

凌巨科技股份有限公司
GIANTPLUS TECHNOLOGY CO., LTD.

Procedures for Handling Material Inside Information

Article 1 (Purpose of these Procedures)

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

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

The Company shall implement its handling and disclosure of material inside information in accordance with applicable laws and regulations, the rules and regulations of the Taiwan Stock Exchange Corporation and these Procedures.

Article 3 (Scope of application)

These Procedures shall apply to all directors, managerial officers, and employees of the Company. Also, a natural person who is appointed as a representative to perform duties in accordance with Article 27, Paragraph 1 of the Company Act.

The Company shall ensure that any other person who acquires knowledge of this Company's material inside information due to their position, profession, or relationship of control shall comply with the applicable provisions of these Procedures.

Article 4 (Scope of material inside information)

For the purposes of these Procedures, the term "material inside information" refers to information that, with reference to the Securities and Exchange Act, other applicable laws and regulations, and the applicable rules and regulations of the Taiwan Stock Exchange Corporation, is defined as material inside information by the responsible unit in charge of handling of such information and is further approved by a resolution of the board of directors.

Article 5 (Responsible unit in charge of the handling of material inside information)

The Company shall establish a unit charged with handling material inside 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 the Company 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 material inside information, and for consultation, review, and recommendations relating to these Procedures.
3. Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.

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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.
6. Detailed attachment of the unit responsible for handling internal material information.

Article 6 (Confidentiality firewall operations - Personnel)

This Company's directors, supervisors, managerial officers, employees, and a natural person who is appointed as a representative to perform duties in accordance with Article 27, Paragraph 1 of the Company Act 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.

No director, supervisor, managerial officer, employee, or a natural person who is appointed as a representative to perform duties in accordance with Article 27, Paragraph 1 of the Company Act with knowledge of material inside information of the Company may divulge the information to others.

No director, supervisor, managerial officer, employee of the Company, or a natural person who is appointed as a representative to perform duties in accordance with Article 27, Paragraph 1 of the Company Act may inquire about or collect any non-public material inside information of the Company not related to their individual duties from a person with knowledge of such information, nor may they disclose to others any non-public material inside information of the Company of which they become aware for reasons other than the performance of their duties.

Article 7 (Confidentiality firewall operations - Documents and information)

Proper protection of confidentiality shall be given to files and documents containing this Corporation's material inside information when transmitted in written form. 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. Files and documents containing the Company's material inside information shall be backed up and stored in a secure location.

Article 8 (Operation of confidentiality firewalls)

The Company 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 material inside information of the Company.

Article 9 (Confidentiality obligations of outside organizations and persons)

Any organization or person outside of the Company that is involved in any corporate action of the Company 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

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material inside information of this Company's thus acquired.

Article 10 (Principles of Internal Material Disclosure Assessment Procedures)

- I. The Company shall comply with the following principles when making external disclosures of material inside information:
 1. The information disclosed shall be accurate, complete, and timely.
 2. The disclosure of information shall be handled in accordance with relevant laws, orders, Taiwan Stock Exchange's verification and public handling procedures for material information of listed companies with securities, relevant question and answer sets, and these operating procedures.
 3. The information shall be disclosed fairly.
- II. Evaluation and approval procedures the Company's resolutions on major decisions or occurrence of important events meet the requirements of the "Taiwan Stock Exchange's Procedures for Verifying and Publicly Disposing of Important Information of Securities Listed Companies". Material information evaluation and checklist" After being signed by the unit supervisor, it is sent to the Company's material information supervisor for review and review, and then sent to the Company's spokesperson for review, and the material information is released after approval by the President before the release time limit stipulated by the law.

Article 11 (Implementation of the spokesperson system)

Any disclosure of the Company's material inside information, except as otherwise provided by law or regulation, shall be made by the Company's spokesperson, or by a deputy spokesperson acting in such capacity in a confirmed sequential order. When necessary, the disclosure may be made directly by a responsible person of the Company or the President of the Company.

This Company's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by the Company, and no personnel of the Company other than those serving as the Company's responsible person, the President of the Company, spokesperson, or deputy spokesperson may disclose any material inside information of the Company to outside parties without authorization.

Article 12 (Records and preservation of internal material information disclosure)

The Company's major information unit is responsible for the evaluation, review, review and release of major information, except for emergencies, non-working hours, etc., which can be reviewed electronically and then submitted to the "Application Form for Public Information Disclosure" and attached with the "Material Information Disclosure Application Form". The evaluation records, audit documents and related materials before the Information Evaluation Checklist should be filed in written documents and kept for five years.

Article 13 (Response to false media coverage)

If a media agency releases information that is in any respect inconsistent with material information disclosed by the Company, the Company shall promptly issue a clarification on

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the Market Observation Post System (MOPS) and request the media agency to correct the information if necessary.

Article 14

The Company's shareholding affairs unit shall immediately establish and maintain information files of insiders and shareholders holding more than 10% of the shares.

Article 15 (Affect the significant information precipitation period within the stock price)

According to Article 157-1, Paragraph 1 of the Securities and Exchange Act, upon actually knowing of any information that will have a material impact on the price of the securities of the issuing company, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, the following persons 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 an over-the-counter market, or any other equity-type security of the Company.

In order to strengthen corporate governance and prohibit insiders from using undisclosed information in the market to buy and sell securities, company insiders 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 internal material information affecting the stock price refers to the material news items listed in the "Securities Exchange Act Article 157-1, Paragraph 4 Significant News Scope and Disclosure Method Management Measures".

Article 16 (Reporting of unusual events)

Any director, managerial officer, or employee of the Company and a natural person who is appointed as a representative to perform duties in accordance with Article 27, Paragraph 1 of the Company Act that becomes aware of any unauthorized disclosure of the Company's material inside information shall report to the responsible unit and the internal audit department of this Corporation as soon as practicable.

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 17 (Disciplinary measures)

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

1. Personnel of the Company disclose material inside 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 the Company communicates to any outside

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party any information beyond the scope authorized by the Company, or otherwise violates these Procedures or any other applicable law or regulation.

If any person outside the Company divulges any material inside information of the Company, thereby causing damage to any property or interest of the Company, the Company shall pursue appropriate measures to hold the person divulging the information legally liable.

Article 18 (Internal control)

This procedure should be incorporated into the Company's internal control system, and internal auditors should decide whether to include it in the annual audit plan based on the results of the annual risk assessment. If it is included in the annual audit plan, it should understand its compliance and prepare an audit report to implement the internal processing of major information and prevent the implementation of internal transaction management procedures.

Article 19 (Awareness campaigns)

The Company's internal material information unit should always pay attention to the requirements of relevant laws and regulations, and publish the information on the Company's internal website at any time, and provide information to directors, managerial officers and employees. In addition, directors and managers will also be notified by email separately.

The Company shall also provide law-related information to new directors and managerial officers in a timely manner.

Article 20

These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.

Article 21

The procedures were enacted on October 27, 2009.

The first Amendment was made on March 17, 2016.

The second Amendment was made on December 23, 2022.

The third Amendment was made on November 8, 2023.