neither an employee nor his or her immediate family members should own a significant financial interest in, or be employed by, or serve as an officer or director of any business organization that does or seeks to do business with, or is in competition with ViewSonic. Employees should not take personal advantage of the opportunities employee receive due to his/her position at ViewSonic or access to ViewSonic information. If Employees have any questions or comments or need further clarification, please see your Human Resources Representative.

We participate individually in community and charitable activities and professional organizations, but do so in a reasonable manner that reflects favorably upon ourselves and ViewSonic.

Involvement should not adversely affect your ViewSonic duties or cause or appear to cause any conflict of interest or embarrassment to ViewSonic.



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2.4 Safe Business Environment

We conduct our business in an environmentally responsible manner.

We are committed to minimizing and ultimately eliminating the use of any substance or material that may cause environmental damage. ViewSonic strives to reduce waste generation and the disposal of all waste through safe and responsible methods. ViewSonic is committed to minimizing environmental risks by employing safe technologies and operating procedures, and to being prepared to respond appropriately to accidents and emergencies. Employees are obligated to comply with all ViewSonic environmental initiatives including restrictions on using certain chemicals/materials as well as recycling requirements.

2.5 Confidentiality

We do not disclose, or use for any reason other than for the benefit of ViewSonic, proprietary or confidential information we learn at ViewSonic.

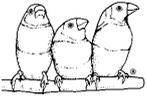
This confidential information may have been developed by ViewSonic or may belong to others. All documents, emails and other information should be presumed confidential and should not be disseminated outside of ViewSonic, except where required for ViewSonic-related business reasons. Confidential information cannot be used for any purpose, including related to trading ViewSonic stock securities or that of third parties. Employees should also be very careful not to disclose such information to family, friends, or any person outside of ViewSonic who could act on such information, even if the employee receives no benefit from their actions. However, excluding employees that have been authorized as its spokespersons by ViewSonic, employees should not communicate with the press or in public forums regarding the Company.

2.6 ViewSonic Financial Team

Our Financial Team will strive to promote financial integrity throughout ViewSonic and in ViewSonic financial reporting process.

Our Directors, Chief Executive Officer, Chief Financial Officer, Controller, and members of our Finance, Accounting and Treasury Departments, and our other Executive Officers (collectively, the "**Financial Team**") must provide accurate, complete, objective, relevant, timely and understandable information to ensure full, fair, accurate, timely and understandable disclosure in all reports that ViewSonic files with or submits to government agencies and in other public communications. Our Financial Team must act in good faith, responsibly, with due care, competence and diligence and without misrepresenting material facts or failing to disclose material facts known to them.

Our Financial Team must act in compliance with all applicable governmental laws, rules and regulations.



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Our Financial Team, or any person acting under the direction of any member of the Financial Team, shall not:

- directly or indirectly take any action to fraudulently influence, coerce, manipulate or mislead any independent public or certified accountant engaged in the performance of an audit or review of our financial statements that are required to be filed with the SEC if that person knew or was unreasonable in not knowing that such action could, if successful, result in rendering such financial statements materially misleading;
- directly or indirectly, make or cause a statement(s) in our financial statements or to our auditors to be false or misleading; or
- fail to state or cause another person to fail to state any material fact necessary to make statements made, in light of the circumstances in which made, not misleading to an accountant in connection with an audit or examination of the financial statements of ViewSonic or the preparation or filing of any document or report to be filed with the SEC.

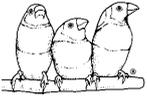
2.7 Report a suspected misconduct

Employees who are aware of suspected misconduct, illegal activities, fraud, or violations of the standards in this Code should report such matters.

Reports should be made to the Department Manager or Human Resources Manager or in some cases can be made anonymously to the Compliance Officer is the Company's General Counsel, Emmy Huang who may be reached at (886) 2-22246-3456 ext 652 or globalcompliance@viewsonic.com. In particular, Employees should promptly report any activity or situation if you believe that there may be a conflict of interest or the appearance of a conflict of interest. Employee's identity will be kept strictly confidential to the extent possible and no retaliatory action will be taken against employees making good faith reports that they have a reasonable basis to believe are true. Reports will be taken seriously and will be subject to internal investigation and appropriate corrective actions. Employee may anonymously report potential violations of this Policy related to accounting, auditing, internal auditing controls or disclosure practices or involving the Compliance Officer by calling the Company's Ethics Hotline. Please refer to Term 4 Whistleblower Confidential Complaint Procedure in this policy.

2.8 Waivers of the Code

Any waiver of this Code requires approval from the Compliance Officer and if the waiver involves a Director or Executive Officer, then this requires approval by the Board of Directors or an appropriate committee. We will take appropriate remedial action for all violations of this Code, which may include termination of employment. Any waiver of this Code for Directors or Officers will be disclosed in accordance with applicable laws.



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3. Non-Discrimination and Anti-Harassment

It is the policy of ViewSonic to provide a work environment that is free of discrimination. Harassment in any form is prohibited, including harassment based on race, color, religion, sex, pregnancy, national origin, ancestry, citizenship, age, marital status, physical disability, medical condition, sexual orientation or any other characteristic protected by country labour law. It is the Company's policy to ensure that all employees enjoy a safe work environment free from unreasonable interference, intimidation, hostility or offensive behavior on the part of managers, co-workers, or visitors.

ViewSonic will take allegations of Discrimination and Harassment seriously and address them promptly and confidentially where possible. Discrimination or Harassment by an employee will be treated as misconduct. In some cases it may amount to gross misconduct leading to summary dismissal.

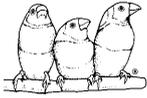
3.1 Forms of Harassment

Harassment is any unwanted physical, verbal or non-verbal conduct which has the purpose or effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for them.

Unlawful harassment may involve conduct of a sexual nature (sexual harassment), or it may be related to age, disability, gender reassignment, marital or civil partner status, pregnancy or maternity, race, colour, nationality, ethnic or national origin, religion or belief, sex or sexual orientation. Harassment is unacceptable even if it does not fall within any of these categories.

Harassment may include, for example:

- a) unwanted physical conduct or "horseplay", including touching, pinching, pushing, grabbing, brushing past someone, invading their personal space, and more serious forms of physical or sexual assault;
- b) unwelcome sexual advances or suggestive behaviour (which the harasser may perceive as harmless), and suggestions that sexual favours may further a career or that a refusal may hinder it;
- c) continued suggestions for social activity after it has been made clear that such suggestions are unwelcome;
- d) sending or displaying material that is pornographic or that some people may find offensive (including e-mails, text messages, video clips and images sent by mobile phone or posted on the internet);
- e) offensive or intimidating comments or gestures, or insensitive jokes or pranks;
- f) mocking, mimicking or belittling a person's disability;
- g) racist, sexist, homophobic or ageist jokes, or derogatory or stereotypical remarks about a particular ethnic or religious group or gender;



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- h) outing or threatening to out someone as lesbian, gay, bisexual or transgender; or
- i) ignoring or shunning someone, for example, by deliberately excluding them from a conversation or a workplace social activity.

A person may be harassed even if they were not the intended "target". For example, a person may be harassed by racist jokes about a different ethnic group if they create an offensive environment for him/her.

3.2 Manager Responsibilities

Each manager and supervisor has a duty to ensure his or her workplace is free of discrimination and harassment. No person with authority shall threaten or insinuate, either explicitly or implicitly, that an employee's refusal to submit to sexual advances will adversely affect the employee's employment, evaluation, wages, advancement, assigned duties, shifts or any other condition of employment or career development.

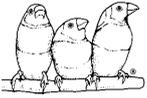
If an employee complains of illegal harassment or discrimination, Line Managers are to immediately inform The Human Resources Department, cooperate in the investigation and support the prompt, objective and confidential resolution of the matter.

3.3 Reporting Procedure for Complaints of Discrimination and Harassment.

The responsibility for providing an atmosphere free of unlawful discrimination, harassment and retaliation rests with every employee. If Employees believe they have been unlawfully harassed, discriminated against or retaliated against, or become aware of such conduct involving the Company, it is employee's responsibility to immediately report the matter to Line Manager, another member of management with whom you feel comfortable, or directly to Human Resources. Furthermore, if Employees believe that any member of management has violated this policy or has not properly responded to and/or handled they report or concerns of discrimination or harassment, the employee must immediately contact Human Resources.

If Employees are a supervisor or manager and they become aware of suspected discrimination, harassment or retaliation by or against any employee, you **MUST** inform Human Resources immediately.

All reported concerns of forbidden conduct will be investigated and addressed as promptly and thoroughly as practicable and required under the circumstances, as determined in the Company's sole discretion.



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Disciplinary Procedure:

If the Company determines that an employee has discriminated against, harassed, or retaliated against another individual, appropriate disciplinary action will be taken against the offending employee, up to and including immediate termination.

The Company prohibits any form of retaliation against any employee for filing a complaint under this policy or for assisting in a complaint investigation. However, if after investigating a complaint of harassment or discrimination, the Company determines that the complaint is not true or that an employee has provided false information regarding the complaint, disciplinary action may be taken against the individual who filed the bad faith complaint or who gave the false information.

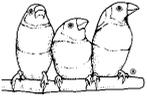
Furthermore, any supervisor or manager who fails to comply with his/her reporting requirements under this policy regarding suspected instances of discrimination, harassment or retaliation will be subject to discipline, up to and including termination.

3.4 Confidentiality and data protection

Confidentiality is an important part of the procedures provided under this policy. Everyone involved in the operation of the policy, whether making a complaint or involved in any investigation, is responsible for observing the high level of confidentiality that is required. Details of the investigation and the names of the person making the complaint and the person accused must only be disclosed on a "need to know" basis.

Information about a complaint by or about an Employee may be placed on the employee's personnel file, along with a record of the outcome and of any notes or other documents compiled during the process.

Breach of confidentiality may give rise to disciplinary action under our Disciplinary Procedure.



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4. Duty of Confidentiality and Intellectual Property Undertaking

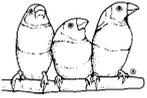
4.1 Duty of Confidentiality

Employees shall be aware of and/or access to certain of the Company's confidential information. "Confidential Information" means any trade secrets, data or information that is proprietary to the Company, or any of its subsidiaries and affiliates, and not generally known to the public, whether in tangible or intangible form, whenever and however disclosed, including, but not limited to:

- a) any marketing strategies, plans, financial information, or projections, operations sales estimates, business plans and performance results relating to the past, present or future business activities of such party, its affiliates, subsidiaries and affiliated companies;
- b) plans for products or services, and customer or supplier lists;
- c) any scientific or technical information, invention, design, process, procedure, formula, improvement, technology or method;
- d) any concepts, reports, data, know-how, works-in-progress, designs, development tools, specifications, computer software, source code, object code, flow charts, databases, inventions, information and trade secrets; and
- e) any other information that should reasonably be recognized as confidential information of the Company. Confidential Information shall further include any and all information, processes, formulas, source codes, or whatsoever may be developed or possessed by me as a result of any information supplied by the Company or as a result of any work that Employees perform on behalf of the Company.

Employees shall, at any time during their employment (except as so far as is necessary in the course of employment) or afterwards, (i) not disclose any of Confidential Information to any third party, unless directed to do so in writing by an duly authorized representative of the Company; and (ii) shall keep all Confidential Information strictly confidential.

Employees shall immediately return and deliver to the Company all tangible material embodying Confidential Information and all notes, summaries, memoranda, drawings, manuals, records, excerpts or derivative information deriving therefrom and all other documents or materials (and all copies of any of the foregoing information, including "copies" those have been converted to computerized media in the form of image, data or word processing files either manually or by image capture) based on or including, any Confidential Information, in whatever form of storage or retrieval, upon the earlier of the completion or termination of their employment with the Company or at such time as the Company may so request.



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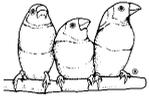
Employees shall understand that any breach of this clause would constitute a very serious disciplinary offence for which the employees may be dismissed. Should Employees breach this clause after their employment has ended, the Company may take legal action against them.

4.2 Intellectual Property

- 4.2.1 The Company will own, including, but not limited to, the following work products that Employees develop, alone or jointly with others, while Employees are employed by the Company, and that relates to the business of the Company or its subsidiaries and affiliates: (i) all papers, reports, charts, drawings, data bases and computer files; (ii) software, models and other tangible materials; (iii) the copyrights in all original works of authorship; and (iv) all inventions and discoveries, whether patentable or not, that Employees conceive or reduce to practice (hereinafter the “Intellectual Property”). The Company will own the Intellectual Property regardless of whether Employees develop them during or outside of regular working hours, or on or off Company premises.
- 4.2.2 Employees shall, at any time during their employment or afterwards, assist the Company in every proper way to secure enroll, and register the Company’s rights in the Intellectual Property and other intellectual property rights relating thereto in any and all countries, including the disclosure to the Company of all pertinent information and data with respect thereto, the execution of all applications, specifications, oaths, assignments and all other instruments which the Company shall deem necessary in order to apply for, obtain, maintain and transfer such rights and in order to assign and convey to the Company, its successors, assigns and nominees the sole and exclusive rights, title and interest in and to such Intellectual Property, and other intellectual property rights relating thereto.
- 4.2.3 Employees shall agree that the Intellectual Property created by them during their employment with the Company will be their own original creation and that it will in no way counterfeit or infringe upon any rights of any other person or business entity.

4.3 Limitation of use of software

- 4.3.1 Employees are requested to obey all/any laws and regulations relating to intellectual property rights and shall only use duly licensed and legal computer software. Employees are strictly prohibited from copying or downloading illegal or counterfeit software.
- 4.3.2 Regarding the LAN and the usage of multiple computers, employees are to only use officially licensed and authorized software.



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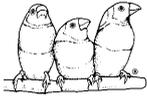
4.3.3 In the event of acquiring, using or reproducing illegal or counterfeit software in the computer of the Company, employees will be responsible for all liabilities arising and this may result in receiving disciplinary action, including dismissal from the Company.

4.4 Remedies

The employee shall indemnify the Company against any and all losses, damages, claims or expenses incurred or suffered by the Company as a result of the employee's breach of any obligations under this Undertaking.

4.5 Attorney Fees and Expenses

In a dispute arising out of or related to this Undertaking, the Company shall have the right to collect from the employee its reasonable attorney fees, costs and necessary expenditures.



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5. Anti-Corruption Policy

ViewSonic Corporation is committed to good corporate practices, ethics and integrity in its business dealings, and will not allow corruption or bribery in any form. ViewSonic Corporation and all or any of its subsidiary, affiliates, related companies or partnership (“ViewSonic” or “We”) hereby formulate and adopt this Anti-Corruption Policy (this “Policy”) in alignment with this commitment.

All ViewSonic directors, officers, representatives, employees, contractors, consultants, agents, suppliers and business partners (“ViewSonic Members”) are required to abide by this Policy and any applicable laws and regulations on anti-corruption and anti-bribery of any applicable countries in which we operate.

5.1 Prohibition of Bribery, Corruption and Illegitimate Benefits

ViewSonic Members are prohibited from giving to, receiving from, offering to, or authorizing the giving to or receiving from, any supplier, customer or government official, including the directors, officers, representatives, employees, consultants, agents, business partners and families of the aforesaid, any of the following, except that it is approved by the senior management under the principle of

- (a) conducting with transparency and openness,
- (b) at a low frequency,
- (c) deemed as customary business practices (herein as “Approval Procedure”):

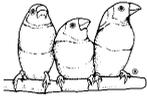
Any bribe, improper or illegitimate payment, promise of payment, offer of employment or promise to provide anything of value (including but not limited to gifts, travel, hospitality, charitable donations or employment) for any purpose related to obtaining or maintaining business or creating improper or illegitimate influence on official or company action in violation of any applicable laws and regulations on anti-corruption and anti-bribery of any applicable countries in which we operate.

5.2 Hospitality and Gifts under Proper and Legitimate Etiquette

ViewSonic Members are prohibited from offering/accepting gifts or entertainment **exceeding USD 100 or Local Regulation of Country, whichever is lower** or the value as determined to be improper or illegitimate by any applicable laws and regulations on anti-corruption and anti-briber of any applicable countries in which we operate.

ViewSonic Members must not allow gifts or entertainment to influence their business decisions and judgments, or cause others to perceive any undue influence.

ViewSonic Members may offer or accept, only if it is approved by the Approval Procedure, customary business amenities such as meals and entertainment, if the aforesaid are at a reasonable level and not prohibited by any applicable laws and regulations on anti-corruption and anti-bribery of any applicable countries in which we operate.



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Examples of proper and legitimate business amenities include attendance at trade shows, sales events, product demonstration launches or professional seminars; provided that the planning, implementation and the expenses must be in compliance with the any applicable laws and regulations of any applicable countries in which we operate and shall be under the Approval Procedure.

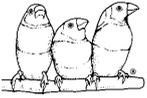
5.3 Avoiding Conflicts of Interest

Conflicts of interest arise when the personal or family interests of a ViewSonic Member influence — or even appear to influence — his or her ability or judgment to act in the best interests of ViewSonic. Any ViewSonic Member should avoid taking any actions or acquiring interests that may make it difficult for the aforesaid ViewSonic Member to perform his or her work for ViewSonic in an objective, loyal and effective manner. A ViewSonic Member should not engage in activities that may compete with current or proposed products or services of ViewSonic. A ViewSonic member should not own a significant interest in any business that does or is seeking to do business with ViewSonic. Other situations that may cause conflicts of interest include, among other things, a close relative who works for a ViewSonic Member or competitor or as a consulting or part-time position, except for obtaining, acquiring, having the prior approval from the senior management, with such company. Other examples conflicts of interest may include but not limited to the following:

- Using ViewSonic property or equipment (including use of our phone system, e-mail system, Internet connection, computer systems, copiers, fax machines and other business tools.) for non-ViewSonic uses;
- Using business opportunities discovered through his or her work at ViewSonic that may result in personal gain for himself or herself or for an immediate family member or other person with whom he or she has a close relationship.

5.4 Charitable Donations

Charitable donations shall not be used as a substitute for political payments. All charitable donations must be in compliance with any applicable laws and regulations of any applicable countries in which we operate and must be fully recorded and authorized by the proper level of ViewSonic management before the donation is made. Proof of receipt of all charitable donations must be obtained from the recipient charity. No charitable donation may be made at the request of any party where that donation may result in improper or illegitimate conduct.



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5.5 Third Parties

Individuals in charge of selecting third party agents (whether businesses or individuals) to act with or on behalf of ViewSonic should exercise appropriate assessments to ensure that only reputable parties will be engaged by ViewSonic. Individuals who manage, supervise or oversee the activities of third-party agents should monitor their activities to ensure compliance with ViewSonic's ethical standards, including this Policy, and should report timely any violations.

5.6 Reporting Potential or Actual Violations

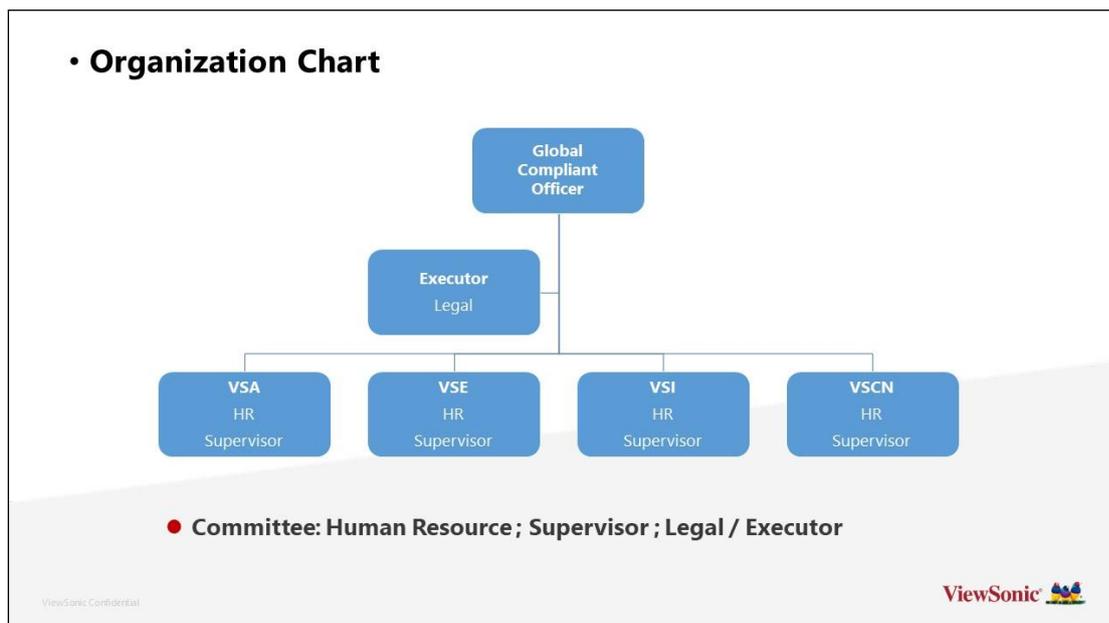
ViewSonic Members should immediately report any violation or potential violation of this Policy to globalcompliance@viewsonic.com. Any report will be taken seriously and will be subject to internal investigation and appropriate corrective actions.

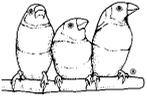
5.7 Whistleblower Protection

ViewSonic prohibit any retaliation against any ViewSonic Member who in good faith reports an actual or potential violation of this Policy under page 17, Whistle-blower policy.

If Employees have any suggestions or questions regarding ViewSonic Anti-Corruption Policy, please contact globalcompliance@viewsonic.com.

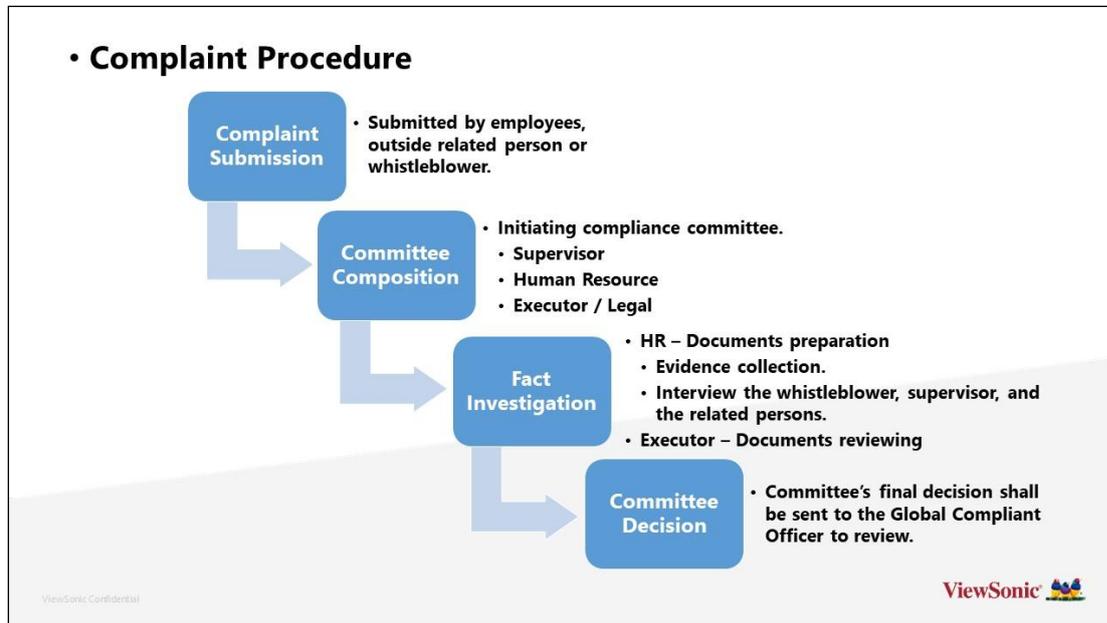
5.8 Procedure of Anti-corruption compliance.



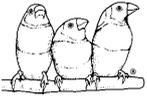


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- Complaints shall be submitted via email at globalcompliance@viewsonic.com, through this confidential process will be presented to the Committee, composed of regional supervisor, HR and legal, and other internal auditing.
- HR and the related supervisors assigned by the Committee shall begin to the fact investigation, including but not limited to, evidence collection, interviewing the whistleblower and other related persons. Then all documents shall be reviewed again by the Executor to check if there is anything else to be make up or to be corrected.
- If it is determined, by the Committee, that an employee has violated the anti-corruption policy, Committee shall propose a solution or a measure to take of such complaint and send the result to the Global Compliance Officer for the final decision.
- In addition, the complaints may be submitted on an anonymous basis. Furthermore, whether Employees identify themselves or remain anonymous, their contact via the email address above will be kept strictly confidential to the extent reasonably possible within the objectives of the policy.



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6. Whistle-blower Policy

ViewSonic is committed to providing a workplace conducive to open discussion of its business practices. It is the Company's policy to comply with all applicable laws that protect ViewSonic's employees, against unlawful discrimination or retaliation by ViewSonic as a result of their lawfully reporting information regarding, or their participating in, investigations involving corporate fraud or other violations of regional applicable law by ViewSonic.

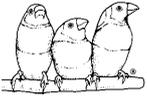
Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:

- Criminal activity;
- Miscarriages of justice;
- Danger to health and safety;
- Damage to the environment;
- Failure to comply with any legal or professional obligation or regulatory requirements;
- Financial fraud or mismanagement;
- Negligence;
- Bribery, Corruption and Illegitimate Benefit;
- Breach of our internal policies and procedures including our Code of Ethics;
- Conduct likely to damage our reputation;
- Unauthorised disclosure of confidential information;
- The deliberate concealment of any of the above matters.

A **whistle-blower** is a person who raises a genuine concern relating to any of the above. If Employees have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a **whistleblowing concern**) they should report it under this policy.

This policy should not be used for complaints relating to your own personal circumstances, such as the way Employees have been treated at work. In those cases Employee should use Non Discriminate or Anti-harassment Policy as appropriate.

Employees who file reports or provide evidence which they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by the above policy statement and may be subject to disciplinary action, including termination of their employment. In addition, except to the extent required by law, this policy is not intended to protect employees who violate the confidentiality of any applicable attorney-client privilege to which ViewSonic may be entitled under statute or common law principles, or to protect employees who violate their confidentiality obligations



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with regard to our trade secret information. Employees considering providing information that may violate these privileges or reveal our trade secrets should consult an attorney before doing so.

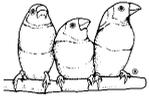
We have designed Compliance Officer is responsible for receiving, collecting, reviewing, processing and resolving concerns and reports by employees and others on the matters described above and other similar matters. Employees are encouraged to discuss issues and concerns of the type covered by this policy with their Line Manager, who is in turn responsible for informing the Compliance Officer of any concerns raised. If the employee prefers not to discuss these sensitive matters with his or her own Line Manager, the employee may instead discuss such matters with the Compliance Officer. The Compliance Officer will refer complaints submitted, as he determines to be appropriate or as required under the directives of the Board of Directors (or a committee of the Board), to the Board or an appropriate Committee of the Board.

ViewSonic General Counsel, Emmy Huang who may be reached at (886) 2-22246-3456 ext 652 or globalcompliance@viewsonic.com is the Company Compliance Officer who is responsible for administering this policy.

Whistleblower Confidential Complaint Procedure

ViewSonic have established a procedure by which confidential complaints involving our accounting, auditing, and internal auditing controls and disclosure practices may be raised anonymously. Complaints submitted through this confidential process that involve our accounting, auditing, and internal auditing controls and disclosure practices will be presented to the Audit Committee of our Board of Directors on a periodic basis. An employee may utilize this confidential process either to raise new complaints or if he or she feels that a complaint previously raised with a Line Manager or the Compliance Officer has not been appropriately handled.

If any employee believes he or she has been subjected to any action that violates this policy, he or she may file a complaint with his or her own Line Manager, the Compliance Officer or Human Resources. If it is determined that an employee has experienced any improper employment action in violation of this policy, such employee will be entitled to appropriate corrective action.



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7. Acknowledgement

This Code of Ethics and Company Conduct Policy (“Policy”) describes important information about ViewSonic policies and procedures and is meant as an addendum to the general Policies and Procedures of ViewSonic. The rules and regulations of ViewSonic override any and all information in this Policy.

As an employee of ViewSonic, I understand that I should consult my Line Manager regarding any questions not answered in this Policy or I should question the Human Resources Department of ViewSonic. I acknowledge that I have entered into my employment relationship with ViewSonic voluntarily as an employee.

Since the information, policies, and procedures described here are necessarily subject to change, I acknowledge that revisions to the Policy will be published by Human Resources. All changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies.

I acknowledge that this Policy contains information about ViewSonic and sets out policies and procedures of the Company as they apply from time to time. I understand that the content of this Policy forms part of my contract of employment, however, in the case of any conflict, the content of my contract of employment shall prevail and I agree to be bound by its terms. I have received the Policy and I understand that it is my responsibility to read and comply with the policies and procedures contained in this Policy and any revisions made to it.

Employee’s Name (Printed): _____

Employee’s Signature: _____

Date: _____