COURTESY TRANSLATION — This document is an English translation of the Chinese original, prepared by the Company for the convenience of non-Chinese readers and for reference only. It is not an official document of the Company. In the event of any discrepancy or inconsistency between this translation and the Chinese original, the Chinese original shall prevail.

Tong Ming Enterprise Co., Ltd.

Procedures for Handling Material Inside Information and Preventing Insider Trading

Article 1 (Purpose)

These Procedures are adopted, and shall be complied with, in order to establish sound mechanisms for the handling and disclosure of the Company's material inside information, to prevent the improper leakage of information, to ensure the consistency and accuracy of the information the Company releases to the public, and to strengthen the prevention of insider trading.

Article 2 (Compliance with Laws and Regulations)

In managing the handling and disclosure of material inside information and the prevention of insider trading, the Company shall act in accordance with the relevant laws, regulations, and orders, the rules of the Taiwan Stock Exchange or the Taipei Exchange, and these Procedures.

Article 3 (Scope)

The material inside information referred to in these Procedures shall be drawn up by the Company's dedicated unit for handling material inside information and adopted by resolution of the Board of Directors. In drawing it up, consideration shall be given to the Securities and Exchange Act and related laws, regulations, and orders, as well as the relevant rules of the Taiwan Stock Exchange or the Taipei Exchange.

These are the procedures for the public handling of material information or material news, etc., as defined under the Securities and Exchange Act and related laws, regulations, and orders, as well as the relevant rules of the Taiwan Stock Exchange or the Taipei Exchange.

Article 4 (Persons Subject to These Procedures)

1. Pursuant to Article 157-1, paragraph 1 of the Securities and Exchange Act, the persons listed in the following subparagraphs are subject to the prohibition on insider trading:
    1. A director or managerial officer of the Company, or a natural person designated pursuant to Article 27, paragraph 1 of the Company Act to exercise duties as representative (under Article 27, paragraph 1 of the Company Act, where the government or a juristic person is a shareholder, it may be elected as a director, but must designate a natural person to exercise the duties on its behalf).
    2. A shareholder holding more than ten percent of the shares of the Company.

   3. A person who has learned the information by reason of an occupational or controlling relationship.
   4. A person who has lost the status set out in any of the preceding three subparagraphs for less than six months.
   5. A person who has learned the information from any of the persons listed in the preceding four subparagraphs.
2. In addition, pursuant to Article 22-2 of the Securities and Exchange Act, the shareholdings of the Company's directors, managerial officers, or shareholders holding more than ten percent of the Company's shares shall include the shares held by their spouses and minor children and those held in the names of others.

Article 5 (Operating Procedures)

1. Definition of insider trading:

   Where a person subject to the insider trading rules violates Article 157-1, paragraph 1 or paragraph 2 of the Securities and Exchange Act, insider trading is constituted. The statutory provisions are as follows:

   1. Upon actually knowing of any information that will have a material impact on the price of the Company's shares, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, such person shall not purchase or sell, in the person's own name or in the name of another, shares of the Company that are listed on an exchange or traded over-the-counter at securities firms' business premises, or any other equity-type securities of the Company.
   2. Upon actually knowing of any information that will have a material impact on the Company's ability to pay principal or interest, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, such person shall not sell, in the person's own name or in the name of another, non-equity-type corporate bonds of the Company that are listed on an exchange or traded over-the-counter at securities firms' business premises.
2. Scope of material inside information:

   Pursuant to Article 157-1, paragraphs 5 and 6 of the Securities and Exchange Act, the scope of information with a material impact on the price of the Company's shares or on the Company's ability to pay principal or interest includes:

   1. Any of the following information relating to the Company's finances or business that has a material impact on the price of the Company's shares, or a material influence on the investment decisions of a reasonably prudent investor:
      1. A matter set out in Article 7 of the Enforcement Rules of the Securities and Exchange Act.

2. The company carries out a material public offering and issuance, or private placement, of equity-type securities, a capital reduction, merger, acquisition, spin-off, share exchange, conversion, or assignment, or an investment plan carried out directly or indirectly, or there is a material change to any of the foregoing matters.
3. The company carries out a reorganization or bankruptcy or dissolves, or applies to delist its shares from the stock exchange or terminate their trading at securities firms' business premises, or there is a material change to any of the foregoing matters.
4. A provisional injunction is granted suspending directors of the company from exercising their powers, such that the board of directors is unable to exercise its powers, or all of the company's independent directors are dismissed.
5. A disaster, mass protest, strike, environmental pollution incident, or other material event occurs, causing material damage to the company, or the company is ordered by the relevant authorities to suspend work or business, close down its business, or has its relevant permits voided or revoked.
6. A related party of the company, or its principal debtor or a joint and several guarantor of such debtor, has a negotiable instrument dishonored, petitions for bankruptcy or reorganization, or experiences another similar material event; or a principal debtor for whom the company has provided an endorsement or guarantee is unable to pay negotiable instruments, loans, or other debts that have come due.
7. Material internal control fraud, a non-arm's-length transaction, or misappropriation (stripping) of the company's assets occurs.
8. The company suspends part or all of its business dealings with a major customer or supplier.
9. The company's financial reports fall under any of the following circumstances:
    1. They are not publicly announced and filed in accordance with Article 36 of the Securities and Exchange Act.
    2. A financial report that has been prepared contains errors or omissions that must be corrected and the report restated pursuant to Article 6 of the Enforcement Rules of the Act.
    3. A certified public accountant issues an audit or review report containing an opinion other than an unqualified opinion or a modified unqualified opinion; provided, this shall not apply where the attesting CPA issues an audit or review report with a qualified opinion in circumstances where a loss may be amortized over several years in accordance with law, or where, in the case of the first-quarter, third-quarter, and semi-annual financial reports, the amounts of long-term equity investments and the profit or loss thereon have been calculated on the basis of investee company financial statements that have not been audited and attested, or reviewed, by a CPA.

    4. A certified public accountant issues an audit or review report indicating substantial doubt about the going-concern assumption.
10. There is a material discrepancy between a publicly released financial forecast and the actual figures, or an updated (corrected) financial forecast differs materially from the originally forecast figures.
11. The company's operating profit or loss or pre-tax profit or loss changes materially as compared with the same period of the previous year, or changes materially as compared with the preceding period and the change is not attributable to seasonal factors.
12. The company has any of the following accounting matters that do not affect current-period profit or loss but cause a material change in current-period net worth:
    1. Asset revaluation.
    2. End-of-period valuation of financial instruments.
    3. Foreign currency translation adjustments.
    4. Hedge accounting applied to financial instruments.
    5. Net loss not recognized as pension cost.
13. A fund-raising plan for the repayment of corporate bonds cannot be achieved.
14. The company carries out a buyback of its own shares.
15. A public tender offer for securities issued by a public company is carried out or halted.
16. The company acquires or disposes of major assets.
17. The company has issued overseas securities, and a material event occurs that, under the laws and regulations of the government of the place of listing and the rules of its securities exchange market, must be publicly announced or reported immediately.
18. Other matters relating to the company's finances or business that have a material impact on the company's stock price, or a material influence on the investment decisions of a reasonably prudent investor.

2. Any of the following information relating to the market supply and demand of the securities or a public tender offer therefor, the specific content of which has a material impact on the price of the Company's shares, or a material influence on the investment decisions of a reasonably prudent investor:
    1. A public tender offer is carried out or halted for securities traded on the centralized securities exchange market or over-the-counter at securities firms' business premises.
    2. There is a material change in the shareholding of the company or its controlling company.
    3. An event or cause of bid purchase, auction, material default in settlement, change in the original trading method, suspension of trading, restriction of trading, or termination of trading occurs with respect to securities traded on the centralized securities exchange market or over-the-counter at securities firms' business premises.

4. Personnel executing a search in accordance with law arrive at the company, its controlling company, or a major subsidiary thereof meeting the definition in Article 2-1, paragraph 2 of the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants, and carry out the search.
5. Other matters relating to the market supply and demand of the securities that have a material impact on the company's stock price, or a material influence on the investment decisions of a reasonably prudent investor.

3. An event that has a material impact on the company's ability to pay principal or interest.

3. Means of public disclosure of material inside information:

Information with a material impact on the price of the Company's shares or on its ability to pay principal or interest shall be publicly disclosed in accordance with the Regulations Governing the Scope of Material Information and the Means of its Public Disclosure Under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act:

1. For material information relating to the Company's finances or business or its ability to pay principal or interest, public disclosure means entry of the information by the Company into the Market Observation Post System (MOPS);
2. For material information relating to market supply and demand, public disclosure means entry of the information by the Company into the Market Observation Post System (MOPS), the Market Information System website of the Taiwan Stock Exchange or the Taipei Exchange, and coverage in the non-local-news sections of two or more daily newspapers of national circulation, on national television news, or in electronic newspapers published by the foregoing media.

4. Definition of material inside information:

The scope of the material inside information referred to in these Procedures is as follows:

1. Matters required to be publicly announced or reported under the subsidiary regulations adopted pursuant to the authorization of Article 36-1 of the Securities and Exchange Act.
2. Matters defined within the scope of material information, and the means of its public disclosure, prescribed under Article 157-1 of the Securities and Exchange Act.
3. Matters with a material impact on shareholders' equity or securities prices as set out in Article 7 of the Enforcement Rules of the Securities and Exchange Act.
4. Material information as set out in the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.

5. Dedicated unit for handling material inside information:

The Company's shareholder services unit shall serve as the dedicated unit for handling material inside information, responsible for the assessment, review, submission for approval, and release of material information. The "Material Information Release Application Form" and the "Material

Information Assessment Checklist" shall be made as written records and submitted to the President for final approval.

Its duties and powers are as follows:

1. Responsible for drafting and amending the draft of these Procedures.
2. Responsible for handling consultations, deliberations, and the provision of recommendations concerning the handling of material inside information and matters relating to these Procedures.
3. Responsible for receiving reports of leaks of material inside information and formulating response measures.
4. Responsible for the retention, for at least 5 years, of all documents, files, electronic records, and other materials relating to these Procedures.
5. Responsible for conducting educational awareness programs on the laws and regulations relating to the prevention of insider trading for directors, managerial officers, and employees.
6. Other business relating to these Procedures.

6. Confidentiality procedures for material inside information:

   1. Confidentiality firewall — personnel:

      The Company's directors, managerial officers, and employees shall perform their duties with the due care of a good administrator and their duty of loyalty, in accordance with the principle of good faith, and shall sign confidentiality agreements.

      Directors, managerial officers, and employees who know the Company's material inside information shall not divulge the material inside information they know to others.

      The Company's directors, managerial officers, and employees shall not inquire about or collect from persons who know the Company's material inside information any undisclosed material inside information of the Company unrelated to their own duties, and shall not divulge to others any undisclosed material inside information of the Company learned other than in the performance of their duties.

   2. Confidentiality firewall — materials:

      When files and documents containing the Company's material inside information are transmitted in writing, appropriate protection shall be applied. When transmitted by e-mail or other electronic means, appropriate security technologies such as encryption or electronic signature shall be used.

      Files and documents containing the Company's material inside information shall be backed up and stored in a secure location.

   3. Confidentiality by external institutions or personnel:

      Institutions or personnel outside the Company that participate in the Company's mergers or acquisitions, important memoranda, strategic alliances, other business cooperation plans, or the signing of important contracts shall not divulge to others any material inside information of the Company that they have learned.

4. Principles for the disclosure of material inside information:

   In disclosing material inside information to the public, the Company shall abide by the following principles:

   1. Information disclosure shall be accurate, complete, and timely.
   2. Information disclosure shall be well-founded.
   3. Information shall be disclosed fairly.

5. Implementation of the spokesperson system:

   Except as otherwise provided by law or regulation, the disclosure of the Company's material inside information shall be handled by the Company's spokesperson or acting spokesperson, and the order of deputization shall be confirmed; where necessary, the responsible person of the Company may handle it directly.

   The statements made by the Company's spokesperson and acting spokesperson shall be limited to the scope authorized by the Company, and, other than the Company's responsible person, spokesperson, and acting spokesperson, no Company personnel may disclose material inside information to outside parties without authorization.

6. Records of the disclosure of material inside information:

   The Company shall keep the following records of its disclosure of information to the public:

   1. The personnel, date, and time of the information disclosure.
   2. The means of the information disclosure.
   3. The content of the information disclosed.
   4. The content of the written materials delivered.
   5. Other relevant information.

7. Response to inaccurate media reports:

   If the content of a media report is inconsistent with the content of the information disclosed by the Company, the Company shall immediately issue a clarification on the Market Observation Post System (MOPS) and request a correction from the media outlet concerned.

8. Handling of irregularities:

   1. Reporting of irregularities:

      If any of the Company's directors, managerial officers, or employees becomes aware of a leak of material inside information, that person shall report it as soon as possible to the dedicated unit and to the internal audit department.

      Upon receiving a report under the preceding paragraph, the dedicated unit shall formulate response measures and may, where necessary, convene the internal audit and other departments to discuss the handling of the matter, and shall make a record of the results of the handling for future reference; the internal audit unit shall also conduct an audit in line with its responsibilities.

2. Handling of violations:

   In any of the following circumstances, the Company shall pursue the liability of the relevant persons and take appropriate legal measures:

   1. Company personnel disclose material inside information to outside parties without authorization, or violate these Procedures or other laws or regulations.
   2. The content of statements made to outside parties by the Company's spokesperson or acting spokesperson exceeds the scope authorized by the Company, or violates these Procedures or other laws or regulations.
   3. A person outside the Company leaks the Company's material inside information, causing damage to the Company's property or interests.

3. Handling of violations of law:

   A person who engages in insider trading in violation of Article 157-1, paragraph 1 of the Securities and Exchange Act shall, regardless of whether that person profited from the insider trading, and even if that person incurred a loss, and unless that person had legitimate reason to believe the information had already been publicly disclosed, be liable for damages, pursuant to Article 157-1, paragraphs 3 and 4 of the Securities and Exchange Act, to bona fide persons who, without knowledge of the information, engaged in trades in the opposite direction, and shall also bear criminal liability pursuant to Article 171 of the Securities and Exchange Act.

9. Internal control operations and internal educational awareness:

   1. Internal control mechanism:

      Internal audit personnel shall periodically ascertain the status of compliance and prepare audit reports, in order to carry out the implementation of these Procedures.

   2. Educational awareness:

      The Company shall, at least once each year, conduct educational awareness programs on these Procedures and the relevant laws and regulations for directors, managerial officers, and employees.

      Educational awareness shall be provided to newly appointed directors, managerial officers, and employees in a timely manner.

10. Permitted trading period (closed period):

    To protect shareholders' rights and interests and to give effect to the equal treatment of shareholders, the Company's directors are prohibited from trading securities issued by the Company that they hold during the closed period (blackout period) of thirty days before the announcement of the annual financial report and fifteen days before the announcement of each quarterly financial report.

Article 7 (Promulgation, Implementation, and Amendment)

These Procedures shall be implemented following approval by the Board of Directors; the same shall apply to any amendments.

These Procedures were adopted by resolution of the Board of Directors on November 6, 2020.

The second amendment to these Procedures was adopted by resolution of the Board of Directors on November 8, 2022.