

GlobalWafers Co., Ltd. Remuneration Committee Charter

Article 1 (Basis of Formulation)

To enhance corporate governance and establish a sound remuneration system for the Company's directors and managerial officers, GlobalWafers Co., Ltd. (hereinafter referred to as "the Company") has established the Compensation and Remuneration Committee (hereinafter referred to as "the Committee") and formulated this Compensation and Remuneration Committee Charter (hereinafter referred to as "the Charter"). This Charter is adopted in accordance with Article 14-6 of the Securities and Exchange Act and the Regulations Governing the Establishment and Exercise of Powers of Remuneration Committees by Companies Listed on the Taiwan Stock Exchange or the Taipei Exchange, to ensure compliance and provide a structured framework for the Committee's operations.

Article 2 (Applicable Scope)

Unless otherwise stipulated by laws, regulations, or the Articles of Incorporation, matters concerning the duties and authority of the Committee shall be governed by the provisions of this Charter.

Article 3 (Announcement for Future Reference)

The Company shall publish the full text of this Charter on its official website and the Market Observation Post System (MOPS) to ensure accessibility and reference.

Article 4 (Functions of the Committee)

The Committee, in its professional and independent capacity, shall evaluate the Company's remuneration policies and systems for directors and managerial officers. It shall provide recommendations to the Board of Directors as a basis for decision-making to ensure a fair, transparent, and well-structured remuneration system.

Article 5 (Duties and Authorities)

The Committee shall exercise due diligence and act in good faith in the performance of its duties and responsibilities, ensuring that all recommendations are submitted to the Board of Directors for discussion. The Committee shall:

- I. Periodically review this Charter, the performance evaluation policies for directors and managerial officers, and the remuneration policies, systems, standards, and structures.
- II. Regularly assess and review the remuneration components and amounts for directors and managerial officers.

The Committee shall adhere to the following principles when fulfilling the aforementioned duties:

- I. Performance evaluations and remuneration for directors and managerial officers shall be determined with reference to industry standards, while considering individual performance, corporate financial performance, and the reasonableness of the correlation with future risks.
- II. The remuneration system shall not incentivize directors and managerial officers to take risks

exceeding the Company's risk tolerance in pursuit of compensation.

- III. The allocation of short-term performance bonuses and the timing of variable compensation payments to directors and senior executives shall be determined based on industry characteristics and the Company's business model.
- IV. The structure and amount of remuneration shall be reasonable. The determination of remuneration for directors and managerial officers shall not significantly deviate from financial performance outcomes.

The term "remuneration" in the preceding provisions includes but is not limited to cash compensation, stock options, profit-sharing, retirement benefits, severance pay, various allowances, and other forms of substantive incentives. The scope of remuneration shall be consistent with the standards outlined in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

If remuneration matters for directors and managerial officers of the Company's subsidiaries are subject to Board of Directors' approval, such matters must first be reviewed by the Committee, and its recommendations submitted to the Board for discussion.

Article 6 (Members)

The Committee shall consist of at least three members, who shall be appointed by a resolution of the Board of Directors. A majority of the members shall be independent directors, and the Committee shall elect an independent director to serve as the convener and meeting chair.

The professional qualifications and independence of the members of the Committee members shall comply with the requirements set forth in Article 5 and Article 6 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange".

The term of office of Committee members shall coincide with that of the Board of Directors that appointed them. If a vacancy arises and the number of Committee members falls below three, the Board of Directors shall convene a meeting within three months to appoint a replacement. However, if the vacancy is due to the dismissal of an independent director and no other independent director is available, the Company may, on an interim basis, appoint a non-independent director as a Committee member. Upon the election of a new independent director, the Board shall appoint an independent director to replace the interim member.

When there is an appointment or change in Committee membership, the Company shall publicly disclose the relevant information on the competent authority's designated information reporting website within two days from the date of occurrence.

Article 7 (Meeting Convention Procedure)

The Committee shall convene at least twice per year. A notice specifying the agenda shall be provided to all Committee members at least seven days in advance. However, in the case of an emergency, this advance notice requirement may be waived.

If the convener is unable to convene a meeting due to leave or other reasons, they shall designate another independent director of the Committee to act as the acting convener. If no other independent director is

available, the convener shall appoint another Committee member as the acting convener. If the convener does not appoint a proxy, the remaining Committee members shall elect one among themselves to act as the acting convener.

Article 8 (Drafting of Agenda)

The Committee's meeting agenda shall be determined by the convener. Other Committee members may submit proposals for discussion. The agenda shall be provided to all Committee members in advance to ensure adequate preparation.

During Committee meetings, the Company shall prepare an attendance register, which attending members must sign for verification and record-keeping purposes.

Committee members shall attend meetings in person. If a member is unable to attend, they may authorize another member to attend on their behalf as a proxy. Members participating via video conference shall be deemed to have attended in person.

When appointing a proxy to attend a meeting, the absent member must issue a written authorization for each meeting, specifying the scope of delegation and the agenda items covered.

A proxy may represent only one absent member at a time.

Article 9 (Resolution Method)

Resolutions of the Committee shall require the approval of more than half of all members. If the Committee chair solicits opinions and no objections are raised, the proposal shall be deemed approved, with the same effect as a formal vote.

The results of the vote shall be reported immediately during the meeting and documented in the meeting records.

Article 10 (Requirements on Recusal of Conflict of Interest of Members)

When the Committee discusses matters related to the remuneration of any of its members, such discussions shall be clearly stated in the meeting agenda. If a Committee member's participation in the discussion or voting could potentially compromise the Company's interests, that member shall recuse themselves from both discussion and voting. A recused member shall not appoint a proxy to exercise voting rights on their behalf.

Article 11 (Meeting Minutes)

The Committee shall prepare meeting minutes for all meetings, and the minutes shall accurately record the following:

- I. Session number, date, time, and location of the meeting.
- II. Name of the chairperson.
- III. Attendance details, including names of those present, excused absences, and absentees.
- IV. Names and titles of non-voting attendees.
- V. Name of the minutes taker.
- VI. Report items.

- VII. Discussion items, including the method of resolution and voting results for each proposal, the name of any member whose remuneration was discussed, details of the discussion, recusal status, and any objections or reservations expressed.
- VIII. Extraordinary motions, including the name of the proposer, resolution methods and results, summaries of statements from Committee members, experts, and other attendees, and any objections or reservations expressed.
- IX. Other matters required to be recorded.

If any Committee member expresses dissent or reservations regarding a resolution, and such opinion is formally recorded or submitted in writing, the opinion shall be included in the meeting minutes and publicly disclosed on the competent authority's designated information reporting website within two days from the occurrence.

The attendance register shall be considered an integral part of the meeting minutes. If the meeting is held via video conference, the video and audio recordings shall also be deemed part of the official record.

The meeting minutes shall be signed or sealed by both the chairperson and the minutes taker and distributed to all Committee members within twenty days after the meeting. The minutes shall also be submitted to the Board of Directors and classified as an important corporate record, which shall be retained for at least five years. Meeting minutes may be prepared and distributed electronically.

If a lawsuit related to Committee resolutions arises before the expiration of the retention period, all relevant records shall continue to be preserved until the conclusion of the litigation.

Article 12 (Response to Meeting Resolutions)

The Committee may authorize the convener or other Committee members to execute follow-up actions related to resolutions adopted under Article 5 or the engagement of professionals under Article 13, Paragraph 2. During the execution period, a written report shall be submitted to the Committee, and if deemed necessary, the matter shall be submitted to the next Committee meeting for ratification or reporting.

Article 13 (Resources for Exercise of Authority)

During Committee meetings, the Committee may invite the Company's directors, senior managers, internal auditors, CPAs, legal advisors, or other relevant personnel to attend and provide necessary information. However, such invitees must leave the meeting during discussions and voting.

The Committee may, by resolution, appoint external professionals, such as lawyers, CPAs, or other experts, to conduct necessary investigations or provide advisory services related to its exercise of authority. All expenses incurred shall be borne by the Company.

Article 14 (Implementation)

This Charter shall take effect upon approval by the Board of Directors. Any amendments shall follow the same approval process.



Article 15

This Charter was approved on September 2, 2014.

The first amendment was made on October 5, 2018.

The second amendment was made on November 7, 2019.

The third amendment was made on August 4, 2020.