

YungShin Global Holding Corporation

Regulation of Insider Trading

Chapter 1: General Provisions

Article 1. (Purpose)

This Regulation is established to ensure the proper handling and disclosure of material information, prevent improper information leakage, and maintain the consistency and accuracy of the Corporation's public statements. It aims to protect investors and safeguard the interests of the Corporation.

Article 2. (Legal Basis)

The Corporation's internal management of insider trading prevention shall be conducted in accordance with the Securities and Exchange Act, relevant laws and regulations, Taiwan Stock Exchange (TWSE) rules, and this Regulation.

Article 3. (Scope of Application)

1. Directors, managers, and individuals designated by government agencies or corporate shareholders to perform duties on their behalf, as well as shareholders holding more than 10% of the Corporation's shares. The term "insiders" also includes their spouses, minor children, and shares held in others' names.
2. Persons who obtain information through professional duties or control relationships.
3. Persons who have lost the identities mentioned in the preceding two items for less than six months.
4. Persons who obtain information from any of the individuals listed above.

Article 4. (Insider Trading Prohibition)

Insiders who become aware of material information that could significantly affect the Corporation's stock price shall not buy or sell the Corporation's listed shares or equity-based securities on an exchange or at a securities firm prior to the public disclosure of the information or within 18 hours following its disclosure. Violation constitutes insider trading.

Article 5. (Scope of Material Information)

According to Paragraphs 5 and 6, Article 157-1 of the Securities and Exchange Act, material information includes:

1. Information related to the Corporation's finance or operations that could significantly affect its stock price or influence rational investment decisions.
2. Information related to the supply and demand in the securities market, tender offers, or other matters that may significantly affect stock prices or influence rational investment decisions.

Article 6. (Responsibilities)

1. The Finance and Accounting Department shall serve as the unit responsible for handling internal material information, and its duties include:
 - (1) Drafting and revising this Regulation.
 - (2) Handling inquiries, consultations, and evaluations related to the handling of material information.
 - (3) Accepting reports of information leaks and devising response measures.
 - (4) Establishing and maintaining systems for document, file, and electronic record retention.
 - (5) Performing other related tasks under this Regulation.
2. Internal auditors shall regularly review compliance and prepare audit reports.
3. Spokespersons and deputy spokespersons are responsible for centralized external communication; the board of directors is responsible for issuing material announcements.
4. The information reporting unit shall maintain an internal personnel database and report to the competent authority in the required format and within the designated time.

Article 7. (Timing of Material Information Formation)

The formation of material information shall be determined by the earliest of the following dates: the occurrence date, agreement date, contract signing date, payment date, commission date, transaction date, transfer date, resolution date of the audit committee or board of directors, or any other date sufficient to establish the occurrence.

Chapter 2: Procedures for Confidentiality and Disclosure of Material Information

Article 8. Directors, managers, and employees shall perform their duties with the care of a prudent administrator and loyalty, adhering to principles of good faith. Confidentiality agreements shall be signed when necessary.

They shall not disclose internal material information to others.

They shall not inquire about or collect internal, unpublished material information unrelated to their duties, nor disclose such information acquired during or outside the course of duty to others.

Article 9. When internal material information is delivered in written form, proper protection shall be in place. All files related to material information shall be backed up and stored securely.

Article 10. External institutions or individuals participating in Corporation mergers, key memorandums, strategic alliances, other business collaborations, or significant contract signings must sign confidentiality agreements. They shall not disclose internal material information prior to its public release or within 18 hours following disclosure.

Article 11. Disclosure of internal material information must follow these principles:

1. Information disclosed must be accurate, complete, and timely.
2. Disclosures must be based on verifiable grounds.
3. Information must be disclosed fairly.

Article 12. Disclosure of internal material information shall be handled by the Corporation's spokesperson or deputy spokesperson unless otherwise required by law. The order of delegation shall be confirmed. In special cases, it may be handled directly by the responsible person of the Corporation.

Statements made by the spokesperson or deputy spokesperson must remain within their authorized scope. Except for the responsible person, spokesperson, and deputy spokesperson, no personnel shall disclose internal material information without proper authorization.

Article 13. The following records shall be kept for external disclosure of information:

1. The person(s), date, and time of disclosure.
2. Method of disclosure.
3. Contents of the information disclosed.

4. Written materials delivered.
5. Any other relevant information.

Article 14. If media reports conflict with the Corporation's disclosures, the Corporation shall immediately clarify via the Market Observation Post System (MOPS) and request a correction from the media.

Chapter 3: Handling of Irregular Situations

Article 15. If a leak of internal material information is discovered, it shall be reported to the responsible unit immediately, and a response strategy shall be formulated. The audit office shall investigate the matter and record the results for future reference.

Article 16. In the following cases, the Corporation shall hold the responsible personnel accountable and take appropriate legal action:

1. Unauthorized disclosure of internal material information by Corporation personnel, or violation of this Regulation or relevant laws.
2. Statements by the spokesperson or deputy spokesperson beyond the scope of their authorization or in violation of this Regulation or relevant laws.
3. Leaks of internal material information by external individuals causing damage to the Corporation's property or interests, for which the Corporation shall pursue legal liability through appropriate channels.

Chapter 4: Internal Control and Employee Education

Article 17. This Regulation shall be incorporated into the Corporation's internal control system to ensure implementation of procedures related to the handling of internal material information.

Article 18. The Corporation shall conduct timely education and training on this Regulation and relevant regulations for directors, managers, and employees. Training must also be provided to newly appointed directors, managers, and employees.

Chapter 5: Supplementary Provisions

Article 19. This Regulation shall come into effect after approval by the board of directors. Amendments shall follow the same procedure.