

Techcential International Ltd	Management Operation Procedures to Prevent Insider Trading	Document No.: TIL/PIT
		Effective Date : 11 Nov 2024
特昇國際股份有限公司	防範內線交易管理作業程序	Revision No : 2
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第一條 目的

為避免本公司或內部人因未諳法規規範誤觸或有意觸犯內線交易相關規定，造成公司或內部人訟案纏身，損及聲譽之情事，訂立本作業程序，防範內線交易，保障投資人及維護本公司權益。

第二條 範圍

本公司防範內線交易之管理作業，應適用本作業程序之規定，但其他法律另有規定者，從其規定。

第三條 定義

- 一、內部人：依據證券交易法上對公司內部人所為規範，其內部人範圍包括本公司之董事、經理人及持股超過股份總額百分之十股東；內部人之關係人則包括（一）內部人之配偶、未成年子女及利用他人名義持有者（二）法人董事代表人、代表人之配偶、未成年子女及利用他人名義持有者，以上皆屬本公司之內部人。
- 二、內線交易規範對象：除前揭內部人外，則尚包括基於職業或控制關係獲悉消息之人，以及自內部人獲悉消息之消息受領人。

第四條 職責

- 一、本公司管理部負責本作業程序之制定及維護。
- 二、本公司發言人負責對外發布公司重大訊息。

第五條 作業內容

- 一、本公司依據證券交易法第157條之1第1項規定之下列各款之人，均屬禁止內線交易規定之適用範圍，包括：
 1. 本公司之董事、經理人及依公司法第27條第1項規定受指定代表行使職務之自然人(依公司法第27條第1項規定，政府或法人為股東時，得當選為董事。但須指定自然人代表行使職務)。
 2. 持有本公司之股份超過百分之十之股東。
 3. 基於職業或控制關係獲悉消息之人。
 4. 喪失前3款身分後，未滿6個月者。
 5. 從前4款所列之人獲悉消息之人。

另依據證券交易法第22條之2規定，本公司之董事、經理人或持有本公司股份超過百分之十之股東，其持股應包括其配偶、未成年子女及利用他人名義持有者。

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二、 內線交易：

依據證券交易法第157條之1第1項規定，內線交易規範對象於獲悉本公司有重大影響其股票價格之消息時，在該消息未公開或公開後十八小時內，不得對本公司之上市或在證券商營業處所買賣之股票或其他具有股權性質之有價證券有買入或賣出之行為，違反該規定者，即構成內線交易。

三、 依證券交易法第157條之1第4項規定，重大影響本公司股票價格之消息範圍包括：

1. 涉及本公司之財務、業務，對本公司股票價格有重大影響，或對正當投資人之投資決定有重要影響之消息。
2. 涉及該證券之市場供求、公開收購，對本公司股票價格有重大影響或對正當投資人之投資決策有重要影響之消息。

四、 重大影響股票價格之消息，其公開方式：

依「證券交易法第一百五十七條之一第四項重大消息範圍及其公開方式管理辦法」規定：

1. 涉及本公司財務、業務面之重大消息，其公開方式係指經本公司輸入公開資訊觀測站。
2. 涉及市場供求之重大消息，其公開方式係指本公司輸入公開資訊觀測站、基本市況報導、及二家以上每日於全國發行報紙之非地方性版面、全國性電視新聞或前開媒體所發行之電子報報導。

五、 重大資訊處理作業程序：

1. 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辦理。
2. 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，並簽署保密協定。
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。
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本公司未公開之內部重大資訊亦不得向其他人洩露。
3. 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。
本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。
4. 本公司應確保前兩條所訂防火牆之建立，並採取下列措施：

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- (1) 採行適當防火牆管控措施並定期測試。
- (2) 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。
5. 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。
6. 本公司對外揭露內部重大資訊應秉持下列原則：
- (1) 資訊之揭露應正確、完整且即時。
- (2) 資訊之揭露應有依據。
- (3) 資訊應公平揭露。
7. 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。
- 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。
8. 公司對外之資訊揭露應留存下列紀錄：
- (1) 資訊揭露之人員、日期與時間。
- (2) 資訊揭露之方式。
- (3) 揭露之資訊內容。
- (4) 交付之書面資料內容。
- (5) 其他相關資訊。
9. 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及向該媒體要求更正。
10. 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。
- 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。
11. 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：
- (1) 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。
- (2) 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。
- 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。

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第六條

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或相關法令之教育宣導。對新任董事、經理人及受僱人應適時提供教育宣導。

第七條

本公司應建立、維護內部人之資料檔案，並依規定期限、方式向主管機關申報。

第八條

本作業程序經董事會通過後實施，修正時亦同。

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Article 1 Purpose

Insider trading could cause company or internal personnel to be sued, or reputation being damaged. In order to prevent company or internal staff from accidentally or intentionally breaking insider trading related law due to not understanding such law, standard operation procedure to prevent insider trading from happening is hereby set, so as to protect investors and benefits of company.

Article 2 Scope

Our company's insider trading management is applicable to our company's operation procedure. Should there is any other law or rules, the latter should be abided.

Article 3 Definition

- a) Internal personnel: According to The Security Exchange Act, internal personnel include director, manager and shareholders who hold more than 10% of shares; while internal personnel related people include (i.) internal personnel's spouse, their children, and name of personnel whom they use to hold shares; (ii.) corporate secretary representative, representative's spouse, minors, and name of personnel whom they use to hold shares.
- b) Inside trading specified parties: other than those internal personnel mentioned earlier, also includes person obtaining the information due to job position or controlling relationship as well as personnel who obtained information from the internal personnel.

Article 4 Responsibility:

- a) To set and protect company's standard operation procedure.
- b) Company's spokesperson is responsible for informing the public of important company related announcement.

Article 5 Content

- a) Based on Paragraph1, Article 157-1 of the Securities and Exchange Act, our company has listed down all personnel that are prohibited from involving in insider trading and such personnel include:
 - i. Our company's directors, managers and representatives nominated to execute mission according to Paragraph 1, Article 27 (According to Paragraph 1, Article 27, as and when the government or corporate body becoming a shareholder, it has to be elected as director. However, it has to elect natural person as representative to execute

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its responsibilities.

- ii. Shareholder who own more than 10% of company's shares.
- iii. A person who is able to obtain inside information via its work or control relationship with the company.
- iv. A person who used to be one of the 3 types listed above in the past 6 months.
- v. A person who obtains information from one of the 4 types of person listed above.

Besides, according to Paragraph2, Article 22 of the Securities and Exchange Act, our company's **director, manager** or shareholders who hold more than 10% of our company's shares, shares owned by their spouses, minors, and names of whom they use to hold shares, should be included as his shareholding.

b) Insider Trading:

Based on Paragraph1, Article 157-1 of the Securities and Exchange Act, a person who has knowledge to information that could significantly affect share price of the company, should not in eighteen (18) hours prior to public disclosure of such information, buy or sell shares of company at business office of security exchange and other shares trading related security exchange . Any such action constitutes insider trading offence.

c) According to Paragraph 4, Article 157-1 of the Securities and Exchange Act, information that could significantly affect share price includes:

- i. Financial and operation related information that could significantly affect company's share price, or vital information that could affect an investment decision.
- ii. Information involving supply and demand for the market of the security exchanges, public acquisition that could significantly affect company's share price, or vital information that could affect an investment decision.

d) The publish method for information that have significant effect on share price:

- i. Significant information that involves company's financial and business: the announcement method is through data entry into the Market Operation Post System (MOPS).
- ii. Significant information that involves supply and demand of the market: the announcement method is through data entry into the Market Operation Post System (MOPS), reporting of basic market condition in non-local forum of more than two nationally circulated daily newspaper, national television news or electronic newsletter.

e) Operation Procedures to manage significant information:

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- i. Management and disclosure of the company's internal significant information should be processed according to the regulation of the relevant regulation, order and Taiwan Stock Exchange or GreTai Securities Market.
- ii. The Company's directors, managers and employees should be a good administrator and perform fiduciary duties, based on the principle of honesty and credibility to carry out the business, and sign confidentiality agreements.
The Company's directors, managers and employees who know the company's important internal information should not disclose the said information to other parties.
The Company's directors, managers and employees should not inquire or collect company's undisclosed significant internal information from parties that know the information. The undisclosed significant internal information obtained from channel other than performing of business activities should not be disclosed to other party as well.
- iii. There should be adequate safeguarding for the postage of documents consist of company's significant internal information. For transmission through electronic mail or other electronic method should be processed with the adequate encryption or electronic signature and related security technique. The documents consist of company's significant internal information should have backup copy and safeguarded at secure location.
- iv. The Company shall ensure the establishment of firewalls specified in the preceding two articles, and also take the following steps:
 1. Adopt adequate control measures for the firewalls and perform periodic testing.
 2. Enhance measures for safekeeping and maintaining the secrecy of files and documents containing non-public material inside information of the Company.
- v. The organization or personnel other than the company that involve in the merger and acquisition of the company, important memorandum, strategic alliance, other business cooperation plan or signing of important agreement should sign the confidentiality agreements and should not disclose the known company's significant internal information other parties.
- vi. The company uphold the following principles when disclosing the internal material information externally:
 1. The disclosure of information should be accurate, complete and on time.
 2. The disclosure of information should have supporting reference.
 3. The disclosure of information should be fair.
- vii. The Company's internal material information disclosure, in addition to legal or otherwise provided by law, shall be the performed by the company's spokesman or the acting spokesman and should confirm the proxy sequence; when necessary, it is responsible by the person in charge of the company directly.

The speech of the company's spokesperson and acting spokesperson should be limited to

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the extent authorized by the Company, and in addition to the person in charge of the company, spokesperson and acting spokesperson, the company's staff shall not be publicly disclose the internal material information without authorization.

- viii. The external disclosure information should record the following:
1. The personnel date and time for the information disclosure.
 2. The method for information disclosure.
 3. The content for disclosed information.
 4. The content of delivered written information.
 5. Other relevant information.
- ix. If the information reported by the media does not match with the company's disclosed content, the company should immediately clarify at Market Operation Post System (MOPS) and require the amendments from the media.
- x. The Company's directors, managers and employees who know the disclosure of the internal material information should immediately report to the dedicated unit and internal audit department.
- The dedicated unit should prepare the treatment measures after receive the report and invite internal audit or other department to discuss as necessary. The management result should be recorded for future reference. The internal audit should also perform investigation due to its responsibility.
- xi. If one of the following occurs, the company should prosecute the responsible person and take the appropriate legal measures"

1. The company's staff discloses the internal material information without authorization or against this operation procedures and other law and regulation.
2. The speech of the company's spokesperson and acting spokesperson is beyond the extent authorized by the Company or against this operation procedure and other law and regulation.

In the situation where a person other than from the company discloses the internal material information and resulted in damage to the company's financial asset or interested parties, the company should resolve this by pursuing their legal obligations.

Article 6

The Company should conduct education advocates on the operation procedure or related law and regulation to the **directors man**ager and employees at least once a year. Provide adequate education advocates to the newly appointed directors, supervisor, manager and employees

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Article 7

The Company should develop and maintain the profile of the internal personnel and declare to the authority according to the predefined period and method.

Article 8

This operation procedure should be implemented after approved by the board of director. The same procedures apply for amendments.