



Procedures for Handling Material Inside Information

File No.

CA-041

Issue Date

2022/11/7

Version

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Article 1 (Purpose of these Procedures)

These Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by this Corporation to prevent improper information disclosures and to ensure the consistency and accuracy of information disclosed by this Corporation to the public.

Article 2 (Material inside information shall be handled in accordance with applicable laws and regulations and these Procedures)

This Corporation shall implement its handling and disclosure of material inside information in accordance with applicable laws and regulations, the rules and regulations of the Taiwan Stock Exchange Corporation or the TPEX, and these Procedures.

Article 3 (Scope of application)

These Procedures shall apply to all directors, managerial officers, and employees of this Corporation.

This Corporation shall ensure that any other person who acquires knowledge of this Corporation's material inside information due to their position, profession, or relationship of control shall comply with the applicable provisions of these Procedures.

Article 4 (Scope of material inside information)

For the purposes of these Procedures, the term "material inside information" refers to information that, with reference to the Securities and Exchange Act, other applicable laws and regulations, and the applicable rules and regulations of the Taiwan Stock Exchange Corporation or the TPEX, is defined as material inside information by the responsible unit in charge of handling of such information and is further approved by a resolution of the board of directors.

Article 5 (Responsible unit in charge of the handling of material inside information)

The CEO office shall be in charge of handling material inside information and it is authorized for following functions.

1. Responsibility for formulating the drafts of these Procedures and any amendments to them.
And the evaluation and review of material inside information shall be disclosed by the spokesperson after the approval is made. Except for emergencies, non-official hours or special cases, which can be reported electronically, the evaluation of matters included in the "Material Inside Information Disclosure Review application" should be recorded in writing and recorded. The chairman's approval shall be required, if the evaluation is conducted electronically, it



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should be archived in written documents after the event. The previous evaluation records, evaluation documents and related materials should be kept for at least five years.

2. Responsibility for receiving inquiries in connection with the methods of handling material inside information, and for consultation, review, and recommendations relating to these Procedures.
3. Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.
4. Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
5. Other activities related to these Procedures.

Article 6 (Confidentiality firewall operations - Personnel)

This Corporation'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.

No director, managerial officer, or employee with knowledge of material inside information of this Corporation may divulge the information to others.

No director, managerial officer, or employee of this Corporation may inquire about or collect any non-public material inside information of this Corporation not related to their individual duties from a person with knowledge of such information, nor may they disclose to others any non-public material inside information of this Corporation of which they become aware for reasons other than the performance of their duties.

Article 7 (Confidentiality firewall operations - Documents and information)

Proper protection of confidentiality shall be given to files and documents containing this Corporation's material inside information when transmitted in written form. When transmitted by e-mail or other electronic means, such files and documents must be processed with appropriate security technology such as encryption or electronic signatures.

Files and documents containing this Corporation's material inside information shall be backed up and stored in a secure location.

Article 8 (Operation of confidentiality firewalls)

This Corporation shall ensure that the firewalls specified in the preceding two articles are established, and take the following additional steps:

1. Adopt adequate control measures for the firewalls and perform periodic testing.
2. Enhance measures for custody and maintaining the secrecy of files and documents containing



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non-public material inside information of this Corporation.

Article 9 (Confidentiality obligations of outside organizations and persons)

Any organization or person outside of this Corporation that is involved in any corporate action of this Corporation relating to a merger or acquisition, major memorandum of understanding, strategic alliance, other business partnership plans, or 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 this Corporation's thus acquired.

Article 10 (Principles of disclosure of material inside information)

This Corporation shall comply with the following principles when making external disclosures of material inside information:

1. The information disclosed shall be accurate, complete, and timely.
2. There shall be a well-founded basis for the information disclosure.
3. The information shall be disclosed fairly.

Article 11 (Process to Disclosure of material inside information)

The operation of the corporation to disclose material inside information shall include but not be limited to:

1. Evaluation procedures and verification for the disclosure of material information.
2. Records filing of application and authorization.
3. Related systems for violation event.
4. Records of evaluation and verification process and related materials shall be kept for at least five years.

Article 11-1 (Procedures of Material Inside Information Evaluation and Verification)

The major resolutions or major events resolved by the Corporation are compliance with the procedures for the verification and disclosure of material information of listed companies by TPEX. If the business, shareholders' rights, or securities prices have a significant impact, material information shall be disclosed within the time limit prescribed by laws and regulations in accordance with the provisions of the preceding paragraph.

The responsible unit of the company shall fill in the "Material Inside Information Disclosure Review application" (such as Annex 1) on the date of the occurrence of the fact. After the unit submits it, send it to the CEO office for review, and then send it to the spokesperson for review. Disclose it after the final approval of Chairman.



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Article 12 (Implementation of the spokesperson system)

Any disclosure of this Corporation's material inside information, except as otherwise provided by law or regulation, shall be made by this Corporation's spokesperson, or by a deputy spokesperson acting in such scope in a confirmed sequential order. When necessary, the disclosure may be made directly by a responsible person of this Corporation.

This Corporation's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by this Corporation, and no personnel of this Corporation other than those serving as this Corporation's responsible person, spokesperson, or deputy spokesperson may disclose any material inside information of this Corporation to outside parties without authorization.

Article 13 (Record of disclosure of material inside information)

This Corporation shall keep records of the following in respect of any disclosure of information to outside parties:

1. Signature or stamp, date and time of personnel evaluating, reviewing and deciding on this information disclosure.
2. How the information is disclosed.
3. What information is disclosed.
4. What written material is delivered.
5. The content of the material information disclosed and the applicable law.
6. Any other relevant details.

Article 14 (Response to false media coverage)

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

Article 15 (Reporting of unusual events)

Any director, managerial officer, or employee of this Corporation that becomes aware of any unauthorized disclosure of this Corporation's material inside information shall report to the responsible unit and the internal audit department of this Corporation as soon as practicable.

Upon receipt of a report made pursuant to the preceding paragraph, the responsible unit shall formulate corresponding measures. When necessary, it may invite members from the internal audit and other departments to meet for discussion of the measures and shall keep a record of the results of the measures for future reference. The internal auditors shall also



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perform such audits as their duties may require.

Article 16 (Disciplinary measures)

This Corporation shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:

1. Personnel of this Corporation disclose material inside information without authorization to any outside party, or otherwise violate these Procedures or any other applicable law or regulation.
2. A spokesperson or deputy spokesperson of this Corporation communicates to any outside party any information beyond the scope authorized by this Corporation, or otherwise violates these Procedures or any other applicable law or regulation.

If any person outside this Corporation divulges any material inside information of this Corporation, thereby causing damage to any property or interest of this Corporation, this Corporation shall pursue appropriate measures to hold the person divulging the information legally liable.

Article 17 (Internal controls)

These Procedures shall be incorporated into this Corporation's internal control system. The internal auditors shall keep themselves regularly informed of the status of compliance with these Procedures and shall prepare related audit reports to ensure full implementation of the procedures for handling material inside information.

Article 18 (Awareness campaigns)

At least once per year, this Corporation shall conduct educational campaigns to promote awareness among all directors, supervisors, managerial officers, and employees with respect to these Procedures and related laws and regulations.

This Corporation shall also provide educational campaigns to new directors, supervisors, managerial officers, and employees in a timely manner.

Article 19

These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.

Material Inside Information Disclosure Review application

Date : ○○○○/○○/○○

Material inside information:

Evaluation of the Material information:

Review:

Approve (Date/Time)	Spokesman (Date/Time)	CEO Office (Date/Time)	Responsible Unit (Date/Time)