

Procedures for Handling Material Inside Information for
GLOBE UNION INDUSTRIAL CORP.

Chapter 1: General Provisions

Article 1

These Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by GLOBE UNION INDUSTRIAL CORP.(GUIC), in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by GUIC to the public.

Article 2

GUIC shall handle 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 GreTai Securities Market, and these Procedures.

Article 3

These Procedures shall apply to all directors, managerial officers, employees and nature person designated in accordance with item 1 of Article 27 (Where a government agency or a juristic person acts as a shareholder of a company, it may be elected as a director of the company provided that it shall designate a natural person as its proxy to exercise, in its behalf, the duties of a shareholder) of GUIC.

GUIC shall ensure that any other person who acquires knowledge of GUIC's material inside information due to their position, profession, or relationship of control shall comply with the applicable provisions of these Procedures.

Article 4

For the purposes of these Procedures, the term "material inside information" refers to information that, with reference to the Securities and Exchange Act, other applicable laws and regulations, and the applicable rules and regulations of the Taiwan Stock Exchange Corporation or the GreTai Securities Market

Article 5

The unit responsible for handling material inside information at GUIC is the Secretary of the Board of Directors. Its functions are as follows:

1. Responsibility for formulating the drafts of these Procedures 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. Other activities related to these Procedures.

Chapter 2: Procedures for Confidentiality of Material Inside Information

Article 6

Confidentiality Responsibilities of Insiders

1. GUIC's directors (including Independent 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 shall sign confidentiality agreements.
2. No director (including Independent Director), managerial officer, or employee with knowledge of material inside information of GUIC may divulge the information to others.
3. No director (including Independent Director), managerial officer, or employee of GUIC may inquire about or collect any non-public material inside information of GUIC 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 GUIC of which they become aware for reasons other than the performance of their duties.

Article 7

Information Confidentiality

1. Proper protection of confidentiality shall be given to files and documents containing GUIC'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 appropriate security technology such as encryption or electronic signatures, and a copy should be sent to inform the unit supervisor.
2. Files and documents containing GUIC's material inside information shall be backed up ,stored in a secure location and managed by authorized personnel. Electronic files should be stored in designated encrypted areas. Access to these files, other than by authorized personnel, must be approved by the head of the Board Secretary's before being granted.

Article 8

GUIC shall ensure that the undisclosed Material Information is under adequate control measures for the firewalls and such file is periodically back upped. Unauthorized personnel are not allowed to transfer or output documents

Article 9

Any organization or person outside of GUIC that is involved in any corporate action of GUIC 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 GUIC's thus acquired.

Chapter 3: Procedures for Handling the Disclosure of Material Inside Information

Article 10

GUIC 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

Significant decisions made by the company or important events that comply with the Taiwan Stock Exchange's regulations on the verification and disclosure procedures for material information of listed companies. Alternatively, if a further assessment of the materiality determines that the decision or event affects the company's financial status, business operations, shareholder equity, or securities prices, the material information must be disclosed promptly within the specified time limits as per the aforementioned regulations. The responsible department who handle the such material information, should fill in the corresponive material information accordingly, after approved by the Department head, shall submit to GUIC's spokesperson, or by a deputy spokesperson acting in such capacity in a confirmed sequential order for release of the Material information.

GUIC's Secretary of the Board, Finance Department are the responsible departments for assessment of the material information, also, procedure of review, approve and release of Material information. Information could be send to Spokesman/ deputy spokesperson for execution of release, documents should be kept for 5 years.

Article 12

External communication and public statements

1. Any disclosure of GUIC's material inside information, except as otherwise provided by law or regulation, shall be made by GUIC'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 GUIC.
2. GUIC's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by GUIC, and no personnel of GUIC other than

those serving as GUIC's responsible person, spokesperson, or deputy spokesperson may disclose any material inside information of GUIC to outside parties without authorization.

Article 13

GUIC shall keep records of the following in respect of any disclosure of information to outside parties (including written or electronic submissions), which must be retained for at least five years.:

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 14

If a media agency releases information that is in any respect inconsistent with material information disclosed by GUIC, GUIC shall promptly issue a clarification on the Market Observation Post System (MOPS) and request the media agency to correct the information.

Chapter 4: Handling of Abnormal Situations

Article 15

Reporting and Response to unusual events

1. Any director (including Independent Directors), managerial officer, or employee of GUIC that becomes aware of any unauthorized disclosure of GUIC's material inside information shall report to the responsible unit : Secretary of Board and the internal audit department of GUIC as soon as practicable.
2. When receipt of a report made pursuant to the preceding paragraph, the responsible unit: Secretary of the Board shall formulate corresponding measures. When necessary, it may invite members from the internal audit and other departments to meet for discussion of the measures, and shall keep a record of the results of the measures for future reference. The internal auditors shall also perform such audits as their duties may require.

Article 16

GUIC shall take measures to discover those responsible with the company's related reward and punishment regulations, and take appropriate legal action against any personnel under either of the following circumstances:

1. Personnel of GUIC 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 GUIC communicates to any outside party any information beyond the scope authorized by GUIC, or otherwise violates these Procedures or any other applicable law or regulation.

If any person outside GUIC divulges any material inside information of GUIC, thereby causing damage to any property or interest of GUIC, GUIC shall pursue appropriate measures to hold the person divulging the information legally liable.

Chapter 5: Internal Control Operations and Internal Education Promotion

Article 17

These Procedures shall be incorporated into GUIC'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 18

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

GUIC shall also provide educational campaigns to new directors (including Independent Directors), managerial officers, and employees in a timely manner.

Chapter 6: Supplementary Provisions

Article 19

These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.

These Procedures is approved by the Board of Directors on December 30th, 2009.

First Amendment was approved by the Board of Directors on November 4th, 2022.