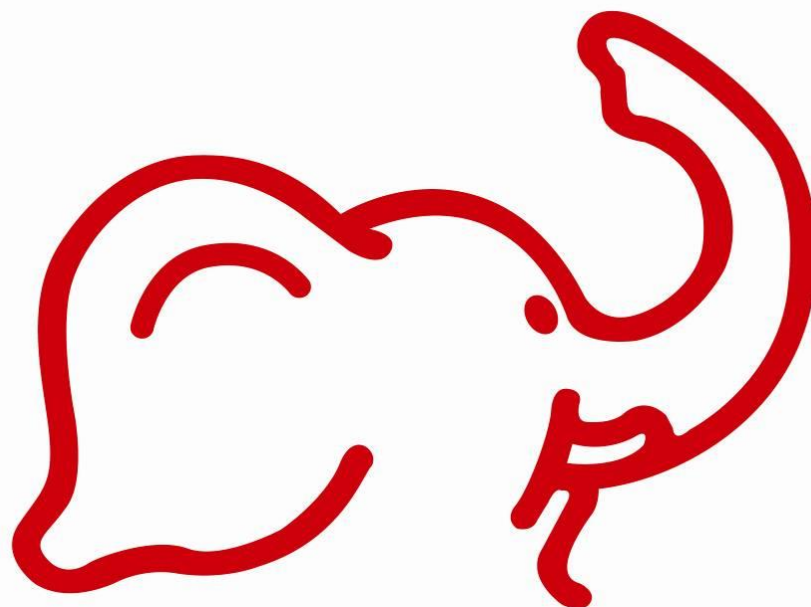


All Cosmos Bio- Tech
Holdings Company

Board of Directors



RealStrong®

[INTERNAL CONTROL POLICIES AND PROCEDURES –

內部重大資訊處理作業程序

PROCEDURE OF HANDLING MATERIAL INFORMATION]

THE INFORMATION CONTAIN HEREIN IS THE INTERNAL CONTROL POLICIES AND
PROCEDURES FOR ALL COSMOS BIO- TECH HOLDING COMPANY.

第一條 (本作業程序之目的)

為建立全宇生技控股有限公司(以下簡稱為本公司)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。

第二條 (內部重大資訊處理應依法令及本作業程序進行)

本作業程序係依據臺灣證券交易所對有價證券上市公司重大訊息之查證暨公開處理程序第三條規定制訂。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。

第三條 (適用對象)

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。

第四條 (內部重大資訊涵蓋範圍)

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。

第五條 (處理內部重大資訊專責單位)

本公司處理內部重大資訊專責單位為財務部其職權如下：

- (1) 負責擬訂、修訂本作業程序之草案。
- (2) 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。
- (3) 負責受理有關洩漏內部重大資訊之報告，並擬訂處理對策。
- (4) 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。
- (5) 其他與本作業程序有關之業務。

第二章 內部重大資訊保密作業程序

第六條 (保密防火牆作業-人員)

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。

第七條 (保密防火牆作業-物)

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。

第八條 (保密防火牆之運作)

本公司應確保前二條所訂防火牆之建立，並採取下列措施：

- (1) 採行適當防火牆管控措施並定期測試。
- (2) 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。

第九條 (外部機構或人員保密作業)

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。

第三章 內部重大資訊揭露之處理程序

第十條 (內部重大資訊揭露之原則)

本公司對外揭露內部重大資訊應秉持下列原則：

- (1) 資訊之揭露應正確、完整且即時。
- (2) 資訊之揭露應有依據。
- (3) 資訊應公平揭露。

第十條之一 (重大資訊之評估及核決程序)

本公司決議之重大決策或發生重要事件符合臺灣證券交易所對有價證券上市公司重大訊息之查證暨公開處理程序規定，或經進一步評估重大性後，決策或事件對本公司財務、業務、股東權益或證券價格具重大影響者，應檢附相關文件經專責單位主管複核後，於法令規定時限內經依重大訊息級別決定送財務長/發言人或總經理簽核決行後發布重大訊息。

第十一條 (發言人制度之落實)

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。

第十二條 (內部重大資訊揭露陳核紀錄之保存)

本公司對外重大資訊公開方式，依證券交易法第一五七條之一第五項及第六項重大消息範圍及其公開方式管理辦法辦理。

本公司對外之重大資訊揭露應留存下列紀錄，除因緊急情況、非公務時間或其他不可抗力之情事，得以電子方式陳核外，應以書面作成紀錄，倘以電子方式評估或陳核者，事後應以書面文件歸檔，相關資料應至少保存五年：

- (1) 資訊揭露之人員、日期與時間。
- (2) 資訊揭露之方式。
- (3) 評估及揭露之資訊內容。
- (4) 交付之畫面資料內容。
- (5) 其他相關資訊。

第十三條 （對媒體不實報導之回應）

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 異常情形之處理

第十四條 （異常情形之報告）

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。

第十五條 （違規處理）

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：

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。

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。第一項及第二項所列之禁止行為與違規處理應依循證券交易法第一五七之一條及相關法令規定處理。

第五章 （內部控制作業及內部教育宣導）

第十六條 （內控機制）

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。

第十七條 (教育宣導)

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。

對新任董事、經理人及受僱人應適時提供教育宣導。

第六章 (附則)

第十八條 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。

第十九條 本作業程序訂於中華民國一〇一年九月二十八日。
第一次修訂於中華民國一一一年十二月二十三日。

Article 1 (Purpose of these Procedures)

These Operating Procedures are hereby formulated for compliance to establish a sound internal material information processing and disclosure mechanism for All Cosmos Bio-Tech Holding Company. ("hereinafter referred to as the Company"), and to avoid improper disclosure of information and ensure the consistency and correctness of information published by the Company to external parties.

Article 2 (Internal material information shall be processed in accordance with laws, regulations and these Operating Procedures)

These Operating Procedures are formulated in accordance with Article 3 of the Taiwan Stock Exchange's Procedures for the Verification and Disclosure of Material Information of Listed Companies. The processing and disclosure of material internal information by this Company shall be conducted in accordance with relevant laws and orders, the Taiwan Stock Exchange or the GreTai Securities Market regulations, and these Operating Procedures.

Article 3 (Applicable Objects)

These Procedures are applicable to directors, managers and employees of the Company and its subsidiaries. For other persons who are informed of material internal information of this Company due to their identity, occupation or control, this Company shall urge them to comply with the relevant provisions of these Operating Procedures.

Article 4 (Coverage of Internal Major Information)

The internal material information referred to in these Operating Procedures shall be drafted by the responsible unit for handling internal material information of this Company and approved by resolution of the Board of Directors. The drafting shall take into account the Securities and Exchange Act and relevant laws and orders, as well as relevant rules and regulations of the Taiwan Stock Exchange or the OTC Securities Exchange.

Article 5 (Special unit for handling major internal information)

The financial department is the responsible unit of the Company for handling major internal information. Its functions and powers are as follows:

- (1) Be responsible for drafting and revising the draft of this procedure.
- (2) To be responsible for accepting internal major information processing operations and consulting, reviewing and providing suggestions related to these Operating Procedures.
- (3) Be responsible for accepting reports on major internal information leakage, and formulating countermeasures.
- (4) To be responsible for formulating the preservation system of all documents, archives, electronic records and other materials related to these Operating Procedures.
- (5) Other businesses related to these Procedures

Chapter II (Operating Procedures for Confidentiality of Internal Major Information)

Article 6 (Confidential Firewall Operation - Personnel)

The directors, managers and employees of the Company and its subsidiaries shall perform their business in good faith with the care and loyalty of a good manager. Directors, managers, and employees who have knowledge of material internal information of the Company shall not disclose such material internal information to others.

The directors, managers, and employees of the Company and its subsidiaries shall not inquire about or collect any undisclosed internal material information of the Company that is not related to their personal duties from any person who has knowledge of the Company's internal material information, and shall not disclose any undisclosed internal material information of the Company to any other person that is not learned from the performance of their business.

Article 7 (Confidential Firewall Operation - Material)

When this Company's internal material information files are transmitted in writing, they shall be properly protected. When it is transmitted by e-mail or other electronic means, it must be handled by appropriate security technologies such as encryption or electronic signature.

The archives of the company's internal material information shall be backed up and kept in a safe place.

Article 8 (Operation of Security Firewall)

The Company shall ensure the establishment of the firewall as prescribed in the preceding two articles, and shall take the following measures:

- (1) Take appropriate firewall control measures and test regularly.
- (2) Strengthen the custody and confidentiality of the company's undisclosed internal material information files.

Article 9 (Confidentiality Operation of External Organizations or Personnel)

Institutions or personnel other than this Company that participate in the signing of mergers and acquisitions, important memorandums, strategic alliances, other business cooperation plans, or important contracts of this Company shall sign confidentiality agreements, and shall not disclose any material internal information of this Company that they have learned to others.

Chapter III (Procedures for Disclosure of Internal Material Information)

Article 10 (Principles for Disclosure of Internal Material Information)

The Company shall adhere to the following principles when disclosing significant internal information:

- (1) The disclosure of information shall be correct, complete and timely.
- (2) Disclosure of information shall be based on evidence.
- (3) The information shall be disclosed fairly.

Article 10-1 (Procedures for Evaluation and Approval of Material Information)

Where a major decision or event adopted by this Company is in compliance with the Taiwan Stock Exchange's procedures for the verification and disclosure of material information of a listed company, or after further assessment of its significance, the decision or event has a significant impact on this Company's finances, business, shareholders' equity, or securities prices, it shall submit relevant documents to the head of the responsible unit for review. Within the time limit specified by the law, the material information will be released after being submitted to the chief financial

officer/spokesperson or the CEO/General Manager for approval according to the level of material information:-

Article 11 Implementation of the Spokesperson System

Unless otherwise provided by laws or regulations, the disclosure of material internal information of this Company shall be handled by the spokesperson or acting spokesperson of this Company, and the order of agency shall be confirmed; If necessary, the responsible person of the company may be directly responsible for handling.

The content of the statements made by the spokesman and acting spokesman of the Company shall be limited to the scope authorized by the Company, and except for the responsible person, spokesman and acting spokesman of the Company, the personnel of the Company and its subsidiaries shall not disclose any material internal information without authorization.

Article 12 (Preservation of Audit Records of Disclosure of Internal Material Information)

The manner in which this Company discloses material information to the public shall be in accordance with Article 157-1, Paragraphs 5 and 6, of the Securities and Exchange Act.

The following records shall be kept for the disclosure of material information to the outside world by this Company. In addition to electronic presentation due to emergencies, non official hours, or other force majeure events, written records shall be made. If electronic evaluation or presentation is made, written documents shall be filed afterwards, and relevant materials shall be kept for at least five years:

- (1) The person, date and time of information disclosure.
- (2) How to disclose information.
- (3) Information content of evaluation and disclosure.
- (4) The content of the delivered picture data.
- (5) Other relevant information.

Article 13 (Response to False Media Reports)

If the content reported by the media is inconsistent with the content disclosed by the TAIFEX, the TAIFEX shall immediately clarify it at the Public Information Observatory and request the media to correct it.

Chapter IV (Handling of Abnormal Situations)

Article 14 (Report of Abnormal Circumstances)

If the directors, managers and employees of the Company and its subsidiaries are aware of any leakage of major internal information, they shall report to the responsible unit and the internal audit department as soon as possible.

After receiving the report referred to in the preceding paragraph, the responsible unit shall formulate handling measures, and may, when necessary, invite internal audit departments and other departments to discuss and handle the matter, and make records of the handling results for future reference. The internal audit shall also be responsible for the audit.

Article 15 (Handling of Violations)

In any of the following circumstances, this Company shall hold the relevant personnel accountable and take appropriate legal measures:

Personnel of this Company or its subsidiaries disclose major internal information without authorization or violate these Operating Procedures or other laws and regulations.

The content of the external speech made by the spokesman or acting spokesman of this Company exceeds the scope of this Company's authorization or violates these Operating Procedures or other laws and regulations.

If a person other than this Company divulges material internal information of this Company, causing damage to the property or interests of this Company, this Company shall pursue legal liability through relevant channels. The prohibited acts and violations listed in Paragraphs 1 and 2 shall be handled in accordance with Article 157-1 of the Securities and Exchange Act and relevant laws and regulations.

Chapter V (Internal Control Operation and Internal Education Publicity)

Article 16 (Internal Control Mechanism)

These Operating Procedures are incorporated into the Company's internal control system. Internal auditors shall regularly understand their compliance and prepare audit reports to implement the procedures for handling major internal information.

Article 17 (Education, Publicity and Guidance)

This Company shall educate and publicize these Operating Procedures and relevant laws and regulations to directors, managers and employees at least once a year.

The new directors, managers and employees shall be provided with timely education and guidance.

Chapter VI (Supplementary Provisions)

Article 18 These Operating Procedures shall be implemented after being approved by the Audit Committee and submitted to the Board of Directors for approval, and the same shall apply to amendments.

Article 19 These Operating Procedures are promulgated on September 28, 2012.

The first amendment was made on December 23, 2022.