
POLICIES & PROCEDURES

Procedures for handling material inside information

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Policy & Procedures Manual	Effective Date
Procedures for handling material inside information	28 th Sep. 2012

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第一章 總則 **General Provisions**

第一條 (本作業程序之目的)

Purpose for these procedures

為建立本公司良好之內部重大資訊處理及揭露機制，避免資訊不當洩漏，並確保本公司對外界發表資訊之一致性與正確性，特制定本作業程序，以資遵循。

These Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by this Company, in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by this Company to the public.

第二條 (內部重大資訊處理應依法令及本作業程序進行)

Material inside information shall be handled in accordance with applicable laws and regulations and these Procedures

本公司辦理內部重大資訊處理及揭露，應依有關法律、命令及臺灣證券交易所或證券櫃檯買賣中心之規定及本作業程序辦理。

This Company 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.

第三條 (適用對象)

Applicability

本作業程序適用對象包含本公司及各子公司之董事、經理人及受僱人。

其他因身分、職業或控制關係獲悉本公司內部重大資訊之人，本公司應促其遵守本作業程序相關規定。

These Procedures shall apply to all directors, managerial officers, and

Procedures for handling material inside information

employees of this Company and its subsidiaries.

This Company shall ensure that any other person who acquires knowledge for material inside information of this Company due to their position, profession, or relationship of control shall comply with the applicable provisions of these Procedures.

第四條 (內部重大資訊涵蓋範圍)

Scope of material inside information

本作業程序所稱之內部重大資訊由本公司處理內部重大資訊專責單位擬訂並經董事會決議通過，擬訂時應考量證券交易法及相關法律、命令暨臺灣證券交易所或證券櫃檯買賣中心相關規章。

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.

第五條 (處理內部重大資訊專責單位)

Responsible unit of the handling of material inside information

本公司應設置處理內部重大資訊專責單位，並依公司規模、業務情況及管理需要，由適任及適當人數之成員組成，並經董事會通過，其職權如下：

- 一、負責擬訂、修訂本作業程序之草案。
- 二、負責受理有關內部重大資訊處理作業及與本作業程序有關之諮詢、審議及提供建議。
- 三、負責受理有關洩漏內部重大資訊之報告，並擬訂處理對策。
- 四、負責擬訂與本作業程序有關之所有文件、檔案及電子紀錄等資料之保存制度。
- 五、其他與本作業程序有關之業務。

The company shall establish a responsible unit for charged with handling material inside information. The responsible unit shall be composed of an

Procedures for handling material inside information

adequate number of competent members in accordance with the size, business conditions, and management needs of this Company 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 these 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 these 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 these Procedures.
5. Other activities related to these Procedures.

第二章

內部重大資訊保密作業程序

Operation procedures for confidentiality of the internal material information

第六條

(保密防火牆作業-人員)

Operations for confidentiality firewalls- Personnel

本公司及各子公司之董事、經理人及受僱人應以善良管理人之注意及忠實義務，本誠實信用原則執行業務。

知悉本公司內部重大資訊之董事、經理人及受僱人不得洩露所知悉之內部重大資訊予他人。

本公司及各子公司之董事、經理人及受僱人不得向知悉本公司內部重大資訊之人探詢或蒐集與個人職務不相關之公司未公開內部重大資訊，對於非因執行業務得知本公司未公開之內部重大資訊亦不得向其他人洩露。

This Company's and subsidiaries' 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 with knowledge of material inside information of this Company may divulge the information to

Procedures for handling material inside information

others.

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

第七條 (保密防火牆作業-物)

Operations for confidentiality firewalls- Documents and information

本公司內部重大資訊檔案文件以書面傳遞時，應有適當之保護。以電子郵件或其他電子方式傳送時，須以適當的加密或電子簽章等安全技術處理。

公司內部重大資訊之檔案文件，應備份並保存於安全之處所。

Proper protection of confidentiality shall be given to files and documents containing this Company'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.

Files and documents containing this Company's material inside information shall be backed up and stored in a secure location

第八條 (保密防火牆之運作)

Operations of confidentiality firewalls

本公司應確保前二條所訂防火牆之建立，並採取下列措施：

- 一、採行適當防火牆管控措施並定期測試。
- 二、加強公司未公開之內部重大資訊檔案文件之保管、保密措施。

The company shall ensure that the firewalls specified in the preceding two articles are established, and take the following additional steps:

1. Adopt adequate control measures for the firewalls and perform periodic testing.

Procedures for handling material inside information

第九條

2. Enhance measures for custody and maintaining the secrecy of files and documents containing non-public material inside information of this Company.
(外部機構或人員保密作業)

Confidentiality obligations of external institutions or personnel

本公司以外之機構或人員因參與本公司併購、重要備忘錄、策略聯盟、其他業務合作計畫或重要契約之簽訂，應簽署保密協定，並不得洩露所知悉之本公司內部重大資訊予他人。

Any institutions or individual outside of this Company 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 Company thus acquired.

第三章

內部重大資訊揭露之處理程序

Procedures for disclosure of material inside information

第十條

(內部重大資訊揭露之原則)

Principles for disclosure of material inside information

本公司對外揭露內部重大資訊應秉持下列原則：

- 一、 資訊之揭露應正確、完整且即時。
- 二、 資訊之揭露應有依據。
- 三、 資訊應公平揭露。

This 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.

第十一條

(發言人制度之落實)

Implementation of the spokesperson system

Procedures for handling material inside information

本公司內部重大資訊之揭露，除法律或法令另有規定外，應由本公司發言人或代理發言人處理，並應確認代理順序；必要時，得由本公司負責人直接負責處理。

本公司發言人及代理發言人之發言內容應以本公司授權之範圍為限，且除本公司負責人、發言人及代理發言人外，本公司及各子公司人員，非經授權不得對外揭露內部重大資訊。

Any disclosure of this Company's material inside information, except as otherwise provided by law or regulation, shall be made by this Company'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 statutory representative of this Company.

This Company's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by this Company, and no personnel of this Company and subsidiaries other than those serving as this Company's statutory representative, spokesperson, or deputy spokesperson may disclose any material inside information of this Company to outside parties without authorization.

第十二條

(內部重大資訊揭露之紀錄)

Record of the disclosure of material inside information

公司對外之資訊揭露應留存下列紀錄：

- 一、 資訊揭露之人員、日期與時間。
- 二、 資訊揭露之方式。
- 三、 揭露之資訊內容。
- 四、 交付之書面資料內容。
- 五、 其他相關資訊。

This 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.

Procedures for handling material inside information

第十三條

3. What information is disclosed.
4. What written material is delivered.
5. Any other relevant details.

(對媒體不實報導之回應)

Response to false media coverage

媒體報導之內容，如與本公司揭露之內容不符時，本公司應即於公開資訊觀測站澄清及向該媒體要求更正。

第四章

If a media agency releases information that is in any respect inconsistent with material information disclosed by this Company, this Company shall promptly issue a clarification on the Market Observation Post System (MOPS) and request the media agency to correct the information.

第十四條

異常情形之處理

Management of unusual conditions

(異常情形之報告)

Reporting of the unusual conditions

本公司及各子公司董事、經理人及受僱人如知悉內部重大資訊有洩漏情事，應儘速向專責單位及內部稽核部門報告。

專責單位於接受前項報告後，應擬定處理對策，必要時並得邀集內部稽核等部門商討處理，並將處理結果做成紀錄備查，內部稽核亦應本於職責進行查核。

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

第十五條

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

Procedures for handling material inside information

measures for future reference. The internal auditors shall also perform such audits as their duties may require.

(違規處理)

Disciplinary measures

有下列情事之一者，本公司應追究相關人員責任並採取適當法律措施：

- 一、本公司或子公司人員擅自對外揭露內部重大資訊或違反本作業程序或其他法令規定者。
- 二、本公司發言人或代理發言人對外發言之內容超過本公司授權範圍或違反本作業程序或其他法令規定者。

本公司以外之人如有洩漏本公司內部重大資訊之情形，致生損害於本公司財產或利益者，本公司應循相關途徑追究其法律責任。

This 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 this Company and subsidiaries disclose material inside information without authorization to any outside party, or otherwise violate these Procedures or any other applicable law or regulation.
2. A spokesperson or deputy spokesperson of this Company communicates to any outside party any information beyond the scope authorized by this Company, or otherwise violates these Procedures or any other applicable law or regulation.

第五章

If any person outside this Company divulges any material inside information of this Company, thereby causing damage to any property or interest of this Company, this Company shall pursue appropriate measures to hold the person divulging the information legally liable.

第十六條

內部控制作業及內部教育宣導

Internal controls and Awareness campaigns

(內控機制)

Internal controls

Procedures for handling material inside information

第十七條

本作業程序納入本公司內部控制制度，內部稽核人員應定期瞭解其遵循情形並作成稽核報告，以落實內部重大資訊處理作業程序之執行。

These Procedures shall be incorporated into this Company'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.

(教育宣導)

Awareness campaigns

第六章

本公司每年至少一次對董事、經理人及受僱人辦理本作業程序及相關法令之教育宣導。

第十八條

對新任董事、經理人及受僱人應適時提供教育宣導。

At least once per year, this Company shall conduct educational campaigns to promote awareness among all directors, managerial officers, and employees with respect to these Procedures and related laws and regulations.

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

附則

Supplementary Provisions

本作業程序經審計委員會同意，並提報董事會通過後實施，修正時亦同。

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