

All Cosmos Bio- Tech
Holdings Corporation

Board of Directors



[INTERNAL CONTROL POLICIES AND PROCEDURES – PROCEDURAL RULES OF PREVENTION OF INSIDER TRADING]

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

防範內線交易管理辦法

1.目的

為避免本公司或內部人因未諳法規規範或有意觸犯內線交易相關規定，造成公司或內部人訟案纏身，損及聲譽之情事，訂立本作業程序，防範內線交易，保障投資人及維護本公司權益。

2.範圍

本公司防範內線交易之管理作業，應適用本作業程序之規定，但其他法律另有規定者，從其規定。

3.權責

- 3.1. 制定及維護單位：董事長室。
- 3.2. 本公司發言人負責對外發布公司重大訊息。

4.適用對象

依據證券交易法第 157 條之 1 第 1 項規定之下列各款之人：

- 4.1. 本公司之董事、經理人及依公司法第 27 條第 1 項規定受指定代表行使職務之自然人。
- 4.2. 持有本公司之股份超過百分之十之股東。
- 4.3. 基於職業或控制關係獲悉消息之人。
- 4.4. 喪失前 3 款身分後，未滿 6 個月者。
- 4.5. 前 4 款所列之人獲悉消息之人。

另依據證券交易法第 22 條之 2 規定，本公司之董事、經理人或持有本公司股份超過百分之十之股東，其持股應包括其配偶及未成年子女及利用他人名義持有者。

5.內線交易

依證券交易法第 157 條之 1 第 4 項規定，重大影響本公司股票價格之消息範圍包括：

- 5.1 涉及本公司之財務、業務，對本公司股票價格有重大影響，或對正當投資人之投資決定有重要影響之消息。
- 5.2 涉及該證券之市場供求、公開收購，對本公司股票價格有重大影響或對正當投資人之投資決策有重要影響之消息。

6. 作業程序

- 6.1. 依證券交易法第 157 條之 1 第 4 項重大消息範圍及其公開方式管理辦法規定，重大影響股票價格之消息，其公開方式：
 - 6.1.1 涉及本公司之財務、業務面之重大消息，其公開方式係指經本公司輸入公開資訊觀測站。
 - 6.1.2 涉及市場供求之重大消息，其公開方式係指本公司輸入公開資訊觀測站、基本市況報導、及二家以上每日於全國發行報紙之非地方性版面、全國性電視新聞或前開媒體所發行之電子報報導。
- 6.2. 依證券交易法第 157 條之 1 第 1 項規定，內線交易規範對象於獲悉本公司有重大影響其股票價格之消息時，在該消息未公開或公開後十八小時內，不得對本公司之上市或在證券商營業處所買賣之股票或其他具有股權性質之有價證券有買入或賣出之行為，違反該規定者，即構成內線交易，並自行承擔主管機關規範之罰則。
- 6.3. 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辦理。
- 6.4. 本公司董事、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，並簽署保密協定。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不知悉之他人。本公司之董事、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。
- 6.5. 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，應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。

- 6.6. 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。
- 6.7. 本公司對外揭露內部重大資訊應秉持下列原則：
- 6.7.1 資訊之揭露應正確、完整且即時。
 - 6.7.2 資訊之揭露應有依據。
 - 6.7.3 資訊應公平揭露。
- 6.8. 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已授權之範圍為限，且除本公司負責人、發言人及代理發言人外，本公司人員，非經授權不得對外揭露內部重大資訊。
- 6.9. 公司對外之資訊揭露應留存下列紀錄：
- 6.9.1 資訊揭露之人員、日期與時間。
 - 6.9.2 資訊揭露之方式。
 - 6.9.3 揭露之資訊內容。
 - 6.9.4 交付之書面資料內容。
 - 6.9.5 其他相關資訊。
- 6.10. 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。
- 6.11. 本公司董事、經理人及受僱人如知悉內部重大資訊有洩漏情事，應儘速通知專責單位及內部稽核部門。專責單位於接受前項通知後，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。

6.12. 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：

6.12.1 本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。

6.12.2 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。

6.13. 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、經理人及受僱人適時提供教育宣導。

6.14. 本公司應建立、維護內部人之資料檔案，並依規定期限、方式向主管機關申報

7. 實施與修訂

7.1 管理辦法之訂定或修正，應先經審計委員會全體成員二分之一以上同意。如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

7.2 經審計委員會討論，提交董事會通過後施行。

7.3 提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

Administrative measures for preventing insider trading

1. Purpose

In order to prevent ACBT or insiders from getting involved in lawsuits and damaging their reputation due to lack of knowledge of laws and regulations or intentionally violating the relevant provisions of insider

trading, this operating procedure is formulated to prevent insider trading, protect investors and protect the rights and interests of ACBT.

2. Scope

The provisions of these operating procedures shall apply to the management of this corporation's prevention of insider trading, but other laws shall prevail.

3. Rights and responsibilities

3.1. Formulation and maintenance unit: Chairman's office.

3.2. The spokesperson of ACBT is responsible for releasing important information of ACBT.

4. Applicable objects

A person who is subject to the following provisions of article 157-1, paragraph 1 of the securities and Exchange Act:

4.1. Directors and managers of ACBT and natural persons appointed to perform their duties on their behalf in accordance with paragraph 1 of Article 27 of ACBT law.

4.2. Shareholders holding more than 10% of ACBT's shares.

4.3. A person who has information based on occupation or control.

4.4. Less than 6 months after the loss of the status in the preceding three items.

4.5. The person who is informed of the information by the person listed in the preceding four subparagraphs.

In addition, in accordance with Article 22-2 of the securities and Exchange Act, the directors, managers or holders of ACBT

If a shareholder has more than 10% of the shares, his / her shareholding shall include his / her spouse, minor children and the holder in the name of others.

5. Insider trading

According to article 157-1, paragraph 4 of the securities and Exchange Act, the scope of information that has a significant impact on the stock price of this company includes:

5.1 information concerning the finance and business of ACBT, which has a significant impact on the stock price of ACBT, or has a significant impact on the investment decisions of legitimate investors.

5.2. Information concerning the market supply and demand of the securities and the public purchase, which have a significant impact on the stock price of ACBT or have an important impact on the investment decisions of legitimate investors.

6. Operation procedure

6.1. In accordance with the provisions of article 157-1, paragraph 4 of the securities and exchange act on the scope of material information and the way of disclosure, the method of disclosure of information that has a significant impact on the stock price shall be as follows:

6.1.1 for material information concerning the financial and business aspects of ACBT, the method of disclosure refers to the public information observation station input by this corporation.

6.1.2 for major news concerning market supply and demand, the disclosure mode refers to ACBT's input of public information observation stations, basic market situation reports, and electronic reports published by more than two or more daily newspapers in the national circulation, national television news or the electronic newspapers published by the former media.

6.2 in accordance with article 157-1, paragraph 1 of the securities and Exchange Act, the regulated object of insider trading shall not purchase shares or other equity related securities of ACBT listed on the stock exchange or traded on the over-the-counter of securities firms or other equity securities within 18 hours after the information has been disclosed or disclosed

The act of selling in violation of this provision shall constitute insider trading, and shall bear the penalties prescribed by the competent authority.

6.3. The handling and disclosure of material internal information by this corporation shall be conducted in accordance with relevant laws, orders and the provisions of the Taiwan Stock Exchange or the over-the-counter securities exchange.

6.4. The directors, managers and employees of ACBT shall perform their business in accordance with the care and Loyalty Obligations of a good manager and the principle of good faith, and sign a confidentiality agreement. Directors, managers and employees who are aware of ACBT's internal material information shall not disclose ACBT's internal material information to others who do not know it. The directors, managers and employees of ACBT shall not inquire into or collect any unpublished material internal information of ACBT from any person who has knowledge of ACBT's internal material information, and shall not disclose to any other person any material internal information which is not disclosed by ACBT other than through the performance of its business.

6.5. When ACBT's internal major information files are transmitted in writing, appropriate protection shall be provided. When it is transmitted by e-mail or other electronic means, it should be handled with appropriate encryption or electronic signature and other security technologies. ACBT's internal important information files shall be backed up and kept in a safe place.

6.6. Organizations or personnel other than ACBT shall sign confidentiality agreements and shall not disclose ACBT's internal material information to others due to their participation in merger and

acquisition, important memoranda, strategic alliances, other business cooperation plans or important contracts of ACBT.

6.7. ACBT shall adhere to the following principles in disclosing major internal information:

6.7.1 the disclosure of information shall be correct, complete and timely.

6.7.2 disclosure of information shall be based on.

6.7.3 information shall be disclosed fairly.

6.8. Unless otherwise provided by laws or regulations, the disclosure of material information within ACBT shall be handled by the spokesperson or acting spokesperson of ACBT, and the order of agency shall be confirmed; if necessary, the responsible person of ACBT may be directly responsible for handling the disclosure.

The contents of the speeches of ACBT's spokesperson and acting spokesperson shall be limited to the scope authorized by ACBT. Except for the responsible person, spokesperson and acting spokesperson of ACBT, ACBT's personnel shall not disclose any important internal information without authorization.

6.9. The following records shall be kept for the disclosure of information by ACBT:

6.9.1 personnel, date and time of information disclosure.

6.9.2 methods of information disclosure.

6.9.3 contents of information disclosed.

6.9.4 contents of written materials delivered.

6.9.5 other relevant information.

6.10. In case of any discrepancy between the contents reported by the media and those disclosed by ACBT, ACBT shall immediately clarify at the public information Observatory and request correction from the media.

6.11. The directors, managers and employees of ACBT shall inform the special unit and internal audit department as soon as possible if they know that there is leakage of important internal information. After receiving the notice referred to in the preceding paragraph, the responsible unit shall work out the countermeasures and, if necessary, invite the internal audit department to discuss the handling, and make a record of the handling results for reference. The internal audit shall also carry out audit according to its duties.

6.12. In case of any of the following circumstances, ACBT shall investigate the responsibility of relevant personnel and take appropriate legal measures:

6.12.1 personnel of ACBT disclose important internal information without authorization or violate the

operating procedures or other laws and regulations.

6.12.2 the contents of ACBT's spokesperson or acting spokesperson exceed the scope authorized by ACBT or violate the provisions of this operating procedure or other laws and regulations.

If any person other than ACBT divulges material internal information of ACBT, thereby causing damage to the property or interests of ACBT, ACBT shall investigate the legal liability through relevant channels.

6.13. ACBT shall, at least once a year, educate and publicize the operating procedures and relevant laws and regulations to the directors, managers and employees. Provide timely education and guidance to new directors, managers and employees.

6.14. This corporation shall establish and maintain the data files of insiders and report to the competent authority within the prescribed time limit and manner

7. Implementation and revision

7.1 the formulation or amendment of the management measures shall be approved by more than half of all members of the audit committee. If it is not approved by more than half of the members of the audit committee, it may be done with the consent of more than two thirds of all the directors, and the resolution of the audit committee shall be recorded in the minutes of the board meeting.

7.2 it shall be implemented after being discussed by the audit committee and submitted to the board of directors for approval.

7.3 when submitted to the board of directors for discussion, the opinions of each independent director shall be fully considered, and the explicit opinions and reasons for objection shall be included in the records of the board of directors.