

AXIOMTEK CO., LTD.

Operating Procedures for Handling Material Inside Information

Article 1 Purpose:

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 Scope:

This 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 GreTai Securities Market, and these Procedures.

Article 3 Definition:

3.1 These Procedures shall apply to the parties as follows, and the Corporation shall ensure the parties shall comply with the applicable provisions of these Procedures.

3.1.1 All directors, managerial officers, and employees of this Corporation.

3.1.2 Any other person who acquires knowledge of this Corporation's material inside information due to their position, profession, or relationship of control.

3.2 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, is defined as material inside information by the responsible unit in charge of handling of such information and is further approved by a resolution of the board of directors.

Article 4 Reference Regulations

Sample Template for 『OO Co., Ltd. Procedures for Handling Material Inside Information』.

Article 5 Duty

5.1 Spokesman and deputy spokesman: Announce important information of the Corporation in public under the authorization of the Corporation.

5.2 Responsible Unit: This Corporation shall establish a unit charged with handling material inside information, General Manager shall be convener, spokesman and deputy spokesman shall be the necessary members of the responsible unit, the rest of the members shall be assigned by General Manager according to the individual case, the unit shall be approved by the board of the directors and have the following functions:

- 5.2.1 Responsibility for formulating the drafts of these Procedures and any amendments to them.
 - 5.2.2 Responsibility for receiving inquiries in connection with the methods of handling material inside information, and for consultation, review, and recommendations relating to these Procedures.
 - 5.2.3 Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.
 - 5.2.4 Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
 - 5.2.5 Other activities related to these Procedures.
- 5.3 Audit Unit: Add the Procedures for handling material inside information in the internal control procedure and audit the related situation by routine.
- 5.4 The Board of Directors: Stipulate this procedure and modification.

Article 6 Flow Chart.

Not applicable.

Article 7 Procedure/way

- 7.1 The internal procedure for keep material inside information confidential.
- 7.1.1 This Corporation's directors, supervisors, 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.
 - 7.1.2 No director, supervisor, managerial officer, or employee with knowledge of material inside information of this Corporation may divulge the information to others.
 - 7.1.3 No director, supervisor, 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.
 - 7.1.4 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 appropriate security technology such as encryption or electronic signatures.
 - 7.1.5 Files and documents containing this Corporation's material inside information shall be backed up and stored in a secure location.
 - 7.1.6 This Corporation shall ensure that the firewalls specified in the preceding articles are established, and take the following additional steps:
 - 7.1.6.1 Adopt adequate control measures for the firewalls and perform periodic testing.
 - 7.1.6.2 Enhance measures for custody and maintaining the secrecy of files and documents containing non-public material inside information of this Corporation.
 - 7.1.7 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.

7.2 The internal procedure for disclosing material inside information

7.2.1 This Corporation shall comply with the following principles when making external disclosures of material inside information:

7.2.1.1 The information disclosed shall be accurate, complete, and timely.

7.2.1.2 There shall be a well-founded basis for the information disclosure.

7.2.1.3 The information shall be disclosed fairly.

7.2.2 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.

7.2.3 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.

7.2.4 This Corporation shall keep records of the following in respect of any disclosure of information to outside parties:

7.2.4.1 The person who discloses the information, the date, and the time.

7.2.4.2 How the information is disclosed.

7.2.4.3 What information is disclosed.

7.2.4.4 What written material is delivered.

7.2.4.5 Any other relevant details.

7.2.5 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.

7.3 Handling of unusual events

7.3.1 Any director, supervisor, managerial officer, or employee of this Corporation that becomes aware of any unauthorized disclosure of this Corporation's material inside information shall report to the responsible unit and the internal audit department of this Corporation as soon as practicable.

7.3.2 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 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.

7.3.3 This Corporation shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:

7.3.3.1 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.

7.3.3.2 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.

7.3.3.3 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.

7.4 The internal control process

7.4.1 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.

7.5 Internal awareness campaigns

7.5.1 At least once per year, this Corporation 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.

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

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

Article 8 The related document

8.1 Documents

Not applicable

8.2 Form

Not applicable

8.3 Record and others

Not applicable