

Sitronix Technology Corp.

Procedures for Handling Material Inside Information

Chapter 1 General Provisions

Article 1 These Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by the Company, in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by the Company to the public.

Article 2 The 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.

Article 3 These Procedures shall apply to all directors, managerial officers, and employees of the Company.

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

Article 4 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.

Article 5 The Company shall establish a unit charged with handling material inside information. The responsible unit shall be composed of an adequate number of competent members in accordance with the size, business conditions, and management needs of the Company and shall be approved by the board of directors. The unit shall have the following functions and authorities:

- I. Responsibility for formulating the drafts of these Procedures and any amendments to them.
- II. Responsibility for receiving inquiries in connection with the methods of handling material inside information, and for consultation, review, and recommendations relating to these Procedures.
- III. Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.
- IV. Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
- V. Other activities related to these Procedures.

Chapter 2 Procedures for Confidentiality of Material Inside Information

Article 6 The Company's 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, supervisor, managerial officer, or employee with knowledge of material inside information of the Company may divulge the information to others.

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

Upon actually knowing of any material information as referred to in the "Regulations Governing the Scope of Material Information and the Means of Disclosure under Article 157-1, Paragraph 5 and Paragraph 6 of the Securities and Exchange Act" prior to the public disclosure of such information or within 18 hours after its public disclosure, the persons regulated by Article 3 of these Procedures shall not purchase or sell, in the person's own name or in the name of another, shares of the Company or any other equity-type security of the Company.

The Company's insiders are prohibited from trading its shares during the closed period of 30 days prior to the announcement of the annual financial report and 15 days prior to the announcement of the quarterly financial report from the date the Company's financial report or related results are made known to them, including (but not limited to) the directors. The announcement date refers to the date when the financial report is submitted to the board of directors or the material information released by the resolution of the board of directors, the date when the financial report is uploaded electronically, and the date when the report can follow the language file format of business reports, whichever occurs first.

Article 7 Proper protection of confidentiality shall be given to files and documents containing the 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 the Company's material inside information shall be backed up and stored in a secure location.

Article 8 The Company shall ensure that the firewalls specified in the preceding two articles are established, and take the following additional steps:

- I. Adopt adequate control measures for the firewalls and perform periodic testing.
- II. Enhance measures for custody and maintaining the secrecy of files and documents containing non-public material inside information of the Company.

Article 9 Any organization or person outside of the Company that is involved in any corporate action of the Company 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 the Company's thus acquired.

Chapter 3 Procedures for Handling Disclosure of Material Inside Information

Article 10 The Company shall comply with the following principles when making external disclosures of material inside information:

- I. The information disclosed shall be accurate, complete, and timely.
- II. There shall be a well-founded basis for the information disclosure.
- III. The information shall be disclosed fairly.

Article 11 Any disclosure of the Company's material inside information, except as otherwise provided by law or regulation, shall be made by the 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 a responsible person of the Company.

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

Article 11-1 Procedures for evaluating the release of material information of the Company:

The Company shall follow the relevant laws and orders and the procedures of the Taiwan Stock Exchange for the verification and public handling of material information of listed companies with securities, the relevant question and answer sets and these operating procedures to ensure the timeliness, accuracy and completeness of the information when releasing material information.

If a major decision is made or an important event occurs that meets the requirements of the Taiwan Stock Exchange's procedures for the verification and public handling of material information of listed companies with securities, or if, after further assessment of materiality, the decision or event has a significant impact on the Company's finances, business, shareholders' equity or securities prices, the Company shall promptly disseminate the material information in accordance with the aforementioned requirements within the time limit prescribed by law.

The finance and accounting unit shall submit the "Market Observation Post System Application Form" and the "Material Information Evaluation Checklist" to the supervisor of the finance and accounting unit for review and approval after signing with the supervisor of the responsible unit, and shall publish the material information after the supervisor of the responsible unit has signed the decision in accordance with the authority of the material information approval before the time limit stipulated by the Act.

Article 12 The Company's finance and accounting unit is the dedicated unit for material information and is responsible for the evaluation, review, presentation and release of material information. If the evaluation or presentation is made in written or electronic form, the previous evaluation records, presentation documents and related information shall be kept for at least five years.

The Company shall keep records of the following in respect of any disclosure of information to outside parties:

- I. Assessment content.
- II. The person who discloses the information, the date, and the time.
- III. What information is disclosed and the applicable regulation.
- IV. Any other relevant details.

Article 13 If a media agency releases information that is in any respect inconsistent with material information disclosed by the Company, the Company shall promptly issue a clarification on the Market Observation Post System (MOPS) and request the media agency to correct the information.

Chapter 4 Reporting of unusual events

Article 14 Any director, supervisor, managerial officer, or employee of Company that becomes aware of any unauthorized disclosure of the Company's material inside information shall report to the responsible unit and the internal audit department of Company as soon as practicable.

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

Article 15 The Company shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:

- I. Personnel of the Company disclose material inside information without authorization to any outside party, or otherwise violate these Procedures or any other applicable law or regulation.
- II. A spokesperson or deputy spokesperson of the Company communicates to any outside party any information beyond the scope authorized by the Company, or otherwise violates these Procedures or any other applicable law or regulation.

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

Chapter 5 Internal Controls and Internal Awareness Campaigns

Article 16 These Procedures shall be incorporated into the 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.

Article 17 At least once per year, the 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.

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

Chapter 6 Supplementary Provisions

Article 18 These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.