

Catcher Technology Co., Ltd.
Procedure for Handling Material Inside Information

- Chapter 1. General Principles
- Article 1 This Procedure is adopted for establishing the sound mechanisms of handling and disclosing Material Inside Information so as to avoid undue disclosure, assure the consistency and accuracy of information disclosed to the public.
- Article 2 The Company shall comply with applicable laws, regulations, rules and regulations of Taiwan Stock Exchange Corporation and this Procedure when handling and disclosing Material Inside Information.
- Article 3 This Procedure shall apply to all directors, managers, and employees of the Company.
- The Company shall ensure any persons who acquire the Material Inside Information of the Company due to their position, profession, or control relationship shall duly comply with the rules and regulations under this Procedure.
- Article 4 The term “Material Inside Information” referred to in this Procedure shall include the matters covered by the following laws and regulations:
1. Matters required for announcement or declaration under the rules and regulations prescribed in accordance with Article 36-1 of the Securities and Exchange Act.
 2. Matters set forth in Article 7 of the Securities and Exchange Act Enforcement Rules.
 3. Material information as defined under Paragraph 5 and 6 of Article 157-1 of the Securities and Exchange Act.
 4. Material information prescribed in the Taiwan Stock Exchange Corporation Procedure for Verification and Disclosure of Material Information of marketable securities and Listed Companies.
 5. Material information prescribed in the Taiwan Stock Exchange Corporation Procedure for Press Conferences Concerning Material Information of Listed Companies.
 6. Any other forms of material information as added or amended by the competent authority.
- Major decisions approved by the Board, or news involving the Company’s finance and businesses, that have a major impact on shareholders’ rights, stock prices or investment decisions made by reasonable investors, are all considered Material Inside Information.
- Article 5 The Investor Relations (IR) Department, Finance Department, and Human Resource Department of the Company shall be exclusively designated for handling Material Inside Information and perform the following functions (under the circumstances involving legal issues or

litigations, the Legal Office shall join and provide advices):

1. Responsible for the establishment and amendment to the draft version of this Procedure.
2. Responsible for handling operations of Material Inside Information and the consultation, review, and advice pertinent to this Procedure.
3. Responsible for accepting reports of divulgence of Material Inside Information and delivering strategy in response to such situation.
4. Responsible for the establishment of the retention system of all documents, files and soft copy records pertinent to this Procedure.
5. Any other matters pertinent to this Procedure.

Chapter 2.

Article 6

Procedure for Confidentiality of Material Inside Information

In accordance with Paragraph 1 of Article 157-1 of the Securities and Exchange Act, when a person subject to insider trading regulations learns that there is news which would have a major impact on the Company's stock price, the person shall not purchase or sell the Company's shares listed on the stock exchange or traded over-the-counter, or any other equity-type securities before the public disclosure of such information or within 18 hours after it is disclosed. Anyone who violates the aforementioned regulations would constitute insider trading and shall bear the penalties regulated by the competent authority.

Circumstances constituting insider trading as prescribed in the preceding paragraph include stock trading control measures taken by insiders of the Company from the day they learn of the Company's financial report or content of related performance. The measures include (but not limited to) directors not being allowed to trade the Company's stocks during the block period of 30 days before the public announcement of annual financial reports, or 15 days before the public announcement of quarterly financial reports.

Article 7

The directors, managers, and employees shall exercise duty of care and fiduciary duty to fulfill their obligations in good faith, and enter into the non-disclosure agreement with the Company.

Directors, managers, and employees who access to Material Inside Information shall not divulge such information to any third party.

Directors, managers, and employees of the Company shall not probe or collect non-public Material Inside Information not relevant with their duties from those who access to such information. Nor shall they divulge any undisclosed Material Inside Information being acknowledged not through the performance of their duties to any third party.

Article 8

The transmission of Material Inside Information of the Company in hard copy shall be properly protected. For transmission of such information via email or other electronic means, proper encryption or

electronic signature or related security measures shall be enforced.
Files and documents containing Material Inside Information of the Company shall be backed up and kept in a safe place.

Article 9 The Company shall assure the installation of firewall for the protection as specified in the preceding 2 articles and take the following actions:

1. Adopt adequate firewall control measures with regular testing.
2. Intensify the custody and confidential protection of files and documents containing Material Inside Information of the Company.

Article 10 In participating in the mergers and acquisitions, major memorandum of understandings, strategic alliances, any other joint ventures programs or essential contracts with the Company, institutions or personnel outside the Company shall enter into non-disclosure agreement, and shall not divulge any Material Inside Information to any third party.

Chapter 3. Procedure for Disclosure of Material Inside Information

Article 11 When disclosing Material Inside Information, the Company shall establish appropriate evaluation and approving processes, take into consideration whether the resolutions made or the occurrence of events comply with Taiwan Stock Exchange Corporation's Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities, or other laws and regulations thereof Material Inside Information is required to be disclosed, or comprehensively assess the impact on the company's finance, businesses, shareholders' rights or its share price, and make an evaluation report based on the aforementioned as a judgement basis.

Where the resolutions or events meet the Material Inside Information as stipulated in Article 4, the unit concerned shall fill in the Application Form for Disclosure of Material Inside Information and the Evaluation Checklist for Material Inside Information on the day when the fact occurs, with the form/checklist signed off by the unit's supervisor and submitted to the Company's designated units for further review and approval. The form/checklist will then be reviewed by the Company's spokesperson, with the Material Inside Information approved by the Chairman and disclosed before the deadline as stipulated by the relevant laws and regulations.

Article 12 The Company shall disclosure Material Inside Information in accordance with the following principles:

1. The accuracy, integrity and timeliness of the information disclosure.
2. Proper reference for the information disclosure.
3. Fair disclosure of information.

- Article 13 Except as otherwise provided by laws or regulations, any disclosure of Material Inside Information of the Company shall be made by the spokesperson or acting spokesperson acting in such capacity in a confirmed sequential order. When necessary, the disclosure shall be made directly by the representative of the Company.
- The content released by the spokesperson and acting spokesperson of the Company shall be limited to the scope of authorization by the Company. No personnel of the Company other than the representative, the spokesperson, or the acting spokesperson may disclose any Material Inside Information to outside parties without authorization.
- Article 14 Except for emergencies, non-official hours or other force majeure situations, where the Material Inside Information can be reportedly electronically, the unit responsible for evaluating, reviewing, submitting and disclosing Material Inside Information shall record the application form for disclosing Material Inside Information and the checklist for evaluation of Material Inside Information in writing and submit them to the Chairman for approval. Where Material Inside Information is reported electronically, it shall be archived in writing afterwards, with the aforementioned evaluation record, reported documents and related information kept for at least five years. The Company shall keep the following records when disclosing Material Inside Information:
1. Content of evaluation.
 2. Signatures of the personnel responsible for evaluating, reviewing and approving the disclosure of Material Inside Information.
 3. The content of the Material Inside Information disclosed and the applicable legal basis.
 4. Other relevant information.
- Article 15 If any content of the reports covered by the media is in any respect inconsistent with the material information disclosed by the Company, the Company shall clarify at Market Observation Post System and demand the related media for correction at once.
- Chapter 4. Responding to Unusual Situations and Handling of Breach
- Article 16 Any director, manager, or employee of the Company that becomes aware of any unauthorized disclosure of Material Inside Information shall report to the designated unit and the internal audit department immediately. Upon receipt of a report made pursuant to the preceding paragraph, the designated unit shall formulate corresponding measures

in response to the situation. When necessary, it may invite internal audit department and other related departments for discussion for solution. The outcomes shall be tracked on record for future reference. The internal auditors shall also perform audits as their duties may require.

- Article 17 The Company shall hold the party concerned responsible and take appropriate legal actions against any personnel under either of the following circumstances:
1. Personnel of the Company disclose Material Inside Information of the Company to any outside party without duly authorization, or otherwise violate this Procedure or any other applicable laws or regulations.
 2. The spokesperson or acting spokesperson of the Company communicates to any outside party any information beyond the scope of authorization, or otherwise violates this Procedure or any other applicable laws or regulations.

If any person outside this Company divulges any Material Inside Information of the Company, thereby causing damage to the property or interest of the Company, the Company shall pursue appropriate measures to hold the person legally responsible under the law.

Chapter 5. Internal Control and Internal Education

- Article 18 This Procedure shall be incorporated into the internal control system of the Company. The internal auditors shall keep themselves regularly informed of the status of compliance with this Procedure and shall enter the findings into audit reports, so as to ensure full implementation of the Procedure for Handling Material Inside Information.

- Article 19 The Company shall provide education on this Procedure and other relevant applicable laws and regulations to the directors, managers, and employees at least once a year.

The Company shall provide education to the new directors, managers and employees in a timely manner.

Chapter 6. Miscellaneous

- Article 20 This Procedure shall come into force upon approval by the Board. The same procedure is applicable to any amendment thereto.
- This Procedure was duly adopted on May 14, 2009.
- First amendment was made on March 22, 2013.
- Second amendment was made on November 9, 2022.