

Eris Technology Corporation

Insider trading and management procedures for major internal information

Article 1 Purpose

To establish sound mechanisms for the handling and disclosure of the Company's major internal information, to prevent improper information leakage and ensure the consistency and accuracy of information released by the Company to the public, and to strengthen the prevention of insider trading, these Operating Procedures are hereby formulated for compliance.

Article 2 Compliance with Laws and Regulations

The Company's handling, disclosure, and management of insider trading prevention of major internal information shall be conducted in accordance with relevant laws, regulations, directives of the competent authority, and these Operating Procedures.

Article 3 Scope of Application of these Operating Procedures

These Operating Procedures apply to:

The Company's directors, major shareholders, managers, and natural persons designated to exercise duties on behalf of a corporate shareholder under Article 27, Paragraph 1 of the Company Act.

Other persons who meet the criteria of Article 157-1, Paragraphs 1 and 2 of the Securities and Exchange Act.

Other persons who become aware of the Company's major internal information due to their status, occupation, or controlling relationship.

Persons who have ceased to be in the aforementioned three categories but whose cessation occurred less than six months ago. The Company shall urge them to comply with the relevant provisions of these Operating Procedures.

Article 4 Scope of Major Internal Information

"Major internal information" as referred to in these Operating Procedures means major internal information that has a significant impact on the Company's stock price. This includes the date, time, location, and relevant information of investor conferences or similar presentations convened or attended by the Company by invitation, or financial and business information released by other means that has not yet been input into the Market Observation Post System.

The Company's management operations for preventing insider trading shall comply with the provisions of these Operating Procedures; however, if other laws stipulate otherwise, such laws shall prevail.

Article 5 Dedicated Unit for Handling Major Internal Information

The Company designates the Chairperson's Office as the dedicated unit for handling major internal information. This unit shall be composed of suitable and appropriate number of members based on the Company's size, business conditions, and management needs, and shall be approved by the Board of Directors. Its functions are as follows:

1. Responsible for drafting and revising these Operating Procedures.
2. Responsible for accepting inquiries, reviewing, and providing suggestions related to the handling of major internal information and these Operating Procedures.
3. Responsible for accepting reports regarding the leakage of major internal information and formulating countermeasures.
4. Responsible for establishing a preservation system for all documents, files, and electronic records related to these Operating Procedures.
5. Responsible for establishing and maintaining insider data files and reporting to the competent authority in accordance with prescribed deadlines and methods.
6. Other business related to these Operating Procedures.

Article 6 Confidentiality Firewall Operations - Personnel Management

Personnel covered by Article 3 who become aware of major internal information as referred to in Article 4 of these Operating Procedures shall not, by themselves or in the name of others, buy or sell the Company's shares or other equity-linked securities before such information is publicly disclosed or within 18 hours after its public disclosure. However, if laws or regulations are amended, the new provisions shall apply.

The Company's directors, managers, and employees shall perform their duties with the care and fiduciary duty of a good administrator, adhering to the principle of good faith, and shall sign a confidentiality agreement.

Directors, managers, and employees who have actual knowledge of the Company's major internal information shall not disclose such information to others and shall not inquire about or collect undisclosed major internal information of the Company from those who possess such information if it is irrelevant to their personal duties. They shall also not disclose any undisclosed major internal information of the Company obtained incidentally to the performance of their duties to others.

Article 7 Confidentiality Firewall Operations - Document and Information Management

When major internal information files are transmitted in writing, they shall be properly protected.

When transmitted via email or other electronic means, they must be processed with appropriate security technologies such as encryption or electronic signatures.

Files containing the Company's major internal information shall be stored in a secure location.

Article 8 Operation of Confidentiality Firewall

The Company shall ensure the establishment of the firewalls stipulated in the preceding two articles and take the following measures:

1. Implement appropriate firewall control measures and conduct regular tests.
2. Strengthen the custody and confidentiality measures for the Company's undisclosed major internal information files.

Article 9 Confidentiality Operations for External Agencies or Personnel

External agencies or personnel who participate in the Company's mergers and acquisitions, important memorandums, strategic alliances, other business cooperation projects, or the signing of important contracts, shall sign a confidentiality agreement and shall not disclose any major internal information of the Company of which they become aware to others.

Article 10 (Original Article Content has been merged into Article 3 and Article 4 of these Operating Procedures)

Article 11 Disclosure of Major Internal Information

The Company's external disclosure of major internal information shall adhere to the following principles:

1. Information disclosure shall be accurate, complete, and timely.
2. Information disclosure shall be based on facts.
3. Information shall be fairly disclosed.

Article 12 Implementation of Spokesperson System

The disclosure of the Company's major internal information shall, unless otherwise stipulated by law or regulation, be handled by the Company's spokesperson or acting spokesperson, and the order of acting shall be confirmed; when necessary, the Company's responsible person may directly handle it.

The content of the statements made by the Company's spokesperson and acting spokesperson shall be limited to the scope authorized by the Company. Furthermore, except for the Company's responsible person, spokesperson, and acting spokesperson, Company personnel shall not disclose major internal information externally without authorization.

Article 13 Record-Keeping of External Disclosure of Major Internal Information

The Company shall keep the following records for external information disclosure:

1. Personnel, date, and time of information disclosure.
2. Method of information disclosure.
3. Content of disclosed information.
4. Content of written materials provided.
5. Other relevant information.

The Company shall handle information reporting matters for investor conferences in accordance with Article 3, Paragraph 2, Subparagraph 14 of the competent authority's "Taipei Exchange Rules Governing Information Reporting by Companies with TPEX Listed Securities". Financial and business information disclosed at the conference shall not exceed the content of the aforementioned reporting.

These records shall be uniformly registered and archived by the dedicated department for future reference.

Article 14 Handling of Media Report Content

Before publicly disclosing information in accordance with these Operating Procedures, no news shall be released externally to ensure the accuracy and widespread availability of the information.

Major internal information released by the Company shall detail the facts of occurrence, reasons, impact on the Company's financial and business operations, estimated impact amount, and countermeasures. The specific content to be released shall comply with the reporting format of the competent authority.

When the Company explains publicly released major internal information to the public and media, it shall be consistent with the main content of such major internal information. No exaggerated or advertising-like statements shall be made, nor shall unconfirmed news or information inconsistent with facts be provided.

If the content of media reports is inconsistent with the information disclosed by the Company, the Company shall immediately clarify it on the Market Observation Post System and request the media to make corrections.

Article 15 Reporting of Abnormalities

If the Company's directors, managers, and employees become aware of any leakage of major internal information, they shall promptly report it to the dedicated unit and the internal audit department.

Upon receiving such a report, the dedicated unit shall formulate countermeasures, and may, when necessary, invite the internal audit department and other departments for discussion and handling. The handling results shall be recorded for future reference, and the internal audit department shall also conduct audits based on its responsibilities.

Article 16 Handling of Violations

If any of the following circumstances occur, the Company shall pursue accountability of relevant personnel and take appropriate legal measures:

1. Company personnel who arbitrarily disclose major internal information externally or violate these Operating Procedures or other laws and regulations.
2. The Company's spokesperson or acting spokesperson makes external statements that exceed the scope authorized by the Company or violate these Operating Procedures or other laws and regulations.

If persons external to the Company leak the Company's major internal information, causing damage to the Company's assets or interests, the Company shall pursue their legal responsibility through relevant channels.

Article 17 Internal Control Mechanisms

These Operating Procedures shall be incorporated into the Company's internal control system. Internal audit personnel shall regularly understand their compliance and prepare audit reports to ensure the implementation of the operating procedures for handling major internal information and preventing insider trading.

Article 18 Legal Education and Awareness

The Company's dedicated unit for major internal information shall constantly monitor the requirements of relevant laws and regulations and provide such information to directors, managers, and employees for their awareness.

The Company shall conduct education and awareness programs on these Operating Procedures and relevant laws and regulations for directors and managers at least once a year.

For newly appointed directors and managers, relevant legal information for education and awareness should be provided in a timely manner.

Article 19 When the Company's insiders and their related parties are newly appointed or dismissed, the Company shall handle the following matters:

1. In accordance with Article 3 of the competent authority's (TPEX) "Taipei Exchange Rules Governing Information Reporting by Companies with TPEX Listed Securities", the Company shall, when insiders are newly appointed or dismissed, handle the information reporting for the "Insider New/Dismissal Instant Reporting System" within 2 days after the occurrence of the fact.
2. Directors and managers shall, within 5 days from the date of their appointment, complete the signing of the statement confirming knowledge of laws and regulations, and keep it for the Company's reference; the Company shall send a copy of the director's statement to TPEX for reference within 10 days from the date of the director's appointment.

Article 20 These Operating Procedures shall take effect after being passed by the Board of Directors, and the same shall apply to any amendments.

Article 21 These Procedures were formulated on December 23, 2009.

First revision on July 24, 2019.

Second revision on January 28, 2021.