

Title : Procedures for Handling Internal Material Information

Date : 2022.08.05 (Amended)

Article 1 Purpose of these Procedures

These Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of internal material information by ALLTOP, in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by ALLTOP to the public.

Article 2 Internal Material information shall be handled in accordance with applicable laws and regulations and these Procedures

1. ALLTOP shall implement its handling and disclosure of internal material information in accordance with applicable laws and regulations, the rules and regulations of the Taiwan Stock Exchange Corporation (TWSE) or the Taipei Exchange Corporation (TPEX), and these Procedures.
2. Internal procedure
 - (1) Measures for the Administration of Announcement and Declaration
 - (2) TrustView encryption management

Article 3 Scope of application

1. These Procedures shall apply to all directors, supervisors, managerial officers, and employees of ALLTOP.
2. ALLTOP shall ensure that any other person who acquires knowledge of this ALLTOP's internal material information due to their position, profession, or relationship of control

ALLTOP shall comply with the applicable provisions of these Procedures.

Article 4 Scope of internal material information

1. For the purposes of these Procedures, the term "internal material information" refers to information that is defined as internal material information by the responsible unit in charge of handling of such information.
2. Scope of internal material information as follow:
 - (1) Procedures for the verification and disclosure of material information of TPEX Listed Companies by TPEX.
 - (2) Article 36-1 of the Securities and Exchange Act authorizes the establishment of matters to be announced or reported under the relevant sub-laws.
 - (3) Matters stipulated in Article 7 of the Implementing Rules of the Securities and Exchange Act.
 - (4) Material information as defined in the Administrative Measures for the Scope and Disclosure Methods of Article 157-1, Subparagraph 4 of the Securities and Exchange Act
 - (5) Knowledge and documents are from trade secrets of R&D, process, technology and management.

Article 5 Responsible unit in charge of the handling of internal material information

ALLTOP shall establish a unit charged with handling internal material information. The responsible unit shall be composed of an adequate number of competent members in accordance with the size, business conditions, and management needs of ALLTOP and shall be approved by the board of directors. The unit shall have the following functions and authorities:

1. Responsibility for formulating the drafts of these Procedures and any amendments to them.
2. Responsibility for receiving inquiries in connection with the methods of handling internal material information, and for consultation, review, and recommendations relating to these Procedures.
3. Responsibility for receiving reports on unauthorized disclosures of internal material information and formulation of corresponding measures.
4. Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
5. Other activities related to these Procedures.

Article 6 Confidentiality firewall operations - Personnel

1. ALLTOP's directors, supervisors, 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.
2. No director, supervisor, managerial officer, or employee with knowledge of material inside information of ALLTOP may divulge the information to others.
3. No director, supervisor, managerial officer, or employee of ALLTOP may inquire about or collect any non-public internal material information of ALLTOP not related to their individual duties from a person with knowledge of such information, nor may they disclose to others any non-public internal material information of ALLTOP of which they become aware for reasons other than the performance of their duties.

Article 7 Confidentiality firewall operations - Documents and information

1. Proper protection of confidentiality shall be given to files and documents containing ALLTOP's internal material information when transmitted in written form.
2. 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.
3. Files and documents containing ALLTOP's internal material information shall be backed up and stored in a secure location.

Article 8 Operation of confidentiality firewalls

ALLTOP shall ensure that the firewalls specified in the preceding two articles are established, and take the following additional steps:

1. Adopt adequate control measures for the firewalls and perform periodic testing.
2. Enhance measures for custody and maintaining the secrecy of files and documents containing non-public internal material information of ALLTOP.

Article 9 Confidentiality obligations of outside organizations and persons

Any organization or person outside of ALLTOP that is involved in any corporate action of ALLTOP 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 internal material information of ALLTOP's thus acquired.

Article 10 Principles of disclosure of internal material information

ALLTOP shall comply with the following principles when making external disclosures of internal material information:

1. The information disclosed shall be accurate, complete, and timely.
2. There shall be a well-founded basis for the information disclosure.
3. The information shall be disclosed fairly.

Article 11 Implementation of the spokesperson system

1. Any disclosure of ALLTOP's internal material information, except as otherwise provided by law or regulation, shall be made by ALLTOP's spokesperson, or by a deputy spokesperson acting in such capacity in a confirmed sequential order. And other employees are not allowed to do this acting. However, it is not limited while meet special or temporary assignment events. When necessary, the disclosure may be made directly by a responsible person of ALLTOP.
2. ALLTOP's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by ALLTOP, and no personnel of ALLTOP other than those serving as ALLTOP's responsible person, spokesperson, or deputy spokesperson may disclose any internal material information of ALLTOP to outside parties without authorization.

Article 12 Record of disclosure of internal material information

ALLTOP shall keep records of the following in respect of any disclosure of information to outside parties:

1. The person who discloses the information, the date, and the time.
2. How the information is disclosed.
3. What information is disclosed.
4. What written material is delivered.

5. Any other relevant details.

Article 13 Evaluation processing procedure and approval authority
Authorization and Evaluation Process for Release Approval of Disclosure of
Internal Material Information:

(Flow chart: attachment 1)

Approve Authorization Before Release	Release Process
A. General material disclosure matters (eg: revenue data): Initial approved by the department head of the responsible unit, and sent to the first-level supervisor for final approval.	Follow the "Administrative Measures for Announcement and Reporting Matters" (GM007) to implement the announcement and reporting procedures.
B. Special or urgent material disclosure matters: After the initial review by the responsible unit and the spokesperson, it will be sent to the first-level supervisor for approval.	

ALLTOP's external information evaluation, verification process records and related documents should be stored in a safe place and kept for at least 5 years.

Article 14 Response to false media coverage

If a media agency releases information that is in any respect inconsistent with material information disclosed by ALLTOP, ALLTOP shall promptly issue a clarification on the Market Observation Post System (MOPS) and request the media agency to correct the information.

Article 15 Reporting of unusual events

1. Any director, supervisor, managerial officer, or employee of ALLTOP that becomes aware of any unauthorized disclosure of ALLTOP's internal material information shall report to the responsible unit and the internal audit department of ALLTOP as soon as practicable.
2. 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.

Article 16 Disciplinary measures

ALLTOP shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:

1. Personnel who is not the responsible unit of ALLTOP disclose internal material information without authorization to any outside party, or otherwise violate these Procedures or any other applicable law or regulation.
2. A spokesperson or deputy spokesperson of ALLTOP communicates to any outside party any information beyond the scope authorized by ALLTOP, or otherwise violates these Procedures or any other applicable law or regulation.
3. If any employee of ALLTOP, before the information is made public, who leaks ALLTOP's internal material information and damages ALLTOP's rights and interests.

Article 17 Internal controls

These Procedures shall be incorporated into ALLTOP's internal control system. 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 internal material information.

Article 18 Awareness campaigns

At least once per year, ALLTOP shall conduct educational campaigns to promote awareness among all directors, supervisors, managerial officers, and employees with respect to these Procedures and related laws and regulations.

ALLTOP shall also provide educational campaigns to new directors, supervisors, managerial officers, and employees in a timely manner.

Article 19 According to the letter of no. 1000302062 and no. 1020200498 of TPE_x

1. When an insider is newly appointed or dismissed, ALLTOP shall complete the information reporting operation of the "Insiders New (dismissal) Immediate Reporting System" within two days after the fact. The directors, supervisors and managers shall sign the declaration of the relevant laws and regulations of the insiders within 5 days from the date of taking office, and keep them in ALLTOP for future reference. Those photocopies of the statement of directors' and supervisors' shall be sent to TPE_x for reference within 10 days from the date of taking office. However, if there are justifiable reasons and the approval of TPE_x in advance, the filing period may be extended to within 15 days from the date when the directors and supervisors take office.
2. When ALLTOP handles the transfer of treasury shares to employees, the auditing unit shall perform auditing operations, including the purpose of repurchase, transfer date, transfer price, employee qualifications, and full payment of shares, that all in compliance with laws and ALLTOP transfer regulations.

Article 20

These Procedures shall take effect after having been submitted to and approved by Board meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 21

These Rules are agreed to and signed on December 22, 2008.

The first Amendment was on December 25, 2012.

The second Amendment was on August 11, 2014.

The third Amendment was on August 05, 2022.