

YIEH PHUI ENTERPRISE CO., LTD.
Procedures for Handling Material Inside Information

Amended on 11.07.2022

- Article 1: The purpose of the Procedures for Handling Material Inside Information The Procedures for Handling Material Inside Information are stipulated for compliance in order to establish the Company's excellent inside information processing and disclosure mechanism, prevent inadequate information revealing, and ensure the consistency and accuracy of the information disclosed by the Company.
- Article 2: Evaluation and approval procedures for material inside information processing, The Company is to have material inside information processing and disclosure handled in accordance with relevant laws, orders, regulations of Taiwan Stock Exchange Corporation , and the Procedures for Handling Material Inside Information. If there is any decision or major event that conforms to the regulation of TWSE on listed companies, the supervision unit has to issue 「Material information release application and evaluation checklist」 to be approved by the unit supervisor and to be checked again by the highest supervisor in charge of the major events unit, then to be checked by the speaker of the company, to be executed by the general manager according to the regulation before the deadline.
- Article 3: Applicable objects The Procedures for Handling Material Inside Information is applicable to:
1. The Company's directors, managers, and employees.
 2. The Company may request other individuals who have learned about the material inside information by their identity, occupation, or controlling relationship to comply with the relevant provisions of the Procedures for Handling Material Inside Information.
- Article 4: The scope of material inside information The so-called material inside information refers to the Company's financial and business news that has significant impact on the Company's stock price or the legitimate investors' investment decisions.
- Article 5: The dedicated unit for handling material inside information The Company's Finance Office is designated to handle material inside information with the rights and obligations assigned as follows:
1. Responsible for the preparation and amendment of the Procedures for Handling Material Inside Information (draft).
 2. Responsible for the process of material inside information and the consultation,

review, and recommendations related to the Procedures for Handling Material Inside Information.

3. Responsible for receiving and processing reports on material inside information leakage; also, developing countermeasures.
4. Responsible for the preservation of all documents, files, and electronic records relating to the Procedures for Handling Material Inside Information.
5. Other businesses related to the Procedures for Handling Material Inside Information.

Article 6: Confidentiality firewall operations - staff

1. The Company's directors, managers, and employees should base on good faith, loyalty, obligation, and the principle of honesty and integrity to conduct businesses.
2. The Company's directors, managers, and employees who have knowledge of the Company's material inside information may not disclose it to any third party.
3. The Company's directors, managers, and employees may not try to inquire or collect the Company's confidential information irrelevant to their job performance from the individuals who have knowledge of the material inside information. Individuals who have learned about the Company's confidential material inside information not by performing job responsibilities shall not reveal it to others.
4. The company forbids insiders from trading securities using undisclosed public information. This includes but not limited to the directors cannot trade their stocks 30 days prior to the release of financial statements or 15 days prior to the release of quarterly statements.

Article 7: Confidentiality firewall operations - substance

1. The Company's material inside information that is conveyed in writing should be properly protected. The Company's material inside information that is conveyed by e-mail or other electronic means should be properly protected.
2. A backup copy should be made for the Company's material inside information and stored in a safe place. The reservation period is prescribed in accordance with the governing law and regulations.

Article 8: Confidentiality firewall operations - implementation The Company shall ensure the establishment of the firewall stated in the last two paragraphs with the following measures adopted:3

1. Adopt appropriate firewall control measures and have it tested regularly.
2. Enhance the custody and confidentiality protection measures of the Company's confidential material inside information files and documents.

Article 9: External institutional or personal confidentiality process The institutions and personnel other than the Company and the Company's staff that have participated in the Company's mergers and acquisitions, memorandum of understanding, strategic alliance, or other important business cooperation plans or important contracts signed should sign a confidentiality agreement and shall not disclose the Company's material inside information to any third party.

Article 10: Principle for disclosing material inside information The Company shall have material inside information disclosed in complying with the following principles: 1. Information is disclosed accurately, comprehensively, and promptly. 2. Information disclosure is evidence-based. 3. Information is disclosed fairly.

Article 11: Implementation of spokesman system The disclosure of material inside information, unless otherwise provided by law or regulations, should be handled by the Company's spokesperson or acting spokesperson with the priority of proxy confirmed; when necessary, it can be handled directly by the responsible person of the Company. The announcement of the Company's spokesperson or acting spokesperson is limited to the scope of authorization; also, except for the responsible person, spokesperson, and acting spokesperson. No unauthorized personnel may disclose any material inside information to the public.

Article 12: Preservation of material inside information disclosure and audit records

The finance department is the unit in charge of the major events to evaluate, double check, review and issue related matters. Except for emergency or non-regular hours, "Material information release application and evaluation checklist" has to be done in writing submitted to the president, who will get the deal done. If such forms are done by electronic communication. The written form has to be put in files. The aforesaid evaluation and review documents have to be kept on file for five years with

- 1.the contents of evaluation
- 2.the signature or seal and date of the personnel in chage of evaluation, double check and implementation
- 3.the contents of the major events and the applicable regulations
- 4.other related information

5. Other related information.

Article 13 In response to false media reports For the content of Media coverage inconsistent with the disclosure of the Company, the Company shall immediately have it clarified on MOPS and, if necessary, request media for correction.

Article 14: Reports of abnormalities The Company's directors, supervisors, managers, and employees who have learned about any unauthorized disclosure of material inside information shall promptly report it to the Finance Office and Internal Audit Department. The Finance Office after being informed as stated in the preceding paragraph shall have the responsive strategy formed and, if necessary, invite internal audit department to discuss and with the results documented for records. In addition, internal auditors should conduct an audit dutifully.

Article 15: Breaches The Company shall hold the relevant personnel responsible in any of the following circumstances and take appropriate legal measures accordingly:

1. The Company's personnel disclose material inside information without authorization or in violation of the Procedures for Handling Material Inside Information or other law and regulations.
2. The announcement of the Company's spokesperson or acting spokesperson exceeds the scope of authorization, or in violation of the Procedures for Handling Material Inside Information or other law and regulations.
3. Regarding the unauthorized disclosure of the material inside information by an individual other than the Company's staff that is detrimental to the Company's property or interest, the Company shall take legal action to hold the offenders accountable.

Article 16: Internal control mechanism The Procedures for Handling Material Inside Information is included in the Company's internal control system. Internal audit staff should from time to time check on its compliance and prepare an audit report to substantiate the implementation of the Procedures for Handling Material Inside Information.⁵

Article 17: Education and advocacy The Company arranges the education and public awareness program of the Procedures for Handling Material Inside Information for the directors, supervisors, managers, and employees at least once a year. The education and public awareness should be arranged for the new directors, supervisors, managers, and employees timely.

Article 18: The Procedures for Handling Material Inside Information is implemented with the approval of the Board of Directors; so is the amendment.