

FIC GLOBAL INC.

PROCEDURES FOR HANDLING MATERIAL INTERNAL INFORMATION AND PREVENTING INSIDER TRADING

Amended on November 9, 2022

Article 1 (Purpose of the procedure)

In order to establish an effective internal mechanism for handling and disclosing material information, prevent improper information leaks, ensure consistency and accuracy in the Company's external communications, and strengthen the management of insider trading prevention, this procedure has been formulated for compliance.

Article 2 (Handling of material inside information shall be conducted in accordance with the laws and regulations and this procedure)

The Company shall handle internal material information disclosure and the prevention of insider trading in accordance with relevant laws, regulations, orders, the Taiwan Stock Exchange's requirements, and this procedure.

Article 3 (Applicable to)

This procedure applies to the Company's directors, independent directors, managers, and employees. The Company shall urge any other individuals who become aware of the Company's material inside information due to their identity profession, or control relationship to comply with the relevant provisions of this procedure.

The individuals subject to insider trading regulations are those who meet the criteria outlined in Article 157-1, Paragraph 1 of the Securities and Exchange Act, as well as the insiders defined under Article 22-2 of the same Act.

Article 4 (Scope of material inside information)

The term "material inside information" as used in this procedure refers to information that pertains to the Company's financials, operations, market supply and demand of its securities, or public tender offers. Such information has a significant impact on stock prices or is critical to informed investment decisions by legitimate investors. The scope includes the following:

- I. Material information as defined by the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Listed Securities".
- II. Material information as defined in Articles 2 and 3 of "Regulations Governing the Scope of Material Information and the Means of its Public Disclosure Under Article 157-1, Paragraph 4 of the Securities and Exchange Act".
- III. Matters stipulated in Article 7 of the "Securities and Exchange Act Enforcement Rules".
- IV. Other matters as required by laws and regulations.

Article 5 (The evaluation procedures and review of material information)

The Company's material decisions or important events that comply with the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities, or after further assessment of materiality, which have a significant impact on the Company's financials, operations, shareholder rights, or securities prices, shall be reviewed by the responsible unit using the "Material Information Checklist." Following this, a "Material Information Application Form" must be filled out and signed by the authorized manager. The significant information shall be published before the legal deadline.

Article 6 (The unit responsible for handling internal material information)

The unit responsible for handling internal material information in the Company is the General Manager's Office. Depending on the case, professionals from various departments may be invited to join. Their duties include the following:

- I. Responsible for drafting and revising the draft of this procedure.
- II. Responsible for accepting matters related to the processing of internal material information and providing consultations, reviews, and recommendations regarding this procedure.

- III. Responsible for receiving reports related to the leakage of internal material information and formulating response strategies.
- IV. Responsible for formulating the preservation system for all documents, files, and electronic records related to this procedure.
- V. Other business related to this procedure.

Article 7 (Confidentiality firewall operation - Personnel)

Directors, independent directors, managers, and employees of the Company shall conduct business in accordance with the principles of good management, with due care and loyalty, and shall sign confidentiality agreements.

Directors, independent directors, managers, and employees are aware of the Company's material internal information are strictly prohibited from disclosing such information to others.

Directors, independent directors, managers, and employees of the Company shall not inquire about or collect non-public internal material information related to the Company from individuals who are aware of such information unless it pertains to their personal duties. Furthermore, they shall not disclose any non-public internal material information obtained through means unrelated to their business responsibilities to others.

Article 8 (Confidentiality firewall operations - Materials)

When transmitting internal major information documents of the Company in writing, appropriate protection measures should be in place. When transmitting via email or other electronic means, attention should be paid to the appropriateness of the recipient.

Documents containing internal material information of the Company should be backed up and stored in a secure location.

Article 9 (Operation of the confidentiality firewall)

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

- I. Implement appropriate firewall control measures and conduct regular testing.
- II. Strengthen the custody and confidentiality measures for the Company's non-public internal material information files.

Article 10 (Confidentiality operations of external institutions or personnel)

Any external institution or personnel involved in the Company's mergers and acquisitions, important memoranda, strategic alliances, other business collaboration plans, or the signing of important contracts must sign a confidentiality agreement and shall not disclose any internal significant information of the Company to others.

Article 11 (Principles for disclosure of material inside information)

The Company shall adhere to the following principles when disclosing material inside information:

- I. The disclosure of information shall be accurate, complete, and timely.
- II. There shall be a basis for the disclosure of information.
- III. Information shall be disclosed fairly.

Article 12 (Implementation of the spokesperson system)

The disclosure of the Company's internal material information, unless otherwise stipulated by laws or regulations, should be handled by the Company's spokesperson or acting spokesperson, and the order of delegation should be confirmed. If necessary, the Company's responsible person may directly handle the disclosure.

The content of statements made by the Company's spokesperson and deputy spokesperson should be limited to the scope authorized by the Company. Furthermore, except for the Company's responsible person, spokesperson, and acting spokesperson, no company personnel may disclose internal material information externally without authorization.

Article 13 (Recording and preservation of disclosure of material inside information)

The Company shall retain the following records for information disclosure to the public:

- I. Evaluation content.
- II. Signatures or seals, dates, and times of the personnel involved in the evaluation, review, and decision-making.
- III. The content of the material information to be released and the applicable legal basis.
- IV. Other relevant information.

If the "Material Information Request Form" is signed electronically, a written document should be filed afterward. The aforementioned evaluation records, review documents, and related materials should be retained for at least five years.

Article 14 (Responses to false media reports)

If the content of media reports is inconsistent with what the Company has disclosed, the Company should promptly clarify the situation on the MOPS and request the media to make corrections.

Article 15 (Reporting of abnormal circumstances)

If the company's directors, independent directors, managers, and employees become aware of any leakage of internal material information, they should promptly report it to the General Manager's Office.

After receiving the report mentioned above, the General Manager's Office should formulate a response plan and may invite various professional departments to discuss the handling of the matter as necessary. The results of the handling should be documented for record-keeping, and internal audits should also be conducted in accordance with their responsibilities.

Article 16 (Prevention of insider trading and restrictions on insider stock transaction)

- I. Insider trading regulations apply to the following situations, which must be adhered to during the trading prohibition period specified in the Securities and Exchange Act (after the information is clear but before it is disclosed or within eighteen hours after it has been disclosed):
 - (I) Those who have actual knowledge of material information that affects the stock price of the Company shall not buy or sell the Company's listed stocks or other equity securities at the business premises of a securities firm, either on their own behalf or on behalf of others, during the insider trading prohibition period.
 - (II) Those who have actual knowledge of material information that affects the Company's ability to pay principal and interest shall not sell the Company's listed or non-equity corporate bonds at the business premises of a securities firm, either on their own behalf or on behalf of others, during the insider trading prohibition period.
- II. Directors and independent directors of the Company are prohibited from trading the Company's stocks or other equity-related securities during the blackout period, which is thirty days prior to the announcement of the annual financial report and fifteen days prior to the announcement of each quarterly financial report.
- III. Insiders of the Company shall not sell their shares in the centralized trading market or at the business premises of a securities firm within six months from the date they acquire insider status (gifts or trust transfers of shares are not subject to this restriction).

Article 17 (Handling of violations)

If any of the following circumstances occur, the Company shall hold the relevant personnel accountable and take appropriate legal measures:

- I. Company personnel who disclose internal material information to the public without authorization or violate this procedure or other legal regulations.
- II. The Company's spokesperson or acting spokesperson makes statements to the public that exceed the scope of authorization or violate this procedure or other legal regulations.

If any person outside the Company leaks the Company's internal material information, resulting in damage to the Company's property or interests, the Company shall pursue legal responsibility through relevant channels.

Article 18 (Education and promotion)

The Company shall conduct occasional education and promotion of this procedure and related laws for directors, independent directors, managers, and employees.

Education and promotion should be provided in a timely manner to newly appointed directors, independent directors, managers, and employees.

Article 19 (Internal control mechanism)

Internal auditors shall understand the compliance status as needed and prepare audit reports occasionally to reasonably ensure the implementation of this procedure.

Article 20

This procedure shall be implemented after being approved by the Board of Directors, and the same applies to any amendments.