

GlobalWafers Co., Ltd.

## **Insider Trading Prevention Implementation Status**

The Company has established the “Procedure for Prevention of Insider Trading” to prohibit insiders from trading securities based on non-public information. In addition, on March 15, 2022, the Company has further included the provision of Article 8 to specify the following procedure for implementation:

- I. The Company’s directors, managerial officers, and individuals designated to perform duties according to Paragraph 1 of Article 27 of the Company Act are prohibited from trading their stocks during the closed period of thirty days before the announcement of annual financial statements, and fifteen days before the announcement of quarterly financial statements.
- II. The President’s Office of the Company shall explicitly inform the covered individuals about the closed period for prohibition on trading of stocks according to the preceding paragraph after the schedule of the Board of Directors’ meetings is arranged for the next year.
- III. The President’s Office of the Company shall be responsible for supervising the compliance status of the covered individuals specified in Paragraph 1 during the monthly shareholding report.

The Company organizes education and training courses related to “Prevention of Insider Trading” and “Ethical Management” for the current directors, managerial officers and employees periodically:

- Relevant education and training are organized for current directors, managerial officers and employees with needs or identified as needing to receive training at least once every two years;
- Relevant education and training are organized for new directors and managerial officers within three months after the assumption of job positions;
- For new employees, relevant education and training are organized during new employee orientation.

The course content of “Prevention of Insider Trading” includes the constituent elements

of insider training, material information disclosure method and timing, penalties, judicial interpretations and regulations related to insider equity changes, etc. The course content of “Ethical Management” includes the trade secret protection, fair trade, anti-bribery and anti-corruption, prevention of conflict of interest, export control and trade related laws, etc. In addition, relevant course materials are also available on the internal employee system for reference.

During insider trading prevention training, the Company reminds insiders that they must not trade company stocks during the closed period of thirty days before the announcement of annual financial statements, and fifteen days before the announcement of quarterly financial statements. In addition, insiders are also informed about the closed period for prohibition on trading of stocks before the announcement of each financial statements according to relevant schedule after the schedule of the Board of Directors’ meetings is arranged for the next year. Furthermore, before the Board meeting for the approval of the financial statements and during the report on the monthly shareholding status of insiders, insiders are also reminded to comply with the laws and regulations, to help prevent unintentional violations.

The implementation result of the most recent period is as follows:

1. In June 2025, for officers above the rank of department head and designated trainees, a 1-hour educational course on “Prevention of Insider Trading” was organized and a total of 84 people participated in the course.
2. In November 2025, for officers above the rank of department head, a 1.5-hour educational course on “Ethical Management” was organized and a total of 85 people participated in the course.
3. In December 2025, for all directors, aggregately 2.5-hour educational courses on “Prevention of Insider Trading” and “Ethical Management” were organized and a total of 8 directors participated in the course.
4. In 2025, for new employees, aggregately 2.5-hour online educational courses on “Prevention of Insider Trading” and “Ethical Management” were organized and a total of 113 people participated in the course.