

## **IKKA HOLDINGS (CAYMAN) LIMITED**

### **Internal major information processing and insider trading prevention management operating procedures**

#### **Article 1 Purpose**

In order to establish a good internal major information processing and disclosure mechanism of the company, to avoid improper leakage of information, to ensure the consistency and accuracy of the information published by the company to the outside world, and to strengthen the prevention of insider trading, these operating procedures are specially formulated to Funds follow.

#### **Article 2 Compliance with laws and regulations**

The company's internal management of material information processing, release of material information, and prevention of insider trading shall be in accordance with relevant laws, orders, and the Taiwan Stock Exchange or Securities Over-the-Counter Trading Center's verification and disclosure procedures for material information of listed companies with securities, and related The Q&A and this operating procedure are handled to ensure the timeliness, accuracy and completeness of the information.

#### **Article 3 Definition**

1. Insiders: According to the regulations on company insiders under the Securities and Exchange Law, the scope of insiders includes the company's directors, managers and shareholders holding more than 10% of the total shares; the related persons of insiders include ( 1) The insider's spouse, minor children and those who hold it in the name of another person (2) The director representative of a legal person, the spouse, minor children of the representative and those who hold it in the name of another person, all of the above are insiders of the company.
2. Standardized objects of insider trading: In addition to the insiders disclosed above, it also includes people who learn the information based on professional or controlling relationships, as well as information recipients who learn the information from insiders.

#### **Article 4 Management Operations**

1. According to the provisions of Article 157-1, Paragraph 1, of the Securities and Exchange Act, the persons in the following paragraphs are subject to the prohibition on insider trading:
  1. The company's directors, managers and natural persons who are designated representatives to perform their duties in accordance with Article 27, Paragraph 1 of the Company Law (In accordance with Article 27, Paragraph 1 of the Company Law, when the government or a legal entity is a shareholder, they may be elected as directors. . But a natural person representative must be designated to perform the

duties).

2. Shareholders holding more than 10% of the company's shares.
3. A person who receives information based on professional or controlling relationships.
4. Those who have lost their status in the preceding three paragraphs within six months.
5. Person who has received information from the persons listed in the preceding four paragraphs.

In addition, according to Article 22-2 of the Securities and Exchange Act, the company's directors, managers or

For shareholders who hold more than 10% of the company's shares, their shareholdings should include their spouses, minor children and those holding shares in the name of others.

## 2. Insider trading:

Any violation of the provisions of Article 157-1, Paragraph 1 and Paragraph 2 of the Securities and Exchange Act by the subject of insider trading regulations constitutes insider trading. The legal provisions are as follows:

1. When the company actually knows that the company has news that has a significant impact on its stock price, after the news is clear, before it is made public or within 18 hours after it is made public, the company's stocks or other stocks or other stocks that are traded on the securities firm's business premises are not allowed to be listed on the OTC market. Securities with an equity nature are purchased or sold by oneself or in the name of others.
2. When the company actually knows that the issuing company has information that significantly affects its ability to pay principal and interest, after the information is clear, before it is made public or within 18 hours after it is made public, the company shall not be listed on the OTC market or traded at the business premises of a securities firm. Equity-type corporate bonds are sold by oneself or in the name of others.
3. According to the provisions of paragraphs 5 and 6 of Article 157-1 of the Securities and Exchange Act, the scope of news that significantly affects the company's stock price and ability to pay principal and interest includes:
  1. News that involves the company's finances and business, has a significant impact on the company's stock price, or has a significant impact on the investment decisions of legitimate investors.
  2. News involving the market supply and demand of the securities and public acquisitions, the specific contents of which have a significant impact on the company's stock price, or have a significant impact on the investment decisions of legitimate investors.

3. There are circumstances that significantly affect the company's ability to pay principal and interest.
4. News that significantly affects stock prices and the ability to pay principal and interest shall be disclosed in accordance with the "Securities Exchange Items 5 and 6 of Article 157-1 of the Yili Law govern the scope of major information and its disclosure method.

"Administrative Measures" stipulates:

1. Major news involving the company's finances, business and ability to pay principal and interest shall be disclosed through the company's public information website.
2. Major news involving market supply and demand shall be disclosed through the company's public information observatory, the basic market reporting website of the Taiwan Stock Exchange or Securities Over-the-Counter Trading Center, and non-local newspapers published daily in the country by two or more page, national television news or electronic reports issued by frontline media.

5. Internal major information processing procedures:

1. (Coverage of internal material information) refers to the material information referred to in the Securities and Exchange Act, relevant laws, orders, and relevant regulations of the Taiwan Stock Exchange or Securities Over-the-Counter Trading Center.

2. (Confidential Firewall Operation-Personnel Management)

The directors, managers and employees of the Company shall perform their business with the care and loyalty of good managers and in accordance with the principle of good faith.

Directors, managers and employees who are aware of the company's internal material information are not allowed to disclose the internal material information they are aware of to others.

The directors, managers and employees of the company are not allowed to inquire or collect undisclosed internal information of the company that is not related to their personal duties from those who know the company's internal information. Important information must not be disclosed to others.

3. (Confidential firewall operation-management of files and information)

When the company's internal important information files are transmitted in writing, appropriate protection should be provided. When transmitted by email or other electronic means, it must be processed with appropriate encryption or electronic signature and other security technologies.

Archives of important internal information of the company should be backed up and kept in a safe place.

4. (Operation of confidentiality firewall)

The company shall ensure the establishment of the firewall specified in the previous two paragraphs and take the following measures:

- (1) Adopt appropriate control measures and test them regularly.
- (2) Strengthen the storage and confidentiality measures of the company's undisclosed internal important information files.

5. (Confidential operations of external organizations or personnel)

Organizations or personnel outside the company who participate in the company's mergers and acquisitions, important memorandums, strategic alliances, other business cooperation plans or the signing of important contracts must sign a confidentiality agreement and must not disclose any significant internal information of the company to others.

6. (Principles for Disclosure of Important Internal Information)

The company should adhere to the following principles when disclosing important internal information to the outside world:

- (1) Information disclosed should be accurate, complete and timely.
- (2) The disclosure of information should have a basis.
- (3) Information should be disclosed fairly.

7. (Implementation of the spokesperson system)

The disclosure of important internal information of the company, unless otherwise provided by laws or regulations, should be handled by the company's spokesperson or acting spokesperson, and the order of agency should be confirmed; when necessary, the person in charge of the company can be directly responsible for handling.

The content of the speeches of the company's spokespersons and acting spokespersons should be limited to the scope authorized by the company, and except for the company's person in charge, spokespersons and acting spokespersons, the company's personnel are not allowed to disclose important internal information to the outside world without authorization.

8. (Records of major internal information disclosure)

The company should keep the following records when disclosing information to the outside world:

- (1) Assessment content.
- (2) Signature or seal, date and time of the evaluation, review and decision-making personnel.
- (3) Method of information disclosure.
- (4) The content of the important information released and the applicable legal basis.
- (5) Contents of written information delivered.
- (6) Other relevant information.

9. (Response to false media reports)

If the content reported by the media is inconsistent with the content disclosed by the Company, the Company shall immediately clarify the matter on the Public Information Observatory and request corrections from the media.

#### 10. (Report of Abnormal Situations)

If the Company's directors, managers and employees become aware of any leakage of important internal information, they should report it to the responsible unit and internal audit department as soon as possible.

After accepting the report mentioned in the preceding paragraph, the dedicated unit shall formulate countermeasures, and may invite internal audit and other departments to discuss and resolve the matter when necessary, and record the results for reference. Internal audit shall also conduct inspections based on their responsibilities.

#### 11. (Handling of violations)

If any of the following circumstances occurs, the company shall hold the relevant personnel accountable and take appropriate legal measures:

- (1) Company personnel disclose important internal information to the outside without authorization or violate these operating procedures or other legal requirements.
- (2) The content of the company's spokesperson or agent's spokesperson exceeds the scope of the company's authorization or violates these operating procedures or other legal regulations.

If anyone outside the company leaks important internal information of the company, causing damage to the company's property or interests, the company shall pursue legal liability through relevant channels.

#### Article 5 Evaluation Procedure for Material Information

1. The company's major decisions or important events comply with the Taiwan Stock Exchange's verification and disclosure procedures for major information of listed companies. The responsible unit should fill in the "Major Information Release Application" on the date of occurrence and After the "Major Information Assessment Checklist" is signed by the unit supervisor, it will be sent to the company's major information department for review and review, and then sent to the company's spokesperson or acting spokesperson for review, and it will be approved by the spokesperson or spokesperson before the release time limit specified by law The acting spokesperson releases major news after signing the decision.

2. The company's major decisions or important events are in compliance with the requirements of the Taiwan Stock Exchange.

The procedures for verification and disclosure of material information of listed companies with securities are subject to the provisions of the preceding paragraph within the time limit specified by law. Requires that important information be released as soon as possible.

## Article 6 Special Unit

The company's dedicated unit for handling major internal information and preventing insider trading is the Administration Department, with the following powers:

1. Responsible for formulating and revising this operating procedure.
2. Responsible for accepting consultation, review and providing suggestions related to internal major information processing operations and this operating procedure.
3. Responsible for accepting reports on the leakage of major internal information and formulating countermeasures.
4. Responsible for formulating a storage system for all documents, files, electronic records and other information related to this operating procedure.
5. Responsible for the evaluation, review, presentation and release of major information
6. Other business related to this operating procedure.

## Article 7 Preservation of Chenhe Records

Except for emergencies and non-business hours, which may be submitted electronically, the "Application for Release of Important Information" and the "Evaluation Checklist for Important Information" should be recorded in writing and submitted to the spokesperson or acting spokesperson for decision-making. If the assessment or review is conducted electronically, written documents should be filed afterwards, and the previous assessment records, review documents and related information should be kept for at least five years.

## Article 8 Internal Control Mechanism

This operating procedure is incorporated into the company's internal control system to implement the internal major information processing and insider trading prevention management operating procedures.

## Article 9 Education and Publicity

The company conducts education and publicity on these operating procedures or relevant laws to directors, managers, shareholders holding more than 10% of the shares and employees at least once a year.

## Article 10 Filing of insider information

The company should establish and maintain insider information files and report them to the competent authority within the prescribed time limit and method.  
related declaration.

Article 11 These operating procedures shall be implemented after being approved by the board of directors, and the same shall apply when revised.

This operating procedure is scheduled for March 25, 2020.

This operating procedure was first revised on December 20, 2022.