

WIN Semiconductors Corp.

Management Procedures for Material Inside Information and Preventing of Insider Trading

Article 1 (Purpose of the Procedures)

The Company shall implement its disclosure of material information in accordance with applicable laws and regulations, Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities. The Procedures are established to prevent improper information disclosures and to ensure the consistency and accuracy of information released by this Company to the public.

Article 2 (Scope of application)

The Procedures shall apply to:

1. All directors, managerial officers, and natural persons designated to exercise powers as representative pursuant to Article 27, paragraph 1 of the Company Act.
2. Any shareholder holding more than ten (10) percent of the shares of the Company.
3. Any other person who acquires knowledge of the Company's information due to their position, profession, or relationship of control.
4. A person who has only lost such status within the last six months though no longer among those listed in one of the preceding three subparagraphs.
5. Any person who has learned the information from any of the persons named in the preceding four subparagraphs.

Any person set out in subparagraph 1 or 2 of the preceding paragraph includes his/her spouse, minor child and nominee holder.

Article 3 (Scope of material inside information that will have a material impact on price of the securities)

Information that will have a material impact on the price of the securities shall mean information relating to finances or business of the Company, or supply and demand of securities of the Company on the market, or tender offer of such securities, the specific content of which will have a material impact on the price of the securities, or will have a material impact on the investment decision of a reasonable prudent investor. The scope of the information shall be prescribed by the competent authority.

Article 4 (Responsible unit in charge of the handling of material inside information)

The Company establishes a unit charged with handling material inside information. The responsible unit is composed of spokesperson, deputy spokesperson, head of legal, head

of finance and head of accounting, and adequate personnel in accordance with the business conditions, and operation needs of the Company. The unit shall have the following functions and authorities:

1. Responsibility for formulating drafts of the Procedures and any amendments to them, and designing a system for preserving all documents, files, electronic records, and other materials related to the Procedures.
2. Responsibility for receiving inquiries in connection with the methods of handling material inside information, and for consultation, review, and recommendations relating to the Procedures.
3. Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.
4. Other activities related to the Procedures.

Article 5 (Measures for preventing trading before the public disclosure of material inside information that will have a material impact on price of securities)

Upon knowing of any information that will have material impact on the price of the securities of the Company, prior to the public disclosure of such information or within eighteen (18) hours after its public disclosure, the persons listed in Article 2 of the Procedures shall not purchase or sell securities of the Company that are listed on an exchange or an over-the-counter market, or any other equity-type security of the Company.

Article 6 (Confidentiality operations before the public disclosure of material inside information that will have a material impact on price of securities)

The Company shall adopt adequate control measures for the firewalls:

1. Any director, managerial officer, and employee of the Company shall exercise the due care and fiduciary duty of a good administrator and act in good faith when performing their duties, and shall sign confidentiality agreements.
2. Any director, managerial officer, and employee who with knowledge of material inside information of the Company may not divulge the information to others.
3. Any director, managerial officer, and employee of the Company may not inquire about or collect any non-public material inside information of the Company not related to their respective duties from a person with knowledge of such information, nor may they disclose to others any non-public material inside information of the Company of which they become aware for reasons other than performance of their duties.
4. Proper protection of confidentiality shall be given to files and documents containing the Company's material inside information when transmitted in written form. When transmitted by e-mail or other electronic means, such files and documents must be processed with appropriate security technology such as encryption or electronic

signatures.

5. Files and documents containing the Company's material inside information shall be backed up and stored in a safe location.
6. Enhance measures for custody and maintaining the secrecy of files and documents containing non-public material related to inside information.
7. Any organization or person outside of the Company that is involved in any corporate action of the Company relating to a merger or acquisition, major memorandum of understanding, strategic alliance, other business partnership plans, or signing of a major contract shall be required to sign a nondisclosure agreement, and may not disclose to another party any material inside information of the Company's thus acquired.

Article 7 (Principles of disclosure of material inside information)

The Company shall comply with the following principles when making public disclosures of material inside information:

1. The information disclosed shall be accurate, complete, and timely.
2. There shall be a well-founded basis for the information disclosure.
3. The information shall be disclosed fairly.

Article 8 (Evaluation and Decision-making Process for Internal Material Information)

The Company's material decisions or significant events that are in accordance with the "Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEx Listed Securities" or that are further evaluated to have a material effect on the Company finances, business, shareholders' equity, or securities price, shall be approved by the in-charge supervisor and submitted to the unit in charge of material information for review, and the material information shall be announced within the time limits prescribed by law after being approved and implemented by the general manager.

Article 9 (Implementation of the spokesperson system)

Any disclosure of the Company's material inside information, except as otherwise provided by law or regulation, shall be made by the Company's spokesperson, or by a deputy spokesperson acting in such capacity in a confirmed sequential order. When necessary, the disclosure may be made directly by a responsible person of the Company.

The Company's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by the Company, and no personnel of the Company other than those serving as the Company's responsible person, spokesperson, or deputy spokesperson may disclose any material inside information of the Company to outside parties without authorization.

Article 10 (Record of disclosure of material inside information)

The responsible unit in charge of material information of the Company is responsible for the review, announcement, and document preservation of material information. The in-charge unit shall record the evaluation and approval in writing, except in cases of emergency, non-office hours, or other force majeure events, and when the evaluation or approval is made electronically, the relevant documents shall be filed in writing and the related information shall be preserved for at least five years.

The following records shall be kept for the announcement of material information by the Company:

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1. Evaluation content.
2. Signature or stamp with date and time of the valuation, review personnel, and responsible supervisor.
3. Content of the announced material information and applicable laws and regulations.
4. Any other relevant details.

Article 11 (Response to false media coverage)

If a media agency releases information that is in any respect inconsistent with material information disclosed by the Company, the Company shall promptly issue a clarification on the Market Observation Post System (MOPS) and request the media agency to correct the information.

Article 12 (Reporting of unusual events)

Any director, managerial officer, or employee of the Company that becomes aware of any unauthorized disclosure of the Company's material inside information shall report to the responsible unit and the internal audit department of the Company as soon as practicable. Upon receipt of a report made pursuant to the preceding paragraph, the responsible unit shall formulate corresponding measures. When necessary, it may invite members from the internal audit and other departments to meet for discussion of the measures, and shall keep a record of the results of the measures for future reference. The internal auditors shall also perform such audits as their duties may require.

Article 13 (Disciplinary measures)

The Company shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:

1. Personnel of the Company disclose material inside information without authorization to any outside party, or otherwise violate the Procedures or any other applicable law or

regulation.

2. A spokesperson or deputy spokesperson of the Company communicates to any outside party any information beyond the scope authorized by the Company, or otherwise violates the Procedures or any other applicable law or regulation.
3. If any person outside the Company divulges any material inside information of the Company, thereby causing damage to any property or interest of the Company, the Company shall pursue appropriate measures to hold the person divulging the information legally liable.

Article 14(Awareness programs)

The Company shall conduct educational campaigns to promote awareness among all persons with respect to the Procedures and related laws and regulations.

Article 15(Insiders information filing and changes)

The Company shall establish and maintain the files of insider data, and report to the competent authority in accordance with the prescribed time limit and method.

When insiders such as directors, managerial officers, and shareholders holding more than 10% of the share of the Company and their related parties (including spouses, minor children of insiders, and those who hold shares in the name of insiders) change, the Company shall handle information declaration within two days after the fact occurs on “Insider New Appointment or Dismissal real-time declaration system.”

Directors and managerial officers shall sign a declaration of knowing the relevant laws and regulations of the insider within 5 days of taking office, and keep it in the Company for future reference. A copy of the declaration of directors shall be sent to the competent authority for future reference within 10 days of taking office.

Article 16(Effective date and amendment)

The Procedures, and any amendments to them, shall be implemented upon approval by the Board of Directors.