

ThinTech Materials Technology Co., Ltd.

Internal material information processing

Article 1. Purpose

In order to establish a good internal mechanism for handling and disclosure of material information of the Company, to avoid improper leakage of information, and to ensure the consistency and correctness of the information released by the Company to the outside world, the Company hereby formulates the present operating procedures for compliance.

Article 2. Pursuant to the laws and regulations and these operating procedures

The Company shall handle and disclose material internal information in accordance with relevant laws, orders, and regulations of the Taiwan Stock Exchange or the Over-the-Counter Securities Trading Center and these operating procedures.

Article 3. Applicable Parties

These Procedures shall apply to the Company's directors, managers, and employees.

For other persons who have access to material internal information of the Company by virtue of their status, occupation, or control, the Company shall urge them to comply with the relevant provisions of these operating procedures.

Article 4. Scope

The material internal information referred to in these operating procedures shall be the material information that should be announced as listed in the “Procedures for Verification and Public Handling of Material Information of Over-the-Counter Companies” of the Over-the-Counter Securities Trading Center of the Republic of China (OTC), taking into consideration the Securities and Exchange Act and related laws and orders, as well as the relevant rules and regulations of the Taiwan Stock Exchange (TSE) or the Over-the-Counter (OTC) Securities Trading Center.

Article 5. Specialized Unit and Retention

The specialized unit for handling internal material information of the Company is the Finance Department, with the following duties and responsibilities:

1. To prepare and revise the draft of these operating procedures.
2. It is responsible for the handling of material internal information and business related to these Procedures, including consultation, deliberation, and provision of advice; the release of material information shall be announced on the Market Observation Post System (MOPS) only after approval by the spokesperson and simultaneously notified to all members of the Board of Directors in accordance with the provisions of the law.
3. To be responsible for the preservation of all documents, files, electronic records, and other information related to the business of these operating procedures for at least five years.

Article 6. Confidentiality Firewall Operation Personnel

The directors, managers and employees of the Company shall perform their duties with the care and fidelity of a good administrator and in accordance with the principles of honesty and credit, and shall conduct their business in accordance with the “Rules Governing the Conduct of Board of Directors' Meetings”, the “Code of Business Integrity”, the “Code of Ethics and Conduct”, the “Rules Governing the Work of Employees”, the “Rules Governing the Management of Confidential Documents”, and other relevant practices of the Company.

Directors, managers and employees who have knowledge of the Company's material internal information shall not disclose such information to others.

Directors, managers, and employees of the Company shall not inquire or collect undisclosed material internal information of the Company that is not related to their personal duties from those who have knowledge of material internal information of the Company, nor shall they disclose to others material internal information of the Company that has not been disclosed to them and that they have not learned from the Company other than in the performance of their duties.

Article 7. Confidential Firewall Operation Information

The Company's internal material information files and documents shall be encrypted appropriately and classified as confidential when transmitted by e-mail or other electronic means, and shall be stored, distributed, transmitted and maintained in accordance with the Company's “Regulations for the Management of Confidential Documents” and related regulations, and shall be backed up and kept in a safe place.

Article 8. Operation of the confidentiality firewall

The Company shall ensure the establishment of firewalls as stipulated in the preceding two articles and take the following measures:

1. Adopt appropriate firewall control measures and test them regularly.
2. The Company shall implement measures for the custody, access rights, and confidentiality of significant internal information files in accordance with the Company's “Regulations for the Management of Confidential Documents” and related regulations.

Article 9. Confidentiality of External Organizations or Personnel

Organizations or personnel outside 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.

Article 10. Disclosure Principles

The Company shall adhere to the following principles in disclosing material internal information:

1. The disclosure of information shall be accurate, complete and timely.
2. Information shall be disclosed on a basis.
3. Information shall be disclosed fairly.

Article 11. Implementation of the Spokesperson System

Unless otherwise provided by law or ordinance, the disclosure of material information within the Company shall be handled by the Company's spokesperson or a proxy spokesperson, and the order of the proxy 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 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 in Marketable Securities”, and except for the person in charge of the Company, spokespersons, and proxy spokespersons, the personnel of the Company shall not express opinions or disclose material internal information to any outside party without authorization.

Article 12. Records of Disclosure

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

1. The person, date, and time of information disclosure.
2. The manner of information disclosure.
3. The content of the information disclosed.
4. The contents of the written information delivered.
5. Other related information.

Article 13. Response to Media Reports

In the event that the contents of media reports are inconsistent with the Company's disclosure, the Company shall immediately clarify the information at the Market Observation Post System (MOPS) and request the media to correct the information.

Article 14. Reporting of Abnormal Circumstances

If a director, manager, or employee of the Company becomes aware of a leakage of material internal information, he or she shall promptly follow the Company's “Rules Governing the Whistleblower System” to inform or provide the relevant information to the supervisor of the department in charge of the business operation to which the information pertains, and to notify the independent directors simultaneously when the business operation is accepted by the audit department and when a case is filed.

The department in charge of the business operation shall, upon receipt of the aforementioned notification, formulate a plan for handling the information and, if necessary, may invite the internal audit department to discuss the handling of the information and make a record of the results of the handling of the information for record purposes, and the internal audit shall, in accordance with its duties, carry out an audit and report the results of the audit to the Independent Directors.

Article 15. Non-compliance Handling

In case of any of the following circumstances, the Company shall hold the relevant personnel responsible and take appropriate legal measures:

1. The Company's personnel unauthorized disclosure of material internal information or violation of these operating procedures or other laws and regulations.
2. The Company's spokesman or spokesman for the external content of the speech exceeds the scope of the Company's authorization or violation of the operating procedures or other laws and regulations.
3. If anyone outside the Company leaks material internal information of the Company, causing damage to the Company's property or interests, the Company shall pursue its legal responsibility through relevant channels.

Article 16. Internal Control Mechanism

These operating procedures are incorporated into the Company's internal control system, and the internal auditor shall periodically understand the compliance status and prepare an audit report in order to implement the operating procedures for the handling of material internal information.

Article 17. Education and Publicity

The Company shall educate and raise awareness of these Procedures and related laws and regulations to directors, managers, and employees at least once a year.

The Company shall provide education and guidance to new directors, managers, and employees upon their assumption of office.

Article 18.

These Operating Procedures shall be implemented after being approved by the Board of Directors, and the same shall apply to any amendments thereto.

Article 19. Appendix

Date of establishment of the Code: December 21, 2000

First amendment: November 05, 2009

Second amendment: October 26, 2022