

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Procedures for the Prevention of Insider Trading			Ref. No	-
Establishing date	2022.01.22	Version	1	Page	9 - 1
Established by	Operation Center, Financial and Accounting HQ			Doc. Level	General

Chapter 1: General Provisions

Article 1 (Purpose of this Procedure)

This management procedure is established to create a sound internal mechanism for handling and disclosing material information, preventing improper disclosure, and ensuring the consistency and accuracy of the company's external information releases.

Article 2 (Internal handling of material information must comply with laws and procedures)

The company shall handle and disclose material internal information in accordance with relevant laws, regulations, and the rules of the Taiwan Stock Exchange, as well as this procedure.

Article 3 (Applicable parties)

This procedure applies to the persons specified in Article 157-1, Paragraph 1 of the Securities and Exchange Act, including the company's directors, supervisors, managerial officers, and employees.

Other individuals who become aware of the company's material internal information due to their status, occupation, or control relationship shall be urged by the company to comply with the relevant provisions of this procedure.

Article 4 (Scope of material internal information)

The term "material internal information" as used in this procedure refers to the following matters:

1. The company or its responsible persons or subsidiaries experience dishonored checks due to insufficient deposits, are blacklisted or lose credit, the company undergoes major changes in equity, or after dishonored checks or blacklisting, its stocks undergo changes in trading methods, suspension of trading, delisting, or application for reinstatement.
2. The company or its responsible persons are involved in litigation, non-litigation, administrative sanctions, administrative litigation, provisional attachment, provisional injunctions, or enforcement proceedings that significantly affect the company's finances or business.

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Procedures for the Prevention of Insider Trading			Ref. No	-
Establishing date	2022.01.22	Version	1	Page	9 - 2
Established by	Operation Center, Financial and Accounting HQ			Doc. Level	General

3. The company undergoes significant production cuts, partial or full suspension of operations, leasing of factories or major equipment, or pledging of all or major assets, which significantly affect the company's finances or business.
4. The company enters into, amends, or terminates contracts involving leasing of all operations, commissioned operations, or regular joint operations with others.
5. The company transfers all or a major part of its business or assets.
6. The company acquires all or a major part of another party's business or assets, significantly impacting the company's operations.
7. The company or its subsidiaries are involved in corporate restructuring or bankruptcy proceedings, including all events during such proceedings, such as any applications, notifications, or rulings from the court, or court orders prohibiting stock transfers or conservatory measures, as well as any significant changes in such matters.
8. The company experiences changes in its chairman, general manager, corporate directors and supervisors and their representatives, independent directors, or natural person directors and supervisors.
9. The company changes its accountant, except for internal adjustments within the certifying accounting firm.
10. The company experiences changes in its spokesperson, acting spokesperson, chief financial officer, chief accounting officer, chief research and development officer, or chief internal auditor.
11. The company signs, amends, terminates, or cancels significant memorandums, strategic alliances, business cooperation plans with other companies, non-compete commitments, or important contracts, alters key elements of its business plan, completes the development of new products, or successfully develops and enters the mass production stage of trial products, which significantly impact the company's finances or business.
12. The board of directors resolves to reduce capital, merge, split, acquire, exchange or transfer shares, dissolve, increase capital by issuing new shares, issue corporate bonds, employee stock options, or other securities, conduct private placements, participate in the establishment or conversion into a financial holding company or investment holding company or its subsidiary, or makes significant changes to these matters. The resolution

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Procedures for the Prevention of Insider Trading			Ref. No	-
Establishing date	2022.01.22	Version	1	Page	9 - 3
Established by	Operation Center, Financial and Accounting HQ			Doc. Level	General

of the board or shareholders' meeting of companies involved in mergers, splits, acquisitions, or share exchanges not held or resolved on the same day, or where a shareholders' meeting is not convened, or any party rejects the merger, split, acquisition, or share exchange, or the board of directors rescinds the merger decision during the process.

13. The company announces the date and relevant financial and business information of an investor conference.
14. The board of directors resolves to publicly disclose financial forecasts, or if the forecasts are no longer applicable, or if corrections or updates to these forecasts are made.
15. The board of directors resolves to distribute dividends, or if the resolution on dividend distribution is changed by the board or shareholders' meeting, or if the record date for dividend distribution is set.
16. The board or shareholders' meeting resolves to directly or indirectly execute an investment plan that exceeds 20% of the company's paid-in capital or NT\$1 billion, or there is a significant change in the matter.
17. After a capital increase or bond issuance plan takes effect or a private placement plan is approved by the board or shareholders' meeting, there is a subsequent change in the plan based on the board's resolution.
18. The board of directors resolves the date, agenda, and the period for suspension of stock transfers for a shareholders' meeting or extraordinary shareholders' meeting.
19. Important resolutions from the company's shareholders' meeting or extraordinary shareholders' meeting.
20. The company experiences significant internal control fraud, non-standard transactions, or misappropriation of assets.
21. The company or its non-publicly listed subsidiaries acquire or dispose of assets in accordance with the "Procedures for Acquisition or Disposal of Assets"; the company engages in derivative transactions resulting in unrealized losses exceeding 3% of shareholders' equity.

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Procedures for the Prevention of Insider Trading			Ref. No	-
Establishing date	2022.01.22	Version	1	Page	9 - 4
Established by	Operation Center, Financial and Accounting HQ			Doc. Level	General

22. The board or shareholders' meeting resolves to permit managers (or directors) to engage in competitive activities, or the company becomes aware that a manager is operating or managing similar businesses for others without board or shareholders' approval, or if directors engage in activities within the company's business scope without board approval, and such activities involve investments or business operations in Mainland China, or if there are significant changes to these matters.
23. The company's loaning of funds exceeds the limits set by the "Procedures for Loaning of Funds."
24. The company's endorsement or guarantee amount exceeds the limits set by the "Procedures for Endorsements and Guarantees."
25. The company or its subsidiaries acquire or dispose of privately placed securities.
26. The company ceases all or part of its business with a major customer or supplier, and the customer or supplier accounts for more than 10% of the company's total sales or purchase amount for the most recent fiscal year.
27. The company experiences disasters, collective protests, strikes, environmental pollution, or other significant events that cause substantial damage to the company, or it is ordered by authorities to suspend operations, cease business, or have its pollution-related permits revoked or canceled, or is fined more than NT\$10 million.
28. The company holds a meeting with creditor banks, and the results of the negotiations are finalized.
29. The company's major debtor or joint guarantor experiences dishonored checks, files for bankruptcy, reorganization, or similar significant events; or if the debtor for whom the company has provided endorsement or guarantee fails to repay matured promissory notes, loans, or other debts.
30. The company fails to announce or report its financial statements within the required period; the prepared financial reports contain errors or omissions that require corrections and restatements according to Article 6 of the Securities and Exchange Act Enforcement Rules; or if the financial reports contain an audit opinion other than an

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.		
Document title	Procedures for the Prevention of Insider Trading		Ref. No	-
Establishing date	2022.01.22	Version	1	Page 9 - 5
Established by	Operation Center, Financial and Accounting HQ		Doc. Level	General

unqualified opinion issued by the accountant, except in cases where losses are permitted by law to be amortized over several years, or for first-quarter, third-quarter, and semi-annual financial reports where long-term equity investments and profits are calculated based on unaudited or unreviewed reports by the invested company's accountants, resulting in a qualified audit opinion.

31. The company receives notification of equity changes as prescribed in Article 369-8, Paragraphs 1 and 2 of the Company Act.
32. A director or supervisor of the company is subject to a provisional injunction to suspend the exercise of their duties, or a director is subject to such an injunction, rendering the board unable to perform its duties.
33. The company repurchases treasury stock in accordance with the "Regulations Governing Share Repurchase by TWSE Listed and TPEX Listed Companies."
34. Matters specified under the "Regulations Governing Public Tender Offers for Securities of Public Companies."
35. The board or shareholders' meeting resolves to apply for the delisting of its securities, or if there are significant changes in these matters.
36. The independent directors express opposing opinions on board resolutions.
37. More than half of the company's directors and supervisors waive their rights to subscribe to a cash capital increase, and specific individuals are solicited to subscribe.
38. The company holds more than 70% of the shares or total capital of its publicly listed subsidiary, or if another publicly listed company holds more than 70% of the company's total issued shares or capital.
39. The company's application for listing, as the transferee company in a split, is rejected by the Taiwan Stock Exchange in accordance with Article 51-2, Paragraph 12 of the "Operating Rules of the Taiwan Stock Exchange."
40. Any other major decision made by the board or matters that significantly affect shareholders' rights or securities prices.

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Procedures for the Prevention of Insider Trading			Ref. No	-
Establishing date	2022.01.22	Version	1	Page	9 - 6
Established by	Operation Center, Financial and Accounting HQ			Doc. Level	General

Article 5 (Designated Unit for Handling Material Internal Information)

The company's units responsible for handling material internal information include the

Finance and Accounting Department, Legal and Intellectual Property Department, and Public Relations Office, with approval from the board of directors. Their responsibilities are as follows:

1. Drafting and revising the procedures for handling material internal information.
2. Handling inquiries, reviewing, and providing recommendations related to the handling of material internal information and these procedures.
3. Receiving reports on the leakage of material internal information and formulating response strategies.
4. Establishing a system for preserving all documents, files, and electronic records related to these procedures.
5. Managing other matters related to these procedures.

Chapter II: Confidentiality Procedures for Material Internal Information

Article 6 (Personnel Confidentiality Measures)

Directors, supervisors, managers, and employees of the company shall perform their duties with the care and fiduciary duty of a good manager, abiding by principles of honesty and integrity, and sign confidentiality agreements.

Directors, supervisors, managers, and employees who are aware of the company's material internal information shall not disclose such information to others.

Directors, supervisors, managers, and employees shall not inquire about or collect the company's undisclosed material internal information that is not related to their duties, and they shall not disclose such information to others if it is learned outside the course of performing their duties.

Article 7 (Document Confidentiality Measures)

When transmitting material internal information in physical form, appropriate protection must be provided. When transmitted via email or other electronic means, suitable encryption or digital signature technologies must be employed.

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Procedures for the Prevention of Insider Trading			Ref. No	-
Establishing date	2022.01.22	Version	1	Page	9 - 7
Established by	Operation Center, Financial and Accounting HQ			Doc. Level	General

Files containing the company's material internal information shall be backed up and stored in secure locations.

Article 8 (Operation of the Confidentiality Firewall)

The company shall ensure the establishment of the firewall as outlined in the previous two articles and take the following measures:

1. Implement appropriate firewall control measures and conduct regular testing.
2. Strengthen the confidentiality and security measures for files containing undisclosed material internal information.

Article 9 (Confidentiality Measures for External Institutions or Personnel)

External institutions or personnel participating in mergers, significant memorandums, strategic alliances, business cooperation plans, or important contracts with the company shall sign confidentiality agreements and shall not disclose any material internal information they learn to others.

Chapter III: Procedures for Disclosure of Material Internal Information

Article 10 (Principles for Disclosure of Material Internal Information)

The company shall adhere to the following principles when disclosing material internal information:

1. The information disclosed must be accurate, complete, and timely.
2. There must be a basis for the disclosure of information.
3. Information shall be disclosed fairly.

Article 11 (Implementation of the Spokesperson System)

The disclosure of material internal information by the company (including its non-public subsidiaries) shall be handled by the company's spokesperson or acting spokesperson, unless otherwise provided by law or regulation, and the order of succession should be confirmed. In necessary cases, the company's responsible person may directly handle the disclosure.

The spokesperson and acting spokesperson shall only speak within the scope of the company's authorization, and except for the responsible person, spokesperson, and acting spokesperson,

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Procedures for the Prevention of Insider Trading			Ref. No	-
Establishing date	2022.01.22	Version	1	Page	9 - 8
Established by	Operation Center, Financial and Accounting HQ			Doc. Level	General

no other company personnel may disclose material internal information without authorization.

Article 12 (Record of Disclosure of Material Internal Information)

The company shall retain the following records for external disclosures of information:

1. The personnel, date, and time of the disclosure.
2. The method of disclosure.
3. The content of the disclosed information.
4. The content of any written materials provided.
5. Other relevant information.

Article 13 (Response to Incorrect Media Reports)

If media reports differ from the information disclosed by the company, the company shall promptly clarify the matter on the Market Observation Post System and request corrections from the media.

Chapter IV: Handling of Abnormal Situations

Article 14 (Reporting of Abnormal Situations)

If any director, supervisor, manager, or employee becomes aware of a leak of material internal information, they shall promptly report it to the designated unit and the internal audit department.

Upon receiving such a report, the designated unit shall formulate response strategies and, if necessary, convene meetings with the internal audit department to discuss the matter. The results of these actions shall be recorded for future reference, and internal audits should conduct checks in line with their responsibilities.

Article 15 (Handling Violations)

The company shall hold responsible parties accountable and take appropriate legal action under the following circumstances:

1. Any unauthorized external disclosure of material internal information by company personnel or any violations of these procedures or other legal provisions.

GIGABYTE		GIGA-BYTE TECHNOLOGY CO., LTD.			
Document title	Procedures for the Prevention of Insider Trading			Ref. No	-
Establishing date	2022.01.22	Version	1	Page	9 - 9
Established by	Operation Center, Financial and Accounting HQ			Doc. Level	General

2. If the spokesperson or acting spokesperson makes statements beyond the company's authorized scope or violates these procedures or other legal provisions.

3. If any external individual leaks the company's material internal information, causing harm to the company's assets or interests, the company shall pursue legal recourse.

Chapter V: Internal Control Operations and Education Promotion

Article 16 (Internal Control Mechanism)

These procedures shall be incorporated into the company's internal control system. Internal audit personnel shall regularly review compliance with these procedures and prepare audit reports to ensure the proper execution of the procedures for handling material internal information.

Article 17 (Education Promotion)

The designated unit shall conduct at least one educational training session each year for directors, supervisors, managers, and employees on these procedures and related laws. Educational training shall also be provided in a timely manner to newly appointed directors, supervisors, managers, and employees.

Chapter VI: Prevention of Insider Trading

Article 18 (Stock Trading Lock-up Period)

The persons referred to in Article 3, Paragraph 1 of these regulations shall not trade the company's stock during the closed period, which is 30 days before the annual financial report announcement and 15 days before the quarterly financial report announcement.

Chapter VII: Supplementary Provisions

Article 19

These procedures shall be implemented upon approval by the Audit Committee and the Board of Directors, and any amendments shall follow the same process.