

**SPREADTRUM COMMUNICATIONS, INC.**  
**POLICY REGARDING REPORTING OF FINANCIAL AND ACCOUNTING**  
**CONCERNS AND FRAUDULENT ACTIVITIES**

(As adopted December 15, 2006, Effective June 26, 2007, and amended April 5, 2008)

**I. POLICY**

This policy addresses the commitment of Spreadtrum Communications, Inc. (the “**Company**”), to integrity and ethical behavior by helping to foster and maintain an environment where employees can act appropriately, without fear of retaliation. Employees are strongly encouraged to discuss with supervisors, managers or other appropriate personnel, when in doubt, about the best and ethical course of action in a particular situation.

The purpose of this policy is to encourage all employees to disclose any questionable accounting, internal accounting controls or auditing matters, or fraudulent activities that may adversely impact the Company, the Company's customers, shareholders, employees, investors, or the public at large. This policy also sets forth (i) procedures for reports of questionable accounting, internal accounting controls or auditing matters, or fraudulent activities from employees on a confidential and anonymous basis and from other interested third parties, and (ii) an investigative process of reported questionable accounting, internal accounting controls or auditing matters, or fraudulent activities.

This policy complies with the Sarbanes-Oxley Act of 2002 – Section 301.4 – concerning procedures for making complaints about accounting and auditing directly to the Audit Committee of the Company’s Board of Directors. The procedures facilitate access for employees and related parties to reach the Audit Committee.

**II. DEFINITIONS**

**Fraudulent Activities:** Examples of fraudulent activities include, but are not limited to, financial fraud and accounting fraud, violation of laws and regulations, violations of Company policies, unethical behavior or practices, endangerment to public health or safety.

**Whistleblower:** A person or entity making a protected disclosure is commonly referred to as a whistleblower. Whistleblowers may be employees, applicants for employment vendors, customers, contractors or the general public. The whistleblower’s role is as a reporting party. They are not investigators or finders of fact, nor do they determine the appropriate corrective or remedial action that may be warranted.

**III. REPORTING**

If an employee has a concern regarding questionable accounting, internal accounting controls or auditing matters, or fraudulent activities, such employee should report the concern by sending an email or letter (which may be anonymous at the discretion of the employee) to the Chief Financial Officer of the Company.

Employees who are uncomfortable reporting their concerns to the Chief Financial Officer may report these concerns to the Audit Committee of the Board of Directors of the Company by sending an email to [AuditCommittee@spreadtrum.com](mailto:AuditCommittee@spreadtrum.com) or a letter (which may be anonymous at the discretion of the employee) to the Chairperson of the Audit Committee at the following address:

Audit Committee Chairperson  
c/o General Counsel  
Spreadtrum Communications  
Spreadtrum Center, Bldg. No. 1  
Lane 2288, Zuchongzhi Road  
Zhangjiang, Shanghai 201203

In addition, an employee may report (which may be anonymous at the discretion of the employee) through the Company's Ethics website via the Internet at [www.ethicspoint.com](http://www.ethicspoint.com). The identity of the employee reporting such concerns will be kept confidential to the maximum extent permitted by applicable law, rule or regulation.

#### **IV. INVESTIGATION**

All reports made under this policy will be taken seriously. All complaints will be reported to the Audit Committee and will be promptly addressed by the Company's internal audit personnel, except as the Audit Committee may otherwise request. All employees have a duty to cooperate in the investigation of any report covered by this policy. An employee may be subject to disciplinary action, which may include the termination of his or her employment, if the employee fails to cooperate in an investigation or deliberately provides false or misleading information during an investigation. The specific action that will be taken in response to a report will depend on the nature and gravity of the conduct or circumstances reported and the quality of the information provided. Where questionable accounting, internal accounting controls or auditing matters or fraudulent activities are verified, corrective action will be taken and, if appropriate, the persons responsible will be disciplined.

#### **V. AUDIT COMMITTEE**

Regardless of whether a reported concern has been addressed and dismissed, the Chief Financial Officer will report to the Company's Audit Committee at least once per calendar quarter, and more frequently if the Chief Financial Officer deems appropriate, the nature and status of all reported concerns and corresponding investigations. The Chief Financial Officer will maintain a record of reported concerns.

#### **VI. NO DISCRIMINATION, RETALIATION OR HARASSMENT**

The Company strictly prohibits any discrimination, retaliation or harassment against any person who makes a report in good faith under this policy. The Company also strictly prohibits any discrimination, retaliation or harassment against any person who participates in any investigation of such a report. Employees who believe that they have been subjected to any discrimination, retaliation or harassment for having submitted a complaint regarding questionable accounting, internal accounting controls or auditing matters, or fraudulent activities under this policy, or

participating in an investigation relating to such a complaint, should immediately report the concern to the Chief Executive Officer and/or Chief Financial Officer and/or through any channels set forth in Section III of this policy. Any complaint that such discrimination, retaliation or harassment has occurred will be promptly and thoroughly investigated. If such a complaint is substantiated, appropriate disciplinary action will be taken, up to and including termination of employment.

#### **VII. ADDITIONAL INFORMATION**

In addition to the Company's internal procedures, certain U.S. federal and state law enforcement agencies are authorized to review legal compliance, including questionable accounting, internal accounting controls or auditing matters or fraudulent activities. The Company's policies and practices have been developed as a guide to our legal and ethical responsibilities to achieve and maintain the highest business standards. Conduct which violates the Company's policies will subject the individual or individuals involved to disciplinary action up to and including termination of employment.

#### **VIII. MODIFICATION**

The Company may modify this policy at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with state or federal regulations or the rules and regulations of the Nasdaq Stock Market and/or to accommodate organizational changes.

*Please sign the acknowledgment form below and return it to Human Resources.*

**Acknowledgment and Agreement Regarding**

**Spreadtrum Communications, Inc.**

**Policy Regarding Reporting of Financial and Accounting Concerns  
and Fraudulent Activities**

I acknowledge that I have received a copy of the Spreadtrum Communications, Inc. Policy Regarding Reporting of Financial and Accounting Concerns and Fraudulent Activities, and understand that it is the Company's policy that there be no discrimination or harassment against any employee on the basis of:

- Reporting of questionable accounting, internal accounting controls or auditing matters or the reporting of fraudulent activities; or
- Disclosure of related information to any applicable regulatory or law enforcement agency, whether U.S. or foreign, any member of the Congress of the United States or of any committee of the Congress, or to any other person or governmental entity or agency, whether U.S. or foreign, conducting an investigation of any financial or accounting concerns or fraudulent activities pertaining to the Company.

I also acknowledge that to the extent I have concerns that I reasonably believe to be related to questionable accounting, internal accounting controls or auditing matters or fraudulent activities, it is my responsibility to report these concerns under the policy. I understand that to the extent I do not use the procedures outlined in the Company's Policy Regarding Reporting of Financial and Accounting Concerns and Fraudulent Activities, the Company and its officers and directors may presume and rely on the fact that I have no knowledge of or concern regarding questionable accounting, internal accounting controls or auditing matters or fraudulent activities.

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Employee's Signature

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Employee's Name (printed)

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Date