

Regulations and Implementation of Insider Trading Prevention

In accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies, the Company has established the Insider Trading Prevention Operating Procedures, the Procedures for Handling Material Internal Information and Insider Trading Prevention, and other relevant internal rules. These measures stipulate that directors, employees, and other insiders who become aware of information that may materially affect the Company's stock price may not, from the point at which such information becomes sufficiently specific and before it is disclosed to the public, or within eighteen hours after disclosure, engage—whether in their own name or through a third party—in the purchase or sale of the Company's listed shares or any other equity-type securities traded at securities firms.

The Company also implements trading control measures from the date insiders become aware of the Company's financial statements or relevant operating results. Such measures include, but are not limited to, the prohibition against directors trading Company shares during the 30-day blackout period prior to the announcement of the annual financial statements and the 15-day blackout period prior to the announcement of quarterly financial statements.

The implementation status is as follows:

1. Orientation for Newly Appointed Directors and Managerial Officers

The Company provides newly appointed directors and managerial officers with the internal regulations handbook and information prepared by the Taipei Exchange regarding insider trading and insider shareholding requirements and related obligations. These materials are also made available on the Company's website.

2. Regulatory Updates by External Auditors

On March 13 and August 5, 2024, the Company engaged its CPA firm to conduct legal and regulatory update sessions for incumbent directors and managerial officers. The sessions covered updates to securities regulations, regulatory interpretations, the 2024 Corporate Governance Evaluation indicators, reminders on corporate governance implementation items applicable in 2025, and competent authority initiatives promoting sustainability policies. These sessions aimed to reinforce the Company's commitment to environmental, social, and governance (ESG) issues, enhance operational resilience, and improve the quality of sustainability disclosures.

3. 2025 Training Programs for Directors, Managerial Officers, and Employees

In 2025, on ○○ ○○ and ○○ ○○, the Company conducted education and training programs for current directors, managerial officers, and employees on insider trading prevention and the handling of material internal information. A total of 698 participants attended six hours of training.

4. Pre-Board Meeting Notifications and Reminders

Before each Board meeting held in 2025, the Company notified all directors and attendees of

the meeting agenda via email, together with a reminder that any person aware of information that may materially affect the Company's stock price may not trade Company shares before such information is disclosed, or within eighteen hours after disclosure. Directors were also reminded of the blackout periods—30 days before the announcement of the annual financial statements and 15 days before the announcement of quarterly financial statements—to prevent inadvertent violations of insider trading regulations.