

Advanced Optoelectronic Technology Inc  
Procedures for Handling Material inside Information

Article 1 (Purpose of these Procedure)

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

Article 2 (Material inside information shall be handled in accordance with applicable laws and regulations and these Procedures)

This Corporation 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 and these Procedures.

Chapter 2 Internal Important Information Processing

Article 3 (Scope of application)

These Procedures shall apply to all directors, supervisors, managerial officers, and employees of this Corporation.

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

Article 4 (Scope of material inside information)

The internal material information in these Procedures refers to the provisions of the Securities and Exchange Act, the relevant regulations of the Taiwan Stock Exchange, and relevant laws and orders.

Article 5 (Responsible unit in charge of the handling of material inside information)

The company's responsible unit for handling major internal information is the finance department, with the following powers:

1. Responsibility for formulating the drafts of these Procedures and any amendments to them.

2. Responsibility for receiving inquiries in connection with the methods of handling material inside information, and for consultation, review, and recommendations relating to these Procedures.
3. Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.
4. Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
5. Other activities related to these Procedures.

### Chapter 3 Internal Operation Procedures for Confidentiality of Major Information

#### Article 6 (Confidentiality firewall operations - Personnel)

The Corporation's directors, supervisors, 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 this Corporation may divulge the information to others.

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

The Company prohibits insiders (including directors, managers and employees, etc.) from using unpublished information in the market to buy and sell securities.

In order to protect the rights and interests of shareholders and implement equal treatment of shareholders, the stock trading control measures for insiders of the company from the date they learn about the company's financial report or related business content are as follows: Directors are not allowed to conduct stock trading during the closed period of 30 days before the announcement of annual financial report, and fifteen days before the announcement of quarterly financial reports.

#### Article 7 (Confidentiality firewall operations - Documents and information)

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

#### Article 8 (Operation of confidentiality firewalls)

This Corporation shall ensure that the firewalls specified in the preceding two articles are established, and take the following additional steps:

1. Adopt adequate control measures for the firewalls and perform periodic testing.
2. Enhance measures for custody and maintaining the secrecy of files and documents containing non-public material inside information of this Corporation.

#### Article 9 (Confidentiality obligations of outside organizations and persons)

Any organization or person outside of this Corporation that is involved in any corporate action of this Corporation 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 this Corporation's thus acquired.

### Chapter 4 Procedures for Disclosure of Important Internal Information

#### Article 10 (Principles of disclosure of material inside information)

This Corporation shall comply with the following principles when making external disclosures of material inside information:

1. The information disclosed shall be accurate, complete, and timely.
2. There shall be a well-founded basis for the information disclosure.
3. The information shall be disclosed fairly.

#### Article 10 (Implementation of the spokesperson system)

Any disclosure of this Corporation's material inside information, except as otherwise provided by law or regulation, shall be made by this Corporation'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 this Corporation.

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

#### Article 12 (Evaluation Procedures for Disclosure of Important Internal Information and Preservation of Review Records)

For the disclosure of internal material information, the company shall comply with relevant laws, orders and the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities" (hereinafter referred to as the Exchange's Procedures for Verification and Disclosure of Material Information), relevant Q&A and these operating procedures. Evaluation procedures and retention of audit records are as follows:

1. The responsible unit shall review the company's financial and business status if it meets the requirements of the "Exchange's Procedures for Verification and Disclosure of Material Information" for disclosure of significant information. After further evaluation of significance, if decisions or events that may have a significant impact on finances, business, shareholders' equity or securities prices, the responsible unit should fill in the "Material Information Release Application " with relevant documents approved by the general manager and spokesperson, and send it to the responsible unit's (finance department) for announcement and disclosure within the time limit specified by law.
2. The responsible unit shall complete and specifically disclose the contents of each column in accordance with the Material Information Release Application format, submit it to the financial chief and an announcement will be made after approval.
3. The responsible unit should keep complete records of the evaluation, review process and release track of material information. Documents and related information shall be kept for at least five years for inspection.
4. When releasing material information, the following written records should be kept:
  - (1). "Material Information Release Application " signed by the responsible

unit and specialized unit.

(2). Other relevant information.

#### Article 13 (Response to false media coverage)

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

#### Article 14 (Reporting of unusual events)

Any director, supervisor, managerial officer, or employee of this Corporation that becomes aware of any unauthorized disclosure of this Corporation's material inside information shall report to the responsible unit and the internal audit department of this Corporation 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 (Disciplinary measures)

This Corporation shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:

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

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

## Chapter 6 Procedures for insider information reporting

### Article 16 (Applicable objects and timing)

Applicable objects are the company's directors, managers and shareholders who hold more than 10% of the total shares, including their spouses, minor children and those who hold them in the name of others.

If a legal person is elected as a director of a company, this also applies to the representative appointed by him, the representative's spouse, minor children, and those who hold them in the name of others.

Insiders referred to in the preceding paragraph shall declare in accordance with the regulations upon their new appointment or dismissal and at the time when declarations are required by the competent authority.

### Article 17 (Declaration Procedures)

1. Deal with the filing and management of insider information.
2. Insiders transfer stocks in accordance with Article 22-2 of the Securities and Exchange Act:
  - (1). After receiving the insider's "Registration Form for Expected Transfer of Shares", the company should enter it into the Market Observation Post System (MOPS) before 17:30 on the same day.
  - (2). When an insider transfers stocks in accordance with Article 22-2, Paragraph 1, Paragraph 2 of the Securities and Exchange Act, if the transfer is not completed within the expected transfer period, after receiving "Statement of Failure by Insider to Make a Registered Transfer of Shareholding by the Deadline", based on this Statement, the Company should enter the information into Market Observation Post System (MOPS) before 17:30 on the same day.
3. Before the fifth day of each month, company insiders should submit a declaration form about changes in shareholdings for the previous month to the company. The handling personnel will check and register the increase or decrease in insiders' shareholdings and collect the declaration forms for review.
4. The company compiles the changes in shareholdings of insiders and enters them into the Market Observation Post System (MOPS) before the 15th of each month.
5. When an insider is newly appointed or dismissed, the information declaration of the "insider new appointment or dismissal real-time reporting operation" should be completed within two days when the fact occurs.

6. The directors and managers of the company shall, within five days from the date of taking office, complete the signing of a declaration of understanding of the law, and the declaration shall be retained by the company for reference. The company shall send a copy of the director's declaration to the competent authority within ten days from the date of appointment of the director. However, if there are legitimate reasons and the approval of the competent authority, the reporting period may be extended to fifteen days from the date of appointment of the director.

## Chapter 7 Internal Control Operations and Internal Education

### Article 18 (Internal controls)

These Procedures shall be incorporated into this Corporation'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 19 (Awareness campaigns)

At least once per year, this Corporation shall conduct educational campaigns to promote awareness among all directors, supervisors, managerial officers, and employees with respect to these Procedures and related laws and regulations.

This Corporation shall also provide educational campaigns to new directors, supervisors, managerial officers, and employees in a timely manner.

## Chapter 8 Supplementary Provisions

### Article 20

These Procedures shall be implemented after being approved by the board of directors. Subsequent amendments thereto shall be effected in the same manner.

These Procedures were established on May 31, 2013.

The first revision was on March 27, 2015.

The second revision was on August 4, 2022.

The third revision was on November 7, 2022.