

Prevention of Insider Trading Management Measures

1. Purpose:

This company conducts education and advocacy regarding the "Prevention of Insider Trading Management Measures" and relevant laws for newly appointed directors, managers, and employees within three months of their appointment.

2. Education and Advocacy:

In the year 113, 43 sessions of 1-hour related education were conducted for new employees, current directors, managers, and supervisors at the level of department head and above. The course content included confidentiality operations for significant information, as well as explanations on the causes and identification processes of insider trading, along with transaction examples.

3. Notification:

Prior to the announcement of the financial report for the year 112, notifications were sent to directors and insiders not to trade their stocks 30 days and 15 days before the financial reports for the first to third quarters of year 113, respectively. In the third quarter of year 113, advocacy regarding patterns and interpretations related to short-term trading was communicated to board members. Additionally, periodic reminders were sent via email to directors and employees to avoid violations of the Securities Exchange Act.

Board Approval Date: 2015.05.07

Insider Trading Rules

1. Purpose:

To establish a robust internal mechanism for handling and disclosing significant information and to prevent improper information leakage, ensuring consistency and accuracy in the information released by the company.

2. Compliance with Laws:

The company shall manage the handling and disclosure of internal significant information and the prevention of insider trading in accordance with relevant laws, orders, and regulations from the securities counter trading center, as well as this management measure.

3. Scope of Application:

This measure applies to the company's directors, managers, and employees. Others who gain

access to internal significant information due to their identity, profession, or control relationships shall also be encouraged to comply with these regulations.

4. Scope of Internal Significant Information:

Internal significant information refers to major information as defined by the Securities Exchange Act and related laws, orders, and regulations from the securities counter trading center.

5. Operational Content:

(1). Responsible Unit: The company shall designate the Audit Office as the unit responsible for handling internal significant information. Its duties include:

- a. Drafting and revising this measure.
- b. Handling reports concerning leaks of internal significant information and formulating countermeasures.
- c. Establishing and maintaining records of insiders and shareholders holding over 10% of shares, and reporting to the competent authority as required.
- d. Other related duties.

(2) Public Disclosure of Significant Information that Affects Stock Prices:

According to Article 157-1, Section 4 of the Securities Exchange Act, regarding the scope and public disclosure of significant information:

- a. Major financial and operational news shall be publicly disclosed via the company's input to the public information observatory.
- b. Significant market demand and supply information shall be disclosed via the company's input to the public information observatory, basic market condition reports, and coverage in two or more national newspapers or national television news.

6. Operational Procedures:

- (1). Maintain a list of insiders and shareholders holding over 10% of shares.
- (2). The company shall handle the processing and disclosure of internal significant information in accordance with relevant laws, orders, and regulations from the securities counter trading center.
- (3). Directors, managers, and employees must act with the care of a diligent manager and fulfill their fiduciary duties, adhering to principles of honesty and good faith.
- (4). Internal significant information documents must be transmitted securely by written or electronic means, and records must be backed up and stored securely.
- (5). External parties involved in the company's mergers, important memorandums, strategic alliances, or significant contracts must sign confidentiality agreements and are prohibited

from disclosing the internal significant information they acquire.

- (6) The company shall adhere to the following principles when disclosing internal significant information externally:
 - a. Information must be accurate, complete, and timely.
 - b. Information must be based on solid grounds.
 - c. Information must be disclosed fairly.
- (7) The company spokesperson or designated deputy spokesperson shall handle the disclosure of internal significant information unless otherwise required by law. Their statements must remain within the authorized scope, and unauthorized personnel are prohibited from disclosing internal significant information.
- (8) Records of external disclosures must include:
 - a. The personnel involved, date, and time of disclosure.
 - b. The method of disclosure.
 - c. The content of the disclosed information.
 - d. Any written materials provided.
 - e. Other relevant information.
- (9) If media reports conflict with the company's disclosures, the company must clarify the matter via the public information observatory and request corrections from the media outlet.
- (10) The company shall pursue accountability and take appropriate legal action against personnel involved in:
 - a. Unauthorized disclosure of internal significant information.
 - b. Statements by the spokesperson or deputy spokesperson that exceed their authorized scope.
 - c. Any external party leaking internal significant information that results in damage to the company's property or interests.

7. Incorporation into Internal Control System:

This measure is incorporated into the company's internal control system, and internal auditors shall assess compliance based on risk evaluations and prepare audit reports to ensure adherence to the procedures for handling internal significant information.

8. Periodic Education and Advocacy:

The company shall periodically conduct education and advocacy on this measure and related laws for directors, managers, and employees, providing timely training for newly appointed personnel.

9. Implementation and Amendments:

This measure shall be implemented after approval by the board of directors, and any amendments shall follow the same procedure.

10. Control Focus:

- (1). Verification of the establishment and maintenance of the list of insiders and shareholders holding over 10% of shares.
- (2). The responsible unit's awareness of the latest legal requirements to clearly define the range of internal significant information affecting stock prices and related insider trading regulations.
- (3). Periodic training and advocacy related to insider trading regulations for insiders, shareholders holding over 10%, and staff involved in significant news-related business.
- (4). Regular monitoring of stock transactions by insiders and potential insiders; immediate countermeasures should be taken for any irregularities, with results documented.
- (5). Ensuring confidentiality agreements are signed by external parties involved in the company's mergers, important memorandums, strategic alliances, or significant contract signings.
- (6). Management of Important Information:
 - a. Preservation of relevant documents, files, and electronic records (e.g., major financial and business information, insider share transfer declarations, shareholder meeting minutes).
 - b. Ensuring confidentiality and backup of internal significant information files.
 - c. Strengthening control over the recipients of important information transmission.
 - d. Maintaining records of significant information disclosures.
- (7) Public Disclosure of Significant Information:
 - a. Verification that disclosures are handled by the spokesperson or deputy spokesperson unless otherwise required by law.
 - b. Ensuring the spokesperson and deputy spokesperson's statements remain within the authorized scope.
 - c. Preventing unauthorized personnel from disclosing internal significant information.
 - d. Assessing the appropriateness of the timing for the establishment of significant company news.
 - e. Ensuring the manner of public disclosure complies with legal regulations.

11. Forms Used: None.