

GlobalWafers Co., Ltd.

Procedures for Handling Material Inside Information

Article 1 (Purpose)

These Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by this Corporation, in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by this Corporation to the public.

Article 2 (Applicable laws, regulations, and reference procedures)

1. The handling and disclosure of material inside information by this Corporation shall be implemented in accordance with applicable laws and regulations, the rules and regulations of the Taiwan Stock Exchange or the Taipei Exchange, and these Procedures.
2. Internal reference procedures of this Corporation:
 - (1) Computerized Information Management Cycle.
 - (2) Information Security Protection and Contingency Plan.

Article 3 (Scope of application)

These Procedures shall apply to:

1. The directors, supervisors, managerial officers, and employees of this Corporation.
2. Any other person who acquires knowledge of this Corporation's material inside information due to their position, profession, or relationship of control.

This Corporation shall ensure that such persons comply with the relevant provisions of these Procedures.

Article 4 (Scope of material inside information and reporting of insider information)

1. The scope of material inside information referred to in these Procedures shall be drafted by the responsible unit in charge of handling such information.
2. The scope of material inside information includes:
 - (1) Material information as defined in the rules of the Taipei Exchange.
 - (2) Matters required to be publicly announced or reported pursuant to the sub-regulations enacted under Article 36-1 of the Securities and Exchange Act.
 - (3) Matters set forth in Article 7 of the Enforcement Rules of the Securities and Exchange Act.

- (4) Material information as defined in the Regulations Governing the Scope of Material Information and the Means of Public Disclosure under Paragraphs 5 and 6 of Article 157-1 of the Securities and Exchange Act.
 - (5) Knowledge, documents, and information relating to R&D, processes, technologies, and management that constitute trade secrets.
3. Reporting of new appointment/termination of insiders:
- (1) Insiders include the directors, supervisors, managerial officers, and shareholders holding more than 10 percent of the total shares of this Corporation, as well as their spouses and minor children.
 - (2) Within two (2) days from the occurrence of a new appointment/termination of an insider or change in the insider's related parties, the relevant information shall be reported to the competent authority.
 - (3) Directors and supervisors shall, within five (5) days of assuming office, sign a declaration acknowledging their understanding of the relevant insider regulations, to be retained by the Company for record. Copies thereof shall be submitted to the Taipei Exchange within ten (10) days.
 - (4) Managerial officers shall, within five (5) days of assuming office, sign a declaration acknowledging their understanding of the relevant insider regulations, to be retained by the Company for record.

Article 5 (Responsible unit)

The unit responsible for handling material inside information shall be convened by the President of this Corporation, and, in accordance with the Company's scale, business conditions, and management needs, be composed of an adequate number of competent members, including the President, spokesperson, the Chairperson's Office, the Finance Department, the Accounting Department, and other related departments.

The unit shall have the following functions and authorities:

1. Responsibility for drafting and amending these Procedures.
2. Responsibility for receiving inquiries, conducting consultations and reviews, and providing recommendations relating to the handling of material inside information and these Procedures.
3. Responsibility for receiving reports of unauthorized disclosures of material inside information and formulating corresponding measures.
4. Responsibility for designing and supervising the system for preserving all documents, files, electronic records, and other materials related to these Procedures.

5. Responsibility for establishing and maintaining files of this Corporation's directors, supervisors, managerial officers, and shareholders holding more than 10 percent of the Company's shares.
6. Responsibility for determining whether any contingent event constitutes a material impact on the Company's operations or financial condition, including but not limited to incidents such as accidents, disasters, strikes, legal disputes, financial issues, or information security breaches. If such an event has a materially adverse effect on the Company's operations, the responsible unit shall, upon clarification of the circumstances and confirmation of the relevant facts, promptly report to the Chairperson and notify all members of the Board of Directors.
7. Other activities related to these Procedures.

Article 6 (Confidentiality firewall operations – Personnel)

1. The directors, supervisors, managerial officers, and employees of this Corporation shall exercise the due care and fiduciary duty of a good administrator, act in good faith when performing their duties, and shall sign confidentiality agreements.
2. No director, supervisor, managerial officer, or employee with knowledge of this Corporation's material inside information may divulge such information to others.
3. No director, supervisor, managerial officer, or employee may inquire about or collect any non-public material inside information of this Corporation not related to their individual duties from a person with knowledge of such information, nor may they disclose to others any such information of which they become aware for reasons other than the performance of their duties.

Article 7 (Confidentiality firewall operations – Information)

1. Proper protection shall be given to files and documents containing this Corporation's material inside information when transmitted in written form.
2. Before transmission by e-mail or other electronic means, such files and documents shall, as appropriate, be processed using encryption technology. Relevant personnel shall implement the encryption procedures, while the Information Department shall be responsible for providing training, promotion, and internal network security protection.
3. Files and documents containing material inside information shall be backed up and stored in a secure location.

Article 8 (Operation of confidentiality firewalls)

This Corporation shall ensure that the firewalls specified in the preceding two Articles are established and shall take the following measures:

1. Implement appropriate firewall control measures in accordance with the Information Security Protection and Contingency Plan and perform periodic testing.
2. Strengthen management measures regarding access rights, custody, encryption, and decryption processes for non-public material inside information.

Article 9 (Confidentiality obligations of outside organizations and persons)

Any organization or person outside this Corporation that is involved in any merger or acquisition, major memorandum of understanding, strategic alliance, other business cooperation plans, or the signing of a major contract shall be required to sign a confidentiality agreement and may not disclose to another party any material inside information thus acquired. Such confidentiality agreements shall be retained for five (5) years after the conclusion of the project; in the event of related litigation, the agreements shall continue to be retained until five (5) years after the conclusion of the litigation.

Article 10 (Principles of disclosure)

This Corporation shall comply with the following principles when making external disclosures of material inside information:

1. The information disclosed shall be accurate, consistent, complete, and timely.
2. The information disclosed shall have a well-founded basis.
3. The information shall be disclosed fairly.

Article 11 (Implementation of the spokesperson system)

1. Any disclosure of this Corporation's material inside information, except as otherwise provided by law or regulation, shall be made by this Corporation's spokesperson or deputy spokesperson in a confirmed sequential order. No other person may make disclosures on behalf of this Corporation. In the case of special or temporary assignments, the responsible person or the President may directly make disclosures or may specially authorize designated personnel.
2. The spokesperson and deputy spokesperson shall disclose only information within the scope authorized by this Corporation. Except for the responsible person, President, spokesperson, deputy spokesperson, or specially authorized personnel, no other personnel may disclose any material inside information of this

Corporation without authorization.

Article 12 (Disclosure procedures)

The targets, contents, approval authority, and process for the disclosure of material inside information shall be as set forth in Appendix 1 (Flowchart).

Disclosure target	Disclosure content	Approval and authorization prior to disclosure	Disclosure process
Government agencies	The contents formally announced on the Market Observation Post System (MOPS) shall serve as the basis for disclosure, and such disclosure shall not exceed this scope.	<p>A. Routine disclosure matters (e.g., revenue information) shall be approved by the heads of the Accounting Department and the Filing Department.</p> <p>B. Non-routine projects (e.g., inquiries from the competent authority or the Taiwan Stock Exchange) shall be approved by the relevant departments and the head of the Filing Department.</p> <p>C. Where a resolution involves a material decision or the occurrence of a significant event that falls within the scope defined in the "Procedures for Verification and Disclosure of Material Information of</p>	<ol style="list-style-type: none"> 1. The source unit shall consolidate the information and obtain approval from its supervisor. 2. The head of the Filing Department shall conduct a review. 3. The highest authorized supervisor shall approve the filing unit to post the announcement online or authorize the spokesperson or deputy spokesperson to make the disclosure.
Institutions /	In addition to the	Companies Listed on	



Media	contents formally announced on the Market Observation Post System (MOPS), supplementary explanatory information related to financial statement items may be provided; however, in principle, such information shall not exceed the scope of the announcement.	the Taipei Exchange," the Filing Department shall, on (or before) the date of occurrence of the fact, complete the "Application Form for Material Information Disclosure and Evaluation Checklist" (Appendix 2), obtain the signatures of the department head, and then submit it to the Company's spokesperson or deputy spokesperson as well as the President or the Chairperson for approval and execution, and shall disclose the material information within the statutory time limit.	
Shareholders	Based on the contents formally announced on the Market Observation Post System (MOPS), supplementary explanatory information related to financial statement items may be provided; however, in		



	principle, such information shall not exceed the scope of the announcement.		
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Article 13 (Record of disclosure)

The unit responsible for filing material information shall assess, review, approve, and disclose such information, and shall keep written or electronic records. If electronic means are used, subsequent written documentation shall be archived. The evaluation records, approval documents, and related information shall be retained for at least five (5) years. Records shall include:

1. Assessment contents.
2. Names, signatures or seals, and dates of the personnel responsible for assessment, review, and approval.
3. Contents of the disclosed material information and legal basis.
4. Other relevant information.

Article 14 (Response to false media coverage)

If media coverage is inconsistent with the information disclosed by this Corporation, this Corporation shall promptly issue a clarification on the Market Observation Post System (MOPS).

Article 15 (Reporting of unusual events)

1. Any director, supervisor, managerial officer, or employee of this Corporation that becomes aware of any unauthorized disclosure of material inside information shall report to the responsible unit and the internal audit department as soon as practicable.
2. Upon receipt of such report, the responsible unit shall formulate corresponding measures. When necessary, it may invite members from internal audit and other departments to meet for discussion of the measures, and shall keep a record of the results for future reference. Internal auditors shall also perform audits as required by their duties.

Article 16 (Disciplinary measures)

This Corporation shall hold personnel responsible and take appropriate legal action

under the following circumstances:

1. Personnel of this Corporation disclose material inside information without authorization or otherwise violate these Procedures or any other applicable laws or regulations.
2. A spokesperson or deputy spokesperson communicates any information beyond the scope authorized by this Corporation or otherwise violates these Procedures or applicable laws or regulations.
3. Any person outside this Corporation divulges material inside information of this Corporation, thereby causing damage to this Corporation's rights or interests.

Article 17 (Internal controls)

These Procedures shall be incorporated into this Corporation's internal control system. The internal auditors shall regularly review the status of compliance with these Procedures and prepare related audit reports to ensure full implementation of the procedures for handling material inside information.

Article 18 (Awareness campaigns)

This Corporation shall conduct educational campaigns regarding these Procedures and relevant laws and regulations for the applicable personnel. Such campaigns shall also be provided to new directors, supervisors, managerial officers, and employees in a timely manner.

Article 19 (Implementation and amendments)

These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.

Article 20 (Date of adoption and amendments)

These Procedures were adopted on November 13, 2014.

The first amendment was made on August 6, 2019.

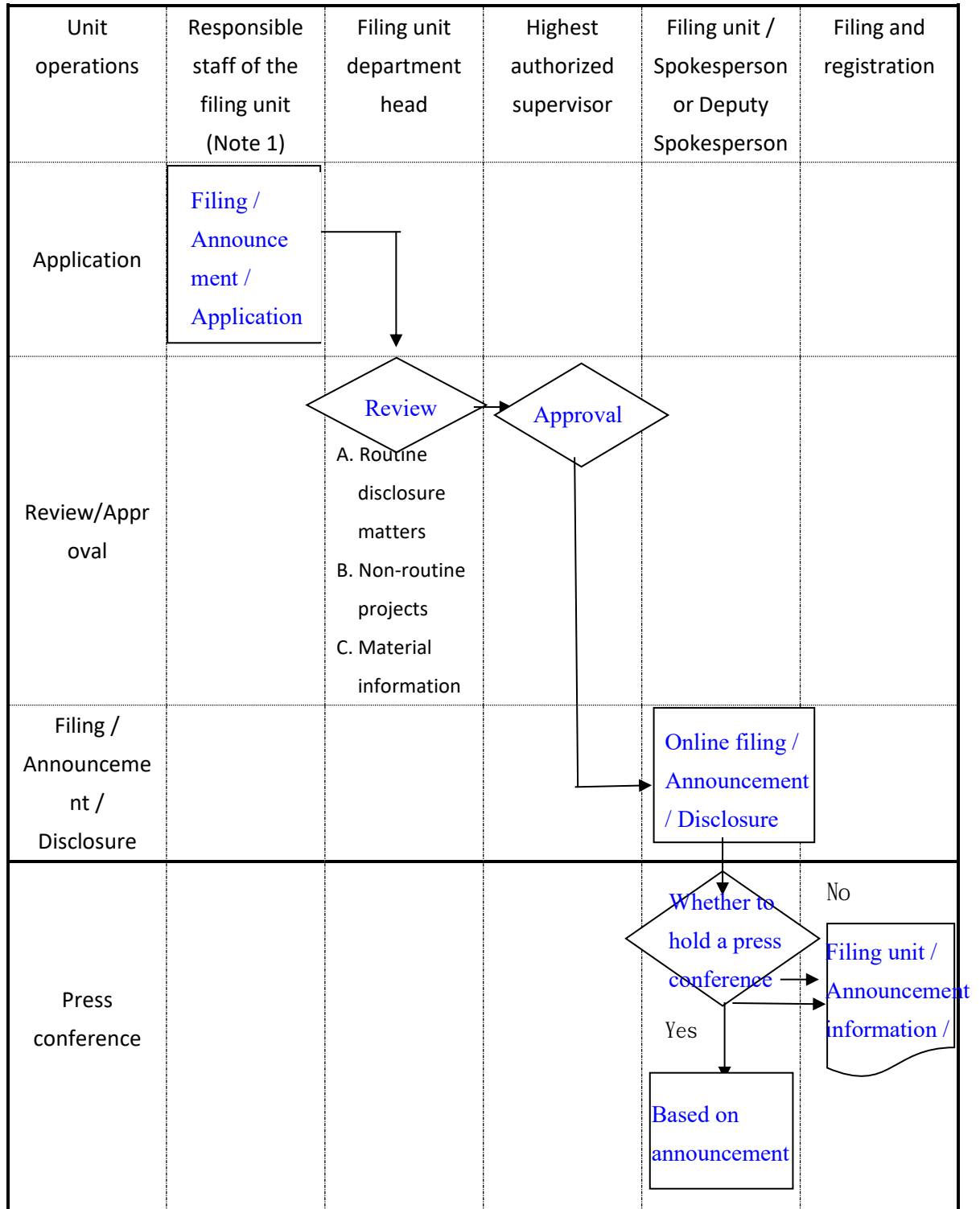
The second amendment was made on December 6, 2022.

The third amendment was made on November 4, 2025.



Appendix 1

GlobalWafers Co., Ltd. Material Information Disclosure Process Flowchart



(Note 1): The filing unit refers to the department responsible for filing information through the Market Observation Post System (MOPS), such as the Chairperson’s Office, Finance Department, or Internal Audit Department.



GlobalWafers Co., Ltd.

Application and Evaluation Checklist for Material Information Disclosure

Approval/Execution		Filing unit	
President/Chairperson	Spokesperson / Deputy Spokesperson	Review/Supervisor	Applicant
Date:	Date:	Date:	Date:

Material Information Disclosure Application Form

Filing unit :

Date of occurrence	/ /	Expected announcement date	/ /
Applicable provision	Paragraph		
Subject			
Description			

Disclosure process: The filing unit consolidates the information → review by the supervisor → approval and execution → the filing unit posts the announcement online or the spokesperson/deputy spokesperson makes the disclosure.



Evaluation Checklist for Material Information

1. Evaluation content	Evaluation explanation	Material disclosure / Press conference / Trading halt					
		Material disclosure		Press conference		Trading halt	
		Yes	No	Yes	No	Yes	No
(1) Where the circumstances comply with the “Procedures for Verification and Disclosure of Material Information of Companies Listed on the Taipei Exchange,” relevant laws and regulations, or Q&A guidelines requiring the disclosure of material information. (If the determination involves materiality, continue to complete item (2) to explain the material impact.)		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(2) Further explain the material impact on the Company’s finance, operations, shareholders’ rights and interests, or securities price:							
Conclusion: Material disclosure <input type="checkbox"/> Yes (Please proceed to complete Section 2: Verification procedures) <input type="checkbox"/> No Press conference <input type="checkbox"/> Yes (Please proceed to complete Section 2: Verification procedures) <input type="checkbox"/> No Trading halt <input type="checkbox"/> Yes (Please proceed to complete Section 2: Verification procedures) <input type="checkbox"/> No							
2. Verification procedures							
Verification items		Confirmation		Explanation			
(1) Confirm the requirement to disclose material information and the applicable provision (Article 4, Paragraph __).							
(2) Whether a press conference is required <input type="checkbox"/> Yes, Article 11, Paragraph ____ (please complete the relevant application form) <input type="checkbox"/> No							
(3) Whether an evaluation for trading halt has been conducted <input type="checkbox"/> Yes, Article 13-1, Paragraph ____ (please complete the relevant application form)							



<input type="checkbox"/> No		
(4) Confirm the date of occurrence of the fact requiring material information disclosure.		
(5) Based on the applicable provision format for material information disclosure – in both Chinese and English – complete the preparation of the upload file.		
(6) Ensure that the contents of the written application form and the upload file are identical, and that the uploaded file passes the testing without error.		
(7) Submit the Material Information Application Form to the head of the filing unit.		
(8) Submit the Material Information Application Form to the spokesperson or deputy spokesperson for approval and signature.		
(9) Submit the Material Information Application Form to the President or the Chairperson for final approval and execution.		