

Powertech Technology Inc.

Management Methods of the prevention of insider trading

1. Operating procedures

- (1) The company's handling and disclosure of internal material information shall be handled in accordance with relevant laws, orders and the regulations of the Taiwan Stock Exchange or Taipei Exchange.
- (2) Applicable objects include directors, supervisors, managers and employees of the company. For other persons who are aware of the company's internal material information due to their position, occupation or control relationship, the company shall urge them to comply with relevant regulations.
- (3) The directors, supervisors, managers and employees of the company shall act with the care and loyalty obligations of good managers, perform their business in accordance with the principle of good faith and sign confidentiality agreements.
Directors, supervisors, managers and employees who are aware of the internal material information of the company shall not disclose to others.
The directors, supervisors, managers and employees of the company shall not inquire or collect the company's undisclosed internal material information from persons who know. Anyone who learns of the company's undisclosed internal material information without performing a business relationship shall not disclose it to others.
- (4) When the company's internal material information files are delivered in paper, they should be properly protected. When sending by e-mail or other electronic means, it must be processed with appropriate encryption or electronic signature and other security technologies. The files and files of the company's important information should be backed up and kept in a safe place.
- (5) The company shall ensure the establishment of the firewall prescribed in the preceding article and take the following measures:
 - A. Adopt appropriate firewall control measures and test regularly.
 - B. Strengthen the custody and confidentiality measures of the company's undisclosed major internal information files.
- (6) Organizations or personnel outside of the company shall sign confidentiality agreements for participating in mergers and acquisitions, important memoranda, strategic alliances, other business cooperation plans or signing of important contracts, and shall not disclose internal material information of the company to others.
- (7) The company shall follow the following principles when disclosing internal material information:
 - A. Information disclosure should be accurate, complete and instant.
 - B. Information disclosure should have a basis.
 - C. Information should be disclosed fairly.

- (8) Unless otherwise provided by laws or regulations, the disclosure of internal material information of the company shall be handled by the company's spokesperson or acting spokesperson, and the order of the agency shall be confirmed; if necessary, the person in charge of the company may be directly responsible for handling.
- The speech content of the company's spokesperson and acting spokesperson shall be limited to the scope authorized by the company, and except for the company's responsible person, spokesperson and acting spokesperson, the company's personnel shall not disclose internal material information without authorization.
- (9) The company's external information disclosure should keep the following records:
- A. Person, date and time of information disclosure.
 - B. The method of information disclosure.
 - C. The content of information disclosure.
 - D. The content of the written information delivered
 - E. Other related information.
- (10) If the content reported by the media is inconsistent with the content disclosed by the company, the company should immediately clarify at the Market Observation Post System and request the media to correction.
- (11) The directors, supervisors, managers, and employees of the company should report to the responsible unit and internal audit department as soon as possible if they learn about the leakage of internal material information.
- After accepting the report in the preceding paragraph, the responsible unit should formulate countermeasures, and if necessary, invite internal audit and other departments to discuss and deal with it, and record the results of the processing for review. Internal auditor should also conduct audits based on their duties.
- (12) The company shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:
- A. Personnel of the company disclose material inside information without authorization to any outside party, or otherwise violate this Procedure or any other applicable law or regulation.
 - B. A spokesperson or deputy spokesperson communicates to any outside party any information beyond the scope authorized by the company, or otherwise violates this procedure or any other applicable law or regulation.
 - C. If any person outside the company divulges any internal material 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.
- (13) The internal auditors shall keep themselves regularly informed of the status of compliance with this procedure and shall prepare related audit reports, so as to ensure full implementation of the procedure for handling internal material information.

- (14) At least once per year, the company shall conduct educational campaigns to promote awareness among all directors, supervisors, managerial officers, and employees with respect to related laws and regulations. The company shall also provide educational campaigns to new directors, supervisors, managerial officers, and employees in a timely manner.

2. Key points of control

- (1) Whether the processing and disclosure of internal material information is handled in accordance with relevant laws, orders, and the regulations of the Taiwan Stock Exchange or the Securities Counter Trading Center.
- (2) Whether directors, supervisors, managers and employees have signed confidentiality agreements.
- (3) Whether the files of internal material information are backed up and kept in a safe place.
- (4) Whether institutions or personnel outside the company sign confidentiality agreements for participating in the company's mergers and acquisitions, important memoranda, strategic alliances, other business cooperation plans or the signing of important contracts.
- (5) Whether to keep records of external information disclosure.
- (6) If the content reported by the media is inconsistent with the content disclosed by the company, whether to immediately clarify at the Market Observation Post System.
- (7) When company personnel or persons outside the company disclose internal material information of the company, whether the relevant personnel are held accountable and appropriate legal measures are taken.
- (8) Whether the unit responsible for handling internal material information provides timely education and publicity to directors, supervisors, managers and employees.

3. Based on the information

- (1) Article 157-1 of the Securities and Exchange Act
- (2) Regulations Governing the Scope of Material Information and the Means of its Public Disclosure Under Article 157-1, Paragraphs 4 of the Securities and Exchange Act
- (3) Taiwan Stock Exchange Corporation Procedures for Press Conferences Concerning Material Information of Listed Companies
- (4) Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities
- (5) Taipei Exchange Procedures for Press Conferences Concerning Material Information of Companies with GTSM Listed Securities
- (6) Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEx Listed Securities