

Insider Trading Prevention Rules
GLOBE UNION INDUSTRIAL CORP.

Article 1

To prevent any legal violations or intentional breaches of insider trading regulations by the company or its internal personnel, which could lead to litigation and damage the company's reputation, this management procedure has been established. It aims to prevent insider trading, protect investors, and safeguard the interests of the company.

Article 2

The management procedures for preventing insider trading within the company shall be governed by the provisions of this management policy. However, if other laws stipulate different regulations, those regulations shall take precedence.

Article 3

In accordance with first item Article 157-1 of Securities and Exchange Act, following subjects are all subject to the prohibition on insider trading:

1. a director, supervisor, and/or managerial officer of the company, and/or a natural person designated to exercise powers as representative pursuant to Article 27, paragraph 1 of the Company Act.
2. shareholders holding more than ten percent of the shares of the company.
3. any person who has learned the information by reason of occupational or controlling relationship.
4. a person who, though no longer among those listed in 1 to 3 of the preceding three subparagraphs, has only lost such status within the last six months.
5. any person who has learned the information from any of the persons named in the preceding four subparagraphs.

In accordance with Article 22-2 of Securities and Exchange Act, the transfer of stocks by the directors, supervisors, managerial officers, or shareholders holding more than ten percent of the total shares, the calculation of shares held by shareholders referred shall include shares held by their spouses and minor children and those held under the names of other parties.

To protect shareholders' interests and ensure equal treatment of all shareholders, personnel that is subjected in this Article shall NOT take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in order to prevent other party from using such information to engage in insider trading.

Article 4

1. In accordance with Item 5 and 6 of Article 157-1 of Securities and Exchange Act, impacts that might be materially affecting stock price are:
 - a. Information relating to the finances or businesses of the company, or any other information which will have a material impact on any investment decisions of a reasonably prudent investor
 - b. Information relating to the supply and demand of such securities on the market, or any tender offers of such securities, which will have a material impact on the price of the securities, or any other information which will have a material impact on any investment decisions of a reasonably prudent investor.
 - c. Information that will have a material impact on the ability of the company to pay principal or interest.

In order to more clearly define the material information (Material Information), the date of existence of the information described in the preceding three articles shall be the date of the fact, agreement, contract signature, payment, request, execution of transaction, transfer of title, resolution of the audit committee or board of directors, or other precise date based on concrete evidence, whichever comes first.

2. In accordance with Item 1 and 2 of Article 157-1 of Securities and Exchange Act, Insider shall not :
 - a. upon actually knowing of any information that will have a material impact on the price of the securities of the issuing company, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, the person holding such information **shall not purchase or sell**, in the person's own name or in the name of another ,shares of the company which are listed on an exchange or an over-the-counter market, or any other equity-type security of the company. “
 - b. upon actually knowing of any information that will have a material impact on the ability of the issuing company to pay principal or interest, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, the person holding such information **shall not sell**, in the person's own name or in the name of another, the non-equity-type corporate bonds of such company that are listed on an exchange or an over-the-counter market

Insider who violates Item 1 and 2 of the Securities and Exchange Act, shall subjected to the penalty stipulated in Article 171 of the Securities and Exchange act.

Article 4-1

Trading securities based undisclosed information in the market is prohibited, this also include stock trading control measures from the date insiders of GUIC 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. Secretary of GUIC Board of Directors will informed the Directors and Insider on above mentioned dates accordingly.

Article 5

Material information, the disclose method shall follow “Regulations Governing the Scope of Material Information and the Means of its Public Disclosure Under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act” :

1. For Material Information related to item 1 and item 3 of Article 4-1, public disclosure of information means a company enters such information into the Market Observation Post System.
2. For Material Information related to item 2 of Article 4-1, the method of disclosure refers to public disclosure through one of the following means:
 - a. The company enters such information into the Market Observation Post System.
 - b. The Taiwan Stock Exchange Corporation publicly announces the information on the Market Information System website.
 - c. The GreTai Securities Market publicly announces the information on the Market Information System website.
 - d. Coverage of the information by two or more daily national newspapers on non-local news pages, national television news, or electronic newspapers issued by any the aforesaid media.

The Management Control and disclosure of the Material Information will be specified in GUIC’s ” Procedure for handling Material Inside Information”

Article 6

At least once per year, GUIC shall conduct educational campaigns to promote awareness among all directors, supervisors, managerial officers, and employees with respect to these Procedures and related laws and regulations.

GUIC shall also provide educational campaigns to new directors, supervisors, managerial officers, and employees in a timely manner.

Article 7

The company should establish and maintain files on insiders and report them to the regulatory authorities in accordance with specified deadlines and procedures.

Internal auditors should regularly conduct management control audits to prevent insider trading.

Article 8

This Rule and Amendment is made effective once approved by the Board of Directors.

This Rule was made effective on Nov 11th, 2014 by the Board of the Directors.

First Amendment was approved by the Board on Apr 3rd, 2018, and effective after 2018 shareholder meeting.

Second Amendment was approved on Nov 4th, 2022 by the Board of the Directors.