

內部控制制度 Internal Control System	文件編號：BA00015 Document No.
內部重大資訊處理暨防範 內線交易管理作業程序 Procedures for Handling Internal Information and Prevention of Insider Trading	制訂部門：管理部 Enacted by：Admin. Dept. 制訂日期：2009年09月20日 Enacted On 修訂日期：2022年11月07日 Date of latest amendment 版次：2.2 Version

第一章	總則
Chapter 1	General Principles
第一條	(本作業程序之目的) 為建立本公司良好之內部重大資訊處理及揭露機制，避免資訊不當洩漏，並確保本公司對外界發表資訊之一致性與正確性，特制定本作業程序，以資遵循。
Article 1	(Purpose of these Procedures) These Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by this Corporation, in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by this Corporation to the public.
第二條	(內部重大資訊處理之依據) 本公司辦理內部重大資訊處理及揭露，應依有關法律、命令及臺灣證券交易所或證券櫃檯買賣中心之規定及本作業程序辦理。
Article 2	(Basis for handling of Material inside information) This Corporation shall implement its handling and disclosure of material inside information in accordance with applicable laws and regulations, the rules and regulations of the Taiwan Stock Exchange Corporation or the GreTai Securities Market, and these Procedures.
第二章	內部重大資訊處理
Chapter 2	Handling Internal Important Information
第三條	(適用對象) (一)本作業程序適用對象包含本公司之董事、經理人及受僱人。 (二)其他因身分、職業或控制關係獲悉本公司內部重大資訊之人，本公司應促其遵守本作業程序相關規定。
Article 3	(Scope of application) (1)These Procedures shall apply to all directors, managerial officers, and employees of this Corporation. (2)This Corporation shall ensure that any other person who acquires knowledge of this Corporation's material inside information due to their position, profession, or relationship of control shall comply with the applicable provisions of these Procedures.

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第四條	<p><b>(內部重大資訊涵蓋範圍)</b>                  本作業程序所稱之內部重大資訊，係指證券交易法及相關法令暨證交所相關規章等所規定者，其涵蓋範圍如下：</p> <p>(一)主管機關對上市(櫃)公司重大訊息之查證暨公開處理程序所定之重大訊息。                  (二)證券交易法第36條之1授權訂定相關子法規定應公告或申報之事項。(重大財務業務行為之揭露)。                  (三)證券交易法第157條之1第5項及第6項重大消息範圍及其公開方式管理辦法內定義之重大消息。                  (四)證券交易法施行細則第7條所定事項。</p>
Article 4	<p><b>(Scope of material inside information)</b>                  The term “material inside information” as used in this procedures refers to the contents and regulations in Securities and Exchange Act, the provision of the Company Act, and other relevant acts. The scope are as below:                  (1)The material information that identified by Competent Authority for listed companies and procedures of public issuance.                  (2)The content and regulation in article 36-1 of Securities and Exchange Act.                  (3)The content and regulation in article 157-1 of Securities and Exchange Act.                  (4)The content and regulation in article 7 of Enforcement Rules for Securities and Exchange Act.</p>
第五條	<p><b>(有價證券買賣之限制)</b>                  本作業程序第3條規範之本公司董事及經理人於獲悉本作業程序第4條所稱之內部重大資訊時，在該消息未公開或公開後18小時內，不得對本公司之股票或其他具有股權性質之有價證券，買入或賣出。但如法令另有修正者，依該法令之規定。                  另為強化股票交易控管措施，年度財務報告公告前三十日，和每季財務報告公告前十五日之封閉期間不得交易其股票。</p>
Article 5	<p><b>(Restrictions on Securities Trading)</b>                  Upon actually knowing of material inside information (defined in article 4), after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, the directors, managerial officers, and employees of this corporation (defined in article 3) shall not purchase or sell, shares of the company that are listed on an exchange or an over-the-counter market, or any other equity-type security of the corporation. Besides, in order to prevent further insider trading, above persons are restricted to trade securities in 30 days before public accountant of annual financial reports, and in 15 days before seasonal financial</p>

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	reports.
第六條	<p>(處理內部重大資訊專責單位)</p> <p>本公司設置處理內部重大資訊專責單位，並依公司規模，業務情況及管理需要，由適任及適當之人數組成，並經董事會通過，主要成員為發言人、代理發言人、財務主管、稽核主管、總經理（或相當職級者），其職權如下：</p> <p>(一)負責擬訂、修訂本作業程序之草案。</p> <p>(二)負責受理有關內部重大資訊處理作業及與本作業程序有關之諮詢、審議及提供建議。</p> <p>(三)負責受理有關洩漏內部重大資訊之報告，並擬訂處理對策。</p> <p>(四)負責擬訂與本作業程序有關之所有文件、檔案及電子紀錄等資料之保存制度</p> <p>(五)其他與本作業程序有關之業務。</p>
Article 6	<p>(Responsible unit in charge of the handling of material inside information)</p> <p>This Corporation shall establish a unit charged with handling material inside information. The responsible unit shall be composed of an adequate number of competent members (Spokesman, acting spokesman, finance director, audit director, and president(or equivalent) ) in accordance with the size, business conditions, and management needs of this Corporation and shall be approved by the board of directors. The unit shall have the following functions and authorities:</p> <ol style="list-style-type: none"> <li>1. Responsibility for formulating the drafts of these Procedures and any amendments to them.</li> <li>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.</li> <li>3. Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.</li> <li>4. Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.</li> <li>5. Other activities related to these Procedures.</li> </ol>
第三章	內部重大資訊保密作業程序
Chapter 3	Procedures of confidential material inside information
第七條	<p>(保密防火牆作業-人員)</p> <p>(一)本公司董事、經理人及受僱人應以善良管理人之注意及忠實義務，本誠實信用原則執行業務；因執行業務而知悉本公司內部重大資訊之董事、經理人及受僱人不得洩露所知悉之內部重大資訊予他人。</p> <p>(二)本公司之董事、經理人及受僱人不得向知悉本公司內部重大資訊之人探詢或蒐集與個人職務不相關之公司未公開內部重大資訊，對於非因執行業務得知</p>

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	本公司未公開之內部重大資訊亦不得向其他人洩露。
Article 7	<p>(Confidentiality firewall operations - Personnel)</p> <p>This Corporation's directors, managerial officers, and employees shall exercise the due care and fiduciary duty of a good administrator and act in good faith when performing their duties, and shall sign confidentiality agreements.</p> <p>No director, managerial officer, or employee with knowledge of material inside information of this Corporation may divulge the information to others.</p> <p>No director, managerial officer, or employee of this Corporation may inquire about or collect any non-public material inside information of this Corporation 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 this Corporation of which they become aware for reasons other than the performance of their duties.</p>
第八條	<p>(保密防火牆作業-物)</p> <p>(一)本公司內部重大資訊檔案文件以書面傳遞時，應有適當之保護。以電子郵件或其他電子方式傳送時須以適當的加密或電子簽章等安全技術處理。</p> <p>(二)公司內部重大資訊之檔案文件，應備份並保存於安全之處所。</p>
Article 8	<p>(Confidentiality firewall operations - Documents and information)</p> <p>Proper protection of confidentiality shall be given to files and documents containing this Corporation'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.</p> <p>Files and documents containing this Corporation's material inside information shall be backed up and stored in a secure location.</p>
第九條	<p>(保密防火牆之運作)</p> <p>本公司應確保前二條所訂防火牆之建立，並採取下列措施：</p> <p>(一)採行適當防火牆管控措施並定期測試。</p> <p>(二)加強公司未公開之內部重大資訊檔案文件之保管、保密措施。</p>
Article 9	<p>(Operation of confidentiality firewalls)</p> <p>This Corporation shall ensure that the firewalls specified in the preceding two articles are established, and take the following additional steps:</p> <p>Adopt adequate control measures for the firewalls and perform periodic testing.</p> <p>Enhance measures for custody and maintaining the secrecy of files and documents containing non-public material inside information of this Corporation.</p>

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第十條	<p><b>(外部機構或人員保密作業)</b>                  本公司以外之機構或人員因參與本公司併購、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之簽訂，應簽署保密協定，並不得洩露所知悉之本公司內部重大資訊予他人。</p>
Article 10	<p><b>(Confidentiality obligations of outside organizations and persons)</b>                  Any organization or person outside of this Corporation that is involved in any corporate action of this Corporation 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 this Corporation's thus acquired.</p>
第四章	<b>內部重大資訊揭露之評估程序</b>
Chapter 4	<b>Evaluation Procedures for disclosure of material inside information</b>
第十一條	<p><b>(內部重大資訊揭露之評估原則及核決程序)</b>  <b>評估原則：</b>                  本公司發布重大訊息，應依有關法律、命令及臺灣證券交易所對有價證券上市公司重大訊息之查證暨公開處理程序、相關問答集及本作業程序辦理，以確保資訊之及時性、正確性及完整性。  <b>評估核決程序：</b>                  本公司決議之重大決策或發生重要事件符合臺灣證券交易所對有價證券上市公司重大訊息之查證暨公開處理程序規定，經進一步評估重大性後，決策或事件對本公司財務、業務、股東權益或證券價格具重大影響者，應於法令規定期限內依前項規定儘速發布重大訊息。                  權責單位人員應於事實發生日填報「重大訊息發布申請書」及「重大訊息評估檢核表」送交本公司重大訊息專責單位檢視複核，後再送請本公司發言人審核，並於法令規定發布時限前經董事長簽核決行後發布重大訊息。</p>

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Article 11	<p>(Evaluation principles and verification procedure for disclosure of material inside information)</p> <p>Evaluation principles</p> <p>In order to ensure the timeliness, correctness, and integrity of the information, the release of material information by the company, shall be handled in accordance with the relevant laws, orders, and the Taiwan Stock Exchange's verification and public handling procedures for material information of listed companies with securities, relevant Q &amp; A collections, and this operating procedure.</p> <p>Evaluation and verification procedure</p> <p>The major decisions or important events resolved by the company are in compliance with the Taiwan Stock Exchange's regulations on the verification and disclosure of material information on listed companies with securities. After further evaluation, if the decision or event has a significant impact on the company's finances, business, shareholders' rights or securities prices, the material information shall be released as soon as possible within the time limit prescribed by laws and regulations in accordance with the provisions of the preceding paragraph.</p> <p>The "Material Information Release Application Form" and "Material Information Evaluation Checklist" shall be filled out on the date of occurrence of the fact, sent to the department in charge of material information for review, then checked by the</p>
第十二條	<p>(發言人制度之落實)</p> <p>(一)本公司內部重大資訊之揭露，除法律或法令另有規定外，應由本公司發言人或代理發言人處理，並應確認代理順序；必要時，得由本公司負責人直接負責處理。</p> <p>(二)本公司發言人及代理發言人之發言內容應以本公司授權之範圍為限，且除本公司負責人、發言人及代理發言人外，本公司人員，非經授權不得對外揭露內部重大資訊。</p>

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Article 12	<p>(Implementation of the spokesperson system)</p> <p>(1).Any disclosure of this Corporation's material inside information, except as otherwise provided by law or regulation, shall be made by this Corporation's spokesperson, or by a deputy spokesperson acting in such capacity in a confirmed sequential order. When necessary, the disclosure may be made directly by a responsible person of this Corporation.</p> <p>(2).This Corporation's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by this Corporation, and no personnel of this Corporation other than those serving as this Corporation's responsible person, spokesperson, or deputy spokesperson may disclose any material inside information of this Corporation to outside parties without authorization.</p>
第十三條	<p><b>(內部重大資訊紀錄之保存)</b></p> <p>本公司重大訊息專責單位，負責重大訊息之評估、複核、陳核及發布作業，除因緊急情況、非公務時間得以電子方式陳核外，「重大訊息發布申請書」及「重大訊息評估檢核表」應以書面作成紀錄並陳核至董事長決行，倘以電子方式評估或陳核者，事後應以書面文件歸檔，前開評估紀錄、陳核文件及相關資料應至少保存五年。</p> <p>本公司發布重大訊息應留存下列紀錄：</p> <ol style="list-style-type: none"> <li>1.評估內容。</li> <li>2.評估、複核及決行人員簽名或蓋章、日期與時間。</li> <li>3.發布之重大訊息內容及適用之法規依據。</li> <li>4.其他相關資訊。</li> </ol>

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Article 13	<p>(Preserve record of material inside information)</p> <p>The department in charge of material information is responsible for the evaluation, review, verification and release of material information. The "Application for Release of Material Information" and the "Evaluation and Inspection of Material Information" shall be recorded in written and reviewed by chairman; above documents might be reported by electronic files only in case of emergencies and non-business hours, and should be filed in written documents afterwards. The previous evaluation records, review documents, and related materials should be kept for at least five years</p> <p>This Corporation shall keep records of the following in respect of any disclosure of information to outside parties:</p> <ol style="list-style-type: none"> <li>1. The content of evaluation</li> <li>2. Date, time, signatures of the persons who are in charge of evaluation, review, and decision</li> <li>3. The content of material inside information released, and applied laws or regulations</li> <li>4. Others</li> </ol>
第十四條	<p>(對媒體不實報導之回應)</p> <p>媒體報導之內容，如與本公司揭露之內容不符時，本公司應即於公開資訊觀測站澄清，或向該媒體要求更正。</p>
Article 14	<p>(Response to false media coverage)</p> <p>If a media agency releases information that is in any respect inconsistent with material information disclosed by this Corporation, this Corporation shall promptly issue a clarification on the Market Observation Post System (MOPS) and request the media agency to correct the information.</p>
第五章	異常情形之處理
Chapter 5	Handling Unusual events
第十五條	<p>(異常情形之報告)</p> <p>(一)本公司董事、經理人及受僱人如知悉內部重大資訊有洩漏情事，應儘速向專責單位及內部稽核部門報告。</p> <p>(二)專責單位於接受前項報告後，應擬定處理對策，必要時並得邀集內部稽核等部門商討處理，並將處理結果做成紀錄備查，內部稽核亦應本於職責進行查核。</p>
Article 15	<p>(Reporting of unusual events)</p> <p>Any director, managerial officer, or employee of this Corporation that becomes aware</p>



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	<p>of any unauthorized disclosure of this Corporation's material inside information shall report to the responsible unit and the internal audit department of this Corporation as soon as practicable.</p> <p>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.</p>
第十六條	<p><b>(違規處理)</b></p> <p>有下列情事之一者，本公司應追究相關人員責任並採取適當法律措施：</p> <p>一、本公司人員擅自對外揭露內部重大資訊或違反本作業程序或其他法令規定者。</p> <p>二、本公司發言人或代理發言人對外發言之內容超過本公司授權範圍或違反本作業程序或其他法令規定者。</p> <p>本公司以外之人如有洩漏本公司內部重大資訊之情形，致生損害於本公司財產或利益者，本公司應循相關途徑追究其法律責任。</p>
Article 16	<p><b>(Disciplinary measures)</b></p> <p>This Corporation shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:</p> <ol style="list-style-type: none"> <li>1. Personnel of this Corporation disclose material inside information without authorization to any outside party, or otherwise violate these Procedures or any other applicable law or regulation.</li> <li>2. A spokesperson or deputy spokesperson of this Corporation communicates to any outside party any information beyond the scope authorized by this Corporation, or otherwise violates these Procedures or any other applicable law or regulation.</li> </ol> <p>If any person outside this Corporation divulges any material inside information of this Corporation, thereby causing damage to any property or interest of this Corporation, this Corporation shall pursue the legal liabilities through appropriate measures.</p>
第六章	內部控制作業及內部教育宣導
Chapter 6	Internal Controls and Awareness Campaigns
第十七條	<p><b>(內控機制)</b></p> <p>本作業程序納入本公司內部控制制度，內部稽核人員應定期瞭解其遵循情形並作成稽核報告，以落實內部重大資訊處理作業程序之執行。</p>
Article 17	<p><b>(Internal controls)</b></p> <p>These Procedures shall be incorporated into this Corporation's internal control system.</p>

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	The internal auditors shall keep themselves regularly informed of the status of compliance with these Procedures and shall prepare related audit reports, so as to ensure full implementation of the procedures for handling material inside information.
第十八條	(教育宣導) (一)本公司每年至少一次對董事、經理人及受僱人辦理本作業程序及相關法令之教育宣導。 (二)對新任董事、經理人及受僱人應適時提供教育宣導。
Article 18	(Awareness campaigns) 1. At least once per year, this Corporation shall conduct educational campaigns to promote awareness among all directors, managerial officers, and employees with respect to these Procedures and related laws and regulations. 2. This Corporation shall also provide educational campaigns to new directors, supervisors, managerial officers, and employees in a timely manner.
第七章	附則
Chapter 7	Supplementary Provisions
第十九條	本作業程序經董事會通過後實施，修正時亦同。
Article 19	These Measures and its amendments shall come into force on after being submitted to the Board of Directors for approval.