

ITEQ CORPORATION

Procedures for Handling Material Inside Information

Chapter I General Provisions

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 Corporation, in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by the Corporation to outside parties.

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

The Corporation 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 or the Taipei Exchange, and these Procedures.

Article 3 (Scope of application)

These Procedures shall apply to all Directors, managerial officers, and employees of the Corporation.

The Corporation shall ensure that any other person who acquires knowledge of the Corporation'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)

The term "material inside information" referred to in these Procedures refers to matters stipulated in the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities."

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

The Corporation shall establish a responsible unit (Finance Department) charged with handling material inside information. The unit shall have the following functions and authorities:

1. Responsibility for formulating the drafts of these Procedures, publishing 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.
4. Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
5. Establishing and maintaining information of insiders and shareholders holding more than 10% of the Corporation.
6. Handling the disclosure of material information to the public.
7. Other activities related to these Procedures.

Chapter II Procedures for Confidentiality of Material Inside Information

- Article 6 (Confidentiality firewall operations - Personnel)
The Corporation's Directors, managerial officers, and employees shall exercise the due care and fiduciary duty of a good administrator and act in good faith when performing their duties. No Director, managerial officer, or employee with knowledge of material inside information when performing their duties of the Corporation may divulge the information to others.
No Director, managerial officer, or employee of the Corporation may inquire about or collect any non-public material inside information of the Corporation 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 Corporation 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 the Corporation's material inside information when transmitted. Those material inside information shall be backed up and stored in a secure location.
- Article 8 (Confidentiality obligations of outside organizations and persons)
Any organization or person outside of the Corporation that is involved in any corporate action of the Corporation 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 material inside information of the Corporation's thus acquired.
- Article 9 All personnel who are aware of any material inside information of the Corporation must strictly abide by these Procedures, the Securities and Exchange Act and other relevant laws and regulations.

Chapter III Procedures for Disclosure of Material Inside Important

- Article 10 (Principles of disclosure of material inside information)
The Corporation 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. There shall be a well-founded basis for the information disclosure.
3. The information shall be disclosed fairly.
- Article 11 (Implementation of the spokesperson system)
Any disclosure of the Corporation's material inside information, except as otherwise provided by law or regulation, shall be made by the Corporation'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 Corporation.
The Corporation's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by the Corporation, and no personnel of the Corporation other than those serving as the Corporation's responsible person, spokesperson, or deputy spokesperson may disclose any material inside

information of the Corporation to outside parties without authorization.

- Article 12 (Record of disclosure of material inside information)
The Corporation's Finance Department is the unit responsible for material information, responsible for the evaluation, review, presentation and release of major information. Except for emergencies, non-business hours or other force majeure situations, which may be electronically reported, the "Internal Official Document Submission/Application Form for Seals" and the "Material Information Assessment Checklist" should be recorded in writing and submitted to the CEO for decision-making, if it involves the subparagraphs 2, 3, 10, 26 and 51 of Article 4, paragraph 1 of the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities", shall be submitted to the Chairman for decision-making. If the assessment or review is conducted electronically, a written document should be filed afterwards.
The Corporation shall keep records of the following in respect of any disclosure of information to outside parties:
1. The person who discloses the information, the date, and the time.
 2. How the information is disclosed.
 3. What information is disclosed.
 4. What written material is delivered.
 5. Any other relevant details.

- 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 Corporation, the Corporation shall promptly issue a clarification on the Market Observation Post System (MOPS) and request the media agency to correct the information.

Chapter IV Handling of unusual events

- Article 14 (Reporting of unusual events)
Any Director, managerial officer, or employee of the Corporation that becomes aware of any unauthorized disclosure of the Corporation's material inside information shall report to the responsible unit of the 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 legal departments to meet for discussion of the measures, and shall keep a record of the results of the measures for future reference.

- Article 15 (Disciplinary measures)
The Corporation 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 Corporation 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 Corporation communicates to any outside party any information beyond the scope authorized by the Corporation, or otherwise violates these Procedures or any other applicable law or regulation.
- If any person outside the Corporation divulges any material inside information of the

Corporation, thereby causing damage to any property or interest of the Corporation, the Corporation shall pursue appropriate measures to hold the person divulging the information legally liable.

Chapter V Internal Control and Awareness Campaigns

Article 16 (Internal controls)

The internal auditors shall keep themselves from time to time informed of the status of compliance with these Procedures to reasonably ensure full implementation of the procedures for handling material inside information and include it in the audit plan (project) from time to time based on risk assessment.

Article 17 (Awareness campaigns)

The Corporation shall from time to time conduct educational campaigns regarding inside trading to promote awareness among all Directors, managerial officers, and employees with respect to these Procedures and related laws and regulations. The Corporation shall also provide educational campaigns to new Directors, managerial officers, and employees in a timely manner.

Chapter VI Supplemental Provisions

Article 18 These Procedures, and any amendments to them, shall be implemented upon approval by the Board of Directors.

These Procedures was formulated on October 29, 2009.

The 1st amendment was made on November 1, 2022.