Stock Symbol:	3265

Winstek Semiconductor Co., Ltd.

The 2024 1st Extraordinary Shareholders' Meeting

Meeting Handbook

Time: 10:00 a.m. on December 18, 2024 (Wednesday)

Address: No. 8, Technology 5th Road., East Dist., Hsinchu City

Table Of Contents

I. MEETING PROCEDURE 2
II. MEETING AGENDA 3
1. DISCUSSION 4
2. QUESTIONS AND MOTIONS 4
III. ATTACHMENTS
Attachment 1. Yu Fong Real Estate Appraisers Firm And De Tian Real Estate Appraisers Joint Firm Real Estate Appraisal Report. ..... 5~11
Attachment 2: We Win Cpa's Firm Issued An Opinion On The Reasonableness Of The Real Estate Price. ..... 12~14
Attachment 3: Evaluation Obtained From Related Parties. ..... 15~22
Attachment 4. Real Estate Sales Agreement ..... 23~30
IV. APPENDIX
APPENDIX 1. ARTICLES OF INCORPORATION ..... 31~36
APPENDIX 2. RULES OF PROCEDURES FOR SHAREHOLDERS MEETINGS ..... 37~39
APPENDIX 3. PROCEDURE FOR ACQUISITION AND DISPOSAL OF ASSETS ..... 40~58
APPENDIX 4: SHAREHOLDINGS OF ALL DIRECTORS 59

I. The 2024 1st Extraordinary Shareholders' Meeting Agenda of Winstek Semiconductor Co., Ltd.

1. Call the meeting to order

2. Chair's Remarks

3. Discussion

4. Questions and Motions

5. Adjournment

II. The 2024 1st Extraordinary Shareholders' Meeting Agenda of Winstek Semiconductor Co., Ltd.

Convening method: Physical shareholders' meeting

Time: 10:00 a.m. on December 18, 2024 (Wednesday)

Address: No. 8, Technology 5th Road., East Dist., Hsinchu City

1. Call the Meeting to Order

2. Chair's Remarks

3. Discussion

    Approve the proposal for the purchase of the Hsinchu Science Park factory building and ancillary equipment by the subsidiary, Winstek Semiconductor Technology Co., Ltd.

4. Questions and Motions

5. Adjournment

1. Discussion

Cause of action: The plan of purchasing Hsinchu Science Park factory buildings and ancillary equipment from the related parties of Winstek Semiconductor Technology Co., Ltd., the subsidiary, is hereby proposed for discussion. (Proposed by the Board)

Description:

1. Winstek Semiconductor Technology Co., Ltd. (hereinafter referred to as Winstek), the company's subsidiary, plans to purchase a factory located at No. 8, Technology 5th Road., East Dist., Hsinchu City and related equipment for operation and production capacity expansion from its related party, Sigurd UTC Corporation. and production capacity expansion, which is for an amount not more than **NT$1,695,330,000** (including building value-added business tax).
2. Please refer to Attachment (1) and Attachment (2) for the appraisal report issued by Yu Fong Real Estate Appraisers Firm and De Tian Real Estate Appraisers Joint Firm and the opinion on the reasonableness of the real estate price issued by a CPA Firm.
3. According to the provisions of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies," the related party transactions must be submitted to the company's shareholders' meeting for approval. Please refer to Attachment (3) for the agreement matters in details, and refer to Attachment (4) for the draft of the real estate sales agreement in details.
4. Since the chairman of Winstek Semiconductor Technology Co., Ltd. and the counterparty is the same person, it is planned to have Director Zi-Li Weng authorized to have a sales agreement signed with the counterparty within the aforementioned transaction amount limit on behalf of Winstek Semiconductor Technology Co., Ltd.

Decision:

2. Questions and Motions

3. Adjournment

Attachment (1)

Factory located at No. 8, Technology 5th Road., East Dist., Hsinchu City Real Estate Appraisal Report

Client: Winstek Semiconductor Technology Co., Ltd.
Appraisal Firm: Yu Fong Real Estate Appraisers Firm

Report Date: October 14, 2024

Real Estate Appraisal Report Abstract

1. Real Estate Appraisal Report No.: (113) Yu Fong No. 11309002

2. Client: Winstek Semiconductor Technology Co., Ltd.

3. Basic data of the subject property:

(1) Contents of the subject property:

1. Building information: Hsinchu City, Keyuan section, Keyuan subsection, No.00524-000
2. Address: No. 8, Technology 5th Road., East Dist., Hsinchu City

(2) Property rights and area:

1. Land owner and scope of interests: Only the value of the buildings not the land is evaluated.
2. Building owner and scope of interests:

No.	Building Serial No. (Keyuan Section, Keyuan Lot)	Address	Area (m^2)	Owner	Scope of interests	Area (m^2) owned	Area (ping) owned	Note
1	524	No. 8, Technology 5th Road., East Dist., Hsinchu City	45, 741.69	Sigurd UTC Corporation	1/1	45,741.69	13, 836.86	
Total			45, 741.69			45,741.69	13, 836.86	

Note: The conversion to ping (square meter) in the above table is rounded up to the second decimal point; therefore, the readers of the report are reminded to pay attention to the differences in presentation.

3. Ownership of and other rights and interests: No other rights and interests are found.
4. According to the indication of the land or building registration transcript, there is not an application filed for provisional attachment, sequestration, pre-registration, and other restriction registration against the subject property.

(3) Type of real estate: Factory

(4) Current use of the subject property: The subject property in this case is located on the north side of Hsinchu Science Park. It is a reinforced concrete and steel-framed building with five floors above ground and one underground floor. It was found in idling at the time of the on-site survey. The clean rooms are setup on the 1st, 4th, and 5th floors of the factory building with office areas, equipment rooms, audio-visual classrooms, and other spaces made available as well. Overall, the subject property is maintained in a good condition.

Excerpt 1

4. Appraisal preconditions:

(1) Purpose of appraisal: Reasonable transaction price reference.

(2) Type of value: Market value

(3) Date of value opinion: October 10, 2024

(4) Date of property inspection: September 18, 2024

(5) Conditions of appraisal:

1. The building in this case is located on leased land, and only the value of the building is evaluated at the request of the client. Therefore, the principle of independent appraisal is adopted to evaluate the market value of the building on the ground.
2. This case is based on the registration transcript issued by the land administration authority and the area stated in the building measurement chart, and also takes into account the factory building structure, clean room planning, floor load specifications, elevators and other major facility systems to evaluate the market value of the subject property.

5. Appraisal value and conclusion:

The appraisal is performed in accordance with the cost method in this case in accordance with the nature of the product and general market transaction, and it is in accordance with Article 14 of the Regulations on Real Estate Appraisal and the No. 9 General Appraisal Practice of Taipei Real Estate Appraisers Association. The final price of the subject property in this case was determined by our real estate appraisers based on the property rights, general factors, local factors, individual factors, current real estate market conditions and the most effective use of the subject property, as well as the professional opinions of our appraisers. The final price is determined as follows:

No.	Address	Area (m^2)	Area (ping)	Appraisal unit price (NT$/ping) (before tax)	Total appraisal price (NT$) (before tax)
1	No. 8, Technology 5th Road	45,741.69	13, 836. 86	117,000	1,618,912, 620

Note: The conversion to ping (square meter) in the above table is rounded up to the second decimal point; therefore, the readers of the report are reminded to pay attention to the differences in presentation.

<u>The final price of the subject property is determined to be: NT$1,618,912,620</u>

The aforementioned appraisal results are only applicable for reference in determining the reasonable transaction price of the subject property. In addition, the readers of the real estate appraisal report are hereby reminded to read the basic declarations, restrictions, descriptions of basic matters, and conditions of appraisal to avoid the misuse of the appraisal results.

Excerpt 2

Real estate appraiser: 

Real Estate Appraiser License No.: (103) TNG No. 000466
Real Estate Appraiser Business License No.: (104) TCG No. 000212
Taipei City Real Estate Appraisers Association Membership Certificate No.: (113) TCG No. 191

Real estate appraiser: 

Real Estate Appraiser License No.: (104) TNG No. 000476
Real Estate Appraiser Business License No.: (108) TCG No. 000268
Taipei City Real Estate Appraisers Association Membership Certificate No.: (113) TCG No. 196

Real estate appraiser: 

Real Estate Appraiser License No.: (111) TNG No. 000639
Real Estate Appraiser Business License No.: (111) TCG No. 000312
Taipei City Real Estate Appraisers Association Membership Certificate No.: (113) TCG No. 284

Excerpt 3

Real Estate Appraisal Report

No. 8, Technology 5th Road ., East Dist., Hsinchu City

Original document

Case No.: DTA1130901
Client: Winstek Semiconductor Technology Co., Ltd.
Date of value opinion: October 10, 2024
Date of property inspection: September 18, 2024
Report Date: October 14, 2024

De Tian Real Estate Appraisers Firm

7F-8, No. 33, Section 2, Guiyang Street, Wanhua District, Taipei City
TEL/ 02-2381-2270 FAX/ 02-2381-2271

Real Estate Appraisal Report Abstract

1. Real Estate Appraisal Report No.: DTA1130901

2. Client: Winstek Semiconductor Technology Co., Ltd.

3. Basic data:

(1) Subject property

1. Building information: Hsinchu City, Keyuan section, Keyuan subsection, No.00524-000 x 1 lot
2. Building address: No. 8, Technology 5th Road., East Dist., Hsinchu City (including 155 ramp parking spaces on the underground level and 147 ground-level mechanical parking spaces at the legally designated area).
3. The area of the subject property: The building area is 45,741.69 square meters, equivalent to 13,836.86 pings

(2) Building owners and scope of interests:

Item	Building floors and location	Building Serial No.	Owner	Total area (m^2) (Ping)	Scope of interests	Area (m^2) owned (Ping)	Note
1	No. 8, Technology 5th Road	524	Sigurd UTC Corporation	45,741.69 13,836.86	1/1	45,741.69 13,836.86	Including 155 ramp parking spaces on the underground level and 147 ground-level mechanical parking spaces that are not included in the building area.
Total				45,741.69 square meters, approximately 13,836.86 pings			

(3) Land zoning:

The subject property is located at Keyuan section, Keyuan subsection, Lot No. 6-18, within the scope of the "Hsinchu Science Park Designated Area in planning (in Hsinchu City) (excluding the scope of the 'Gaofeng Li Reserved Area Review and Change Preservation Project') detailed plan (including urban map reproduction review) (Phase 1)," which falls within the scope of Hsinchu Science Park designated area with a statutory building coverage ratio of 60% and a floor area ratio of 200%.

(4) Current use of the subject property:

The subject property is located at No. 8, Technology 5th Road., Hsinchu City, within the scope of the Hsinchu Science Park, which is on a state-owned land. The land on which the subject property located is with three sides opened to the public road, the 8-meter-wide Keji 5th Road to its west, a 5-meter-wide private road to its south, and a 5-meter-wide private road to its west. The landform is irregular and the terrain is gentle slope (from west to east and from south to north, the terrain declines gradually).There is a low-rise factory building constructed with 5 floors above ground and 1 floor underground. The structure includes a factory building, an office building, and a computer facility building that are all connected.

Excerpt I

A parking lot is setup on the B1F floor of the factory building with cleanrooms setup on the IF, 3F, and 4F and a warehouse and classroom on the 5F. The office building is located on the east side of the factory building with restaurants and offices setup on the B1F, offices and locker rooms on the 1F. and supervisors' offices and general offices on the 2F; also, general offices on the 3F, video classroom and general offices on the 4F, and staff storage room, rhythm classroom, and material storage area on the 5F. The B1-5F building on the north side of the factory area is the computer facility building. The entire building is currently in idling.

In terms of parking spaces, the B1F of the building is a car parking lot, which is a ramp parking space with a total of 155 parking spaces in service. The driveway entrance and exit are located on the west side of the factory building. The statutory ground-level parking spaces refer to the 147 mechanical parking spaces, which are currently in idling.

4. Appraisal preconditions:

(1) Purpose of appraisal: Reasonable market price appraisal

(2) Type of value: Market value

(3) Conditions of appraisal: Appraisal is conducted under normal conditions.

(4) Date of value opinion: October 10, 2024

(5) Date of property inspection: September 18, 2024

5. Appraisal value and conclusion:

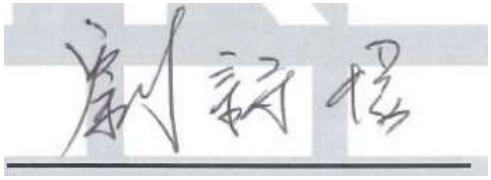
NT$1,593,000,000

（NT $1,593,000,000.00）



The aforementioned appraisal results exclude value-added business tax and are only applicable to the value reference of the subject property under the purpose of appraisal in this report. The intended users of this appraisal report are required to carefully read the basic declarations, restrictions, descriptions of basic matters, and conditions of appraisal in the report in order to avoid misusing the appraisal results.

6. Record of other rights and interests pledged: No other rights and interests are found.



Real Estate Appraiser License No.: (92) TNG No. 000141

Business License No.: (104) TCG No. 000219

Association Certificate No.: (113) TCG No. 197

Excerpt II

Attachment (2)

Winstek Semiconductor Technology Co., Ltd. obtained the written opinion on the reasonableness of the real estate price from Sigurd UTC Corporation.

October 15, 2024

Abstract of the opinion on the reasonableness of the real estate price obtained by Winstek Semiconductor Technology Co., Ltd. from Sigurd UTC Corporation.

To: Winstek Semiconductor Technology Co., Ltd.

You esteem company is a 100% directly owned subsidiary of Winstek Semiconductor Co.; also, Sigurd Microelectronics Corp. are the ultimate parent company of your esteem company and Sigurd UTC Cooperation; therefore, it makes your esteem company a related party of Sigurd UTC Cooperation. Due to the consideration of the Group's overall development planning, it is planned for your esteem company to acquire the real estate of Sigurd UTC Cooperation, which is an invested company under the equity method with 100% shares held by UTAC Taiwan. Since the transaction amount will reach 20% of the paid-in capital of your esteem company, 10% of the total assets, or more than NT$300 million, this CPA is entrusted to express an opinion on the reasonableness of the price of the real estate acquired this time in accordance with Article 15 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies." The summary is as follows:

This written opinion is based on the appraisal base date of October 15, 2024; also, based on the real estate appraisal report issued on October 14, 2024 by the appraisers "Yuchung Hu, Chihhao Chen, and Poyu Chang of Yu Fong Real Estate Appraisers Firm," and the real estate appraisal report issued on October 14, 2024 by the appraiser "Shikai Liu of De Tian Real Estate Appraisers Joint Firm." The formula for the conclusion formed should be appropriate and reasonable; also, should be sufficient to serve as the basis for the CPA's opinion.The sales comparison approach and the cost approach are adopted to appraise the subject property of this case, including the current market conditions, the applicability of each appraisal approach, the purpose of appraisal, etc.The appraisal results of the appraisers " "Yuchung Hu, Chihhao Chen, and Poyu Chang of Yu Fong Real Estate Appraisers Firm" and the appraiser "Shikai Liu of De Tian Real Estate Appraisers Joint Firm" were NT$1,618,912,620 (excluding value-added business tax) and NT$1,593,000,000 (excluding value-added sound industry tax), respectively. The difference between the two appraisals is NT$25,912,620, approximately 1.63%, which is reasonable.

The appraisal interval of the subject property in this case, including value-added business tax, is NT$1,672,650,000 ~ NT$1,699,858,251. Your company's planning to acquire the real estate of Sigurd UTC Corporation for an amount of NT$1,695,330,000 (including value-added business tax) is reasonable.

According to the evaluation of the reasonableness of related party transaction costs as stated in Article 16 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies," the transaction costs for the real estate of the owner, Sigurd UTC Corporation, are NT$1,695,849,509.Therefore, the evaluation results show that the transaction costs of the related parties are not lower than your esteem company's estimated transaction price of NT$1,695,330,000 (including value-added business tax).

Please refer to the explanation in Note VII. Material Assumptions, Restrictions, and Material Uncertainties of this Written Opinion for the material assumptions, restrictions, and material uncertainties in details.

We Win CPA's Firm

CPA: 

October 15, 2024

Attachment (3)

Winstek Semiconductor Technology Co., Ltd.

Evaluation obtained from the related parties.

Content check	Evaluation status
Procedures for the Company's acquisition and disposal of assets from or to related parties 1. When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised in accordance with Article 7 and this article, if the transaction amount reaches 10% or more of the Company's total assets, the Company shall obtain an appraisal report from a professional appraiser or a CPA's opinion. The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 7, Paragraph 4. When whether a transaction counterparty is a related party is judged, in addition to legal formalities, the substance of the relationship shall also be considered.	The total transaction amount of this case is for an amount of NT$1,614,600 thousand (before tax). Two professional appraisers, Yu Fong Real Estate Appraisers Firm and De Tian Real Estate Appraisers Joint Firm, were appointed to conduct appraisal services with a report issued in accordance with the governing regulations. Also, We Win CPA's Firm was contracted to issue an opinion on the reasonableness of the real estate price.
2. When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party, and the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of the Company's total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds, bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, it may not proceed to enter into a transaction contract or make a	

payment until the following information has been approved by the Audit Committee and passed by the Board of Directors.	
(1) The purpose, necessity, and anticipated benefit of the acquisition or disposal of assets.	The company with a focus on the development trends of the semiconductor market and packaging and testing technology plans to set up a branch company in Hsinchu Science Park, build a production base, and invest in and expand advanced packaging and testing capacity. It can also provide "Turnkey Service" of wafer-level packaging, FlipChip Assembly and testing (CP/FT), effectively reducing product production cycle, manufacturing costs and transportation risks in order to meet customer needs and to improve the company's overall service competitiveness.
(2) The reason for choosing the related party as a transaction counterparty.	The company for the overall operational considerations plans to set up a branch company and factory in Hsinchu Science Park to develop and provide advanced packaging technology-related services by cooperating with the Group companies.
(3) With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding the evaluation of the reasonableness of the preliminary transaction terms under Paragraphs 3 to 5.	Please refer to Paragraphs 3 to 5 for details.
(4) The date and price at which the related party originally	Original acquisition date of the related party: September 5, 2024

acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship with the Company and the related party.	Price amount: NT$1,614,600 thousand Transaction counterparty: Resonac HD Taiwan Co., Ltd. Relationship with the company and related parties: Non-related party
(5) Monthly cash flow forecasts for the year commencing from the anticipated month of the signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the fund utilization.	Please refer to the Cash Income and Expenditure Forecast for details.
(6) An appraisal report from a professional appraiser or a CPA's opinion was obtained as per the preceding paragraph.	The company has contracted two professional appraisers to perform appraisal services with a report issued; also, has appointed a CPA Firm to issue an opinion on the reasonableness of the real estate price.
(7) Restrictive covenants and other important stipulations associated with the transaction. With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries of which it directly or indirectly holds 100% of their outstanding shares or total capital, the Company's Board of Directors may delegate the Chairman to decide such matters when the transaction is within a certain amount and have the decision subsequently submitted to and ratified by the soonest Board meeting afterwards as per Article 8. 1. Acquisition or disposal of equipment or right-of-use assets thereof held for business use. 2. Acquisition or disposal of real property right-of-use assets held for business use. When a matter is submitted for discussion by the	There is no such thing in this case.

	Board of Directors pursuant to Paragraph 1, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board meeting. Where the Company or its subsidiary that is not a domestic publicly listed company engages in a transaction under Paragraph 1, and the transaction amount reaches 10% or more of the Company's total assets, the Company shall submit the information listed in Paragraph 1 to the shareholders' meeting for approval before proceeding to enter into a transaction contract or make a payment. However, the transactions between the Company and its parent or subsidiaries or between its subsidiaries are not subject to this provision. The calculation of the transaction amounts referred to in Paragraph 1 and the preceding paragraph shall be handled in accordance with Article 7, Paragraph 2 and Paragraph 4 herein, and "within the preceding year" as stated herein refers to the year preceding the date of occurrence of the current transaction. The portions that have been submitted to the shareholders' meeting and Audit Committee for approval and to the board of directors for resolutions need not be counted toward the transaction amount.	
3.	The company when acquires real property or right-of-use assets thereof from a related party shall evaluate the reasonableness of the transaction costs by the following means:	The company commissioned We Win CPA's Firm to evaluate the reasonableness of the transaction cost and to issue an opinion on the reasonableness of the real estate price in accordance with the regulations (please refer to the attachment for details).
(1)	Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. The so-called "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company	

purchases the assets; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance. (2) Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties. Where land and houses thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the houses may be separately appraised in accordance with either of the means listed in the preceding paragraph. (3) The company acquires real property or right-of-use assets thereof from a related party and appraises the cost of the real property or right-of-use assets thereof in accordance with the preceding two paragraphs and shall also engage a CPA to check the appraisal and render a specific opinion. Where the company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with Paragraph 1 and Paragraph 2 of this Article: 1. The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift. 2. More than 5 years will have elapsed from the time the related party signed the contract to acquire the	

real property or right-of-use assets thereof to the signing date for the current transaction. 3. The real property is acquired through signing a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land. 4. The real property right-of-use assets for business use are acquired by the company with the parent or subsidiaries, or by the subsidiaries in which the company directly or indirectly holds 100% of the issued shares or authorized capital.	
4. When the results of the company's appraisal conducted in accordance with Paragraph 1 and Paragraph 2 of this Article are uniformly lower than the transaction price, the matter shall be handled in compliance with Paragraph 5 of this Article. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA, this restriction shall not apply: (1) Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions: 1. Where undeveloped land is appraised in accordance with the means in the preceding paragraph, and houses according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The so-called "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three (3) years or the gross profit margin for the construction industry for the most recent	None

period as announced by the Ministry of Finance, whichever is lower. 2. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices. (2) Where the company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year. Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.	
5. Where the company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the aforementioned requirements are uniformly lower than the transaction price, the following steps shall be	None

taken: (1) A special reserve shall be set aside in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in the company, then the special reserve called for under Article 41, Paragraph 1 of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the shareholdings. (2) Each independent director of the Audit Committee shall comply with Article 218 of the Company Act. (3) Actions taken pursuant to Subparagraph 1 and Subparagraph 2 shall be reported to a shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus. The company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Financial Supervisory Commission has given its consent. When the company obtains real property or right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms-length transaction.	

Attachment (4)

Real Estate Sales Agreement

Buyer: Winstek Semiconductor Technology Co., Ltd.

Seller: Sigurd UTC Corporation

Contract signing date: _____ (MM/DD/YY)

Real Estate Sales Agreement

Covenanters of the Real Estate Sales Agreement

Buyer: Winstek Semiconductor Technology Co., Ltd. (referred to as “Party A” hereinafter)

Seller: Sigurd UTC Corporation (referred to as “Party B” hereinafter)

Party A and Party B hereby agree to stipulate the following terms and conditions related to the sale of real estate for mutual compliance:

Article 1: Details of the real estate subject to trade:

1. Building information: No. 8, Technology 5th Road., East Dist., Hsinchu City (Building No.: Keyuan section,Keyuan subsection, No.00524-000), fully owned (hereinafter collectively referred to as the “subject matter of sales”), and the relevant building details are as shown in Appendix 1: Building Registration Transcript.
2. The area of the subject matter shall be subject to the valid building registration transcript on the contract signing date. If the actual area does not match the registered area, Party A and Party B agree not to make any claims or requests an increase or decrease in the purchase price or compensation.

Article 2: Purchase price and payment method

1. The transaction price is **NT$1,695,330,000** (including building value-added business tax).
2. Payment method: Party A shall have each installment payment remitted to the bank account designated by Party B in accordance with this contract.
   Bank name:
   Account name: Sigurd UTC Corporation
   Account No.:
   The payment made in accordance with the aforementioned payment method shall be deemed completed only when the money is actually transferred into the account.
3. The parties to this contract agree to the amount and timing for each installment payment as follows:
   (1) The 1st installment (on the contract signing date):
   Party A shall pay the first installment of NT$1,000,000,000 on the contract signing date.
   (2) The 2nd installment (after tax):
   The second installment is for an amount of NT$200,000,000.
   Party A and Party B should complete the compilation and seal affixation of the papers and documents required for registering the ownership transfer of the subject matter of sales and then forward it to the land administration agent upon receiving the letter of agreement for the transfer of the self-built factory issued by the Hsinchu Science Park Bureau (NSTC) and the soil test report for the land provided by Party

B, and within 3 business days after obtaining the soil test review consent letter for the land from the Bureau of Environmental Protection Hsin Chu or the competent authority. The said land administration agent shall file tax return with the tax authority within two (2) days.

Party A shall pay the tax within three (3) business days after receiving the deed tax on the subject matter of the sale and the notice of the land administrator agent; also, the payment amount for the second installment shall be transferred to the account designated by Party B.

(3) The 3rd installment (final payment) :

(1) After obtaining the tax payment certificate from the tax authority for transferring the ownership of the subject matter of sales to Party A, Party B shall prompt the land administration agent to file an application for registration of ownership transfer of the subject matter of sales to the land administration authority as soon as possible.

(2) After (i) the ownership of the subject matter has been transferred to Party A, and (ii) except for the mortgage established by the lending bank for Party A's financing loan, there is no any encumbrance on the subject matter. Party A should prompt the lending bank to have the 3rd payment for an amount of NT$495,330,000 remitted directly to repay other mortgage loans (if any) and Party B's loan within three days after the transfer is completed. Party B shall cooperate with the land administration agent to obtain the mortgage cancellation consent letter for cancellation registration. After Party A's lending bank secures the 1st mortgage right and canceled the registration of all other rights, the balance amount will be remitted to the bank account designated by Party B.

If Party A does not need to obtain a loan from the lending bank to pay for the land purchase price:

(1) Party A shall remit the third installment for an amount of NT$495,330,000 to the bank account designated by Party B within five business days.

(2) After (i) Party B's receiving the third installment amount, and (ii) obtaining the tax payment certificate from the tax authority for transferring the ownership of the subject matter of sales to Party A, Party B shall prompt the land administration agent to file an application for registration of ownership transfer of the subject matter of sales to the land administration authority as soon as possible.

Article 3: Delivery of registration documents

The parties to this contract shall prepare all necessary documents and certificates (hereinafter collectively referred to as "registration documents") required for the tax return filing and registration procedures for the ownership transfer of the subject matter of the transaction in

accordance with the provisions of this contract, which should be affixed with the seal properly, and then forwarded to the land administration agent for process. If the parties to this contract need to come forward to assist or provide additional registration documents in the future, the parties shall cooperate unconditionally. However, the expenses exceeding the normal fees for handling the aforementioned procedures, if any, should be resolved through negotiation in good faith by both parties. For any damage occurred due to the other party's failing to cooperate in providing relevant information, seal, or any other assistance, the suffering party may request damages from the other party.

Article 4: Responsible land administration agent

The parties to this contract agree to entrust the land administration agent, Chi-Chang Bai, to handle the tax return filing and ownership transfer registration procedures for the transaction and the registration documents shall be delivered to the location designated by the said land administration agent. Unless otherwise agreed in this contract or otherwise agreed by the parties to this contract, neither party shall retrieve the registration documents from the land registration agent before the obligations under this contract are fully fulfilled, nor may it terminate the appointment relationship with the land administration agent or withdraw the application from the competent authority on its own initiative. However, if either party commits a breach of contract, the legal action taken by the other party to preserve rights is not subject to this requirement.

Article 5: Delivery of the subject matter of sales

Party A and Party B shall handle the delivery of the subject matter of sales immediately within three (3) business days after the registration of the ownership transfer of the subject matter of sales, Party A's paying off all installments due in accordance with the contract, and Party B's cancelling the original mortgage right, or on the date agreed by both parties. The subject matter of sales shall be delivered to Party A in its "as is" condition at the time of delivery. The works or other objects on the subject matter of sales, if any, shall be delivered at the same time.

Article 6: Burden of taxes and registration fees

1. Unless otherwise agreed in this article, all taxes and fees related to the subject matter of sales levied by the tax authorities in the name of Party B before the transfer date of the subject matter (including but not limited to house taxes, land rent and various benefit fees, surcharges, etc.) shall be paid by Party B. All taxes and fees related to the subject matter of sales levied by the tax authorities from the transfer date (inclusive) of the subject matter shall be paid by Party A. Party A and Party B both agree to have the house tax and land rent of the subject matter of sales for the current year calculated in the following manner. Base on the house tax and land rent tax amount stated on the tax bill paid in the most recent year. Also, the amount to be shared by both parties is calculated proportionally to the number of days elapsed in the year of the subject matter transfer date. After Party A or Party B pays the shared amount to the other party, both parties do not need to make up for

the house tax and land price tax in the future.

2. The deed tax and the land administration agent fees, registration fees and stamp duties for the registration of ownership transfer and mortgage rights (if Party A intends to use the subject matter of sales as a collateral and obtain a loan from a financial institution to pay part of the sale price) shall be paid by Party A.
3. The parties to this contract shall pay the tax within three (3) business days after receiving the deed tax on the subject matter of the sale and the notice of the land administrator agent without any further delay. Also, any losses resulted shall be paid for by the defaulting party.
4. The land administration agent fees and dues resulted from the process of cancelling mortgage rights shall be paid by Party B.
5. The expense payable related to the subject matter of sales (including but not limited to water, electricity, management fees, and sewage treatment fees) occurred before the settlement date (exclusive) is to be paid by Party B and the expense payable occurred after the settlement date (inclusive) is to be paid by Party A.

Article 7: Status and delivery of the subject matter of sales

1. The parties to this contract agree that the subject matter and its ancillary facilities and equipment will be traded and delivered as they are. Party B will not be liable for defects. If Party B is responsible for remediation due to the provisions of the Soil and Groundwater Pollution Remediation Act, Party A is willing to assume the remediation responsibility and expense on behalf of Party B. The existing layout of the subject matter and the location of the partition walls shall prevail. If the area is inconsistent with the content recorded in the building registration transcript, the area recorded by the land administration agency shall prevail. Under the circumstance, the two parties shall not demand to increase or decrease the sale price, terminate the contract, or amend the layout or the location of the partition walls. Also, the uses and arrangements of the subject matter of sales are subject to the current status. Party A has fully understood the current use of each floor of the subject matter of sales and shall not request Party B to make any changes or make any other claims subsequently.
2. The risk of the subject matter shall be transferred to Party A from the settlement date.
3. Party A and Party B agree that Party B may have the original insurance related to the subject matter of the sale terminated on the settlement date. The relevant insurance of the subject matter of sales shall be acquired and paid for by Party A after the aforementioned settlement date.
4. Party A confirms its full understanding of the current status of the subject matter. If an application has not yet been filed lawfully for the addition to or expansion of the subject matter of sales, or if there is any violation committed against the relevant building or land regulations, Party A fully understands that such area may be demolished or otherwise in danger in the future and is willing to take full responsibility.

Article 8: Effects of breach of contract committed by each party

1. Unless otherwise agreed in this contract, the parties agree to effectively perform the provisions of this contract. Any violation committed by each party will be deemed as a breach of contract.

2. If either party to this contract breaches the contract and fails to perform corrective action within the time limit after being notified by the other party in writing seven days or more in advance, the other party may have this contract terminated arbitrarily and the defaulting party shall be liable for compensation in accordance with Paragraph 3 of this article.

3. Compensation for breach of contract:

   (1) Unless otherwise provided in this contract, when Party A breaches the contract, Party B may confiscate the price paid by Party A as a fine. If Party B has the contract terminated in accordance with the provisions of Paragraph 2, Party A shall have the part of the subject matter that has already been transferred to Party A returned to and registered in Party B's name unconditionally.

   (2) Unless otherwise provided in this contract, when Party B breaches the contract, it shall pay a fine for an amount equivalent to the price paid by Party A. If Party A has the contract terminated in accordance with the provisions of Paragraph 2, Party B shall refund all received amount under this contract to Party A without interest accrual within ten (10) days upon Party A's request and returning the required documents for registration of the subject matter of sales, which have been stamped, completed and delivered to the land administration agent.

   (3) The breaching party shall pay all related expenses occurred to the other party due to its breach of contract, including but not limited to registration fees, land administration agent fees, broker fees, lawyer fees, trust fees, and litigation fees.

Article 9: Performance address and notification address

The document to be delivery by Party A and Party B and the payment to be made by Party A are all to be processed at Party B's premise or the place designated by Party B. The two parties shall have notices issued to the address stated in this contract in accordance with this contract. When the notification address of either party has changed, the other party should be notified by certified registered postal mail; otherwise, if delivery fails or either party refuses to accept the delivery, it will be deemed as having the notice served at the time of the first delivery by the post office.

Article 10: Other Agreements

1. This contract will come into effect after being signed by Party A and Party B.
2. This contract is governed by the laws of the Republic of China. The matters that are not properly addressed in this contract shall be carried out in compliance with relevant laws and regulations, principles of good faith, and trading practices.The two parties agree to have Taiwan Hsinchu District Court acted as the court of first instance with jurisdiction for any dispute results in litigation.
3. The attachments to this contract constitute is an integral part of this contract and have the same effect as this contract.
4. Amendments to this contract can only be made with a written document signed by the two parties, which indicating that it is an amendment to this contract.
5. The transfer of private buildings in Hsinchu Science Park must be processed with the transfer application form filed and the relevant supporting documents attached to the Hsinchu Science Park Bureau (NSTC). The two parties can only proceed with the property transfer after obtaining a letter of approval for the transfer of the self-built factory. The application form is as shown in the attachment to this contract.
6. Party A and Party B shall have this contract and the application form for the transfer of the self-built factory as shown in Attachment 5 of this contract at the same time, and submit the required documents for property transfer application to Hsinchu Science Park on the business day after signing the contract.
7. Party B shall assist Party A to apply for land lease exchange to Hsinchu Science Park Bureau (NSTC) as soon as possible within twenty (20) days after completing the ownership transfer registration of the subject matter of sales.
8. Neither party may have any rights or obligations under this contract transferred to any third party entirely or partially without the written consent of the other party.

Article 11: Triplicate copies of this contract are made for the possession of Party A, Party B, and the land administration agent one each as proof.

Appendix:

1. Land and building registration transcript
2. Template of application form for seller and buyer to apply for the transfer of self-built factory (full factory transfer)

Covenanters:

Party A (buyer): Winstek Semiconductor Technology Co., Ltd.

Representative: Zi-Li Weng

Address: No. 176-5, Luliaokeng, Qionglin Township, Hsinchu County 307410, Taiwan, R.O.C

Tel.: 03-593 6565

Corporate Tax ID No.: 27925949

Party B (Seller): Sigurd UTC Corporation
Representative: Shin-Yang Huang
Address: No.2, Lixing 3rd Rd., Hsinchu Science Park, Hsinchu City
Tel.: 03-5788780
Corporate Tax ID No.: 84149456

_ _ _ _ _ _ _ _ _ _ (M M / D D / Y Y)

Appendix I

Articles of Incorporation of Winstek Semiconductor Co., Ltd.

Chapter I General Provisions

Article 1: The company is organized in accordance with the provisions of the Company Act then named it "Winstek Semiconductor Co., Ltd.."

Article 2: The business operation of the company is as follows:

I. CB01010 Machinery and equipment manufacturing industry.
II. CC01050 Data storage and processing equipment manufacturing industry.
III. CC01070 Wireless communication machinery and equipment manufacturing industry.
IV. CC01080 Electronic components manufacturing industry.
V. E701010 Communication engineering industry.
VI. F401030 Manufacturing export industry.
VII. G801010 Warehousing industry.
VIII. I301010 Information software service industry.
IX. I501010 Product design industry.
X. IZ99990 Other industrial and commercial services (research and development and testing of integrated circuits, ICs, and their testing units)
XI. F119010 Electronic materials wholesale industry.
XII. F219010 Electronic materials retail industry.
XIII. Except for ZZ99999 chartered business, may operate businesses that are not prohibited or restricted by laws.

Article 3: The company may provide external guarantees and reinvest in other enterprises for a total amount not exceeding 40% of the company's paid-in capital.

Article 4: The company has the head office setup in Hsinchu City, and may set up branches or offices, when necessary, according to the resolution of the board of directors.

Article 5: The company will have announcements made in accordance with Article 28 of the Company Act.

Chapter II Shares

Article 6: The total authorized capital stock of the company is NT$4 billion with 400 million shares issued at NT$10 par and with the board of directors authorized to make multiple issuances. Among them, NT$125,000,000 is divided into 12,500,000 shares, which are reserved for employee stock option certificates.

Article 7: The company's stock shares are ordered, coded, and signed or stamped by the directors, and are issued after being certified by the competent authority or its authorized issuance agency

with the matters as specified in Article 162 of the Company Act stated. The company after offering the stocks publicly may consolidate and exchange large-denomination securities at the request of the securities depository & clearing institution. The company is exempted from printing certificates for the shares issued. The securities depository & clearing institution should be contacted for the registration or custody of the aforementioned stock shares issued.

Article 8: The stock affair matters should be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the security competent authorities.

Article 9: The share transfer registration is suspended within 60 days prior to the convening date of a regular shareholders meeting, or within 30 days prior to the convening date of a special shareholders meeting, or within 5 days prior to the target date fixed by the company for distribution of dividends, bonus, or other benefits.

Article 10: The shares acquired by the company will also be transferred to the employees of the controlled or affiliated company who meet certain conditions set by the board of directors. The employee stock option certificates of the company are also issued to the employees of the controlled or affiliated company who meet certain conditions set by the board of directors.
The new shares issued by the company can also be subscribed by the employees of the controlled or affiliated company who meet certain conditions set by the board of directors. The new shares with restriction issued by the company can also be distributed to the employee of controlled or affiliated companies who meet certain conditions set by the board of directors.

Chapter III Shareholders Meeting

Article 11: The shareholders meeting includes both regular shareholders meeting. The general shareholders meeting shall be held within 6 months at the end of the fiscal year. Special shareholders meeting should be held when necessary.
Unless otherwise provided by the Company Act, the aforementioned shareholders meeting in the preceding paragraph shall be convened by the board of directors.
The company's shareholders meeting may be held via video conference or by other means announced by the competent authorities.

Article 12: The date, location, and reason for convening the meeting shall be notified to all shareholders in writing or electronically in accordance with legal provisions 30 days before the regular meeting of shareholders and 15 days before the extraordinary meeting convened. The meeting convening notice to be given by an issuer to shareholders who own less than 1,000 ordered stock shares may be given in the form of a public announcement in accordance with the relevant regulations.

Article 13: The company's shareholders are entitled to one voting power in respect of each share in their possession, unless otherwise provided in Article 179 of the Company Act.

Article 14: The Chairman is to chair the shareholders meeting. When the Chairman is on leave, the Chairman shall appoint one director to act in place of the Chairman. Where the Chairman does not make such a designation, the directors shall select from among themselves one person to serve as the Chairman. If the meeting is convened by a convening authority other than the board of directors, the convening authority is thereby to serve as the Chairman. If there are two or more convening authorities in place, one person shall be elected among them to serve.

Article 15: Resolutions reached in the company's shareholders meeting shall, unless otherwise provided by the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

Voting on resolutions of shareholders meetings may be exercised in writing or electronically in accordance with relevant laws and regulations.

The resolutions of the shareholders meeting shall be recorded in minutes, which should be affixed with the signature or seal of the Chairman, and then distributed to all shareholders within 20 days after the meeting. The minutes of shareholders meeting can be distributed by issuing a public announcement accordingly.

Chapter IV Directors, Board of Directors, and Audit Committee

Article 16: The company has a board of directors composed of nine to eleven directors, who are elected from the list of director candidates at the shareholders meeting. They serve a three-year term and are eligible for re-election.

The company has at least three independent directors appointed among the directors stated in the preceding paragraph. The candidate nomination system is adopted for the shareholders to elect the directors from among the nominees listed in the roster of director candidates. The independent directors and non-independent directors are elected at the same time with the elected seats counted separately. The professional qualifications, shareholding, restrictions on concurrent positions held, method of nomination and election, exercise of power, and other requirements with regard to the independent directors shall be processed in accordance with the requirements of the security competent authorities. The total shareholding ratio of all directors shall be in accordance with the regulations of the security competent authority.

Article 17: The company has the Audit Committee formed with the entire number of independent directors in accordance with Article 14-4 of the Securities and Exchange Act. The responsibilities, organizational rules, exercise of powers, and other matters that must be complied with by the Audit Committee shall be handled in accordance with the relevant regulations of the security competent authority and the company.

The company shall set up other functional committees in accordance with legal provisions and as needed.

Article 18: The board of directors is organized by the directors. The chairman who is to represent the company to the public is elected from among the board directors with the consent of more than half of the directors present in the meeting that is attended by more than two-thirds of the directors.

Article 19: The powers of the board of directors are as follows:

I. Decision on business plan.
II. Review and approve important regulations and contracts.
III. The establishment and dissolution of branches.
IV. Prepare budget and final accounts.
V. Appointment and removal of important personnel.
VI. Decision on material loans of the company.
VII. Decisions on the company's material business and investments.
VIII. Decision on employees' stock subscription methods.
IX. Other matters stipulated in the Company Act, relevant regulations stipulated by the competent authority, and the Articles of Incorporation.

Article 20: Unless otherwise provided by the Company Act, the Chairman shall chair the board meeting in session. However, when the Chairman requests leave or is unable to exercise his/her powers for any reason, the Chairman shall designate a director to chair the meeting. If the Chairman does not designate a director to chair the board meeting, the directors shall recommend one person to chair. The board meetings should be convened with the reasons stated and each director notified seven days in advance. Each director can be notified of the convening of the board meeting in writing, by email, or fax. A board meeting can be convened at any time in the event of an emergency. Also, the aforementioned meeting notice can be prepared in writing, by fax, or in an electronic form.

Article 21: Resolutions reached by the company's board of directors shall, unless otherwise provided by the Company Act, be adopted by a majority vote of the board directors present in the meeting that is attended by more than one-half of the total number of directors.

Article 22: If a director is unable to attend the board meeting for some reasons, he/she may entrust another director to attend the meeting as his/her proxy. The aforementioned attending the board meetings by proxy is limited to one person only.

Article 23: The board of directors is authorized to determine the remuneration of the Chairman and directors basing on their engagement in and contribution to the business operation of the company and by referring to the standard of the industry.

Article 24: The company may acquire liability insurance for all directors of the company according to the actual needs of exercising business duties in order to reduce and disperse the risk of

damage to all directors, the company, and shareholders during the term of office; also, it should be reported to the board of directors in the most recent board meeting.

Chapter V Management

Article 25: The company may have a number of managers appointed to manage all the company's business in accordance with the guidelines resolved by the board of directors and relevant laws and regulations. The appointment, dismissal and remuneration of the managerial officers shall be handled in accordance with the provisions of Article 29 of the Company Act.

Chapter VI Accounting

Article 26: The company's fiscal year for final account is for a period from January 1 to December 31.

Article 27: The board of directors shall have the following reports prepared at the end of each fiscal year, and then presented in the shareholders meeting for resolutions:
I. The business report;
II. Financial statements;
III. The earning distribution or loss off-setting proposals;

Article 28: Appropriate remuneration to employees for an amount equivalent to 0.1%~15% of the earnings, if any; also, appropriate remuneration to directors for an amount not more than 3% of the earnings, if any, depending on the business performance. However, an amount equivalent to the losses, if any, should be reserved in advance to make up for it. The distribution of remuneration to employees should be arranged in the form of stocks or cash; also, the remuneration to directors can only be arranged in cash, which must be resolved by the board of directors with the consent of the majority director present in the meeting that is attended by more than two-thirds of the directors. Employee remuneration is also paid to employees of controlled companies or subsidiaries who meet certain conditions.

Article 29: The annual earnings, if any, should be applied to make up for the losses of previous years and to appropriate 10% legal reserve. However, this does not apply when the legal reserve equals to the amount of paid-in capital. After the special reserve is appropriated or reversed as necessary, along with the unappropriated beginning earnings, the board of directors may have a part of the amount reserved depending on the business needs and prepare an earnings distribution proposal by issuing new shares, which shall be submitted to shareholders for resolutions before distribution. The company authorizes the board of directors to distribute all or part of the dividends and bonuses, additional paid-in capital, or legal reserves in cash with the consent of the majority directors present in the meeting that is attended by more than two-thirds of the directors; also, it must be reported to the shareholders meeting.

Article 30: According to the company's dividend distribution policy, dividends should be distributed

based on the company's current year's earnings and future investment environment, capital needs, capital budget planning and operating plans, etc., as well as taking into account the financial structure and earnings dilution. The amount distributed shall not be less than 10% of the net income, but if the earnings per share is less than NT$0.5/share or the dividend distribution will lead to a breach of contract, it may be retained and not distributed. The company's earnings distribution may be made in the form of stock dividends or cash dividends, of which, cash dividends shall not be less than 10% of the total dividends paid.

Chapter 7 Supplementary Provisions

Article 31: The company's organizational charter and enforcement rules shall be formulated separately.

Article 32: Matters not addressed in the Articles of Incorporation shall be handled in accordance with the provisions of the Company Act.

Article 33: The Article of Incorporation was formulated on April 21, 2000.
The 1st amendment was on May 8, 2000.
The 2nd amendment was made on August 5, 2001.
The 3rd amendment was on September 6, 2001.
The 4th amendment was made on May 28, 2002.
The 5th amendment was on June 30, 2003.
The 6th amendment was made on April 15, 2004.
The 7th amendment was on June 23, 2005.
The 8th amendment was made on June 14, 2006.
The 9th amendment was made on June 13, 2007.
The 10th amendment was on October 5, 2007.
The 11th amendment was made on June 26, 2009.
The 12th amendment was made on June 5, 2012.
The 13th amendment was on September 22, 2015.
The 14th amendment was made on June 14, 2017.
The 15th amendment was made on June 10, 2019.
The 16th amendment was on June 9, 2020.
The 17th amendment was made on June 8, 2022.

Winstek Semiconductor Co., Ltd.

Chairman: Shin-Yang Huang

Appendix II

Winstek Semiconductor Co., Ltd.
Rules of Procedures for Shareholders Meetings

I. The company's shareholders meeting shall be conducted in accordance with the "Rules of Procedures for Shareholders Meetings," unless otherwise provided by law.

II. The shareholder present may hand in an attendance card in lieu of signing on the attendance book. The number of shares representing shareholders present in the meeting is calculated based on the attendance card book plus the number of shares for which voting rights have been exercised in writing and electronically.

III. The presence of shareholders in a shareholders meeting and their voting thereof shall be calculated in accordance with the number of shares.

IV. The place for convening shareholders meetings shall be held inside the premises of the company, or any other place convenient for presence of shareholders, and suitable for holding of the said meeting. The time for commencing the said meeting shall not be earlier than 9 o'clock in the morning or later than 3 o'clock in the afternoon.

V. If a shareholders meeting is called by the board of directors, the board chairman shall preside at the said shareholders meeting. In case the chairman is on leave of absence, or cannot exercise his powers and authority for reasons, the vice chairman shall act in lieu of him/her. When there is no vice chairman designated, or the vice chairman is also on leave of absence, or cannot exercise his/her powers and authority, the chairman shall designate a managing director to act in lieu of him/her; if there is no managing director, the chairman shall designate a director to act in lieu of him/her. If the chairman does not designate a director, the managing directors or directors shall elect one from among themselves to act in lieu of the chairman.

If a shareholders meeting is called by a person other than the board of directors, who has the right to call the meeting, the said person shall preside at that meeting. If there are more than two conveners, one person should be nominated from each other to serve.

VI. The company may designate its lawyer, certified public accountant, or other relevant persons to attend the shareholders meeting.

Those handling the business of a shareholders meeting shall wear an identification card or a badge.

VII. The company shall record with an audio or video tape the whole proceedings of the shareholders meeting, and said video tape or audio tape shall be kept for at least one year.

VIII. When it is time to convene a shareholders meeting, the chairman shall immediately call the meeting to order, provided, however, that if the shareholders present do not represent a majority of the total amount of issued shares, the chairman may postpone the meeting, provided, however, that the postponement of the said meeting shall be limited to two times, and the total time postponed shall not exceed one hour. If the meeting has been postponed for two times, but the shareholders present still do not represent a majority of the total amount of issued shares, a tentative resolution may be adopted in accordance with Paragraph 1 of Article 175 of the Company Act by shareholders representing one-third of the total amount of issued shares.

Before the close of the said meeting, if the shareholders present represent a majority of the total

amount of issued shares, the chairman may present the tentative resolution so adopted to the meeting for resolution in accordance with the provisions of Article 174 of the Company Act.

IX. If a shareholders meeting is called by the board of directors, the proceedings of the meeting shall be formulated by the board of directors, and the meeting shall be proceeded in accordance with the said proceedings. The proceedings shall not be changed without a resolution made by the shareholders meeting.

If a shareholders meeting shall be called by any person other than the board of directors, the preceding provisions shall apply mutatis mutandis to the said meeting.

The chairman shall not adjourn a meeting without resolution adopted by shareholders if the motions (including extraordinary motions) covered in the proceedings so arranged in the above two paragraphs shall not have been resolved.

After close of the said meeting, shareholders shall not elect another chairman to hold another meeting at the same place or at any other place. However, if the chairman violates the rules of procedure and announces the adjournment of the meeting, a person may be elected to serve as chairman and the meeting may continue with the consent of more than half of the voting rights of shareholders present.

X. A shareholder wishing to speak in a shareholders meeting shall first fill out a slip, specifying therein the major points of his/her speech, his/her serial number as a shareholder (or number of attendance), and his/her name; then the chairman shall determine his/her order of giving a speech. A shareholder who submits his slip for a speech but does not actually speak shall be considered as not having given a speech. If the contents of his/her speech differ from those specified on the slip, the contents of his/her speech shall prevail.

When a shareholder is giving a speech, the other shareholders shall not interrupt unless they have obtained the prior consent from the chairman; also, the chairman may prevent others from interrupting.

XI. A shareholder shall not speak more than two times for one motion, unless he has obtained the prior consent from the chairman, and each speech shall not exceed 5 minutes.

If a shareholder violates the aforementioned provisions or his/her speech exceeds the scope of the motion, the chairman may prevent him/her from doing so.

XII. A corporate shareholder being entrusted to attend in a shareholders meeting may designate only one representative to represent it in the meeting.

If a corporate shareholder which designates two or more representatives to represent it at the shareholders meeting, only one of the representatives so designated may speak on any one motion.

XIII. After a shareholder has given a speech, the chairman may personally or designate relevant person to respond.

XIV. When the chairman considers that the discussion for a motion has reached the extent for making a resolution, the chairman may announce discontinuance of the discussion and submit the motion for resolution.

XV. The persons for supervising the casting of votes and the counting thereof for resolutions shall be designated by the chairman, provided, however, that the person supervising the casting of votes

shall be a shareholder.

The results of resolution(s) shall be announced in the meeting, and recorded in the meeting minutes.

XVI. During the proceedings of a meeting, the chairman may consider the schedule and announce for a break. If force majeure events have occurred, the chairman may decide to suspend the meeting temporarily and announce the time for the meeting to be continued, depending on the circumstances, or the shareholders meeting may decide to continue the meeting without notice and announcement within five days.

XVII. Unless otherwise specifically provided for in the Company Act or the Articles of Incorporation of the company, resolutions shall be adopted by a majority vote at a meeting attended by the shareholders. When a motion is voted on, if there is no objection after being consulted by the chairman, it will be deemed to be passed, and its effect will be the same as voting.

XVIII. If there shall be an amendment or alternative to one motion, the chairman may combine the amendment or alternative into the original motion, and determine their orders for resolution. If any one of the aforementioned proposals has been resolved, the others shall be considered as rejected, upon which no further resolution shall be required.

XIX. The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word “Proctor.”

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair’s correction, obstructing the proceedings, and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

XX. Matters not addressed in the rules of procedure shall be handled in accordance with the provisions of the Company Act and other laws and regulations.

XXI. The “Rules of Procedures for Shareholders Meetings” shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effective in the same manner.

Appendix III

Winstek Semiconductor Co., Ltd.
Procedures for acquisition and disposal of assets

Article I The "Procedures" is formulated in accordance with the provisions of Article 36-1 of the Securities and Exchange Act and the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" promulgated by the Financial Supervisory Commission (hereinafter referred to as the "FSC"). However, where financial laws or regulations provide otherwise, such provisions shall prevail.

Article II The term "assets" as stated in the "Regulations" includes the following:

I. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
II. Real property (including land, houses and buildings, investment property, use-of-right assets, and construction enterprise inventory) and equipment.
III. Memberships
IV. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
V. Right-of-use assets
VI. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
VII. Derivatives
VIII. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
IX. Other major assets

Article III Terms are defined as follows:

I. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts, or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the aforementioned contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, and long-term purchase (sales) contracts.
II. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act, and other acts, or a transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter referred to as "transfer of shares") under Article 156, Paragraph 6 of the Company Act.

III. Related party: The company's financial reports are prepared in accordance with the "International Financial Reporting Standards." The "related party" is defined according to the "Regulations Governing the Preparation of Financial Reports by Securities Issuers."

IV. Subsidiary: The company's financial reports are prepared in accordance with the "International Financial Reporting Standards." The "subsidiary" is defined according to the "Regulations Governing the Preparation of Financial Reports by Securities Issuers."

V. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.

VI. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors' resolutions, or other date in which the counterpart and monetary amount of the transaction is confirmed, whichever date is earlier. However, for investment with the approval of the competent authority required, the earlier of the aforementioned date or the date of approval granted by the competent authority shall apply.

VII. Investment in Mainland China: Refers to investments in the Mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.

VIII. Investment professional: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.

IX. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.

X. Over-the-counter venue: "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

Article IV Appraisal procedures for acquisition and disposal of assets

I. Assets must be acquired in accordance with internal authorization regulations and must be obtained with approval.

II. Definition of transaction conditions

(1) The acquisition or disposal of securities that have been traded in the centralized securities exchange market or securities dealer's business premises shall be determined based on the prevailing equity or bond prices, and shall be handled in accordance with the provisions of Article 7, Paragraph 2, Subparagraph 2.

(2) The acquisition or disposal of securities that have not been traded in the centralized securities exchange market or securities dealer's business premises should be handled with the net value per share, profitability, future development potential, market interest rates, bond coupon rates, debtor's credit, etc. taken into consideration and should be handled in accordance with the provisions of Article 7, Paragraphs 2, Sub-paragraph 3 and Sub-paragraph.

(3) When acquiring or disposing of real estate, equipment, or their right-of-use assets, the original using unit shall sign a report stating the reasons, and the property management unit shall refer to the announced present value, assessed present value, actual transaction price of real estate in the adjacent area, etc., and shall have it handled in accordance with the provisions of Article 7, Paragraph 2, Sub-paragraph 1.

(4) The acquisition or disposal of a membership card should be done by price comparison or price negotiation.

(5) The acquisition or disposal of intangible assets shall be handled in accordance with relevant laws and regulations and contract provisions.

(6) The acquisition or disposal of derivative financial products shall be handled in accordance with the relevant provisions of Article 10 of the "procedures."

(7) Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares lawfully shall be handled in accordance with the relevant provisions of Article 11 of the "procedures."

Article V Procedures for the acquisition and disposal of assets

I. Authorization hierarchy

(1) The authorization for the company to acquire or dispose of assets shall be handled in accordance with the company's authorization hierarchy determined by the board of directors.

(2) If the company's acquiring or disposing assets under the circumstances listed in Article 7, Paragraph 2, Subparagraph 1 and Article 9, Paragraph 2 of the "Procedures," it can only be handled with the approval of the Board of Directors, with each independent director notified, or with the approval of the Audit Committee obtained; also, is should be reported in the next shareholders' meeting.

(3) The executing unit responsible for acquiring or disposing the intangible assets, the right-of-use assets, or membership cards shall have the relevant information submitted to the board of directors for approval.

(4) The acquisition or disposal of derivative commodities shall be handled in

accordance with the relevant provisions of Article 10 of the "Procedures."

(5) Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law shall be handled in accordance with the relevant provisions of Article 11 of the "Procedures."

With respect to the company's acquisition or disposal of assets that is subject to the approval of the board of directors under the requirement in the preceding paragraph or other laws or regulations, if a director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the director's dissenting opinion to each Audit Committee member.

When a transaction involving the acquisition or disposal of assets is submitted for discussion by the board of directors pursuant to Paragraph 1~6, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors' meeting.

II. Execution unit

The company's Financial Department is responsible for long-term and short-term securities investment, and the using department and relevant responsible department are responsible for the property, equipment, or the right-of-use assets.

III. The obtained assets should be registered, managed, and used in accordance with the "Assets Management Rules."

IV. The investments in securities should be reasonably evaluated in accordance with generally accepted accounting principles with appropriate provision for loss of value appropriated. All securities certificates should be registered and kept by the financial department.

V. If equity investments and convertible corporate bonds are classified as original stock subscriptions, securities with the company as the investor shall be obtained within 30 days from the date when the invested company issues stocks or corporate bonds in accordance with the Company Act. Transferees of the aforementioned securities should have the equity transfer procedures completed immediately.

VI. Price comparison, bidding or price negotiation:

The acquisition process is handled depending on the scale of the project, including price comparison, bidding, price negotiation and other methods.

VII. Ruling:

It shall be ruled by the Board of Directors and authorized according to actual needs.

VIII. An agreement should be signed with the transaction counterparty, if necessary, and should protect the company's rights and interests at the time of signing the contract.

An insurance policy should be acquired for each real estate and other fixed assets immediately after acquisition in order to protect the company against any loss from occurring.

Article VI Announcement and declaration procedure

I. Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the website designated by the FSC in the appropriate format as prescribed by regulations within two (2) days counting inclusively from the date of occurrence of the event:

(1) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of paid-in capital, 10 % or more of the Company's total assets, or NT$300 million or more. However, this shall not apply to the trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

(2) Merger, demerger, acquisition, or transfer of shares.

(3) Losses on derivatives trading reach the upper limit on aggregate losses or losses on individual contracts set out in the operating procedures adopted by the Company.

(4) Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and the transaction counterparty is not a related party, and the transaction amount reaches any of the amounts below:

a. For a public company whose paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.

b. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more.

(5) Acquisition or disposal by a public company in the construction business of real property or right-of-use assets thereof for construction use, and furthermore the transaction counterparty is not a related party, and the transaction amount reaches NT$500 million; among such cases, if the public company has paid-in capital of NT$10 billion or more and it is disposing of real property from a completed construction project that it constructed itself, and furthermore the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT$1 billion or more.

(6) Where land is acquired under an arrangement of engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT$500 million.

(7) Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital

or NT$300 million; provided, this shall not apply to the following circumstances:

a. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.
b. Where implemented by professional investors - securities trading on securities exchanges or OTC markets, or subscription of foreign government bonds, or of ordinary corporate bonds or general bank debentures without equity characteristics (excluding subordinated debt) that are offered and issued in the primary market, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or subscription by a securities firm of securities as necessitated by its undertaking business or as an advisory recommending securities firm for an emerging stock company, in accordance with the rules of the Taipei Exchange.
c. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The amounts of transactions above shall be calculated as follows:

a. The amount of any individual transaction.
b. The cumulative transaction amounts of acquisitions and disposals of the same type of assets with the same transaction counterparty within the preceding year.
c. The cumulative transaction amounts of respective acquisitions and disposals of real property or right-of-use assets thereof within the same development project within the preceding year.
d. The cumulative transaction amounts of respective acquisitions and disposals of the same security within the preceding year.

The term “within the preceding year” refers to the year preceding the date of the current transaction. The portions that have been announced as per these Procedures need not be counted toward the transaction amount.

II. The company shall, on a monthly basis, input the information on derivatives transactions of the company and its subsidiaries that are not domestically listed companies in the prescribed format as of the end of the previous month into the information reporting website designated by the Financial Supervisory Commission before the tenth day of each month.

III. If the transactions announced and declared in accordance with the provisions of the preceding paragraph are found with any of the following circumstances, the relevant information shall be announced and reported on the website designated by the Securities and Futures Institute within two days from the date of occurrence:

(1) The change, termination, or cancellation of the matters related to the originally

signed contract

(2) The mergers, demergers, acquisitions, or transfer of shares have not been completed as scheduled in the contract.

(3) Changes in the content of the original announcements

IV. The matters to be announced and reported by the company's subsidiaries:

(1) The acquisition or disposal of assets by the company's subsidiaries shall also be handled in accordance with the provisions of Article 13.

(2) The acquisition and disposal of assets by a non-public subsidiary of the company that meets the requirements for announcement and reporting specified in the "Procedures" should be handled by the company.

(3) In the announcement and reporting standards of the company's subsidiaries, the regulations regarding paid-in capital or total assets shall base on the company's paid-in capital or total assets.

V. Announcement and declaration procedure

According to the provisions of Article 7 and Article 5, Paragraph 2 of the "Procedures," when the company's acquisition and disposal of assets is required to be announced and reported, the Financial Department shall prepare a draft of announcement for the approval of the general manager within two days from the date of the board of directors' resolution reached or the date of occurrence. The announcement shall be handled thereafter in accordance with the provisions of Article 8 of the "Procedures" and the relevant materials shall be submitted to the relevant units for declaration.

VI. Announcement and declaration procedure

The errors or omissions, if any, found in the reportable items according to the regulations should be corrected with all items re-announced and reported within two days from the date it becomes known.

Article VII Asset evaluation and appraisal procedures

I. Evaluation procedure

(1) Real estate, equipment, or the right-of-use assets:

In terms of real estate, equipment, or the right-of-use assets, each unit shall prepare a capital expenditure plan in advance for a feasibility evaluation, should have it sent to the Financial Department for the preparation of a capital expenditure budget, and should have it executed and controlled in accordance with the plan.

(2) Short-term securities:

The Financial Department shall base on the remaining funds to evaluate the possible risks and potential benefits for the approval of the responsible person before proceeding.

(3) Long-term securities investment:

The executing unit shall have an investment evaluation team setup to conduct a

feasibility evaluation before proceeding.

II. Appraisal

(1) Real property, equipment, or right-of-use assets thereof

Where the transaction amount reaches 20% or more of the Company's paid-in capital or NT$300 million or more, the Company, unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, shall obtain an appraisal report prior to the date of occurrence from a professional appraiser and shall further comply with the following provisions for the acquisition of real property, equipment, or right-of-use assets thereof that meets the announcement and declaration standards specified in these Procedures:

a. Where due to special circumstances, it is necessary to give a limited price or specific price as a reference for the transaction price, the transaction shall be submitted for approval in advance by the Board of Directors; the same procedure shall also apply to any subsequent change to the terms and conditions of the transaction.

b. Where the transaction amount is NT$1 billion or more, appraisals from two or more professional appraisers shall be obtained.

c. Where any of the following circumstances applies with respect to the professional appraiser's appraisal results, a CPA shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

(1) The discrepancy between the appraisal result and the transaction amount is 20% or more of the transaction amount.

(2) The discrepancy between the appraisal results of two or more professional appraisers is 10% or more of the transaction amount.

d. No more than three (3) months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than six months have elapsed, an opinion may still be issued by the original professional appraiser.

(2) Long-term and short-term securities investment:

The Company acquiring or disposing of securities shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, audited or reviewed by a CPA, for reference in appraising the transaction price and if the amount of the transaction is 20% of the Company's paid-in capital or NT$300 million or more, the Company shall additionally engage a CPA prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This

requirement does not apply, however, to publicly quoted prices of securities with an active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).

(3) Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or membership certificates and the transaction amount reaches 20% or more of its paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the Company shall engage a CPA prior to the date of the occurrence of the event to render an opinion on the reasonableness of the transaction price.

(4) The calculation of the transaction amounts referred to in the preceding 3 paragraphs shall be handled in accordance with Article 6, Paragraph 2 herein, and "within the preceding year" as stated herein refers to the year preceding the date of occurrence of the current transaction. The portions that are with an appraisal report received from the professional appraiser or an opinion of the CPA collected need not be counted toward the transaction amount.

(5) If the company acquires or disposes of assets through court auction procedures, the appraisal report or CPA's opinion may be replaced by the certification documents issued by the court.

Article VIII Investment scope and amount

The company may acquire assets for business operations and invest in real estate for non-business purpose and the right-of-use assets or securities. The limits on the said acquisition are as follows:

III. The total amount of the real estate for non-business purpose and the right-of-use assets shall not exceed one time of the company's net worth.

IV. The acquisition of other fixed assets shall not exceed 50% of the company's paid-in capital.

V. The total amount of short-term securities acquired shall not exceed 150% of the company's net worth: Of which, each long-term investment shall not exceed 50% of the net worth, and each short-term investment shall not exceed 10% of the net worth. The company's subsidiary may acquire assets for business operations and invest in real estate for non-business purpose and the right-of-use assets or securities. The limits on the said acquisition are as follows:

(1) The total amount of the real estate for non-business purpose and the right-of-use assets shall not exceed one time of the company's net worth.

(2) The acquisition of other fixed assets shall not exceed 50% of the company's paid-in capital.

(3) The total amount of long-term and short-term securities acquired shall not exceed 150% of the company's net worth: Of which, each long-term investment shall not exceed 50% of the net worth, and each short-term investment shall not exceed 10% of the net worth.

Article IX Procedures for the Company's acquisition or disposal of assets from or to related parties

I. When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised in accordance with Article 7 and this article, if the transaction amount reaches 10% or more of the Company's total assets, the Company shall obtain an appraisal report from a professional appraiser or a CPA's opinion.

The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Article 7, Paragraph 4.

When whether a transaction counterparty is a related party is judged, in addition to legal formalities, the substance of the relationship shall also be considered.

II. When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party, and the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of the Company's total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds, bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, it may not proceed to enter into a transaction contract or make a payment until the following information has been approved by the Audit Committee and passed by the Board of Directors.

(1) The purpose, necessity, and anticipated benefit of the acquisition or disposal of assets.

(2) The reason for choosing the related party as a transaction counterparty.

(3) With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding the evaluation of the reasonableness of the preliminary transaction terms under Paragraphs 3 to 5.

(4) The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship with the Company and the related party.

(5) Monthly cash flow forecasts for the year commencing from the anticipated month of the signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the fund utilization.

(6) An appraisal report from a professional appraiser or a CPA's opinion was obtained as per the preceding paragraph.

(7) Restrictive covenants and other important stipulations associated with the transaction.

With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries of which it directly or indirectly holds 100% of their outstanding shares or total capital,

the Company's Board of Directors may delegate the Chairman to decide such matters when the transaction is within a certain amount and have the decision subsequently submitted to and ratified by the soonest Board meeting afterwards as per Article 8.

a. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.

b. Acquisition or disposal of real property right-of-use assets held for business use.

When a matter is submitted for discussion by the Board of Directors pursuant to Paragraph 1, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board meeting.

Where the Company or its subsidiary that is not a domestic publicly listed company engages in a transaction under Paragraph 1 and the transaction amount reaches 10% or more of the Company's total assets, the Company shall submit the information listed in Paragraph 1 to the shareholders' meeting for approval before proceeding to enter into a transaction contract or make a payment. However, the transactions between the Company and its parent or subsidiaries or between its subsidiaries are not subject to this provision.

The calculation of the transaction amounts referred to in Paragraph 1 and the preceding paragraph shall be handled in accordance with Article 7, Paragraph 2 and Paragraph 4 herein, and "within the preceding year" as stated herein refers to the year preceding the date of occurrence of the current transaction. The portions that have been submitted to the shareholders' meeting and Audit Committee for approval and to the board of directors for resolutions need not be counted toward the transaction amount.

III. The company when acquires real property or right-of-use assets thereof from a related party shall evaluate the reasonableness of the transaction costs by the following means:

(1) Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. The so-called "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the assets; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.

(2) Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70% or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.

Where land and houses thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the houses

may be separately appraised in accordance with either of the means listed in the preceding paragraph.

(3) The company acquires real property or right-of-use assets thereof from a related party and appraises the cost of the real property or right-of-use assets thereof in accordance with the preceding two paragraphs and shall also engage a CPA to check the appraisal and render a specific opinion.

Where the company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with Paragraph 1 and Paragraph 2 of this Article:

a. The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.
b. More than five (5) years will have elapsed from the time the related party signed the contract to acquire the real property or right-of-use assets thereof to the signing date for the current transaction.
c. The real property is acquired through signing a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.
d. The real property right-of-use assets for business use are acquired by the company with the parent or subsidiaries, or by the subsidiaries in which the company directly or indirectly holds 100% of the issued shares or authorized capital.

IV. When the results of the company's appraisal conducted in accordance with Paragraph 1 and Paragraph 2 of this Article are uniformly lower than the transaction price, the matter shall be handled in compliance with Paragraph 5 of this Article. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA, this restriction shall not apply:

(1) Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:

a. Where undeveloped land is appraised in accordance with the means in the preceding paragraph, and houses according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The so-called "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent three (3) years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
b. Completed transactions by unrelated parties within the preceding year

involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.

(2) Where the company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

V. Where the company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the aforementioned requirements are uniformly lower than the transaction price, the following steps shall be taken:

(1) A special reserve shall be set aside in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in the company, then the special reserve called for under Article 41, Paragraph 1 of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the shareholdings.

(2) Each independent director of the Audit Committee shall comply with Article 218 of the Company Act.

(3) Actions taken pursuant to Subparagraph 1 and Subparagraph 2 shall be reported to a shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

The company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was

nothing unreasonable about the transaction, and the Financial Supervisory Commission has given its consent.

When the company obtains real property or right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arms-length transaction.

Article X Derivative product transactions should be handled in accordance with the company's "Procedures for Derivative Financial Products."

Article XI Procedures for business mergers, demergers, acquisitions, and share transfers

I. The company while handling a merger, demerger, acquisition, or share transfer shall appoint a CPA, lawyer, or securities underwriter to express an opinion on the rationality of the share exchange ratio, purchase price, and allotment of cash or other property to shareholders before convening a board meeting to have it discussed and approved.

However, when the company merges the subsidiaries with 100% shares or total capital held directly or indirectly, or the merger occurs between the subsidiaries with 100% shares held directly or indirectly, it is not required to obtain an opinion on the reasonableness of the transaction from an expert.

II. A public company participating in a merger, demerger, acquisition, or transfer of shares shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in the preceding paragraph when sending shareholders notification of the shareholders' meeting for reference in deciding whether to approve the merger, demerger or acquisition. However, where a provision of another act exempts a company from convening a shareholders' meeting to approve the merger, demerger, or acquisition, this restriction shall not apply.

Where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the companies participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures and the preliminary date of the next shareholders meeting.

III. A company participating in a merger, demerger, or acquisition shall convene a board of directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the Securities and Futures Institute is notified in advance of extraordinary circumstances and grants consent.

A company participating in a transfer of shares shall call a board of directors meeting on the day of the transaction, unless another act provides otherwise or the Securities

and Futures Institute is notified in advance of extraordinary circumstances and grants consent.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for five (5) years for reference:

(1) Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.

(2) Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.

(3) Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts and minutes of board of directors' meetings.

When participating in a merger, demerger, acquisition or transfer of another company's shares, a company that is listed on an exchange or has its shares traded on an OTC market shall, within two (2) days counting inclusively from the date of passage of a resolution by the board of directors, report (in the prescribed format and via the Internet-based information system) the information set out in Sub-paragraphs 1 and 2 of the preceding paragraph to the Financial Supervisory Commission for recordation.

Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the company so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of Paragraph 3 and Paragraph 4.

IV. Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition or transfer of shares.

V. The company participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the following circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition or transfer of shares:

(1) Cash capital increase, issuance of convertible corporate bonds, stock dividend, the issuance of corporate bond with warrants, preferred stock with warrants,

stock warrants and other equity-based securities.

(2) An action, such as a disposal of material assets, that affects the company's financial operations.

(3) An event, such as a material disaster or material change in technology, that affects shareholders' equity or share price.

(4) An adjustment made by buying back treasury stock, where any of the companies participating in the merger, demerger, acquisition or transfer of shares from another company.

(5) An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition or transfer of shares.

(6) Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

VI. The contract for participation by a public company in a merger, demerger, acquisition, or transfer of shares shall record the rights and obligations of the companies participating in the merger, demerger, acquisition or transfer of shares, and shall also record the following:

(1) Handling of breach of contract.

(2) Principles for the handling of equity-based securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.

(3) The amounts of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.

(4) The manner of handling changes in the number of participating entities or companies.

(5) Preliminary progress schedule for plan execution and anticipated completion date.

(6) Scheduled date for convening the legally mandated shareholders' meeting if the plan exceeds the deadline without completion and relevant procedures.

VII. After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders' meeting has adopted a resolution authorizing the board of directors to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

VIII. Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the company shall sign an agreement with

the non-public company in accordance with the relevant regulations.

Article XII If relevant personnel violate the provisions of the "Procedures," they shall be punished or have their duties adjusted according to the relevant regulations of the competent authority and the company.

Article XIII Subsidiary's acquisition and disposal of assets

I. If the company's subsidiaries are domestic public companies, they should also formulate procedures for acquisition and disposal of assets in accordance with the announcement in the (88) Tai-Chai-Jen (I) No. 81769 Letter of the Securities and Futures Institute of the Ministry of Finance dated October 20, 1999, which shall be submitted to the shareholders' meetings of both parties, same for the amendments.

II. The acquisition or disposal of assets by the company's subsidiaries shall be handled in accordance with the subsidiary's "Procedures for the Acquisition or Disposal of Assets," which should be submitted to the parent company's general manager for approval.

III. The acquisition and disposal of assets by a non-public subsidiary of the company that meets the requirements for announcement and reporting specified in the "Procedures" should be handled by the company.

Article XIV Other important matters

I. The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports, and CPA's, attorney's, and securities underwriter's opinions at the Company, in which they shall be retained for five years except where another act provides otherwise.

II. Professional appraisers and their officers, CPAs, attorneys, and securities underwriters that provide the Company with appraisal reports, CPAs' opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:

(1) May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Securities and Exchange Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if three (3) years have already passed since the completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.

(2) May not be a related party or de facto related party of any party to the transaction.

(3) If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following provisions:

(1) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.

(2) When conducting a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.

(3) They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.

(4) They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

III. The company when acquires real estate from a related party should prepare a cash income and expenditure forecast for each month of the next year starting from the month of the contract expected to be signed, evaluate its necessity and the rationality of the use of funds, and submit it to the board of directors for approval and to the Audit Committee for recognition before proceeding, which should also be reported in the next shareholders' meeting.

IV. If the company acquires or disposes assets that meet the announcement and reporting standards stipulated in the "Procedures," and the transaction counterparty is a substantial related party, the announcement content should be disclosed in the notes to the financial statements and should be reported in the shareholders' meeting.

Article XV Effectiveness and revision

Amendments to the procedures for acquisition and disposal of assets must be approved by the majority of the Audit Committee members and must be resolved by the board of directors.

If the motion of the Ethical Corporate Management Best Practice Principles has not been passed by more than 1/2 of the members of the Auditing Committee but approved by more than 2/3 of the Directors, specify the detail of the resolution of the Board as minutes of Board meeting on record.

The operating procedures approved by the board of directors should be forwarded to each independent director and should be submitted to the shareholders' meeting for approval. If a director expresses dissent and it is contained in the minutes or a written statement, the company shall forward the director's dissenting opinion to each independent director and submit it to the shareholders' meeting for discussion; also, the opinions of each independent

director shall be fully considered. The opinions of agreement or disapproval and the reasons for the objection should be included in the minutes of the board meeting, same for the amendments.

"All Audit Committee members" and "all directors" as stated in the preceding paragraph shall mean the actual number of persons currently holding those positions.

Article XVI The 10% of total assets under these Regulations shall be calculated in accordance with the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

In the case of a company whose shares have no par value or a par value other than NT$10, for the calculation of transaction amounts of 20% of paid-in capital under these Regulations, 10% of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Regulations regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billions of equity attributable to owners of the parent shall be substituted.

Article XVII These Procedures were established on June 30, 2003.

The 1st amendment was made on June 5, 2012.

The 2nd amendment was made on June 6, 2013.

The 3rd amendment was made on June 6, 2014.

The 4th amendment was made on June 10, 2019.

The 5th amendment was made on June 8, 2022.

Appendix IV

Shareholdings of directors:

Winstek Semiconductor Co., Ltd.

Shareholdings of directors Unit: Share

Title	Name	Shareholding	Shareholding ratio
Chairman	SIGWIN Corporation Representative: Shin-Yang Huang	70,726,438	51.90%
Director	SIGWIN Corporation Representative: Chan-Lian Yeh		
Director	SIGWIN Corporation Representative: Min-Hong Wu		
Director	SIGWIN Corporation Representative: Shu-Dong Guo		
Director	SIGWIN Corporation Representative: Zhao-Hong Hsieh		
Director	Zi-Li Weng	571,507	0.42%
Independent Director	Min-Kai Lin	—	—
Independent Director	Den Wang	317	0%
Independent Director	Wen-chou Vincent Wang	—	—
Number of shares held by all directors		71,298,262	52.32%

Note:

1. The information in the table is the number of shares held by individual and all directors in the shareholder register as of the share transfer registration suspension date (November 19, 2024) for the 2024 regular shareholders meeting. The statutory shareholding ratio of the company's incumbent directors is as follows:
   (1) Total shares issued on November 19, 2024: 136,261,659 common stock shares
   (2) The statutory number of shares to be held by all directors is 8,175,699 shares, and the number of shares held by all directors was 71,298,262 shares as of November 19, 2024.
   (3) The company has an Audit Committee formed, so the shareholding of the supervisors is not mandatory.
   (4) The shareholding status of all directors of the company has met the percentage requirements according to the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies."