

Procedures for Handling Material Inside Information

(Operating Code: CM-10140)

Resolved by the Board of Directors on December 25, 2009

Amended and resolved by the Board of Directors on May 11, 2022

Amended and resolved by the Board of Directors on November 11, 2022

I. Operating Procedures:

1. The operating procedures are established according to the “Regulations Governing Establishment of Internal Control Systems by Public Companies.”
2. The composition elements of material inside information refers to behaviors of concerned personnel, the Company’s financial and business news that has significant impact on the Company’s stock price, knowledge/information acquisition, timing of information formulated, buying and selling time, and trading targets.
3. Following personnel’s behaviors shall be regulated:
 - (1) Insiders:
 - a. The Company’s directors, managerial officers, and a natural person who is appointed as a representative to perform duties in accordance with Paragraph 1, Article 27 of “the Company Act”.
 - b. Any shareholder who owns more than 10% of company shares.
 - (2) Quasi-insiders:
 - a. Any person who acquires with knowledge of material inside information of the Company due to occupational or control relationships.
 - b. Those listed in the preceding paragraphs has only lost such status within the last six months.
 - (3) Information receivers:

Information receivers include those listed in the preceding paragraph.

The Company shall urge the said persons to comply with relevant rules of the operating procedures.
4. This Company’s directors, managerial officers, and employees shall exercise the due care and fiduciary duty of a good administrator and act in good faith when performing their duties, and shall sign confidentiality agreements and/or abide by the Company’s Code of Conduct.
5. The dedicated responsible unit for handling material inside information of the

Company's Finance Department.

6. Any organization or person outside of this Company that is involved in any corporate action of the Company relating to the Company's important business affairs (including but not limited to a merger or acquisition, major memorandum of understanding, strategic alliance, other business partnership plans, or the signing of a major contract) due to its occupation or relationship of control 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.
7. When a major decision-making made by the Company or the occurrence of incident meets the requirements of the "Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities" and scope of material information and management rules for announcement of Paragraph 4, Article 157-1 of the Securities and Exchange Act or after significance is evaluated, the decision or event is found to significantly affect finance, businesses, shareholders' rights, or security prices of the Company, the responsible unit shall fill in the "Application of Disclosure of Material Information and Evaluation Checklist" and submit it to the approval signed by the head of the responsible unit. Afterwards, the information shall be reviewed by the spokesperson of the Company. Announcement of the information shall be made after signed and approved by the General Manager with the time regulated by the applicable laws.
8. Any person who knows the material insider information of the Company (including any person or organization regulated in Article 4 and 5 of the Operating Procedures) shall not divulge material insider information to others and shall not inquire about or collect any non-public material inside information of the Company not related 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 the Company of which they become aware for reasons other than the performance of their duties.
9. Proper protection shall be taken for transmission or submission of the Company's material information documents and these documents shall be kept in duplicate copies and at safe places. Enhanced Management and Confidentiality Measures for Files Containing Non-public Material Information When the information is transmitted via mails or electronic methods, proper security technology such as encryption or electronic signature shall be adopted. Files and documents containing the Company's material information and audit records shall be kept at a safe place for at least five (5) years.
10. To avoid insider trading, when handling trading of securities of the Company, any person who knows any information that will have a material impact on the price of

the securities of the Company shall comply with Article 157-1 of the Securities and Exchange Act. Additionally, insiders of the Company are prohibited from trading its shares during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports.

11. The Company shall comply with the principles of being accurate, complete, and timely when making external disclosures of material inside information; there shall be a well-founded basis for the information disclosure; and disclosure of the information shall be made by the Company's spokesperson. The Company shall keep records in respect of any disclosure of information to outside parties and to media coverage that affect shareholders' right or prices of securities, the Company shall promptly issue a clarification on the Market Observation Post System (MOPS).
12. The Company shall keep records of the following in respect of any disclosure of information to outside parties:
 - (1) The person who discloses the information, the date, and the time.
 - (2) How the information is disclosed.
 - (3) What information is disclosed.
 - (4) What written material is delivered.
 - (5) Any other relevant details.
13. Personnel of the Company disclose material inside information without authorization to any outside party or a spokesperson or deputy spokesperson of the Company communicates to any outside party any information beyond the scope authorized by the Company, or otherwise violates these Procedures or any other applicable law or regulation, the Company shall take measures to discover those responsible and take appropriate legal action against relevant personnel.
14. The Company shall establish its internal control system and periodically conduct educational promotion in accordance with the Operating Procedures and applicable laws for its directors, managers, and employees. Timely and proper educational promotion shall be provided to new directors, managers, and employees.
15. This Operating Procedure, and any amendments hereto, shall enter into force after approved by the Board of Director

II. Points of Control:

1. Whether information files of insiders and shareholders who own more than 10% of the Company's stocks are established and maintained.
2. Whether the scope of material inside information that affects stock price of the



Company is defined.

3. Whether confidentiality operations and measures prohibiting trading before the disclosure of non-public material inside information that affects stock price of the Company is sound.
4. Whether handling for contents, timing, method, personnel in charge of public disclose of material inside information is proper.

III. Reference:

1. Regulations Governing Establishment of Internal Control Systems by Public Companies.
2. Article 157-1 of the “Securities and Exchange Act”.
3. Paragraph 1, Article 27 of the “Company Act”.
4. Scope of material information and management rules for announcement of Paragraph 4, Article 157-1 of the Securities and Exchange Act.
5. The “Work Manual” of Human Resource Management.
6. Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities.