

GlobalWafers Co., Ltd.

Standard Operating Procedures for Handling Requests from Directors

Article 1: To establish proper corporate governance of the Company, to assist directors to perform their duties and to improve the performance of the Board, the Company hereby stipulates these Procedures for compliance.

Article 2: Except as otherwise provided by laws and regulations or by the Articles of Incorporation, matters concerning the duties of directors of the Company must be handled under these Procedures.

Article 3: Directors of the Company must be provided with appropriate and timely information, and the format and quantity of information provided shall allow directors to make decisions under the condition of obtaining relevant documents and data, so that they are able to fulfill the duties of directors.

Article 4: The Board of the Company designates the Office of the President of the Company to be the meeting coordinator. The meeting coordinator shall prepare agenda items for Board meetings and shall provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting. A director of the opinion that the pre-meeting materials provided are insufficient may request the meeting coordinator to supplement further materials within five business days. If a director considers that the information on the relevant proposal is inadequate, the deliberation of the proposal may be postponed upon resolution of the Board.

Article 5: All directors of the Company must be able to obtain assistance from the corporate governance officer, to ensure that the procedures of the Board' meeting and all applicable laws and regulations are complied properly, and to also ensure excellent information exchange among the Board members and among the management departments.

Article 6: The Company has established the corporate governance officer, and the corporate governance officer is shall handle requests from the directors and is required to handle such requests within five business days based on the principle of assisting directors to perform their duties timely and effectively.

Article 7: These Procedures must be enforced upon approval of the Board. The same shall apply where these Procedures are amended.

These Procedures were established on May 7, 2019.