

# Agv Products Corp.

## Procedures for Handling Material Inside Information

- Article 1      These Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by this Corporation, in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by this Corporation to the public.
- Article 2      This Corporation shall implement its handling and disclosure of material inside information in accordance with applicable laws and regulations, the rules, Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities, related FAQs, and these Procedures.
- Article 3      These Procedures shall apply to all directors, managerial officers, and employees of this Corporation, and this Corporation shall ensure that any other person who acquires knowledge of this 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      Upon actually knowing of any other person who acquires knowledge of this Corporation's material inside information that will have a material impact on the price of the securities of the company, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, stock shall not purchase or sell, in the person's own name or in the name of another.  
Insiders of this company become aware of the contents of the company's financial reports or relevant results. Measures include, without limitation, those prohibiting a director from trading its shares during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports.
- Article 5      The term material internal information as referred to in this operating procedure is defined by the Securities and Exchange Act and relevant regulations. Information relating to the finances or businesses of the company, or the supply and demand of such securities on the market, or the ability of the issuing company to pay principal or interest, or tender offer of such securities, which will have a material impact on the price of the securities, or will have a material impact on the investment decision of a reasonably prudent investor.
- Article 5-1     When the company makes a major decision or an important event occurs that meets the criteria of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities, or after further evaluation, the decision or event has a significant impact on the company's finances, operations, shareholders' rights, or stock price, the responsible unit (Stock Affairs Office) must fill out the "Material Information Network Declaration Internal Control Form" (Appendix 1) on the date the event occurs. After being signed by the supervisor, it must be processed in accordance with the company's hierarchical responsibility regulations and material internal information must be released within the time limit prescribed by law.
- Article 5-2     The Stock Affairs Office of the company is the designated unit for handling material information, responsible for the evaluation, review, approval, and release of such information.

Except in emergency situations, non-business hours, or unexpected circumstances where electronic approval may be used, the "Material Information Network Declaration Internal Control Form" (Appendix 1) must be recorded in writing. After being processed according to the company's hierarchical responsibility regulations, if electronic evaluation or approval is used, a written document should be archived afterward. The evaluation records, approval documents, and related materials must be kept for at least five years.

The company must keep the following records for the release of material information:

1. Evaluation content.
2. Signatures or seals of the personnel involved in the evaluation, review, and execution, along with dates and times.
3. The content of the material internal information released and the applicable legal basis.
4. Other relevant information.

Article 6 In addition to inputting and releasing material internal information on the Market Observation Post System (MOPS) as required by law, the information may also be disclosed in the following ways:

1. Announcement on the Taiwan Stock Exchange's Market Information Website.
2. Reporting by two or more national newspapers distributed daily across the country, non-local editions, or by nationwide television news, or in electronic newsletters issued by the aforementioned media.

When disclosed through the second method, the 18-hour calculation period specified in Article 4 begins from the time of first newspaper distribution, television broadcast, or when the information is uploaded to an electronic website, whichever is later. For morning newspapers, the distribution time starts at 6:00 a.m., and for evening newspapers, it starts at 3:00 p.m.

Article 7 The effective date of the information specified in Article 5 is the date of occurrence, the agreement date, the contract signing date, the payment date, the commission date, the transaction date, the transfer date, the board resolution date, or any other date that can be confirmed. The earliest date takes precedence.

Article 8 This 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 9 External Communication

1. Any disclosure of this Corporation's material inside information, except as otherwise provided by law or regulation, shall be made by this 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 this Corporation.
2. This Corporation's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by this Corporation, and no personnel of this Corporation other than those serving as this Corporation's responsible person, spokesperson, or deputy spokesperson may disclose any material inside information of this Corporation to outside parties without authorization.

- Article 10 This 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 11 If a media agency releases information that is in any respect inconsistent with material information disclosed by this Corporation, this Corporation shall promptly issue a clarification on the Market Observation Post System (MOPS) and request the media agency to correct the information.
- Article 12 Material inside information shall be handled exclusively by the spokesperson or a designated person by the spokesperson, with the following responsibilities:
1. Formulating the drafts of these Procedures and any amendments to them.
  2. Announce material inside information in accordance with legal regulations.
  3. Receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.
  4. Designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
  5. Other activities related to these Procedures.
- Article 13 Confidentiality Responsibilities of Insiders
1. This 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, and bear the responsibility of confidentiality.
  2. No director, managerial officer, or employee with knowledge of material inside information of this Corporation may divulge the information to others.
  3. No director, managerial officer, or employee of this Corporation may inquire about or collect any non-public material inside information of this 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 this Corporation of which they become aware for reasons other than the performance of their duties.
- Article 14 Information Confidentiality
1. Proper protection of confidentiality shall be given to files and documents containing this Corporation's material inside information when transmitted in written form. When transmitted by e-mail or other electronic means, such files and documents must be processed with security technology such as encryption or electronic signatures.
  2. Files and documents containing this Corporation's material inside information shall be backed up and stored in a secure location.
- Article 15 This Corporation shall ensure that the firewalls are established, and adopt adequate control measures for the firewalls and perform periodic testing. Custody and maintaining the secrecy of files and documents containing non-public material inside information of this Corporation.
- Article 16 Any organization or person outside of this Corporation that is involved in any corporate action of this 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 this Corporation's thus acquired.

- Article 17      Reporting and Responding to Abnormalities
1. Any director, managerial officer, or employee of this Corporation that becomes aware of any unauthorized disclosure of this Corporation's material inside information shall report to spokesperson as soon as practicable.
  2. Upon receipt of a report made pursuant to the preceding paragraph, spokesperson shall formulate corresponding measures. When necessary, it may invite members from related departments to meet for discussion of the measures, and shall keep a record of the results of the measures for future reference. Auditors shall also perform such audits as their duties may require.
- Article 18      This 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 this 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 this Corporation communicates to any outside party any information beyond the scope authorized by this Corporation, or otherwise violates these Procedures or any other applicable law or regulation.
- If any person outside this Corporation divulges any material inside information of this Corporation, thereby causing damage to any property or interest of this Corporation, this Corporation shall pursue appropriate measures to hold the person divulging the information legally liable.
- Article 19      These Procedures shall be incorporated into this Corporation's internal control system. The internal auditors shall keep themselves regularly informed of the status of compliance with these Procedures and shall prepare related audit reports, so as to ensure full implementation of the procedures for handling material inside information.
- Article 20      At least once per year, this Corporation shall conduct educational campaigns to promote awareness among all directors, managerial officers, and employees with respect to these Procedures and related laws and regulations. This Corporation shall also provide educational campaigns to new directors, managerial officers, and employees in a timely manner.
- Article 21      These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.
- Article 22      Establishment date: December, 2009.  
The 1st amendment date: November, 2010.  
The 2nd amendment date: March, 2012.  
The 3rd amendment date: August, 2019.  
The 4th amendment date: November, 2020.  
The 5th amendment date: November, 2022.  
The 6th amendment date: November, 2024.