 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:


GCS Holdings, Inc.

INSIDER TRADING AND NONPUBLIC MATERIAL INFORMATION MANAGEMENT RULES

防範內線交易暨內部重大資訊管理作業辦法

TOTAL REVISION HISTORY IS IN DOCUMENT CONTROL FILE

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			Revise Section 5.2	February 18, 2025

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

1. Objective:

目的：

The Rules set forth below are the guidelines for GCS Holdings Inc. (the “Company”) or its Insiders to prevent violation of the insider trading regulations, either by accident or on purpose, due to unfamiliar with the laws which may lead to litigation or cause reputational damages to the Company or the Insiders. Unless otherwise the relevant laws or regulations are provided, the Company and its Insiders shall follow these Rules with respect to insider trading and management of nonpublic material information.

為避免本公司或內部人因未諳法規規範誤觸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，訂立本作業辦法以供公司及內部人遵循。本公司之防範內線交易及重大資訊管理作業，除相關法令另有規定外，悉依本辦法行之。

2. Definition:

定義：

- 2.1. According to the insider trading regulations under the ROC Securities Exchange Act, “Insiders” of the Company as used in these Rules include directors, managerial officers, shareholders who hold more than ten percent of the total shares; the related parties of Insiders include the following:

依據證券交易法上對公司內部人所為規範，其內部人範圍包括本公司之董事、經理人及持股超過股份總額百分之十股東；內部人之關係人則包括：

- 2.1.1. Insider’s spouse, minor children and those held under the names of other parties.


內部人之配偶、未成年子女及利用他人名義持有者。

- 2.1.2. Representative of juristic-person directors, representative’s spouse, minor children and those held under the names of other parties.

法人董事代表人、代表人之配偶、未成年子女及利用他人名義持有者，以上皆屬本公司之內部人。

- 2.2. Besides the aforementioned Insiders, the following individuals are subject to the regulations of insider trading: the person who receives inside information due to their occupational or controlling relationship; and the person who receives inside information from the Company Insiders.

內線交易規範對象：除前揭內部人外，則尚包括基於職業或控制關係獲悉消息之人，以及自內部人獲悉消息之消息受領人。

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

3. Responsible Departments:

權責單位:

3.1. The Rules are enacted and maintained by the CEO Office of the Company.

本公司總執行長室負責本作業辦法之制定及維護。

3.2. An announcement should be made to the public by the Company's spokesperson when there is material information to be released.

本公司發言人負責對外發布公司重大訊息。

4. Control Points:

控制重點:

4.1. Basic information of Insiders shall be established and maintained properly.

應建立及維護內部人資料檔案。

4.2. Directors, managerial officers and employees are required to have continued trainings and updated knowledge regarding to these Rules and insider trading regulations periodically.

應定期辦理對董事、經理人及員工有關本作業規範及相關法令之教育宣導。

4.3. Any external institution or non-employee who entered into material agreements with the Company shall sign a confidentiality agreement.

與簽訂公司重要契約有關之外部機構或人員應簽署保密協定。

4.4. The internal auditors shall monitor insider trading periodically. Any violation shall be reported to Audit Committee and the board of directors.

稽核單位應定期監督，異常時應呈報審計委員會及董事會。


4.5. Public announcements of the Company's material information shall be confirmed by the spokesperson or the acting spokesperson of the Company.

訊息公告應由發言人或其代理人確認。

4.6. The responsible departments shall explain or clarify the media release or misleading information.

權責單位應就媒體報導或不實消息予以說明及澄清。

4.7. The documentation containing the Company's public announcements shall be recorded and stored in accordance with the regulations and laws.

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

公告文件紀錄應符合規定並保存。

5. Procedures:

作業內容:

5.1. In accordance with Article 157-1 of ROC Securities Exchange Act, the following people are subject to the regulations of insider trading:

本公司依據證券交易法第 157 條之 1 第 1 項規定之下列各款之人，均屬禁止內線交易規定之適用範圍，包括：

5.1.1. Directors and managerial officers of the Company, and/or natural persons designated to exercise power as representative pursuant to Article 27, paragraph 1 of the ROC Company Act.

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。

5.1.2. Shareholders who hold more than ten percent of the shares of the Company.

持有本公司之股份超過百分之十之股東。

5.1.3. Anyone who has learned the inside information because of their occupational or controlling relationship.

基於職業或控制關係獲悉消息之人。

5.1.4. 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.


喪失前 3 款身分後，未滿 6 個月者。

5.1.5. Anyone who has learned the information from the people listed in the preceding four subparagraphs.

從前 4 款所列之人獲悉消息之人。

5.1.6. In accordance with Article 22-2 of ROC Securities Exchange Act, the shares held by a director, managerial officer of the Company and/or shareholders holding more than ten percent of the shares of the Company should include shares held by their spouses, minor children and those held under the names of other parties.

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、未成年子女及利用他人名義持有者。

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

5.2. Insider Trading:

內線交易:

5.2.1 In accordance with Article 157-1 of ROC Securities Exchange Act, upon actual knowing of any information that will have a material impact on the price of the securities of the Company prior to or within eighteen hours of the public disclosure of such information, the Insiders shall not purchase or sell the shares of the Company that are listed on an exchange or an over-the-counter market, or any other equity-type securities of the Company. Any violation of these Rules will constitute Insider Trading.

依據證券交易法第 157 條之 1 第 1 項規定，內線交易規範對象於實際知悉本公司有重大影響其股票價格之消息時，在該消息明確後，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。

5.2.2 Insiders shall not trade the Company's shares during the blackout periods, which commence thirty (30) days prior to the announcement of the annual financial report and fifteen (15) days prior to the announcement of each quarterly financial report.

內部人不得於年度財務報告公告前三十日，和每季財務報告公告前十五日之封閉期間交易其股票。

5.3. In according with the provision of paragraph 5 of Article 157-1 of ROC Securities Exchange Act, the scope of information that will have a material impact on the price of the securities of the Company shall include the following:


依證券交易法第 157 條之 1 第 5 項規定，重大影響本公司股票價格之消息範圍包括:

5.3.1. Information relating to the finance or business of the Company that will have a material impact on the price of the securities or the investment decisions of a reasonably prudent investor.

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。

5.3.2. Information relating to the supply and demand of securities on the market, or tender offer of such securities, the specific content of which will have a material impact on the price of the securities, or will have a material impact on the investment decision of a reasonably prudent investor

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。

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

5.4. Disclosure Procedures for the Information with a Material Impact on the Stock Price of the Company:

重大影響股票價格之消息，其公開方式：

5.4.1. The Company shall enter material information relating to the finance or business into “Market Observation Post System” (MOPS).

涉及本公司財務、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；

5.4.2. Material Information relating to the supply and demand shall be disclosed through one of the following means:

涉及市場供求之重大消息，其公開方式係透過下列方式之一公開：

5.4.2.1. The Company enters such information into MOPS.

本公司輸入公開資訊觀測站

5.4.2.2. Publicly announces the information on the market information system website.

基本市況報導公告

5.4.2.3. Arranges placement of non-local news covering the information in two or more daily national newspapers, national television news, or electronic newspapers issued by any the aforesaid media.


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。

5.5. Material Information Management Procedures:

重大資訊處理作業程序

5.5.1. The Company shall ensure nonpublic material information has been disclosed on a timely basis, with accuracy and completeness data pursuant with related laws, regulations, applicable rules and regulations of the Taiwan Stock Exchange Corporation, the Procedures for Verification and Disclosure of Material Information of Companies with TPEx Listed Securities (the “Procedures for Disclosure of Material Information”) and Questions and Answers promulgated by Taipei Exchange and this section.

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之規定或證券櫃檯買賣中心對有價證券上櫃公司重大訊息之查證暨公開處理程序（下稱重大訊息公開處理程序）、相關問答集及本條之規定辦理，以確保資訊之及時性、正確性及完整性。

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

5.5.2. Evaluation and Approval Procedures

評估及核決程序

5.5.2.1. When the Company makes a material decision or considers an event to be critical under the Procedures for Disclosure of Material Information, or determines that a decision or event is likely to have a material impact on the finance, business, shareholders' equity or the price of the securities of the Company following a further evaluation, the Company shall disclose material information within the period stipulated in related laws and regulations.

本公司決議之重大決策或發生重要事件符合重大訊息公開處理程序規定，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，應於法令規定時限內儘速發布重大訊息。

5.5.2.2. In the situation described in paragraph 5.5.2.1, the responsible department shall prepare documents stipulated in paragraph 5.5.3 and disclose material information within the period stipulated in related laws and regulations after being approved by the responsible officer.

於第5.5.2.1條之情形，權責單位應於事實發生日檢具第5.5.3條所定之資料，於法令規定發布時限前經權責主管簽核決行後發布重大訊息。

5.5.3. Records of the evaluation process, documents submitted for approval and other documents described in paragraph 5.5.2 with the following contents shall be kept in written form, by e-mails or in other electronic formats for at least a five-year period:

第5.5.2條之評估紀錄、陳核文件及相關資料應以書面、電子郵件或其他電子方式留存下列紀錄並至少保存五年：

5.5.3.1. What and how the information has been evaluated.

評估內容。


5.5.3.2. Who evaluates and approves the disclosures, substantiated by his/her signature, signing date and time.

評估及決行人員簽名或蓋章、日期與時間。

5.5.3.3. What material information has been disclosed and on which legal basis for the disclosure.

發布之重大訊息內容及適用之法規依據。

5.5.3.4. Any other relevant details.

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

其他相關資訊。

- 5.5.4. 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, managerial officer, or employee with knowledge of material information of the Company may divulge the information to others. No director, managerial officer, or employee of the Company may inquire about or collect any nonpublic material information of the Company not related to their job duties from a person with knowledge of such information, nor may they disclose to others any nonpublic material information of the Company of which they become aware for reasons other than the performance of their duties.

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。


- 5.5.5. Proper protection shall be given to files and documents containing the Company's nonpublic material information when transmitted in written form. When transmitted via emails or other electronic files, the information must be encrypted where appropriate. Files and documents containing the Company's nonpublic material information shall be duplicated and preserved in a secured location.

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，須以適當的加密處理。本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。

- 5.5.6. Any external institution or non-employee involved in any activities relating to a merger or acquisition, major memorandum of understanding, strategic alliance, other business partnership plans, or the signing of a material contract shall be required to sign a confidentiality agreement, and may not disclose to any other party any nonpublic material information of the Company thus acquired.

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。

- 5.5.7. The Company shall comply with the following principles when disclosing nonpublic material information:

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

本公司對外揭露內部重大資訊應秉持下列原則：

5.5.7.1. The information disclosed shall be accurate and complete and on a timely basis.

資訊之揭露應正確、完整且即時。

5.5.7.2. There shall be a well-founded basis for the information disclosure.

資訊之揭露應有依據。

5.5.7.3. The information shall be disclosed fairly.

資訊應公平揭露。

5.5.8. Any disclosure of the Company's nonpublic material information, except as otherwise provided by laws or regulations, shall be made by the Company's spokesperson, or by a deputy acting in such capacity in a confirmed sequential order. The disclosure may be made directly by the Chairman of the Company when necessary. The Company's spokesperson or acting spokesperson shall communicate to the public only the information within the scope authorized by the Company, and no personnel of the Company other than those serving as the Company's Chairman, spokesperson, or acting spokesperson may disclose any nonpublic material information of the Company to the public without authorization.

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，本公司人員，非經授權不得對外揭露內部重大資訊。

5.5.9. The Company shall keep following records when disclosing information to the public:

公司對外之資訊揭露應留存下列紀錄：

5.5.9.1. Who and when (date and time) the information is disclosed.

資訊揭露之人員、日期與時間。


5.5.9.2. How the information is disclosed.

資訊揭露之方式。

5.5.9.3. What information is disclosed,

揭露之資訊內容。

5.5.9.4. What written material is delivered.

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

交付之書面資料內容。

5.5.9.5. Any other relevant details.

其他相關資訊。

5.5.10. If any information released by the media is in any respect inconsistent with material information disclosed by the Company, the Company shall promptly issue a clarification on the MOPS and request the media to clarify the facts.

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。

5.5.11. Any directors, managerial officers and employees of the Company who are aware of any unauthorized disclosure of the Company's nonpublic material information shall report to the internal auditors as soon as practicable. Upon receipt of a report made pursuant to the preceding sentence, the internal auditors shall determine and take corresponding measures and shall keep a record of the results of the measures taken for future reference. The internal auditors shall also perform such audit as their duties may require.

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，應儘速向稽核人員報告。稽核人員於接受前項報告後，應擬定處理對策，並將處理結果做成紀錄備查，稽核人員亦應本於職責進行查核

5.5.12. The Company shall hold responsible and take appropriate legal action against any personnel under either of the following circumstances:

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：


5.5.12.1. Personnel of the Company disclose nonpublic material information without authorization to the public, or otherwise violate these Rules or any other applicable laws or regulations.

本公司人員擅自對外揭露內部重大資訊或違反本作業辦法或其他法令規定者。

5.5.12.2. A spokesperson or acting spokesperson of the Company communicates to the public any information beyond the scope authorized by the Company, or otherwise violates these Rules or any other applicable laws or regulations.

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辦法或其他法令規定者。

5.5.12.3. An outsider discloses nonpublic material information of the Company or

 GCS Holdings, Inc.	Administration Management Procedures	
	AD-19 Insider Trading and Nonpublic Material Information Management Rules	Rev:

violates these Rules or any other applicable laws or regulations which has caused harm to the property or interests of the Company.

本公司以外之人如有洩漏本公司內部重大資訊或違反本作業程序之情形，致生損害於本公司財產或利益者。

6. At least once a year, the Company shall hold trainings and conduct campaigns to promote awareness among all directors, managerial officers, and employees with respect to these Rules and related laws and regulations.

本公司每年至少一次對董事、經理人及受僱人辦理本作業辦法或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。

7. The Company should establish, maintain and declare with the regulators the basic information of Insiders within official timelines by methods required by related laws and regulations.

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。

8. These Rules and any amendments shall become effective and be implemented upon approval by the board of directors.

本辦法經董事會通過後施行，修訂時亦同。

113 年度禁止內線交易及董事封閉期間內部規範落實情形報告

本公司於 113 年度依據內部規範，積極通知董事避免在財務報告公告前之封閉期間內進行股票交易，具體落實情形如下：

第 2 次董事會通知

日期：113 年 2 月 12 日

方式：E-mail 通知

內容：通知所有董事第 2 次董事會開會日期及年度財務報告公告前之封閉期間，避免董事誤觸規範。

第 3 次董事會通知

日期：113 年 4 月 14 日

方式：E-mail 通知

內容：通知所有董事第 3 次董事會開會日期及各季財務報告公告前之封閉期間，避免董事誤觸規範。

第 5 次董事會通知

日期：113 年 8 月 29 日

方式：E-mail 通知

內容：通知所有董事第 5 次董事會開會日期及各季財務報告公告前之封閉期間，避免董事誤觸規範。

第 6 次董事會通知

日期：113 年 10 月 28 日

方式：E-mail 通知

內容：通知所有董事第 6 次董事會開會日期及各季財務報告公告前之封閉期間，避免董事誤觸規範。

上述通知紀錄顯示，本公司已依內部規範妥善履行通知義務，確保董事遵守封閉期間內不得交易股票之規定。