



GCS Holdings, Inc.

Administration Management Procedures

AD-20 Rules of Conduct with Respect  
to Inside Information and Trading

Rev:

# GCS Holdings, Inc.


---

## RULES OF CONDUCT WITH RESPECT TO INSIDE INFORMATION AND TRADING

### 防範內線交易管理作業辦法

TOTAL REVISION HISTORY IS IN DOCUMENT CONTROL FILE

REV.	ECN NO.	REQUESTOR	BRIEF DESCRIPTION	DATE
			New copy	

 <b>GCS Holdings, Inc.</b>	Administration Management Procedures	
	AD-20 Rules of Conduct with Respect to Inside Information and Trading	Rev:

### 1. Objective:

目的:

The Rules set forth below are the guidelines for GCS Holdings Inc. (the “Company”) and its Insiders to prevent violation of the insider trading regulations due to premeditation or unfamiliar with the laws which causing litigation or 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 for conduct with respect to inside information and trading.

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 Securities and 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. The subject person under the Insider Information Trading besides the aforementioned Insiders includes the following: 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。


### 3. Responsibility:

GCS Holdings, Inc.

Confidential

If **CONTROLLED** is not red, Document is Uncontrolled

Page 2 of 9

 <b>GCS Holdings, Inc.</b>	Administration Management Procedures	
	AD-20 Rules of Conduct with Respect to Inside Information and Trading	Rev:

權責單位:

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

本公司 CEO Office 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 education and updated knowledge regarding to these Rules 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. Each entity who has critical 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 audit issues 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 issued by the spokesperson or the deputy 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 state or clarify the media reports 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 of the Company's public announcements shall be recorded and stored in accordance with the regulations and laws. .

公告文件紀錄應符合規定並保存。

 <b>GCS Holdings, Inc.</b>	Administration Management Procedures	
	AD-20 Rules of Conduct with Respect to Inside Information and Trading	Rev:

## 5. Procedures:

作業內容:

5.1. In accordance with Article 157-1 of Securities and 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 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 subjects listed above.

從前 4 款所列之人獲悉消息之人。


5.1.6. In accordance with Article 22-2 of Securities and Exchange Act, the calculation 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 and 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。

## 5.2. Insider Trading:

內線交易:

In accordance with Article 157-1 of Securities and Exchange Act, upon actual

 <b>GCS Holdings, Inc.</b>	Administration Management Procedures	
	AD-20 Rules of Conduct with Respect to Inside Information and Trading	Rev:

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 being confirmed, the subject person under the Insider Trading 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 cause 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。

- 5.3. In according with the provision of paragraph 5 of Article 157-1 of Securities and 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。


- 5.4. Material information disclosure procedures which the information will have a material impact on the 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:

 <b>GCS Holdings, Inc.</b>	Administration Management Procedures	
	AD-20 Rules of Conduct with Respect to Inside Information and Trading	Rev:

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. Coverage of the information by two or more daily national newspapers on non-local 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 inside information procedures:

重大資訊處理作業程序


5.5.1. The Company conducts the disclosure of material inside information which should comply with related laws, regulations, and the applicable rules and regulations of the Taiwan Stock Exchange Corporation and the GreTai Securities Market.

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或證券櫃檯買賣中心之規定辦理。

5.5.2. 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 inside 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 material non-public 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.

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。



 <b>GCS Holdings, Inc.</b>	Administration Management Procedures	
	AD-20 Rules of Conduct with Respect to Inside Information and Trading	Rev:

5.5.3. 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 via email or other electronic files must be processed with appropriate security technology such as encryption or electronic signatures.

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。

5.5.4. Any organization or person outside of the Company that is involved in any corporate action 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 any other party any material inside 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。

5.5.5. The Company shall comply with the following principles when making external disclosures of material inside information.

本公司對外揭露內部重大資訊應秉持下列原則：

5.5.5.1. The information disclosed shall be accurate, complete and timely.

資訊之揭露應正確、完整且即時。

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


資訊之揭露應有依據。

5.5.5.3. The information shall be disclosed fairly

資訊應公平揭露。

5.5.6 Any disclosure of the Company's material inside information, except as otherwise provided by laws or regulations, 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 the Chairman of the Company when necessary. 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 Chairman, spokesperson, or deputy spokesperson may disclose any material inside information of the Company to outside parties 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

 <b>GCS Holdings, Inc.</b>	Administration Management Procedures	
	AD-20 Rules of Conduct with Respect to Inside Information and Trading	Rev:

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。

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

公司對外之資訊揭露應留存下列紀錄：

5.5.7.1. Who disclosed the information and When

資訊揭露之人員、日期與時間。

5.5.7.2. How information is disclosed

資訊揭露之方式。

5.5.7.3. What information is disclosed

揭露之資訊內容。

5.5.7.4. What written material is delivered

交付之書面資料內容。

5.5.7.5. Any other relevant details

其他相關資訊。


5.5.8. 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.

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。

5.5.9. Any directors, managerial officers and employees of the Company that becomes aware of any unauthorized disclosure of the Company's material inside information shall report to the internal auditors as soon as practicable. Upon receipt of a report made pursuant to the preceding paragraph, the internal auditors shall formulate corresponding measures and shall keep a record of the results of the measures 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



 <b>GCS Holdings, Inc.</b>	Administration Management Procedures	
	AD-20 Rules of Conduct with Respect to Inside Information and Trading	Rev:

5.5.10. The Company shall take measures to discover those 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：

5.5.10.1. Personnel of the Company disclose material inside information without authorization to any outside party, 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。

5.5.10.2. 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 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。

6. 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 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 set up and maintain the basic documentations of insider and declare with authority per regulated way and term. The insider information shall be established and maintained and reported to regulators in accordance with the requirements of 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 to them shall 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。