

Title: Measures for the Administration of Items to be Announced and Reported

Date: 2023.03.13 (Amended)

Article 1 (Purpose)

In order to ensure the accuracy, completeness, timeliness and reliability of all externally uploaded information, and to avoid unauthorized or confirmed information uploads that may cause damage to the company's reputation or violate laws, this measure has been formulated.

Article 2 (Scope)

2.1 Scope of application: ALLTOP Technology Co., Ltd.

2.2 Scope: The items and reporting deadlines that the company should announce and report are handled in accordance with the provisions of the "List concerning what information Publicly-held companies should announce to the public or report to the FSC.". This handling principle standardizes the company's internal handling procedures whenever matters that require announcements are reported, major information is released, and spokespersons speak to the public.

Article 3 (Responsibilities)

3.1 Execution unit: It is the authority and responsible unit to provide information on various matters that should be announced or reported to the Commission (Financial Supervisory Commission) in accordance with the "List concerning what information Publicly-held companies should announce to the public or report to the FSC.".

3.2 Person in charge: This person is responsible for signing, filling out and submitting the written information for declarations subject to announcement, executing the computer upload procedures, and archiving relevant documents after the declaration operation is completed.

3.3 Key and password custodian: This person is usually responsible for the safekeeping of keys and passwords. Only after obtaining sufficient authorization can the key and password be provided, and the information on the declared matters that should be announced can be uploaded.

3.4 Audit unit: The announcement and reporting status of each unit should be included in the annual audit plan and audited regularly.

Article 4 (Definition)

4.1 Execution unit: The execution unit of each matter that should be announced and reported is the spokesperson, audit office, accounting department, finance department, stock management unit or other information providing authority that complies with the "List concerning what information Publicly-held companies should announce to the public or report to the FSC." responsible unit.

Article 5 (Work Content)

5.1 Each execution unit shall pay due professional attention to the business it handles. When encountering matters that should be announced or reported in

compliance with the " List concerning what information Publicly-held companies should announce to the public or report to the FSC.", they should take the initiative to handle them. The audit unit's announcement and reporting status of each unit should be included in the annual audit plan and audited regularly.

- 5.2 Each execution unit should prepare written information in response to the announcement and submit it to the person in charge of the declaration to fill in the "Approval" and then finalize it after being reviewed by the person with the authority to approve it.
- 5.3 Each execution unit shall indicate the time limit for announcement and declaration in the "Approval" upon request. The time required for review by the authority to review and the time limit for announcement and reporting should also be considered. Written information for announcement and declaration should be submitted in advance to avoid failure to consider the time required for approval, which may lead to overdue announcement and declaration.
- 5.4 The custodian of the key and password should fulfill their custody responsibilities. No unauthorized use, loan or disclosure is allowed. The custodian of the key and password cannot be the same person and should be held by different persons. After the "Approval" mentioned in the previous paragraph is approved by the person with the right to approve the decision, the custodian of the password or key must personally enter the password or monitor the use of the magnetic key, and shall not let the execution unit enter the password on his behalf or in the Use magnetic disk keys without supervision by the custodian to avoid password leakage.
- 5.5 After the person in charge of reporting inputs the written information of the declaration that should be announced attached to the approved "Approval" into the announcement reporting system, the input results should be printed for review by the supervisor of each execution unit before uploading the data and sending it out. After the supervisor of each execution unit has reviewed the input results, confirmed that they are consistent with the information approved in 5.2 "Approval" and signed for confirmation, then the person in charge of the declaration can upload the information.
- 5.6 After uploading the data, the person in charge of the report should check and print the uploaded results to the supervisor of each execution unit for review again. After the supervisor of each execution unit has reviewed and confirmed that the uploaded results are indeed consistent with the information approved in 5.2 "Approval" and signed for confirmation, the announcement and declaration operation will be completed.
- 5.7 The written information and "Approval" that should be announced and reported as mentioned in the previous 5.2, the signed input results mentioned in 5.5 and the signed uploaded results mentioned in 5.6 should be organized and archived

by the person in charge of the declaration after the completion of the announcement reporting operation.

5.8 Pay attention to shareholders' rights to know and guard against insider trading:

5.8.1 The Company attaches great importance to shareholders' right to know and strictly abides by relevant regulations on information disclosure. Frequently and immediately use MOPS or the Company website to provide information to shareholders on the company's financial, business, insider shareholding and corporate governance status.

5.8.2 In order to treat shareholders equally, the release of various types of information mentioned in the preceding paragraph should be simultaneously disclosed in English.

5.8.3 In order to safeguard the rights and interests of shareholders and implement equal treatment of shareholders, the Company prohibits company insiders from using undisclosed information in the market to buy and sell securities.

5.8.4 Directors of the Company are not allowed to trade their stocks during the closed period of 30 days before the announcement of the annual financial report and 15 days before the announcement of the quarterly financial report. The deliberation unit should pre-schedule the date and schedule of the annual board of directors meeting and the closed period before the announcement date of the annual financial report and quarterly financial report (annual report is thirty days before the announcement, and quarterly report is fifteen days before the announcement) to facilitate directors' advance planning.

Article 6 (Related documents)

None.

Article 7 (Attachments and Forms)

7.1 Attachments and paper forms: None.

7.2 ERP forms: None.

Article 8 (EasyFlow program details)

None.

Article 9 (Promulgate and Implement)

The effective date of these measures shall be subject to issue by the document control unit.