

# Procedures for Handling Material Inside Information and Insider Trading

( In the event of discrepancies between the English and Chinese versions, the Chinese version shall prevail.)

Name	Procedures for Handling Material Inside Information and Insider Trading
Date	The seventhfourth amendment was made on November 10, 2023
<p>Article 1            In order to establish a good internal major information processing and disclosure mechanism of the company, avoid improper leakage of information, enable all colleagues of the company to abide by relevant insider trading and short-term trading laws and regulations, and ensure the consistency and accuracy of the information the company publishes to the outside world, hereby These measures are formulated for compliance.</p> <p>Article 2            Evaluation procedures and approval authority for releasing significant information:            1. Principles            When the company releases important information, it shall comply with relevant laws, orders and the Taiwan Stock Exchange's listing of securities. The verification and disclosure procedures for municipal company's major information, related question and answer collection and this operating procedure are to be handled in accordance with Ensure the timeliness, accuracy and completeness of information.</p> <p>2. Evaluation and Approval Process            The company's major decisions or important events are in compliance with the Taiwan Stock Exchange's regulations on the listing of securities. The company's material information verification and disclosure procedures are required, or decisions may be made after further assessment of the significance.            or events that have a significant impact on the company's finances, business, shareholders' equity or securities prices, the responsible unit The "Application for Release of Significant Information" (Appendix 1) and the "Evaluation and Review of Significant Information" should be filled in on the date of the fact. "Form" (Appendix 2) will be sent to the company's major information department for review and review after being signed by the unit supervisor. Major information shall be released before the release time limit stipulated by the law and approved by the head of the dedicated unit.</p> <p>Article 3            The applicable objects of this Code include the company's directors, managers, employees ( those who perform the company's business and are involved in responsibilities), consultants and other people who have access to the company's internal material information due to their status, occupation or control relationship. The company and the company's Directors, managers, employees ( those who</p>	

perform the company's business and are involved in responsibilities), and consultants should urge them to comply with the relevant provisions of these operating procedures.

#### Article 4

The directors, managers and employees (those involved in the execution of the company's business and responsibilities), and consultants should exercise the care and attention of a good manager. Obligation of loyalty, performance of business based on the principle of good faith and credibility, and signing of a confidentiality agreement. Be aware of the company's internal major assets. The directors, managers, employees (those involved in the execution of the company's business and responsibilities), and consultants of the company are the speaking system shall not disclose important internal information with similar details to others before officially speaking to the outside world. The company's directors, managers, employees (those involved in the execution of the company's business and responsibilities), and consultants are not allowed to disclose information to the company. The person who inquires or collects important internal information of the company and the company's undisclosed important internal information is not related to the person's personal position. Any undisclosed internal information of the company that is not obtained through the execution of business shall not be disclosed to others.

#### Article 5

Any organization or person outside of the Company that is involved in any corporate action with the Company relating to a merger or acquisition, major memorandum of understanding, strategic alliance or other business partnership plans and the signing of a major contract shall be required to sign a confidentiality agreement, and may not disclose to another party any material inside information of the Company's thus acquired.

#### Article 6

The company adheres to the following principles when disclosing important internal information to the outside world and keeps appropriate records:

1. Disclosure principle:
  - 1.1 Information disclosed should be accurate, complete and timely.
  - 1.2 The disclosure of information should have a basis.
  - 1.3 Information should be disclosed fairly.
2. Preservation of audit records:

The company's accounting department is the unit responsible for the evaluation, review, presentation and verification of material information. For release operations, the "Application Form for Release of Significant Information" and the "Checklist for Assessment of Significant Information" should be submitted electronically or make a written record and submit it to the head of the specialized unit for decision. If the evaluation or submission is done electronically, the matter will be the evaluation records, review documents and related information should be kept for at least five years. The company should keep the following records when releasing major information:

- 2.1 Assessment content.
- 2.2 Signature or seal, date and time of the evaluation, review and decision-making personnel.
- 2.3 The content of the important information released and the applicable legal basis.
- 2.4 Other relevant information.

#### Article 7

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

#### Article 8

If the Company's directors, managerial officers, employees (involved as a result of performing their job duties), and consultants are aware of the leakage of material inside information, they should report to the internal audit department as soon as possible. The internal audit department shall discuss with the financial department or relevant departments, formulate countermeasures before submitting a report to the general manager or the person in charge, and record the results for future reference upon confirming any leakage of material inside information.

#### Article 9

Related systems for handling violations:

If any of the following circumstances occurs, the company shall hold the relevant personnel accountable and take appropriate legal measures:

1. Company personnel disclose important internal information to the public without authorization or violate these operating procedures or other legal regulations.
2. The content of the company's spokesperson or agent's spokesperson exceeds the scope of the company's authorization or violates these operating procedures or other regulations.
3. If anyone outside the company leaks important internal information of the company or violates these operating procedures, causing damage to the company's property or interests, the company shall pursue legal liability through various channels.

#### Article 10

Prohibition of insider trading

1. Canonical object:

- 1.1 The Company's directors, managerial officers, and employees who have received information based on their job relationships (involved as a result of performing their job duties), consultants, their spouses and minor-aged children, and holders in the name of others.
- 1.2 Shareholders who hold more than 10% of the Company's shares and

- their related parties (including their spouses and their minor-aged children, and any persons who hold stocks on an insider's behalf).
- 1.3 Those who have lost the statuses listed in the preceding two subparagraphs within six months.
  - 1.4 Those who are informed of the information from the persons listed in the preceding three subparagraphs.
2. Securities of the company's equity:
    - 2.1 When you learn that the company has news that has a significant impact on its stock price, you are not allowed to buy or sell the company's stocks or other equity securities after the news is clear, before it is made public or within 18 hours after it is made public.
    - 2.2 Directors or employees and other insiders who use unpublished information in the market to buy and sell securities are not allowed to trade their stocks during the closed period of 30 days before the announcement of the annual financial report and 15 days before the announcement of the quarterly financial report.
  3. Normative object:
    - 3.1 Matters that have a significant impact on shareholders' equity or stock prices in accordance with Article 7 of the Securities Exchange Act Enforcement Rules.
    - 3.2 The company handles major fundraising, issuance or private placement of securities of an equity nature, capital reduction, merger, acquisition, division, share exchange, conversion or transfer, investment plan carried out directly or indirectly, or there is a significant change in the previous events. By.
    - 3.3 The Company is in proceedings for reorganization, bankruptcy, dissolution application for stock delisting, termination of OTC securities trading or there is any material change in any of the above matters.
    - 3.4 A member of the Company's board of directors is subject to a provisional injunction ruling suspending his or her exercise of powers, making it impossible for the board of directors to exercise its powers or all independent directors of the Company are removed from office.
    - 3.5 Occurrence of a natural disaster, group protest, environmental accident or any other material event where the Company incurs a material loss or where a relevant authority orders suspension of work, suspension of business termination of business or revokes or voids a relevant permit.
    - 3.6 Dishonor of a negotiable instrument, filing for bankruptcy or reorganization or any other similar event of a material nature with respect to a related party of the Company or to a principal debtor or to the guarantors of a principal debtor; or inability by a principal obligor, in which the Company has made an endorsement or guarantee to settle a matured negotiable instrument, loan or other obligation.
    - 3.7 Occurrence of a significant event of internal control-related malpractice, non arms-length transaction or defalcation of company assets.
    - 3.8 Suspension of part or all of business transactions between the Company and a principal client or supplier.
    - 3.9 Upon the occurrence of any of the following with respect to a financial report of the Company:
      - A. Failure to make a public announcement or a filing in a manner

- consistent with the requirements of Article 36 of the Securities Exchange Act.
- B. An error or omission in a financial report prepared by the Company, with respect to which Article 6 of the Securities and Exchange Act Enforcement Rules requires a correction to and further a restatement of the financial report.
  - C. A certified public accountant issues an audit or review report containing an opinion other than an unqualified or modified unqualified opinion. The same does not apply, however, in cases where the certified public accountant issues a qualified audit or review report for the reason of annual amortization of losses, as permitted by law, or for the reason that an amount of long-term equity investment and profit/loss thereupon presented in the first-quarter, third-quarter, or semiannual financial report is calculated on the basis of financial statements of the investee Company that has not been audited or reviewed by a certified public accountant.
  - D. A certified public accountant issues an audit or review report indicating substantial doubt about the going-concern assumption.
- 3.10 A significant discrepancy between financial forecasts already publicly disclosed and actual figures or between updated (or corrected) financial forecasts and original forecasts.
  - 3.11 The Company's operating income or income before tax shows a significant change from the same period of the previous year or shows a significant change compared with the previous period and the change is not caused by seasonal factors.
  - 3.12 When any of the following accounting events occurs to the Company, and the event, although it does not affect the profit/loss of the current period, has resulted in a material change in the net worth of the current period:
    - A. Revaluation of assets.
    - B. Valuation of financial instruments.
    - C. Foreign currency translation adjustments.
    - D. Financial instruments accounted for using hedge accounting.
    - E. Net losses not recognized as retirement fund costs.
  - 3.13 The fundraising plan for corporate bond redemption cannot be carried out.
  - 3.14 The Company buys back its own shares.
  - 3.15 The Company makes or suspends a public tender offer to acquire securities issued by a public company.
  - 3.16 The Company acquires or disposes of a major asset.
  - 3.17 If the Company has issued securities overseas, the occurrence of a material event that requires prompt public announcement or filing, as provided in the government laws and regulations or securities exchange market rules and regulations of the country where the securities are listed.
  - 3.18 Other matters relating to the finances or businesses of the Company that would have a material impact on its stock price or on the investment decisions of a reasonably prudent investor.
4. Liability for damages violated

Anyone who violates the provisions shall be punished for any relevant activities in good faith on that day in accordance with Article 157-1 of the Securities and Exchange Act. The price at which the counter-trader buys or sells the security is the same as the average closing price in the ten business days after the news is made public. If the circumstances are serious, the court may triple the amount of compensation. The company will take the most severe personnel sanction of dismissal and recover all goodwill and other losses from the company.

## Article 11

### Prohibition of short-swing trading

#### 1. Regulated Subjects

The Company's directors, managerial officers, and employees who have received information based on their job relationships (involved as a result of performing their job duties), consultants, their spouses and their minor-aged children, and holders in the name of others.

#### 2. Prohibition

Any profit realized from selling stock of the Company and other marketable securities of equity nature within six months after acquiring it or repurchases listed stock of the Company within six months after selling it.

#### 3. Liability for Violation:

Those who violate the regulations shall return their profit to the Company. The Company will, depending on the situation, impose a maximum penalty of dismissal and claim reimbursement for the loss of goodwill and other related losses.

## Article 12

When there is a change in directors, audit committee members, managers, shareholders holding more than 10% of the shares and other insiders and their related parties (including the insider's spouse, minor children and those who are held by insiders in their names), they should Report within two days after the fact occurs.

## Article 13

The company's directors, managers, employees (those involved in the execution of the company's business and responsibilities) and consultants should participate in the education and promotion of these operating procedures and relevant laws.

## Article 14

### Report to the board of directors

If the company releases significant information that is not approved by the board of directors and is not a routine operation, it must report the relevant content of the significant information to the board of directors.

Article 15

These Measures shall come into effect after being approved by the Board of Directors, and the same shall apply when revised.