

# Shining Building Business Co., Ltd

## Procedures for Handling Material Inside Information

( The English Version is Based on Traditional Chinese Version for August 9, 2022)

1. Purpose: This Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by the Company, in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by the Company to the public.
2. Scope:
  - 2-1. The Company shall implement its handling and disclosure of material inside information in accordance with Securities and Exchange Act, related regulations and this Procedures of the Company.
  - 2-2. This Procedures shall apply to all directors, managerial officers, and employees of the Company. The Company shall ensure that any other person who acquires knowledge of the Company's material inside information due to their position, profession, or relationship of control shall comply with the applicable provisions of these Procedures.
3. Responsibilities: The Company shall establish a unit charged with handling material inside information, which is composed of the director of general management division, spokesperson, chief of finance, chief of accounting, and shall be approved by the Board of Directors. The unit shall have the following functions and authorities:
  - (1). Responsibility for formulating the drafts of this 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 this 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 this Procedures.
  - (5). Other activities related to this Procedures.
4. Operating Contents:
  - 4-1. The Company'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 shall sign confidentiality agreements.

No director, managerial officer, or employee use the knowledge undisclosed information to engage in insider transactions, and with knowledge of material inside information of the Company may divulge the information to others, to prevent others use the undisclosed information to engage in insider transactions.

Stock trading control measures from the date of obtaining the Company's financial report or related results, including (but not limited to) the directors are not allowed to trade its shares before the close period, which 30 days before the announcement of the annual financial report, and 15 days before the announcement of the quarterly financial report.

About the insider transactions and its related regulations shall be acted in accordance with the Article 157-1 of Securities and Exchange Act.

No director, managerial officer, or employee of the Company may inquire about or collect any non-public material inside information of the Company 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 Company of which they become aware for reasons other than the performance of their duties.

- 4-2. When the Company's internal major information files are transmitted, they should be properly protected, and they should be backed up and kept in a safe place.
- 4-3. Any organization or person outside of the Company that is involved in any corporate action of the Company 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 Company's thus acquired.
- 4-4. The Company 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.
- 4-5. Any disclosure of the Company's material inside information, except as otherwise provided by law or regulation, shall be made by the Company's spokesperson, or by a deputy spokesperson. When necessary, the disclosure may be made directly by a responsible person of the Company.

The Company's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by the Company, and no personnel of the Company other than those serving as the Company's responsible person, spokesperson, or deputy spokesperson may disclose any material inside information of the Company to outside parties without authorization.
- 4-6. The Company 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.
- 4-7. If a media agency releases information that is in any respect inconsistent with material information disclosed by the Company, the Company shall promptly issue a clarification on the Market Observation Post System and request the media agency to correct the information.
- 4-8. Any director, managerial officer, or employee of the Company that becomes aware of any unauthorized disclosure of the Company's material inside information shall report to the responsible

unit of the Company as soon as practicable.

Upon receipt of a report made pursuant to the preceding paragraph, the responsible unit shall formulate corresponding 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.

4-9. The Company 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 Company disclose material inside information without authorization to any outside party, or otherwise violate this Procedures or any other applicable law or regulation.
- (2). A spokesperson or deputy spokesperson of the Company communicates to any outside party any information beyond the scope authorized by the Company, or otherwise violates this Procedures or any other applicable law or regulation.
- (3). If any person outside the Company divulges any material inside information of the Company, thereby causing damage to any property or interest of the Company, the Company shall pursue appropriate measures to hold the person divulging the information legally liable.

4-10. This Procedures shall be incorporated into the Company's internal control system. The internal auditors shall keep themselves regularly informed of the status of compliance with this Procedures and shall prepare related audit reports, so as to ensure full implementation of this Procedures for handling material inside information.

4-11. The Company shall irregular conduct educational campaigns to promote awareness among all directors, managerial officers, and employees with respect to this Procedures and related laws and regulations.

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

4-12. When formulating this Procedures, the Securities Exchange Law and related laws, orders and relevant regulations of the Taiwan Stock Exchange or the Securities Counter Trading Center shall be taken into consideration, and shall be implemented after the approval of the Board of Directors. The amendments shall be the same.

5. Related Information / Documents: Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.

6. Table Used: None.