

ThinTech Materials Technology Co., Ltd.

Procedures for the Prevention of Insider Trading

Article 1. Purpose

In order to implement corporate governance, to avoid improper disclosure of information and to prevent insider trading, these operating procedures have been formulated for compliance.

Article 2. Basis of Decree

The management of the Company's insider trading prevention shall be carried out in accordance with these operating procedures, unless otherwise provided by other laws and regulations.

Article 3. Applicable Target

This procedure applies to the following persons in accordance with Article 157-1 of the Securities and Exchange Act:

1. The Company's directors, managers and natural persons designated to exercise duties on behalf of the Company in accordance with Article 27, Paragraph 1 of the Company Act.
2. Shareholders holding more than 10% of the Company's shares.
3. Persons who become aware of the information by reason of occupation or control.
4. Those who have lost their status in the preceding three paragraphs for less than six months.
5. Persons who have received information from the persons listed in the preceding four paragraphs.

In addition, in accordance with Article 22-2 of the Securities and Exchange Act, the shareholdings of the Company's directors, managers, or shareholders holding more than 10% of the Company's shares shall include their spouses, minor children, and those who use the names of others to hold shares.

1. When an insider such as a director, manager, or shareholder holding more than 10% of the shares and his/her related parties (including the insider's spouse, minor children, and those whose names are used by the insider to hold shares) changes his/her position, he/she shall report the change within two days of the occurrence of the change (the "Immediate Reporting System for New (Dismissal) of Insiders"), and the report shall be executed exactly.
2. The directors and managers shall sign a declaration to confirm that they are aware of the relevant laws and regulations on insiders within 5 days from the date of their assumption of office and keep it in the company for record, and a copy of the declaration of the directors shall be sent to the Over-the-Counter (OTC) Center for record within 10 days from the date of their assumption of office and shall be executed in good faith.

Article 4. Scope

The material internal information referred to in this procedure is the material information that should be announced as listed in the "Procedures for Verification and Public Handling of Material Information of Listed Companies" of the OTC of the Republic of China (ROC), taking into account the Securities and Exchange Act, relevant laws and orders, and the material information referred to in the relevant regulations of the Taiwan Stock Exchange (TSE) or the OTC Securities Trading Center.

Article 5. Restrictions on trading of securities

When the targets of Article 3 of these Procedures have actual knowledge of material internal information referred to in Article 4 of these Procedures, they are prohibited from buying or selling the Company's stock, other marketable securities of equity nature, or other corporate bonds of a non-equity nature, either by themselves or on behalf of others, after the information has been clarified, and either before it is made public, or for a period of 18 hours after it is made public.

In order to protect the rights and interests of shareholders and to ensure equal treatment of shareholders, the Company shall establish internal regulations to prohibit insiders from trading in securities using non-public information in the market.

The foregoing shall include measures to control stock trading by company insiders from the date of receipt of the company's financial report or related results, including, but not limited to, a closed period of 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of the quarterly financial report, during which directors shall not trade in their shares.

Article 6. Specialized unit

The dedicated unit for handling material internal information and preventing insider trading was established by the Finance Department, which consists of relevant personnel convened by the finance department, with the following terms of reference:

1. To prepare and revise the draft of these operating procedures.
2. It is responsible for handling internal material information handling operations and business related to this operation procedure, including consultation, review and provision of recommendations; the release of material information must be approved by the spokesperson as required by law before it is announced on the Market Observation Post System and simultaneously notified to all members of the Board of Directors.
3. The Company shall be responsible for the retention of all documents, files, electronic records, and other information related to these operating procedures for at least five years.

Unless otherwise provided by law or decree, the disclosure of material information within the Company shall be handled by the Company's spokesperson or surrogate spokesperson, and the order of representation shall be confirmed; if necessary, the person in charge of the Company may be directly responsible for the handling of the disclosure. The contents of the speeches of the Company's spokespersons and the proxy spokespersons shall be in accordance with the "Procedures for the Over-the-Counter Securities Trading Center of the Republic of China to verify and publicly handle material information of listed Companies," and, with the exception of the person in charge of the Company, the spokespersons, and the proxy spokespersons, the Company's personnel shall not express opinions or disclose material internal information to any outside party without authorization.

Article 7. Procedures for Material Information

1. Directors, managers, and employees of the Company shall perform their duties as good stewards of the Company's affairs with due care and fidelity, conduct their business under the principle of honesty and trustworthiness, sign confidentiality agreements, and comply with the Company's "Rules Governing the Conduct of Board of Directors' Meetings," "Code of Business Conduct with Integrity," "Code of Ethics and Conduct," "Rules Governing the Performance of Work of Employees," and "Rules Governing the Management of Confidential Documents. Directors, managers and employees who are aware of material internal information of the Company shall not disclose such material internal information to others.

Insiders and employees of the Company shall not ask or collect undisclosed material internal information of the Company that is not related to their personal duties from those who have knowledge of the Company's material internal information, nor shall they disclose to others any undisclosed material internal information of the Company that they have not learned from the Company's internal information not as a result of the performance of their duties.

2. The Company's internal material information files, when transmitted by e-mail or other electronic means, shall be encrypted appropriately and classified as confidential; their storage, distribution, transmission and maintenance shall be handled in accordance with the Company's "Regulations for the Management of Confidential Documents" and related regulations, and they shall be backed up and kept in a secure place.

3. The Company shall ensure the establishment of firewalls and adopt appropriate firewall control measures and test them periodically. In addition, the Company is required to follow the "Confidential Documents Management Regulations" and related regulations to enforce the storage, access rights, and confidentiality measures for internal material information files.

4. Organizations or persons outside of the Company participating in the Company's mergers and acquisitions, important memoranda, strategic alliances, other business cooperation programs, or the signing of important contracts shall sign a confidentiality agreement and shall not disclose to others any material internal information of the Company that they are aware of.

5. The Company shall adhere to the following principles in disclosing material internal information to external parties:

- a. The disclosure of information shall be accurate, complete and current.
- b. There should be a basis for the disclosure of information.
- c. The information should be fairly disclosed.

6. The Company shall maintain the following records for the disclosure of information to outside parties:

- a. The person, date and time of the disclosure.
- b. The manner in which information is disclosed.
- c. The content of the disclosed information.
- d. Content of written Information delivered
- e. Other relevant information

7. If the Company's insiders and employees become aware of any leakage of material internal information, they should report it to the responsible unit as soon as possible.

Upon receipt of the report, the responsible unit shall formulate a plan to deal with the situation and, if necessary, may invite the relevant departments to discuss and deal with the situation, and shall record the results of the handling for record purposes, and the auditors shall also carry out audits in accordance with their duties.

Article 8. Non-compliance Processing

1. The Company's personnel shall disclose material internal information without authorization or violate the provisions of these operating procedures or other laws and regulations.

2. The content of the Company's personnel's external speech exceeds the scope of the Company's authorization or violates the provisions of these operating procedures or other laws and regulations.

If anyone outside of the Company leaks material internal information of the Company, resulting in

damage to the Company's property or interests, the Company shall pursue legal liability for such leakage through the relevant channels.

Article 9. Internal control mechanism

These operating procedures are incorporated into the Company's internal control system, and internal auditors shall from time to time understand the status of compliance and prepare audit reports in order to implement the operating procedures for the handling of material internal information and the prevention of insider trading.

Article 10. Educational Outreach

At least once a year, the Company shall provide education and guidance to internal personnel and employees on the Company's operating procedures and related laws and regulations.

New directors, managers and employees shall be provided with education and counseling when they assume their positions.

Article 11.

These operating procedures shall be implemented after adoption by the Board of Directors, and the same shall apply to any amendments thereto.

Article 12.

Date of establishment of the Code: May 7, 2005

First amendment: March 15, 2009

Second amendment: December 8, 2022

Third amendment: May 5, 2023