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I. General Principles

(I) Purpose

The Company hereby establishes these operating procedures to establish a sound internal mechanism for handling and disclosure of material information, to prevent improper disclosure of information, and to prevent the Company and its insiders from violating insider trading regulations inadvertently or intentionally due to lack of knowledge of the laws and regulations.

(II) Compliance with Laws and Regulations

When handling and disclosing material information, the Company shall comply with relevant laws, orders, and Taiwan Stock Exchange regulations as well as these operating procedures.

(III) Applicable Persons

In accordance with Paragraph 1, Article 157-1 of the Securities and Exchange Act, the following persons of the Company are subject to the prohibition of insider trading, including:

1. The Company's directors, managers, and natural persons designated to exercise duties on behalf of the Company in accordance with Paragraph 1 of Article 27 of the Company Act.
2. Shareholders holding more than 10% of the Company's shares.
3. Any person who has learned the information by reason of occupational or controlling relationship.
4. A person who, though no longer among those listed in [one of] the preceding three subparagraphs, has only lost such status within the last six months.
5. Any person who has learned the information from any of the persons named in the preceding four subparagraphs.
6. In accordance with Article 22-2 of the Securities and Exchange Act, the shareholdings of the Company's directors, managers, or shareholders holding more than 10% of the Company's shares shall include the shareholdings of their spouses, minor children, and those who hold shares in the name of others.

(IV) Definition of Insider and Regulated Parties for Insider Trading

1. Insiders:


In accordance with the Securities and Exchange Act, the insiders of the Company include the Company's directors, managers, and shareholders holding more than 10% of the total shares of the Company.

The related parties of the insiders include:

- (1) Spouses, minor children, and those holding shares in the name of others.
- (2) The representatives of corporate directors, the spouses and minor children of the representatives, and those who hold the shares in the name of others are all insiders of the Company.

2. Regulated Parties for Insider Trading:

In addition to the insiders mentioned above, they also include any person who has learned the information by reason of occupational or controlling relationship, and any person who receives information from an

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insider.

(V) Scope of material internal information

For the purpose of these operating procedures, material internal information refers to information related to the Company's finances, business, supply and demand in the securities market, or public acquisitions, the specific contents of which may have a material impact on the price of shares or a material effect on the investment decisions of legitimate investors, including:

1. Matters stipulated by the Taiwan Stock Exchange Corporation in terms of the procedures for investigation and public disclosure of material information of companies listed on the Taiwan Stock Exchange Corporation.
2. Matters to be announced or reported under the regulations authorized and stipulated by Article 36-1 of the Securities and Exchange Act.
3. Matters stipulated in Article 7 of the Securities and Exchange Act Enforcement Rules.

(VI) Responsible Unit for Handling Material Internal Information

The responsible units for handling material internal information of the Company include the President, the Strategy Execution Office, Legal Affairs, Finance, Accounting, Information, and the Spokesperson, etc. The duties of the responsible units are as follows:


1. Be responsible for formulating and revising these operating procedures.
2. Be responsible for consultations, deliberations, and recommendations related to the handling of material internal information and these operating procedures.
3. Be responsible for evaluating, reviewing, and disclosing material information.
4. Be responsible for receiving reports on leakage of material internal information and formulating countermeasures to deal with such leakage.
5. Be responsible for formulating the retention system for all documents, files, electronic records, etc. related to these operating procedures.
6. Other business related to these operating procedures.

II. Operations

(I) Insider trading

1. Under Article 157-1, Paragraph 1 and Paragraph 2 of the Securities and Exchange Act, upon actually knowing of any information that will have a material impact on the price of the securities of the issuing company, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, the regulated persons shall not purchase or sell, in the person's own name or in the name of another, shares of the company that are listed on an exchange or an over-the-counter market, or any other equity-type security of the company, and bonds of such company. Violation of this provision shall constitute an insider trading.

2. In accordance with Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act, the

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information that materially affects the price of the Company's stock and its ability to pay principal and interest includes:

(1) Information related to the Company's finances or business, the specific contents of which may have a material impact on the price of shares or a material effect on the investment decisions of legitimate investors.

(2) Information related to the supply and demand in the securities market or public acquisitions, the specific contents of which may have a material impact on the price of shares or a material effect on the investment decisions of legitimate investors.

(3) Information that materially affects the Company's ability to pay principal and interest.

3. The manner of disclosing information that materially affects the price of shares shall be in accordance with Article 157-1, Paragraph 5 and Paragraph 6 of the Securities and Exchange Act on the Scope of Material Information and the Disclosure Procedures:

(1) Material information relating to the Company's finances, business and ability to pay principal and interest shall be publicly disclosed through the Company's input to the Market Observation Post System.

(2) Material information involving supply and demand in the market shall be publicly disclosed by means of the Company's input to the Market Observation Post System, the Taiwan Stock Exchange or the Taipei Exchange Basic Market Reporting website, and two or more non-local sections of daily nationally published newspapers, nationwide television news, or e-newsletters published by the aforementioned media.

4. Controls on stock trading by insiders of the Company from the date they are informed of the Company's financial reports or related performance results:

Directors and managers are prohibited from trading their shares during the closed periods of 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of the quarterly financial report.

(II) Operating Procedures for Handling Material Internal Information


1. Confidentiality Firewall Operations - Management of Personnel

The Company shall handle and disclose material internal information in accordance with the Securities and Exchange Act, related laws and orders, and the regulations of the Taiwan Stock Exchange.

The Company's directors, managers and employees shall perform their duties with good faith and honesty and execute the confidentiality agreement.

Directors, managers and employees who have knowledge of the Company's material internal information shall not disclose such information to others.

The directors, managers and employees of the Company shall not inquire or collect any undisclosed material internal information of the Company that is not related to their duties from those who have knowledge of material internal information of the Company, and shall not disclose to others any

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undisclosed material internal information of the Company that is not related to their duties.

2. Confidentiality Firewall Operations - Management of Documents and Information

The Company's material internal information files and documents shall be appropriately protected when they are transmitted in writing. When transmitted by e-mail or other electronic means, they shall be handled with appropriate encryption or security techniques such as electronic signatures. The files and documents of the Company's material internal information shall be backed up and kept in a safe place.

3. Confidentiality Firewall Operations

The Company shall ensure the establishment of firewalls as stipulated in the preceding two paragraphs and take the following measures:

- (1) Adopt appropriate control measures and test them regularly.
- (2) Enhance the storage and confidentiality measures of the Company's undisclosed material internal information files and documents.

4. Confidentiality of external organizations or personnel

When participating in mergers and acquisitions, important memorandums, strategic alliances, other business cooperation programs, or entering into important contracts, external organizations or personnel shall execute a confidentiality agreement and shall not disclose the Company's material internal information to others.

5. Principles of Disclosure of Material Internal Information


The Company shall comply with the following principles in disclosing material internal information to the public:

- (1) The disclosure of information shall be accurate, complete and timely.
- (2) The disclosure of information shall be based on evidence.
- (3) The disclosure of information shall be made in a fair manner.

6. Implementation of the Spokesperson System

Unless otherwise provided by laws or regulations, the disclosure of material internal information of the Company shall be handled by the Company's spokesperson or substitute spokesperson, and the order of substitution shall be confirmed; if necessary, the person in charge of the Company may be directly responsible for the handling of such disclosure. The contents of the speech of the Company's spokesperson and substitute spokesperson shall be limited to the scope of the Company's authorization, and the Company's personnel, other than the person in charge of the Company, the spokesperson, and the substitute spokesperson, shall not disclose any material internal information to the public unless they are authorized to do so.

7. In the event that the Company's major decisions or events fall within the requirements of the investigation and public processing procedures of the Taiwan Stock Exchange for material information of companies listed on the Taiwan Stock Exchange, or if, after further evaluation of materiality, the decisions

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or events have a significant impact on the Company's finances, operations, shareholders' rights or share prices, the responsible unit shall, on the date of the occurrence of the event, fill out the "Material Information Evaluation and Review Form" (7.1) and the "Application for Disclosure of Material Information" (7.2). After approval by the supervisor in charge, the application shall be sent to the spokesperson for review. The material information shall be disclosed with the approval of the Chairman of the Board of Directors before the time limit for disclosure as stipulated by the law.

8. The evaluation, review, submission and disclosure of material internal information of the Company shall be made by electronic means. The "Material Information Evaluation and Review Form" and the "Application for Disclosure of Material Information" shall be recorded in writing and submitted to the Chairman of the Board of Directors for approval, and then filed in a written document by the responsible unit, and the relevant information shall be retained for at least five years.

The Company shall keep the following records for the disclosure of information to the public:

- (1) Evaluation contents.
- (2) Signature or seal of the person who evaluated, reviewed, and approved the disclosure, as well as the date and time of the disclosure.
- (3) Contents of material information disclosed and the applicable laws and regulations.
- (4) Other related information.

9. Response to inaccurate media reports

If the contents of media reports are inconsistent with the contents disclosed by the Company, the Company shall immediately clarify the contents at the Market Observation Post System and request the media to correct the contents.

10. Reporting of abnormal situations


If the directors, managers and employees of the Company become aware of any leakage of material internal information, they shall report the leakage to the responsible unit and the internal audit unit as soon as possible.

Upon receipt of the aforementioned report, the responsible unit shall formulate a countermeasure to deal with the situation and, if necessary, invite internal audit and other units to discuss and deal with the situation, and make a record of the results of dealing with the situation for reference, and the internal audit unit shall also carry out an audit based on its duties.

11. Handling of non-compliance

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

- (1) Unauthorized disclosure of material internal information by the Company's personnel or violation of these operating procedures or other laws and regulations.
- (2) A spokesperson or substitute spokesperson of the Company speaks beyond the scope of the

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Company's authorization or violates these operating procedures or other laws and regulations.

(3) If anyone outside the Company leaks material internal information of the Company, causing damage to the Company's property or interests, the Company shall hold such person legally liable through the relevant channels.

III. Internal Control Mechanism

These operating procedures are incorporated into the Company's internal control system in order to implement the operating procedures for the handling of material internal information and the prevention of insider trading.

IV. Education and Training

At least once a year, the Company shall provide directors, managers, shareholders holding more than 10% of the Company's shares, and employees with education and training on the Operating Procedures or related laws and regulations. Newly appointed directors, managers and employees shall be provided with education and training in a timely manner.

V. Documentation of Insider Information

The Company shall establish and maintain insider information files and report them to the competent authorities in accordance with the deadlines and methods as stipulated.

VI. Implementation and Amendment

These Operating Procedures shall become effective after approval by the Board of Directors of the Company. The same shall apply to any amendments.

VII. Use of Forms

7.1 Material Information Evaluation and Review Form (MP-CM04-01)

7.2 Application for Disclosure of Material Information (MP-CM04-02)