

**Wistron NeWeb Corporation**  
**Procedures for Handling Material Inside Information**

**Chapter 1    General Principles**

Article 1    Purpose

The aim of these Procedures is to establish sound mechanisms for the handling and disclosure of material inside information for Wistron NeWeb Corporation (hereinafter referred to as “WNC”) in order to prevent improper disclosure and to ensure the consistency and accuracy of information disclosed by WNC to the public.

Article 2    Compliance

WNC shall handle and disclose material inside information in accordance with applicable laws and regulations, the rules and regulations of the Taiwan Stock Exchange Corporation and these Procedures.

Article 3    Scope of Application

These Procedures apply to all directors, executive officers and employees of WNC. WNC shall ensure that any other persons who acquire knowledge of WNC's material inside information due to their position, profession, or controlling influence complies with all applicable provisions of these Procedures.

Article 4    Scope of Material Inside Information

For the purposes of these Procedures, the term "material inside information" refers to information defined as material information by the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities as well as material decisions made by WNC and material events occurring at WNC which, after evaluation, are found to have significant impact on the finances, business, shareholder rights or share price of WNC.

Article 5    Unit in Charge of Handling Material Inside Information

The Finance Division is responsible for handling material inside information at WNC. The responsibilities of the unit include:

1. Formulating and amending drafts of these Procedures.
2. Providing consultation and recommendations for inquiries relating to these Procedures and methods of handling material inside information.
3. Handling reports on unauthorized disclosures of material inside information and formulation of response measures.
4. Designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
5. Handling other activities related to these Procedures.

## **Chapter 2    Procedures for Disclosure of Material Inside Information**

### **Article 6    Principles for Disclosure of Material Inside Information**

WNC shall comply with the following principles when disclosing material inside information publically:

1. The disclosure of such information shall be done in a timely manner, and the information disclosed shall be accurate and complete.
2. The information disclosed shall have a well-founded basis.
3. The information shall be disclosed in a fair manner.

### **Article 7    Procedures for Review and Approval of Material Inside Information**

If information that meets the conditions for material inside information listed in Article 4 appears, the unit responsible for announcing material information at WNC shall draft an announcement in accordance with the required format, and the announcement along with all relevant documents shall be sent to the head of said unit in written or electronic form for review and approval, then published within the legally stipulated timeframe. After the announcement is published, WNC personnel shall be informed of the content of the announcement. If a major emergency event occurs and material information relating to the event needs to be announced publically, the head of the unit responsible for announcing material information as well as the chairman or president of WNC shall review and approve the content of the announcement, after which the announcement shall be published.

### **Article 8    Preservation of Records Relating to Disclosure and Approval of Material Inside Information**

WNC shall record the following information in respect to any public disclosure of material inside information:

1. A copy of the announcement containing the date and time of announcement as well as the signatures/stamps of personnel who reviewed and approved the announcement.
2. The method(s) by which the information was disclosed.
3. The content of the information disclosed as well as all applicable laws and regulations.
4. Any other relevant details.

The aforementioned information shall be recorded in written or electronic form and kept for at least five years.

### **Article 9    Implementation of the Spokesperson System**

Any public disclosure of WNC's material inside information shall be made by the spokesperson or deputy spokesperson of WNC. When necessary, the disclosure may be made directly by the chairman of WNC.

The spokesperson and deputy spokesperson of WNC shall only disclose information authorized by WNC for public disclosure. With the exception of the chairman, spokesperson and deputy spokesperson of WNC, WNC personnel shall not publically disclose any material inside information of WNC without authorization.

### **Article 10    Response to False Media Coverage**

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

### **Chapter 3 Confidentiality Measures for Material Inside Information**

#### **Article 11 Confidentiality Measures Relating to WNC Personnel**

All directors, executive officers and employees of WNC shall exercise the due care and fiduciary duty of a good administrator and act in good faith when performing their duties.

WNC directors, executive officers and employees with knowledge of WNC's material inside information shall not divulge said information to other parties.

Directors, executive officers or employees of WNC shall not inquire about or collect any non-public material inside information of WNC that is unrelated to their individual duties from a person with knowledge of such information, nor shall they disclose to others any non-public material inside information of WNC that they become aware of due to reasons other than the performance of their duties.

#### **Article 12 Confidentiality Measures Relating to Transmission and Storage of Material Inside Information**

When sending material inside information of WNC in written form, appropriate measures shall be taken to protect the confidentiality of those files and documents. When transmitting the aforementioned material inside information by e-mail or other electronic means, said files and documents must be properly encrypted.

Files and documents containing material inside information of WNC shall be backed up and stored in a secure location.

#### **Article 13 Confidentiality Measures – Implementation**

WNC shall ensure that the confidentiality measures specified in the preceding two articles are established and take the following steps to ensure their implementation:

1. Adopt adequate control measures and perform periodic testing.
2. Enhance measures relating to the storage and confidentiality protection of files and documents containing non-public material inside information of WNC.

#### **Article 14 Confidentiality Obligations of External Organizations and Personnel**

All external organizations and personnel that are involved in business operations of WNC relating to mergers/acquisitions, major memorandum of understanding, strategic alliances, business partnership plans, or the signing of major contracts are required to sign a non-disclosure agreement, and may not disclose to any other party any material inside information of WNC thus acquired.

### **Chapter 4 Handling of Abnormal Events**

#### **Article 15 Reporting of Abnormal Events**

Any director, executive officers or employee of WNC that becomes aware of any unauthorized disclosure of WNC's material inside information shall submit a report to the unit responsible for such matters as well as the Integrity Office and Audit Office as soon as possible.

Upon receipt of a report made pursuant to the preceding paragraph, the unit responsible for such matters shall draw up response measures. When necessary, personnel of the aforementioned unit may convene with members from other units to draw up response measures, and shall keep

records on how the report was handled for future reference. Internal auditors at WNC shall also perform investigations on these reports as part of their job duties.

#### Article 16 Disciplinary Measures Relating to Violations

In either of the following circumstances, WNC will take measures to find the person(s) responsible for the violations and take appropriate legal action:

1. A WNC employee publically discloses WNC's material inside information without authorization, or commits violations relating to these Procedures or any other applicable laws/regulations.
2. A spokesperson or deputy spokesperson of WNC discloses to the public information beyond the scope authorized by WNC, or commits violations relating to these Procedures or any other applicable laws/regulations.

If a non-WNC employee divulges any material inside information of WNC, leading to damages to WNC property or interests, WNC shall pursue appropriate measures to hold the person(s) divulging the information legally liable.

### **Chapter 5 Internal Control Measures and Awareness Campaigns**

#### Article 17 Internal Control Mechanisms

These Procedures shall be incorporated into WNC's internal control systems. WNC's internal auditors shall keep themselves regularly informed of the compliance status in regards to these Procedures, and shall prepare relevant audit reports so as to ensure full implementation of these Procedures.

#### Article 18 Awareness Campaigns

WNC shall organize awareness campaigns relating to these Procedures and related laws/regulations for all directors, executive officers and employees of WNC.

WNC shall also provide training courses on laws/regulations relating to insider trading to its new employees.

### **Chapter 6 Supplementary Provisions**

#### Article 19

These Procedures are implemented upon approval by the board of directors; the same applies to all amendments.

These Procedures were enacted on December 21, 2022.