



## **Complaint Procedures for Accounting Matters**

As part of our ongoing effort to constantly improve our corporate governance policies and practices, the Audit Committee of the Board of Directors (the "Board") of Broadcom Corporation ("Broadcom") has adopted the following procedures to govern the receipt, retention and treatment of complaints regarding accounting, internal control or auditing matters. We have established these procedures in accordance with the requirements of Section 301 of the Sarbanes-Oxley Act of 2002 and certain related SEC rules (the "SEC Rules").

### **Policy on Accounting Complaints**

It is Broadcom's policy to treat complaints about accounting, internal controls, auditing matters or deceptive financial practices ("Accounting Complaints") seriously and expeditiously.

Retaliation against any employee who, in good faith, submits an Accounting Complaint pursuant to these procedures or who participates in any subsequent related investigation is prohibited.

### ***What are Accounting Complaints?***

Employees are encouraged to submit Accounting Complaints directly to Broadcom's Audit Committee. The procedures for submitting an Accounting Complaint are described below. Examples of Accounting Complaints include reports or suspicions about:

- intentional error or fraud in the preparation, review or audit of any of our financial statements;
- violations of SEC rules and regulations applicable to Broadcom and related to accounting, internal accounting controls and auditing matters;
- significant deficiencies in or intentional noncompliance with our internal and reporting controls; and
- fraud against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to management, the SEC or members of the investing public.

### ***Can I Submit an Accounting Complaint on an Anonymous Basis?***

In accordance with the SEC Rules, Broadcom employees can submit Accounting Complaints to the Audit Committee on a confidential and anonymous basis through a telephone messaging hotline, email or regular mail, as described in greater detail below. If an employee does provide his or her name when submitting an Accounting Complaint, we will endeavor to protect the confidentiality of the reporting employee's identity to the extent possible, consistent with our need to investigate the complaint and the best interests of our shareholders. Vendors, customers, business partners and other parties external to Broadcom may also submit Accounting Complaints; however, we are not obligated to keep Accounting Complaints from non-employees confidential or to maintain the anonymity of non-employees. We will consider doing so if requested by the reporting person.

### **Procedures for Submitting Accounting Complaints**

Accounting Complaints will be reviewed under the direction of the Audit Committee or any other person the Audit Committee determines to be appropriate. If we use a third party to handle complaints or any part of the complaint process, the third party will comply with these policies and procedures.

### ***How Do I Submit an Accounting Complaint?***

Anyone with an Accounting Complaint can submit the complaint by using one of the two methods listed below:

1. Telephone Messaging Hotline: If you have an Accounting Complaint, you can call +1.800.616.3284 to submit the complaint. When you call this number, you will be provided with a voice messaging system where you can leave a

message that can be accessed only by Audit Committee members. You should leave the following information in your message:

- Your name, telephone number and or email address (unless you are an employee, in which case you may, but need not, leave this information);
- If you are a Broadcom employee, the Business Group or Department in which you work (unless you choose to remain anonymous) and, if you are not an employee, the name of the company at which you are employed and/or your relationship to Broadcom; and
- Any relevant information concerning the allegations.

The information from the call will be documented in a format acceptable to Broadcom and the Audit Committee and will include at a minimum a written description of the information received concerning the Accounting Complaint allegations.

2. **Written Complaints:** You can also submit an Accounting Complaint to the Chairman of the Audit Committee in writing by sending an email to [auditcommittee@broadcom.com](mailto:auditcommittee@broadcom.com) or a letter addressed to Broadcom Audit Committee, P. O. Box 54746, Irvine, California 92619-4746, USA. Employees submitting this information may, but need not, provide their name, telephone number, email address or other personal information. If you choose to submit an Accounting Complaint in writing, you should provide as much detail as you have regarding the allegations to facilitate the Audit Committee's ability to investigate the complaint.

### ***What Happens After I Submit an Accounting Complaint?***

1. The Audit Committee will review the Accounting Complaint, and may investigate it itself or may assign a Broadcom employee, outside counsel, advisor, expert or other third-party to investigate, or assist in investigating, the Accounting Complaint. The Audit Committee may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with the Audit Committee or any other person in the course of the investigation.
2. Unless otherwise directed by the Audit Committee, the person assigned to investigate will conduct an investigation of the Accounting Complaint and report his or her findings to the Audit Committee. If the investigator's findings indicate that the allegations in the Accounting Complaint are true and the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.
3. If determined to be necessary by the Audit Committee, Broadcom will provide for appropriate funding, as determined by the Audit Committee, to obtain and pay for additional resources that may be necessary to conduct the investigation, including retaining outside counsel, auditors and/or experts.
4. At least once per calendar quarter and whenever else deemed necessary, the Audit Committee will submit a report to the Board that summarizes each new Accounting Complaint made during the quarter and any outstanding Accounting Complaints that remain unresolved and that shows specifically: (a) the person who submitted the Complaint (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the Accounting Complaint, (c) the status of the investigation, (d) any findings and conclusions of the investigator, and (e) any recommendations of the Audit Committee.
5. At any time the Audit Committee may specify a different procedure for investigating and treating an Accounting Complaint, such as when the Accounting Complaint concerns potential or pending litigation.

### ***Who Will Have Access to Reports and Records of Investigation Results?***

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to members of the Audit Committee and the Board, Broadcom's executive officers, and any employees or outside counsel, advisors, experts or other third-parties involved in investigating an Accounting Complaint as contemplated by these procedures. Access to reports and records may be granted to regulatory agencies and other parties at the discretion of the Audit Committee.

Accounting Complaints and any resulting investigations, reports or actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

### ***How Long Will Records Relating to Accounting Complaints Be Retained?***

All Accounting Complaints and documents relating to such Accounting Complaints made through the procedures outlined above will be retained for at least five years from the date of the complaint. After that time, the information may be destroyed

unless it may be relevant to any pending or potential litigation, inquiry, or investigation, in which case the information may not be destroyed and will be retained for the duration of that litigation, inquiry, or investigation and thereafter as necessary.