

Winbond Electronics Corporation
Rules Governing the Scope of Duties of Independent Directors

Article 1 (Basis of these Rules)

To ensure good corporate governance and establish a sound independent director system to enable independent directors to fulfill their functions on the board of directors and with respect to the company's operations, these Rules are adopted pursuant to the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2 (Scope of application of these Rules)

Except as otherwise provided by law and regulation or by the articles of incorporation, matters concerning the duties of independent directors of this Company shall be as set out in these Rules.

Article 3 (Scope of duties)

The following matters shall be submitted to the board of directors for resolution. Independent directors shall attend the meetings of the board of directors in person or by appointing another independent director as proxy to attend. When an independent director objects to or expresses reservations about any of the matters, it shall be recorded in the board meeting minutes. If an independent director intends to express an objection or reservations but is unable to attend the board meeting in person, then unless there is a legitimate reason to do otherwise, the independent director shall issue a written opinion in advance, which shall be recorded in the board meeting minutes:

1. Review of the adoption of or amendments to the internal control system of the Company.
2. Review of the adoption of or amendments to the procedures for handling material financial or business activities, such as acquisition or disposal of assets, financial derivatives trading, loans of funds to others, and endorsements or guarantees for others.
3. Matters in which a director or a supervisor is an interested party.
4. Asset transactions or financial derivatives trading of a material nature.
5. Loans of funds, endorsements, or provision of guarantees of a material nature.
6. The offering, issuance, or private placement of equity-type securities.
7. The engagement or dismissal of a certified public accountant and their compensation.

8. The appointment or discharge of a financial, accounting, or internal audit officer.
9. Any matter of a material nature as prescribed by the competent authority.

Article 4 (Liability insurance)

The Company may purchase liability insurance for its independent directors.

Article 5 (Remuneration)

The Company shall set the remuneration of the independent directors in accordance with the Rules for Remuneration and Performance Assessment of Directors and Supervisors.

Article 6 (Continuing education)

All independent directors of the Company shall pursue continuing education, including attending the relevant training courses as required.

Article 7 (Performance of duties)

Neither the Company nor other board members may obstruct, refuse, or evade the actions of independent directors in the performance of their duties. As they deem necessary to performing those duties, independent directors may request the board to appoint relevant personnel or to hire professionals for assistance.

Any expenses necessary to the hiring of professionals or the performance of duties by the independent directors under the preceding paragraph shall be borne by the Company.

Article 8 (Implementation)

These Rules and any amendments hereto shall be implemented after adoption by the board of directors.