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IR009	Operating Procedures for Handling Material Inside Information and Preventing Insider Trading	Publication (Revision) Date	Effective Date	Version
		2010/11/29	2022/08/04	05

General principles

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 the Company, in order to prevent improper information leakage, to ensure the consistency and accuracy of information released by the Company to the public, and to strengthen relevant regulations on insider trading.

Article 2 Source of applied laws and regulations

The Company 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 Taipei Exchange, and these Procedures.

Article 3 Definitions and scope of application

3.1 Definitions

According to the Securities and Exchange Act, Insiders include:

- 3.1.1 The Company's directors, managerial officers and shareholders who hold more than 10% of the Company's shares, their spouses, minor children, and nominee shareholders.
- 3.1.2 The Company's representatives of a juristic person director, their spouses, minor children, and nominee shareholders.

3.2 Scope of application

Besides insiders referred to in the preceding subparagraphs, these Procedures are also applicable to persons who have learned the information due to their occupation or controlling relationship (including but not limited to customers, vendors, accountants, consultants), persons who have only lost aforementioned status within the last six months, and persons who have learned the information from any of the aforementioned persons.

Article 4 Prohibition of insider trading

- 4.1 Upon actually knowing of any information that will have a material impact on the stock price of the Company or the ability of the Company to pay principal or interest, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, the persons referred to in Article 3 shall not purchase or sell, in the person's own name or in the name of another, stocks or any other

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equity-type security or the non-equity-type corporate bonds of the Company that are listed on an exchange or an over-the-counter market. In addition, the Company's insiders are prohibited from trading their stocks during the blackout period, which is 30 days prior to the public disclosure of annual financial reports and 15 days prior to the public disclosure of quarterly financial reports.

4.2 When the Company's directors, managerial officers and employees who have learned the material inside information of the Company's customers and vendors due to their occupation or controlling relationship, the provisions of preceding paragraph, Article 5, Article 6, Article 7 and Article 18 shall apply with respect to the behavior of purchase and sell stocks of such company.

Article 5 Public disclosure

According to Regulations Governing the Scope of Material Information and the Means of its Public Disclosure Under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act,

5.1 Material information relating to the Company's finances and businesses will have an impact on the stock price and the investment decision of a reasonably prudent investor, or will have an impact on the Company's ability to pay principal and interest. Public disclosure of such information shall mean the Company enters such information into the Market Observation Post System.

5.2 Information relating to the supply and demand of such stocks on the market, the means of which public disclosure shall be made as follows:

5.2.1 The Company enters such information into the Market Observation Post System.

5.2.2 The Taiwan Stock Exchange Corporation publicly announces the information on the Market Information System website.

5.2.3 The Taipei Exchange publicly announces the information on the Market Information System website.

5.2.4 Coverage of the information by two or more daily national newspapers on non-local news pages, national television news, or electronic newspapers issued by any the aforesaid media. In the case of information publicly disclosed under 5.2.4, the period of 18 hours referred to in paragraph 4.1, shall begin with the later of the time of delivery of the newspaper, first broadcasting of the television news, or posting of the news on the electronic website, as the case may be. The time of delivery of a newspaper means 6 a.m. for morning newspapers and 3 p.m. for

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evening newspapers.

Article 6 Scope of material information

The phrase “material inside information” as used in these Procedures shall be determined in accordance with the meaning of “material news” or “material information” under the Securities and Exchange Act and related laws and regulations, and relevant regulations of Taiwan Stock Exchange Corporation or the Taipei Exchange.

The term “Material news” shall be determined in accordance with the meaning of “news” as used in Article 2, Article 3 and Article 4 of Regulations Governing the Scope of Material Information and the Means of its Public Disclosure Under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act, including but not limited to significant commercial events, capital reduction, corporate merger, split, acquisition, transfer of shares from others, execution or suspension of a public tender offer to acquire securities issued by the Company, or a material loss which will result in financial difficulty or termination of business.

The meaning of “material information” shall be determined in accordance with Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities.

Article 7 Precise timing for information

The timing of existence of the information as used in these Procedures shall refer to the date of occurrence, date of agreement, date of contract signing, date of payment, date of entrustment, date of transaction, date of transfer, date of Board of Directors resolution, or other dates that can be confirmed based on specific facts and evidence, whichever date is earlier.

Article 8 Responsible unit in charge of the handling of material inside information

The Company’s responsible units in charge of the handling of material inside information are the administration department and the finance and accounting department. The unit shall have the following functions and authorities:

- 8.1 Responsibility for formulating the drafts of these Procedures and any amendments to them.
- 8.2 Responsibility for receiving inquiries in connection with the methods of handling material inside information, and for consultation, review, and recommendations relating to these Procedures.

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- 8.3 Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.
- 8.4 Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
- 8.5 Other businesses related to these Procedures.

Confidentiality procedures for material inside information

Article 9 Confidentiality procedures for material inside information

- 9.1 The Company's directors, managerial officers, and employees shall sign confidentiality agreements, and shall exercise the due care and fiduciary duty of a good administrator and act in good faith when performing their duties. In addition to passive observation, the personnel of the Company may not discuss information about the Company that is not publicly disclosed on social media, or in online chatrooms and information forums related to investments or stocks. The personnel of the Company shall comply with the Confidentiality policy of the Company.
- 9.2 The Company's directors, managerial officers, and employees with knowledge of material inside information may not divulge the information to others, including but not limited to the Company's employees who not knowing such material inside information, relatives, friends or any other person. The prescribed persons shall not recommend others purchase or sell the equity-type security or the non-equity-type corporate bonds of the Company within the scope under Article 6, even if they do not disclose the material inside information of which they become aware.
- 9.3 No director, managerial officer, or employee of the Company may 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 may 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.
- 9.4 When the Company encounters commercial events that have a material impact on the Company's finance or business, all involved persons shall immediately sign a confidentiality agreement at the beginning of the project or once they become aware of the project.

Article 10 Confidentiality of information

- 10.1 In accordance with Procedures for Financial and Non-financial Information, proper

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protection of confidentiality shall be given to files and documents containing the Company's material inside information when transmitted in written form. Copy the Head of unit in on such e-mail when sending the email. In addition, such files and documents must be processed with appropriate security technology such as encryption or electronic signatures when transmitted by e-mail or other electronic means .

10.2 Files and documents containing the Company's material inside information shall be backed up and stored in a secure location by a competent person.

Article 11 Operation of confidentiality firewalls

The Company shall ensure that the firewalls are established, and take the following additional steps:

11.1 Adopt adequate control measures for the firewalls and perform periodic testing.

11.2 Enhance measures for custody and maintaining the secrecy of files and documents containing non-public material inside information of the Company.

Article 12 Confidentiality obligations of outside organizations and persons

Any organization or person outside of the Company that is involved in any corporate action of the Company 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 the Company's thus acquired.

Procedures of disclosure of material inside information

Article 13 Principles of disclosure of material inside information

The Company shall comply with the following principles when making external disclosures of material inside information:

13.1 The information disclosed shall be accurate, complete, and timely.

13.2 There shall be a well-founded basis for the information disclosure.

13.3 The information shall be disclosed fairly.

Article 14 Implementation of the spokesperson system

14.1 Any disclosure of the Company's material inside information, except as otherwise provided by law or regulation, shall be made by the Company's spokesperson, or by a deputy spokesperson acting in such capacity in a confirmed sequential order. When

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necessary, the disclosure may be made directly by a responsible person of the Company.

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

Article 15 Record of disclosure of material inside information

The Company shall keep records of the following in respect of any disclosure of information to outside parties:

- 15.1 The person who discloses the information, the date, and the time.
- 15.2 How the information is disclosed.
- 15.3 What information is disclosed.
- 15.4 What written material is delivered.
- 15.5 Any other relevant details.

Records of the evaluation before public announcement and review process and the relevant documents shall be kept for at least 5 years.

Article 16 Response to false media coverage

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 and request the media agency to correct the information.

Measures to unusual events

Article 17 Reporting of unusual events

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

17.2 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,

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and shall keep a record of the results of the measures for future reference. The Internal audit department shall also perform such audits as its duties may require.

Article 18 Disciplinary measures

18.1 Anyone who commits insider trading under Article 4 shall be liable for damages or joint compensation in accordance with Article 157-1 of the Securities and Exchange Act, and shall be held criminally liable in accordance with Article 171 of the Securities and Exchange Act. Any director, managerial officer, or employee in violation of Article 4 may, depending on the severity of violation, be subject to disciplinary actions and punishments for not more than severance or dismissal even when a judgment is not rendered.

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

18.2.1 Personnel of the Company disclose material inside information without authorization to any outside party, or otherwise violate these Procedures or any other applicable law or regulation.

18.2.2 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.

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

Internal controls and awareness campaigns

Article 19 Internal controls

These Procedures shall be incorporated into the Company'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, so as to ensure full implementation of the procedures for handling material inside information.

Article 20 Awareness campaigns

At least once per year, the Company's responsible units shall conduct educational campaigns to promote awareness among all directors, managerial officers, and employees

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with respect to these Procedures and related laws and regulations. The Company shall also provide educational campaigns to new directors, managerial officers, and employees in a timely manner.

Article 21 Establishment and report of insider files

The Company shall establish and maintain files of insiders and report to the Competent Authority by the deadline in the manner stipulated.

21.1 The Company shall report the information for changes of insiders within two days from the occurrence of the fact via “New (Discharged) Insider Reporting System”.

21.2 Directors and managerial officers shall sign the declaration of acknowledging insider-related laws within five days from the date of assuming post. The copies of declaration of directors shall be submitted via letter to Taipei Exchange within ten days of assuming their posts for the purpose of record keeping.

Article 22 Enforcement

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

Version

Version	Publication (Revision) Date	Effective Date	Reason
01	2011/04/15	2011/04/15	Establishment.
02	2017/05/02	2017/06/15	Amendments to Article 4, Article 5 and Article 7.
03	2020/04/16	2020/04/16	Amendment to Article 21.
04	2022/05/05	2022/05/05	Amendment to Article 4.
05	2022/08/04	2022/08/04	Amendments to Article 3, Article 4, Article 6, Article 9, Article 10, Article 15, Article 18.