

Document Title	Guidelines for Preventing Insider Trading			No.	T-FA-3-012-B
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1. **Purpose:** In order to prevent the Company or insiders from accidentally or intentionally violating the relevant regulations governing insider trading due to being ignorant of laws and regulations, and thereby causing any of them to suffer lawsuits or damage to their reputation, these Guidelines are hereby formulated to prevent insider trading and protect the rights and interests of investors and the Company.
2. **Scope:** These Guidelines shall be applicable to the Company's management operations to prevent insider trading. However, if there are other laws or regulations provide applicable, the provisions of such laws and regulations shall prevail.
3. **Duties:**
 - 3.1. The Finance Department shall be responsible for the formulation and maintenance of these Guidelines.
 - 3.2. The Spokesperson shall be responsible for releasing important and material information of the Company to the general public.
4. **Definitions:**
 - 4.1. Insiders: According to the regulations to company insiders as stated in "[T-6-201707-029] **Securities and Exchange Act**", the scope of insiders includes the Company's directors, managers and shareholders who hold more than 10% of the total shares. The related persons of the insiders include:
 - 4.1.1. Spouse, minor child(s) of an insider, and those held under the names of other parties.
 - 4.1.2. The representative of a corporate director, the representative's spouse, minor child(s) and those held under the names of other parties, who are all regarded as insiders of the Company.
 - 4.2. Parties to be regulated by the Guidelines: In addition to the above-mentioned insiders, the Guidelines' scope also covers those who have received information based on occupational or controlling relationships, as well as the recipients who have received information from insiders.
5. **Operation Procedures: N/A.**
6. **Operation Content:**
 - 6.1. Relevant persons of the Company subject to the following Subparagraphs stipulated in Paragraph 1 of Article 157-1 of the "[T-6-201707-029] **Securities and Exchange Act**" shall be covered by the scope of these Guidelines, which include:
 - 6.1.1. Directors and managers of the Company, and natural persons who are designated representatives to perform duties in accordance with Paragraph 1 of Article 27 of the "[T-6-201707-002] **Company Act**" (According to Paragraph 1 of Article 27 of the "[T-6-201707-002] **Company Act**", any government or legal person who is a shareholder may be elected as the director. However, a natural person representative shall be appointed to perform their duties).
 - 6.1.2. Shareholders who hold more than 10% of the Company's shares.
 - 6.1.3. The persons who know the information on the basis of occupational or controlling relationships.
 - 6.1.4. The persons released from any of the qualifications specified in the preceding three Subparagraphs not longer than six months ago.

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6.1.5. Persons who receive information from the persons stated in the preceding four Subparagraphs.

In addition, in accordance with Article 22-2 of the “[T-6-201707-029] **Securities and Exchange Act**”, the directors, managers or shareholders of the Company who hold more than 10% of the Company’s shares, their shareholdings shall include those held by the spouse, minor child(s) and those held under the names of other parties.

6.2. Insider Trading:

According to Paragraph 1 of Article 157-1 of the “[T-6-201707-029] **Securities and Exchange Act**”, anyone subject of rules of insider trading who learns any Company information that has any significant impact on its stock price shall, within 18 hours after the information has been made public or where such information is not disclosed, not purchase or sell, in the person’s own name or in the name of another, shares of the Company that are listed on an exchange or an over-the-counter market, or any other equity-type security of the Company

6.3. According to Paragraph 4 of Article 157-1 of the “[T-6-201707-029] **Securities and Exchange Act**”, the information that has a significant impact on the Company’s stock price includes:

6.3.1. Information that involves the Company’s finances and business, which has a significant impact on the Company’s stock price or the investment decisions of legitimate investors.

6.3.2. Information that involves the supply and demand of the securities market, public acquisitions, which has a significant impact on the Company’s stock price or the investment decisions of legitimate investors.

6.4. Information that has a significant impact on stock prices shall be disclosed in accordance with Paragraph 4 of Article 157-1 of the “[T-6-201707-029] **Securities and Exchange Act**, the Guidelines for the Administration of the Scope and the Disclosure of Material Information”:

6.4.1. For material information that involves the Company’s financial and business matters, the method of disclosure is by entering the information to MOPs website.

6.4.2. For material information that involves the market supply and demand shall be disclosed by entering the information to MOPs website and the market information system, and publishing the information on the non-local pages of two or more nationwide daily newspapers, nationwide TV news coverage or the e-newsletters issued by the above-mentioned news media.

6.5. Processing Procedures for Material Information:

6.5.1. The Company’s processing and disclosure of internal material information shall be handled in accordance with relevant laws, orders, and the regulations of the TWSE or TPEX.

6.5.2. The directors, managers and employees of the Company shall conduct business with the care of a good manager based on the principle of good faith, and sign related confidentiality agreements.

The directors, managers and employees who are aware of internal material information of the Company shall not disclose such information to any other third parties.

The directors, managers and employees of the Company are not allowed to inquire about the Company’s internal material information or collect undisclosed internal material information of the Company that is not related to their positions. And any of such staff shall

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not disclose any material information they are aware of but not related to their positions to any other third parties.

- 6.5.3. The Company's internal material information files and documents shall be properly protected when they are transmitted in writing. When making transmission via e-mail or other electronic means, it shall be handled with appropriate security techniques such as encryption or e-signatures. The files and documents of the Company's internal material information shall be backed up and preserved in a safe place.

Appropriate controls shall be implemented and regularly tested for firewalls established by the Company.

- 6.5.4. The organizations or persons not affiliated with the Company shall sign a confidentiality agreement due to their participation in the Company's mergers and acquisitions, signing of important memorandums, strategic alliances, other business cooperation plans or important contracts. And they shall not disclose the internal material information of the Company they learn about.

- 6.5.5. The Company shall comply with the following principles when disclosing internal material information to the general public:

- A. Disclosure of information shall be accurate, complete and timely.
- B. Disclosure of information shall be based on a legitimate basis.
- C. Information shall be disclosed on equal ground.

- 6.5.6. Unless otherwise stipulated by laws or orders, the disclosure of internal material information of the Company shall be handled by the spokesperson of the Company or an acting spokesperson, and the sequence of agency shall be confirmed; if necessary, the person in-charge of the Company may be directly responsible for handling. The content of the speeches of the Company's spokesperson and acting spokesperson shall be limited within the scope of the Company's authorization, and except for the Company's person in-charge, the spokesperson and the acting spokesperson, none of the Company's staff is authorized to disclose internal material information to the general public.

- 6.5.7. The Company shall keep the following records when disclosing information to the general public:

- A. The personnel, date and time of disclosure.
- B. The methods for disclosure of information.
- C. The content of the information disclosed.
- D. The content of the written information submitted.
- E. Other relevant information.

- 6.5.8. If the content covered by the news media is inconsistent with the content disclosed by the Company, the Company shall immediately clarify the content on the MOPs website and request the news media to correct the content.

- 6.5.9. If the directors, managers and employees of the Company are aware of the leak of internal material information, they shall report to the dedicated unit and the internal audit unit as

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soon as possible.

After accepting the report in the preceding Paragraph, the dedicated unit shall formulate countermeasures. When necessary, may gather the internal audit and other units to discuss the handling, and record the handling results for future reference.

6.5.10. In the event of any of the following circumstances, the Company shall hold relevant personnel accountable and take appropriate legal actions:

- A. The Company's personnel who discloses internal material information without authorization or violate the Guidelines or other applicable laws and regulations.
- B. The content of public speeches of the Company's spokesperson or acting spokesperson exceeds the scope authorized by the Company or violates the Guidelines or other applicable laws and regulations.
- C. Any person not affiliated to the Company leaks any internal material information of the Company, which results in damage to the Company's property or interests, the Company shall make claims against such person through relevant approaches.

6.6. Education and Promotion:

At least once a year, the Company shall conduct an educational promotion on the Guidelines or related laws and regulations to directors, managers, and shareholders holding more than 10% of the shares and employees. Educational promotion shall also be available in a timely manner to newly-appointed directors, managers and employees.

6.7. Archiving of Insiders Profiles:

The Company shall establish and maintain the information files of insiders, and report to the competent authority in accordance with the prescribed time limit and methods.

7. Reference:

7.1. Reference Documents:

- 7.1.1. [T-6-201707-002] Company Act.
- 7.1.2. [T-6-201707-029] Securities and Exchange Act.

7.2. Reference Forms and Lists: N/A.

8. Supplementary Provisions: These Guidelines shall be promulgated and implemented after being approved by the resolution of the board of directors, and shall also be implemented after being approved by the resolution of the board of directors when revised or abolished.

9. Control Points:

- 9.1. Whether the appropriate "firewall" controls are in place and regularly tested.
- 9.2. Whether the preservation and confidentiality of the Company's unpublished internal material information files are fully and properly implemented.
- 9.3. Whether organizations or persons not affiliated to the Company have signed a confidentiality agreement due to their participation in the Company's mergers and acquisitions, signing of important memorandums, strategic alliances, other business cooperation plans or important contracts.

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- 9.4. Except for the person in-charge of the Company, the spokesperson and the acting spokesperson, whether the Company's personnel have disclosed any internal material information without authorization.
- 9.5. If the content covered by the news media is inconsistent with the content disclosed by the Company, whether or not to have immediate clarification at the MOPs site and request of correction by the news media are conducted.
- 9.6. Whether the company's directors, managers, and employees are aware of the leak of internal material information report such leak to the Management Department and the internal audit unit. Whether the Management Department formulates countermeasures, gathers staff from the internal audit and other departments to discuss and handle when necessary, and record the handling results for future reference after accepting the report stated in the preceding Paragraph.