



Document No	W-GM-I-009	Release Date	231218
Document Name	Internal Important Information Processing and Insider Trading Prevention Management Operational Measures	Version	D

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Revise History				
Version	Owner	Review	Release Date	Release Explain
A	Chu,Jui-Yang	Chang, Sheng-Shih	130619	First Release
B	Chu,Jui-Yang	Chang, Sheng-Shih	130929	Updated the company's internal procedures for disclosing material information
C	Chu,Jui-Yang	Chang, Sheng-Shih	180810	Revised in accordance with the OTC Markets' letter No. 1020200498, dated May 29, 2013
D	Chu,Jui-Yang	Chang, Sheng-Shih	231218	According to Article 8 of the "Guidelines for Establishing Internal Control Systems for Publicly Listed Companies," listed companies must develop procedures for "Preventing Insider Trading"



Document No	W-GM-I-009	Release Date	231218
Document Name	Internal Important Information Processing and Insider Trading Prevention Management Operational Measures	Version	D

1. Purpose :

In order to establish a sound internal mechanism for handling and disclosing material information within the Company, to prevent improper information leakage, to ensure the consistency and accuracy of information released to the outside world, and to strengthen the prevention of insider trading, this operating procedure has been formulated for your reference.

2. Scope :

The Company's management of the handling, disclosure, and prevention of insider trading of material internal information shall be conducted in accordance with relevant laws, orders, regulations of the competent authorities, and these operating procedures.

3. Responsibilities :

- 3.1 These operating procedures are formulated and revised by the Legal Department.
- 3.2 The Company's spokesperson is responsible for releasing material company information..

4. Definition :

None

5. Assignment Details :

- 5.1 (Compliance with Laws and Regulations)

The term "material internal information" as used in these Operating Rules refers to:

(1) The scope of material information as defined in the Regulations Governing the Scope and Disclosure Method of Material Information under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act.



Document No	W-GM-I-009	Release Date	231218
Document Name	Internal Important Information Processing and Insider Trading Prevention Management Operational Measures	Version	D

(2) Other material information as defined in relevant laws, orders, and regulations of the competent authorities.

(3) Other material internal information that has a significant impact on the Company's stock price.

5.2 (Applicable Persons)

The applicable persons of these Operating Rules include the Company's directors (including independent directors), managers, and employees. The Company shall urge other persons who, due to their status, occupation, or control relationship, have access to the Company's material internal information to comply with the relevant provisions of these Operating Rules.

5.3 (Restrictions on Trading of Securities)

Directors (including independent directors) and managers of the Company as specified in Section 5.2 of these Rules, upon actual knowledge of the material internal information referred to in Section 5.1 of these Rules, shall not, on their own or in the name of another person, buy or sell the Company's shares or other equity securities after the information becomes clear but before it is made public or within 18 hours after it is made public. They shall also not trade the aforementioned shares or other equity securities during the closed period of thirty days prior to the announcement of the annual financial report and fifteen days prior to the announcement of each quarterly financial report.

5.4 (Specialized Unit for Handling Material Internal Information and Preventing Insider Trading)

The Company shall establish a specialized unit for handling material internal information, which shall be composed of qualified and appropriate members in accordance with the Company's size, business conditions and management needs. Its responsibilities and powers shall be as follows :

- (1).Responsible for drafting and revising the draft of these operating procedures.
- (2).Responsible for accepting consultations, deliberations and providing suggestions regarding the handling of material internal information and related to these operating procedures.
- (3).Responsible for accepting reports on the leakage of important internal information and formulating countermeasures.



Document No	W-GM-I-009	Release Date	231218
Document Name	Internal Important Information Processing and Insider Trading Prevention Management Operational Measures	Version	D

(4).Responsible for formulating a system for preserving all documents, files and electronic records related to these operating procedures.

(5).Other business related to these operating procedures.

5.5 (Confidentiality Firewall Operation - Personnel Management)

The directors (including independent directors), managers and employees of the Company shall perform their duties with the care and loyalty of a good manager, in accordance with the principle of good faith, and sign a confidentiality agreement. The directors (including independent directors), managers and employees who know the important internal information of the Company shall not disclose the important internal information they know to others. The directors (including independent directors), managers and employees of the Company shall not inquire about or collect important internal information of the Company that is not related to their personal duties from those who know the important internal information of the Company, and shall not disclose to others the important internal information of the Company that is not disclosed by them for reasons other than the performance of their duties.

5.6 (Confidentiality Firewall Operation - Document and Information Management)

When the Company's internal important information files are delivered in writing, they should be properly protected. When they are transmitted by email or other electronic means, they must be processed with appropriate security technologies such as encryption or electronic signatures. The Company's internal important information files should be backed up and stored in a safe place.

5.7 (Confidentiality Firewall Operation)

The Company shall ensure the establishment of the firewalls stipulated in the previous two articles and take the following measures :

- (1). Adopt appropriate firewall control measures and test them regularly.
- (2).Strengthen the storage and confidentiality measures of the Company's internal important information files that have not been made public.



Document No	W-GM-I-009	Release Date	231218
Document Name	Internal Important Information Processing and Insider Trading Prevention Management Operational Measures	Version	D

5.8 (Confidentiality Operation of External Organizations or Personnel)

Organizations or personnel outside the Company who participate in the Company's mergers and acquisitions, important memoranda, strategic alliances, other business cooperation plans or the signing of important contracts shall sign a confidentiality agreement and shall not disclose the Company's internal important information to others.

5.9 (Principles and Processing Procedures for Disclosing Important Internal Information)

The Company shall adhere to the following principles when disclosing important internal information to the outside :

- (1). Information disclosure shall be accurate, complete and timely.
- (2). Information disclosure shall be based on evidence.
- (3). Information shall be disclosed fairly. °

Processing Procedures for Disclosing Important Internal Information to the Outside:

Upon learning of or receiving important information, the heads of departments shall immediately (but no later than the end of the working day) attach relevant documents and notify the reporting unit. The reporting unit shall submit a "Important Information Processing Form" and submit it to the Chairman for approval before an announcement is made or a spokesperson (acting spokesperson) speaks out.

5.10 (Implementation of Spokesperson System)

Unless otherwise provided by laws or regulations, the disclosure of important internal information of the Company shall be handled by the spokesperson or acting spokesperson of the Company, and the order of acting spokesperson shall be confirmed; if necessary, the person in charge of the Company may be directly responsible for handling the matter. The content of the speeches of the spokesperson and acting spokesperson of the Company shall be limited to the scope of the Company's authorization, and except for the person in charge, spokesperson and acting spokesperson of the Company, no personnel of the Company shall disclose important internal information to the outside without authorization.

5.11 (Records of Disclosure of Important Internal Information)

The Company shall keep the following records of information disclosed to the outside :



Document No	W-GM-I-009	Release Date	231218
Document Name	Internal Important Information Processing and Insider Trading Prevention Management Operational Measures	Version	D

- (1) The person, date and time of the disclosure.
- (2) The method of disclosure.
- (3) The content of the disclosed information.
- (4) The content of the written materials delivered.
- (5) Other relevant information.

5.12 (Response to False Media Reports)

If the content of the media reports is inconsistent with the important information disclosed by the Company, the Company may, depending on the nature of the content, clarify it on the Public Information Observation Center or request the media to correct it.

5.13 (Report on Abnormal Situations)

If the directors (including independent directors), managers and employees of the Company become aware of the leakage of important internal information, they shall report it to the responsible unit and legal department as soon as possible.

After receiving the report in the preceding paragraph, the responsible unit shall formulate a handling strategy and, if necessary, invite the legal department and other departments to discuss the handling and record the handling results for future reference. Internal audit shall also conduct audits based on their duties.

5.14 (Handling of Violations)

In any of the following circumstances, the Company shall hold the relevant personnel accountable and take appropriate legal measures :

- (1).The Company' s personnel disclose important internal information to the outside without authorization or violate the provisions of these operating procedures or other laws and regulations.
- (2). The Company' s spokesperson or agent spokesperson' s external statements exceed the scope of the Company' s authorization or violate the provisions of these operating procedures or other laws and regulations.



Document No	W-GM-I-009	Release Date	231218
Document Name	Internal Important Information Processing and Insider Trading Prevention Management Operational Measures	Version	D

If a person outside the Company leaks important internal information of the Company and causes damage to the Company's property or interests, the Company shall pursue legal liability through relevant channels.

5.15 (Internal Control Mechanism)

This operating procedure shall be incorporated into the Company's internal control system. Internal audit personnel shall regularly understand its compliance status and prepare audit reports to ensure the implementation of the operating procedures for handling important internal information and preventing insider trading.

5.16 (Education and Promotion)

The Company shall provide education and promotion regarding these Operating Regulations and relevant laws and regulations to its directors (including independent directors), managers, and employees at least once annually.

Newly appointed directors (including independent directors), managers, and employees shall also be provided with timely education and promotion information on relevant laws and regulations. Within five days of assuming office, they shall sign a declaration acknowledging relevant laws and regulations concerning insiders and retain such information for future reference. A copy of the declaration by directors and supervisors shall be submitted to the competent authorities for review within ten days of assuming office.

5.17 (Reporting of Changes)

The Company shall establish and maintain insider information files and report such changes to the competent authorities within the prescribed timeframe and method. In the event of any change in the Company's insiders, including directors, supervisors, managers, and shareholders holding more than 10% of the Company's shares, and their related persons (including the insider's spouse, minor children, and any person whose shares are held in their name by the insider), such insiders shall submit a report within two days of the occurrence of the change ("Insider New (Removed) Appointment Instant Reporting System").



Document No	W-GM-I-009	Release Date	231218
Document Name	Internal Important Information Processing and Insider Trading Prevention Management Operational Measures	Version	D

5.18 (Supplementary Regulations)

Any matters not covered by these Regulations shall be handled in accordance with relevant laws and regulations.

5.19 (Implementation and Amendment)

These Regulations shall be implemented upon approval by the Audit Committee and the Board of Directors, and any amendments thereto shall apply accordingly.

6. Reference Document :

- 6.1 Regulations Governing the Scope and Disclosure Methods of Material Information under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act.
- 6.2 Procedures for the Verification and Disclosure of Material Information of OTC Securities Companies by the GreTai Securities Exchange (GTSE)
- 6.3 Procedures for Press Conferences Concerning Material Information of OTC Securities Companies.

7. Related Forms :

- 7.1 Major Information Processing Form (D-GM-I-002).

8. Attachments :

- 8.1 Check the content.



Document No	W-GM-I-009	Release Date	231218
Document Name	Internal Important Information Processing and Insider Trading Prevention Management Operational Measures	Version	D

8.1 Inspection Details

Work Documents :

1. Major Information Processing Sheet (D-GM-I-002)

Points to Note :

1. Whether a file is maintained for insiders and shareholders holding more than 10% of the company's shares.
2. Whether the file is regularly maintained for insiders and shareholders holding more than 10% of the company's shares.
3. Whether confidentiality agreements are signed within the company.
4. Whether organizations or individuals outside the company sign confidentiality agreements when they are involved in the disclosure of material information about the company.
5. Whether records of internal material information disclosure are kept in accordance with regulations.
6. Whether the company has a clear hierarchy of spokesperson appointments.
7. Whether the method of disclosing material information is handled in accordance with regulations.
8. Whether the company's directors (including independent directors) and managers are prohibited from trading in stocks or other equity securities before the release of financial statements.