

Everlight Electronics Co., Ltd.

Operation Procedures for Application of Transaction Suspension and Resumption

Article 1 (Basis for Procedure)

Operation procedure hereto is hereby stipulated for compliance purpose in accordance with Paragraph 1, Article 13-4 of Taiwan Stock Exchange (hereinafter referred to as "TWSE") Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities (hereinafter referred to as "Procedures").

Article 2 (Purpose of Procedures)

For the purpose of compliance with major information confidentiality and disclosure mechanism, and to ensure sufficient time for broad publication of major information occurred or announced in the event of resolution on major issue(s) announced or held by the Board of Directors' Meeting prior to 17:00pm on a business day, the Company shall submit application to TWSE for suspension of transaction, and provide investor with time for information assimilation in order to mitigate information asymmetry, and shall apply for resumption of transaction after related information is fully made public or explained.

Article 3 (Regulation Compliance)

Procedures for the Company's application of transaction suspension or resumption shall be conducted in accordance with TWSE's related regulations and the Procedures hereto.

Article 4 (Designated Unit for Handling of Transaction Suspension or Resumption)

The Company shall install a transaction suspension or resumption processing designated unit (hereinafter referred to as "designated unit") which shall be composed of competent and appropriate number of staff in line with the Company's scale, business status as well as management needs. The designated unit shall from time to time pay attention to if the Company encounters situations from which

active application of transaction suspension or resumption prescribed in Article 5 shall be conducted. In the event of encountering such situations hereto, the Company shall actively make such application and shall maintain two-way communication channel with TWSE staff for the purpose of smooth operation.

Article 5 (Application of Transaction Suspension or Resumption)

In the event that the Company is scheduled to make public or hold Board of Directors' Meeting for resolution on situations prescribed in respective clauses of Paragraph 1, Article 13-1 prior to 17:00pm on a business day, the Company shall therefore actively submit application to TWSE one business day prior to the publication or holding prescribed herein for transaction suspension or resumption. In the event that the Company detects, from mass media report or other information, of situation which comes with major impact to its shareholder's equity or securities prices, the Company shall therefore conduct major information explanation accordingly in accordance with the Procedures. In the event that same-day explanation is unfeasible, the Company shall actively apply to TWSE for transaction suspension. Under the circumstances that the Company's securities are suspended for transaction by TWSE, the Company shall actively apply to TWSE for transaction resumption in the event that the Company has already made a comprehensive explanation on transaction suspension related information, or when it is no longer necessary to continue transaction suspension.

Article 6 (Application Procedures for Transaction Suspension and Ultimate Approval Authority)

Prior to the Company's preparation of Board of Directors' Meeting resolution or announcement of major information, the designated unit shall pay attention to if there is a transaction suspension situation prescribed in the preceding article. In the event that a situation prescribed in the preceding article occurs and that a careful assessment indicates that such situation meets with materiality, the Company shall therefore prepare related proving documents, fill in "Transaction Suspension Application Form" which is approved by general manager and stamped with the

Company and responsible person's seals, and fax the application form to TWSE for transaction suspension application one business day prior to the announcement or holding of Board of Directors' Meeting resolution. In the meantime, the Company shall notify TWSE accordingly and advise TWSE, both via email or mail, of names and phone numbers of the Company's contact person(s). In the event of the Company's failure to submit application hereto one business day prior to announcement or holding of Board of Directors' Meeting resolution due to "urgent matter," the Company may therefore submit application hereto to TWSE and provide materials to prove compliance with requirements of "urgent matter" for TWSE's verification prior to 07:30am on the business day of announcement or holding. In the event that the designated unit detects, from mass media report or other information, of situation which comes with major impact to its shareholder's equity or securities prices, and that explanation cannot be conducted on the same day, the designated unit shall therefore submit application to TWSE for transaction suspension at once without delay in accordance with Paragraph 1 prescribed hereto.

Article 7 (Application Procedures for Transaction Resumption and Ultimate Approval Authority)

Based on Board of Directors' Meeting resolution result or actual situation and after information announcement operations conducted in accordance with the Procedures, the Company shall prepare related proving documents, fill in "Transaction Resumption Application Form" which is approved by general manager and stamped with the Company and responsible person's seals, and fax the application form to TWSE for transaction resumption application. In the meantime, the Company shall notify TWSE accordingly and advise TWSE, both via email or mail, of names and phone numbers of the Company's contact person(s).

Article 8 (Principles for Announcement Reporting and Information Disclosure)

During the Company's application process of transaction suspension as well as prior to the publication of information related to the case in issue, the Company's director, supervisor, manager and employee who has knowledge of internal major

information shall all comply with related rules of “Internal Major Information Processing Operation Procedures” stipulated by the Company and shall implement confidentiality mechanism accordingly. Furthermore, principles prescribed hereunder shall be complied with upon the disclosure of major information:

1. Disclosure of information shall be accurate, complete and in real time;
2. There shall be basis for information disclosure;
3. Information shall be disclosed fairly.

Article 9 (Timing for Announcement Reporting and Information Disclosure)

The Company shall announce major information with respect to transaction suspension or resumption within one hour after TWSE’s announcement of transaction suspension or resumption information which is based on Market Information System website (<http://mis.twse.com.tw/>).

Article 10 (Approval by Board of Directors’ Meeting Resolution and Modification of Procedures)

Procedures hereto shall be approved by the Board of Directors’ Meeting before being implemented. The same shall also apply to modification of Procedures hereto.