

Procedures for Handling Material Inside Information

Article 1 Objective

The Company enacted the Procedures to establish mechanisms for processing and disclosing material insider information and preventing inappropriate leaks of information for ensuring the consistency and accuracy of information disseminated by the Company to the outside world.

Article 2 Legal Basis and Reference Procedures

- (1) The Company's processing and disclosure of its internal material information shall be carried out in accordance with related laws, orders, regulations of the Taiwan Stock Exchange or Taipei Exchange, and the Procedures.
- (2) The Company's internal reference procedures:
 - 1) Regulations Governing the Disclosure of Financial and Non-Financial Information
 - 2) Information Technology Division Operating Procedures
 - 3) Plant Crisis (Emergency) Incident Processing Procedures
 - 4) Crisis Management (Emergency Response) Information Table

Article 3 Scope of application

- (1) These Procedures shall apply to the following individuals:
 - 1) All directors, supervisors, managerial officers, and employees of the Company.
 - 2) Individuals who acquire knowledge of the Company's material inside information due to their position, profession, or relationship of control.
- (2) The Company shall ensure that such individuals comply with related regulations in the Procedures.

Article 4 Scope of material inside information

- (1) The scope of material inside information specified herein shall be defined by the Company's units responsible for processing material inside information.
- (2) The scope of material inside information is as follows:
 - 1) Material inside information specified in the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.
 - 2) 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 Taiwan Stock Exchange Corporation.
 - 3) Knowledge and documents regarding R&D, process, technology,

management, and other trade secrets.

Article 5 Designated Unit

The Company shall establish a unit charged with handling material inside information. The responsible unit shall be composed of an adequate number of competent members including managers for legal affairs, finance, accounting, information technology, Secretariat of the Board, public relations, and spokesperson based on the size, business conditions, and management needs of the Company. The unit shall have the following functions and authorities:

- (1) Responsibility for formulating the drafts of these Procedures and any amendments to them.
- (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 designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
- (4) Other activities related to these Procedures.

Article 6 Confidentiality firewall operations - Personnel

- (1) Individuals applicable to the Procedures shall exercise the due care and fiduciary duty of a good administrator and act in good faith when performing their duties.
- (2) Individuals applicable to the Procedures may not divulge material inside information of the Company to others.
- (3) Individuals applicable to the Procedures may not 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 of for reasons other than the performance of their duties.

Article 7 Confidentiality firewall operations - Information

- (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.

Article 8 Operation of confidentiality firewalls

The Company 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 non-public material inside information of the Company.

Article 9 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 thus acquired.

Article 10 Principles for disclosure

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

- (1) The information disclosure shall be accurate, consistent, complete and prompt.
- (2) The information disclosure shall be based on facts.
- (3) The information shall be fairly disclosed.

Article 11 Implementation of the spokesperson system

- (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. Other individuals may not disclose information to outside parties. This restriction does not apply to special and temporary assignments. When necessary, the disclosure may be made directly by a responsible person of the Company.
- (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 12 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:

- (1) The person who discloses the information, the date, the time, and the recipient of the information.
- (2) The approach to disclose the information.
- (3) The disclosed content of information.
- (4) The content of the written information delivered.
- (5) Any other relevant details.

Article 13 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 (MOPS) and request the media agency to correct the information.

Article 14 Reporting of unusual events

- (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 of the Company as soon as practicable.
- (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.

Article 15 Disciplinary measures

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

- (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 regulations.
- (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 regulations.
- (3) Any person outside the Company that divulges material inside information of the Company and causes damage to the rights and interests of the Company.

Article 16 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 to ensure full implementation of the procedures for handling material inside information.

Article 17 Awareness campaigns

The Company 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.

Article 18 These Procedures shall be implemented after approval by the Board of Directors. The same shall apply to all amendments.