

Polaris Group		版本	PG-17
內部控制管理辦法		日期	2021年9月22日
辦法名稱	內部重大資訊處理及防範內線交易管理辦法	版本	2.0

A. 目的：

The management policies are established to setup up the Company's and its subsidiaries' inside information process and disclosures, to avoid improper information leakage, to have the Company's and its subsidiaries' employees comply with applicable insider trading laws and regulations, and to ensure the consistency and accuracy of the Company's external announcements.

為建立本公司及子公司良好之內部重大資訊處理及揭露機制，避免資訊不當洩漏，使本公司及子公司所有同仁遵守相關內線交易法令規範，並確保本公司對外界發表資訊之一致性與正確性，特制定本辦法，以茲遵循。

The Company and its subsidiaries shall follow applicable laws and the management policies when handling significant inside information and disclosures.

本公司及子公司辦理內部重大資訊處理及揭露，應依相關法令及本辦法辦理。

B. The following persons fall in the scope of this management policy:

本辦法適用對象包含：

1. The Company's board of directors, senior management, a natural person designated to perform duties in accordance with the related regulation, and any shareholder possessing more than 10% of the voting shares of the Company, including his/her spouse, his/her minor children, and possessing shares indirectly through others.

本公司之董事、經理人、依相關法令規定受指定代表行使職務之自然人及持有本公司之股份超過百分之十之股東，包括其配偶、未成年子女及利用他人名義持有者。

2. People having access to material non-public information due to their jobs or with control over the Company.

基於職業或控制關係獲悉消息之人。

3. People who have met the criteria set forth in either of the previous two paragraphs within the prior 6 months.

喪失前二款身分後，未滿六個月者。

4. Employees.

受僱人。

C. Responsible department: Finance and Accounting Department

權責單位：財會單位

1. Prepare and maintain personal shareholding files for the above in-scope people.
建立及維護上述適用對象之持股資料檔案。
2. Approved communications and relevant information relating to material non-public information approved for disclosure will be retained by Finance and Accounting Department after the information is made public.

內部重大資訊核定之行文及相關資料於重大資訊公開後，由財會單位留存。

D. 風險：

1. Material non-public information may be released to third parties before it is announced to the public so as to jeopardize the Company's assets or interests or in a way that enables third parties to violate laws and regulations regarding the purchase and sale of the Company's securities on public markets.

公司內部重大資訊未發佈前洩露予他人，致公司財產或利益發生損害或使他人於公開市場買賣本公司股票產生違反法令之情事。

2. The insiders do not follow relevant requirements for shareholding transactions, which could cause the Company to be non-compliant with applicable law and subject to penalty by regulators.

內部人未確實遵守股權交易之相關規定，致公司違反法令遭主管機關懲處。

E. 作業程序：

1. The Company's directors, managers, and employees shall exercise their due care to perform their duties based on principles of honesty and integrity. Directors, managers, and employees who have access to material non-public information shall not release the information to others before the Company releases the information to public. Directors, managers, and employees shall not probe into or gather significant, unreleased information which is not related to their duties. They shall not release material non-public information to others unless such release is properly approved and complies with applicable law.

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。知悉本公司內部重大資訊之董事、監察人、經理人及受僱人於本公司發言系統未正式對外發言前不得洩露所知悉之內部重大資訊予他人。本公司之董事、監察人、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，上開人員僅在符合法令及內部已核准時，得對外揭露重大非公開資訊。

2. External organizations or people shall sign a non-disclosure agreement when participating in the Company's acquisitions, important memorandum, strategic alliances, other business cooperation plans or signing of significant contracts.

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未公開內部重大資訊予他人。

3. The Company shall disclose material non-public information based on the following principles, and shall retain proper documentations:

本公司對外揭露內部重大資訊秉持下列原則並留存妥適紀錄：

- a. Information disclosure shall be correct, complete, and timely.
資訊之揭露應正確、完整且即時。
- b. There shall be justification for information disclosures.
資訊之揭露應有依據。
- c. Information shall be disclosed fairly.

資訊應公平揭露。

4. Unless otherwise regulated by laws or regulations, the Company's disclosure of material information shall be handled by the spokesperson or his/her deputy. The deputy shall not handle the matters when the spokesperson is available. If necessary, this can be handled by the Company's CEO, CFO or other compliance officers. The information that the spokesperson or his/her deputy releases to public shall be limited to the extent that is within his/her authority. Other than the CEO, CFO, compliance officer, the spokesperson, or his/her deputy, the Company's employees shall not disclose material non-public information to external parties unless authorized.

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；必要時，得由本公司總經理、財務長或其他主要經理人負責處理。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，且除本公司總經理、財務長、其他主要經理人、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。

5. If the contents reported by media are inconsistent with the Company's disclosures, the Company shall make a public announcement through Market Observation Post System immediately, and shall ask the media to correct it, if necessary.

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，必要時向該媒體要求更正。

6. If the directors, managers, and employees become aware of the unauthorized disclosure of material non-public information, they shall report to the Finance Department and Internal Audit Department as quickly as possible. The Finance Department shall prepare solutions and report to the Chairman after receiving the aforementioned report. The Finance Department shall discuss how to handle with Internal Audit Department, if necessary, and shall document the results. The Internal Audit Department shall also perform audits to determine the events surrounding the unauthorized disclosure of material non-public information.

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，應儘速向財會單位及內部稽核單位報告。財會單位於接受前項報告後，應擬定處理對策呈報董事長，必要時並得邀集內部稽核等單位商討處理，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。

7. Discipline: The Company shall discipline and take appropriate legal actions if any of the following occurs:

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：

- a. The Company's employees disclose material non-public information to external parties without proper authorization, or do not comply with the management policies or other applicable laws or regulations.

本公司人員擅自對外揭露內部重大資訊或違反本辦法或其他法令規定者。

- b. The information that the Company's spokesperson or his/her deputy releases to public exceeds his/her authority, or does not comply with management policies or other applicable laws or regulations.

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辦法或其他法令規定者。

c. The Company may take appropriate legal actions against external parties who release material non-public information and cause harm to the Company's assets or interests.

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。

8. Scope of material non-public information: Information that would be reasonably expected to impact the trading prices of the Company's securities, meaning the information that is related to the Company's finance, business, or the security's market demand/supply and public offer, and the information that significantly impacts the abilities to repay loans and interests, and will significantly impact the share prices or investors' investment decisions.

內部重大消息範圍：重大影響股票價格之消息指涉及公司財務、業務或該證券之市場供求、公開收購及重大影響其支付本息能力，對其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。

a. Incidents that have significant impact on the shareholders' equity or security prices, which is prescribed in Article 7 of the Securities and Exchange Act Enforcement Rules.

依證券交易法施行細則第七條所對股東權益或證券價格有重大影響之事項。

b. Article 2, 3, and 4 of the scope of significant information prescribed in 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.

依證券交易法第一百五十七條之一第五項及第六項重大消息範圍及其公開方式管理辦法第二條、第三條及第四條。

9. Prohibition of trading:

禁止買賣措施：

a. Upon becoming aware of any information that would be reasonably expected to have a material impact on the price of the Company's securities, and prior to the public disclosure of such information or within 18 hours after its public disclosure, such persons shall not purchase or sell, in the person's own name or in the name of another, shares of the Company or any other equity-type security of the Company, including derivative instruments based on the Company's equity securities.

實際知悉本公司有重大影響其股票價格之消息時，在該消息明確後，未公開前或公開後十八小時內，不得對本公司之股票或其他具有股權性質之有價證券，自行或以他人名義買入或賣出。

b. Upon becoming aware of any information that will have a material impact on the ability of the company to pay principal or interest, and prior to the public disclosure of such information or within 18 hours after its public disclosure, such persons shall not sell, in the person's own name or in the name of another, non-equity type corporate bonds of the Company, including derivative instruments based on the Company's non-equity securities or bonds.

實際知悉本公司有重大影響其支付本息能力之消息時，在該消息明確後，未公開前或公開後十八小時內，不得對本公司之非股權性質之公司債，自行或以他人名義賣出。

10. The Company's directors, managers, and employees shall participate in training related to the management policies and related laws and regulations surrounding the purchase and sell of the Company's equity and non-equity securities.

本公司董事、經理人及受僱人應隨時參與本辦法及相關法令之教育宣導。

11. The Internal Audit Department shall regularly understand the implementation and compliance of the internal major information processing procedures and submit an audit report to the board of directors.

內部稽核單位應定期瞭解內部重大資訊處理作業程序之執行與遵循情形，並作呈稽核報告呈報董事會。

F. 控制重點：

1. Management and employees who participate in the significant corporate meetings or projects shall follow the Company's internal policies not to reveal inside information to external parties.

參與公司重大議案之相關人員應遵守公司內部規定，不得私自對外透露內容。

2. The Company's important, confidential documents shall be retained appropriately to prevent from releasing to others.

公司重要機密文件應妥善保管，防止文件流出。

3. The insiders shall follow relevant requirements of the shareholding transactions, and report shareholding transactions on a timely basis.

內部人應確實遵守股權交易之相關規定，並且按時申報持股異動。

G. The management policies shall be effective after the Board of Directors approves. Future amendments, if any, shall be approved by the Board of Directors as well.

本辦法經董事會通過後實施，修正時亦同。