

Number	J14	
Item	Other - Procedures for Handling and Preventing Insider Trading of Material Inside Information	
	Operational Procedures and Control Points	Basis of Information
I. Operating Procedures		
	<ol style="list-style-type: none"> 1. To establish sound handling and disclosure mechanisms for material inside information in the Company, avoid improper leakage of information, ensure the consistency and accuracy of information released to the public, and prevent insider trading, these procedures are specially formulated and implemented after approval by the board of directors, the same applies when amendments are made. 2. 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 competent authority, and these Procedures. 3. Applicable Subjects for Handling Material Inside Information: <ol style="list-style-type: none"> (1) All directors, supervisors, managerial officers, and employees of the Company. (2) Other individuals who, due to their status, profession, or control relationship, gain knowledge of the Company's material inside information should be urged by the Company to comply with the relevant provisions of these procedures. 4. Regulated Subjects of Insider Trading: <ol style="list-style-type: none"> (1) The Company's directors, managerial officers, shareholders holding more than ten percent of shares, and natural persons designated to exercise duties on behalf of legal persons in accordance with Article 27, paragraph 1 of the Company Act. (2) The related persons of the preceding paragraph, including spouses, minor children, and nominees. (3) Individuals who gain knowledge due to their profession or control relationship. (4) Individuals who have lost the status in the preceding three paragraphs and it has been less than six months. (5) Individuals who have obtained information from the persons listed in the preceding four paragraphs. 5. Definition of Insider Trading: <ol style="list-style-type: none"> (1) In accordance with Article 157-1 of the Securities and Exchange Act, regulated subjects who actually know the information that has a significant impact on the stock price of the Company may not buy or sell the Company's listed stocks or other equity-related securities at Taipei Exchange in their name or others' names before the information is made public or within eighteen hours after its disclosure. Violators constitute insider trading. (2) In accordance with Article 157-1 of the Securities and Exchange Act, regulated subjects who actually know the information that has a significant impact on the Company's ability to pay principal and interest may not sell the Company's listed non-equity corporate bonds at Taipei Exchange in their name or others' names before the information is made public or within eighteen hours after its disclosure. Violators constitute insider trading. (3) Directors shall not trade their stocks during the closed period, thirty days before the announcement of the annual financial report and fifteen days before the announcement of each quarterly financial report. 6. Scope and Method of Disclosure of Material Inside Information: <ol style="list-style-type: none"> (1) Material inside information referred to in these procedures is drafted by the specialized unit responsible for handling material inside information of the Company and is approved by a resolution of the board of directors, 	

<p>considering the Securities and Exchange Act and related laws, orders, and the regulations of the Taiwan Stock Exchange or the Taipei Exchange during the drafting.</p> <ul style="list-style-type: none">(2) Article 36-1 of the Securities and Exchange Act authorizes the formulation of regulations on items that should be announced or reported.(3) The scope of significant information defined in Article 157-1 of the Securities and Exchange Act and the matters defined in its method of disclosure.(4) Matters having a significant impact on shareholder rights or securities prices as specified in Article 7 of the Securities and Exchange Act Enforcement Rules.	
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<p>7. Specialized Unit</p> <p>The Company has established a specialized unit for handling material internal information and preventing insider trading. The main members of this unit are the Chairman, General Manager, Spokesperson, and Deputy Spokesperson, with the following responsibilities:</p> <ol style="list-style-type: none"> (1) Responsible for drafting and amending these operating procedures. (2) Responsible for handling consultations, deliberations, and suggestions related to the processing of significant internal information and these procedures. (3) Responsible for handling reports related to the leakage of significant internal information and formulating countermeasures. (4) Responsible for preserving all documents, files, and electronic records related to these procedures, for at least five years. (5) Responsible for establishing and maintaining the data files of directors, managerial officers, and shareholders holding more than ten percent of shares, and their related parties, and disclosing and reporting according to legal regulations. (6) Other affairs related to these procedures. <p>8. Management of Confidential Firewall – Personnel</p> <ol style="list-style-type: none"> (1) The Company's directors, supervisors, 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. (2) No director, managerial officer, or employee with knowledge of material inside information of the Company may divulge the information to others. (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. <p>9. Management of Confidential Firewall – Documents and Information</p> <ol style="list-style-type: none"> (1) Proper protection of confidentiality shall be given to files and documents containing the Company'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. (2) Files and documents containing the Company's material inside information shall be backed up and stored in a secure location. <p>10. Operation of the Confidential Firewall</p> <p>The Company shall ensure that the firewalls specified in the preceding two articles are established, and take the following additional steps:</p> <ol style="list-style-type: none"> (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 non-public material inside information of the Company. <p>11. Confidentiality Operations for External Institutions or Personnel</p> <p>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</p>		<p>Shareholder Information</p>

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.

12. The Company 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.

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<p>13. Implementation of the Spokesperson System</p> <p>(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 necessary, the disclosure may be made directly by General Manager of the Company.</p> <p>(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 General Manager, spokesperson, or deputy spokesperson may disclose any material inside information of the Company to outside parties without authorization.</p> <p>14. The Company shall keep records of the following in respect of any disclosure of information to outside parties:</p> <p>(1) The person who discloses the information, the date, and the time.</p> <p>(2) How the information is disclosed.</p> <p>(3) What information is disclosed.</p> <p>(4) What written material is delivered.</p> <p>(5) Any other relevant details.</p> <p>15. Reporting of Internal Personnel Changes</p> <p>(1) When internal personnel are newly appointed or resign, information reporting operations must be processed in the "Immediate Reporting System for New/Resigning Internal Personnel" within two days after the occurrence of the facts.</p> <p>(2) Directors and managerial officers should sign a declaration acknowledging the relevant laws related to internal personnel within five days of taking office and keep it on file for the Company's reference. Copies of each director's declaration should be sent to the competent authority for reference within ten days from the date of taking office.</p> <p>16. Response to Inaccurate Media Reports</p> <p>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.</p> <p>17. Reporting of Abnormal Situations</p> <p>(1) Any director, 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 of the Company as soon as practicable.</p> <p>(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, and shall keep a record of the results of the measures for future reference. The internal auditors shall also perform such audits as their duties may require.</p> <p>18. Violation Handling</p> <p>The Company shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:</p> <p>(1) Personnel of the Company disclose material inside information without</p>		<p>Declaration</p> <p>Significant Information</p>

authorization to any outside party, or otherwise violate these Procedures or any other applicable law or regulation.

- (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.

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.

19. Internal Control Mechanism

Internal audit personnel should regularly understand compliance each year and create audit reports to implement the procedures for handling significant internal information and preventing insider trading.

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<p>20. Legal Awareness</p> <p>(1) The specialized unit for significant internal information of the Company should always pay attention to the requirements of relevant laws and regulations and should promptly disclose this information on the Company's internal website, informing directors, managerial officers, and employees. Directors and managerial officers will also be notified separately by email.</p> <p>(2) Relevant legal information should also be provided promptly to newly appointed directors and managerial officers.</p>		
II. Control Points		
<ol style="list-style-type: none"> 1. Whether to establish and maintain the data of directors, managerial officers, and shareholders holding more than ten percent of shares, and whether to report changes according to legal regulations. 2. Whether appropriate protection is in place when transmitting significant internal information documents in writing. Whether proper encryption is in place when sent by email or other electronic means. Whether the files and documents of significant internal information are backed up and stored in a secure place. 3. Whether appropriate firewall control measures are adopted. 4. Whether confidentiality agreements are signed with external institutions or individuals involved in mergers and acquisitions, significant memorandums, strategic alliances, other business cooperation plans, or the signing of significant contracts of the Company. 5. Whether the disclosure of the Company's significant internal information is handled by the spokesperson or deputy spokesperson, except as otherwise provided by law or regulation, and whether relevant records are kept. 6. Whether the changes in internal personnel are reported according to the regulations and sent to the competent authority for reference. 7. If the content of media reports is inconsistent with the content disclosed by the Company, whether clarification is made on the MOPS. 8. Whether countermeasures are formulated in the event of abnormal situations, and whether the results of the handling are recorded for reference. 9. Whether relevant legal information is published on the Company's internal website. 		