

VSO ELECTRONICS CO., LTD.

Internal Procedures for Handling Material Information

(This English translation is prepared in accordance with the Chinese version and is for reference purposes only. If there are any inconsistencies between the Chinese version and this translation, the Chinese version shall prevail.)

Article 1 (Purpose of These Procedures)

To establish an effective internal mechanism for handling and disclosing material information, to prevent inappropriate information leakage, and to ensure consistency and accuracy in the information disclosed externally by the company, these procedures have been established for compliance.

Article 2 (Compliance with Laws and Procedures)

The handling and disclosure of material internal information must comply with relevant laws, orders, regulations of the Securities and Exchange Center, and these procedures.

Article 3 (Applicable Parties)

These procedures apply to the company's directors, managers, and employees. The company should also encourage others who gain knowledge of material internal information due to their status, profession, or control relationship to adhere to the relevant provisions of these procedures.

Article 4 (Scope of Material Information)

Material internal information, as referred to in these procedures, is drafted by the company's designated unit for handling such information and approved by the board of directors. The drafting process should consider relevant laws, orders, and regulations of the Securities and Exchange Center.

Article 5 (Designated Unit for Handling Material Information)

The Finance Center is designated as the unit responsible for handling material internal information with the following functions:

1. Drafting and revising the procedures.
2. Handling evaluations, consultations, reviews, and providing recommendations related to the procedures.
3. Receiving reports of material information leaks and developing countermeasures.
4. Formulating a preservation system for all documents, files, and electronic records related to these procedures.
5. Other matters related to these procedures.

Article 6 (Firewall Operations – Personnel Management)

Directors, managers, and employees of the company shall execute their duties with due care, loyalty, and integrity and are required to sign confidentiality agreements. Directors, managers, and employees who have knowledge of the company's internal material information are prohibited from disclosing such information to others.

Directors, managers, and employees of the company are also prohibited from inquiring about or collecting non-public internal material information unrelated to their job responsibilities from individuals who have knowledge of such information. Any non-public internal material information obtained outside the scope of their duties shall not be disclosed to others.

Article 7 (Firewall Operations – Document and Information Management)

When transmitting material internal information in written form, appropriate protection should be in place. Electronic transmissions, such as emails, should be labeled as "confidential." Internal material information files should be backed up and stored securely.

Article 8 (Firewall Implementation)

The company should ensure the establishment of firewalls as prescribed in the previous two articles and take the following measures:

1. Implement appropriate firewall control measures and conduct periodic testing.
2. Enhance the protection and confidentiality of files containing non-public internal material information.

Article 9 (Confidentiality for External Parties)

External parties, when involved in company mergers, key memoranda, strategic alliances, or other business collaboration projects, must sign confidentiality agreements and refrain from disclosing the company's internal material information.

Article 10 (Principles, Evaluation, and Approval Procedures for Disclosure of Material Information)

When the company releases material information, it shall do so in accordance with relevant laws, orders, and the verification and public disclosure procedures for significant information of listed companies as stipulated by the Securities and Exchange Center, as well as relevant Q&A guidelines and these procedures, to ensure the timeliness, accuracy, and completeness of the information.

If a significant decision or event determined by the company meets the verification and public disclosure criteria for listed company material information set by the Securities and Exchange Center, or if, upon further evaluation, the decision or event significantly impacts the company's finances, operations, shareholder equity, or stock price, the responsible department shall complete a "Material Information Release Application and Evaluation Checklist" on the date the fact occurs. This form must be signed by the department head, submitted to the company's designated unit for material information review, and then sent to the company's spokesperson or chairman for approval. The material information should be promptly disclosed within the statutory timeframe.

Article 11 (Implementation of the Spokesperson System)

The disclosure of the company's material internal information, unless otherwise stipulated by laws or regulations, shall be handled by the company's spokesperson or alternate spokesperson, with the sequence of delegation clearly defined. If necessary, the company's responsible person may handle the disclosure directly.

The statements made by the company's spokesperson and alternate spokesperson shall be limited to the scope authorized by the company. Apart from the responsible person, spokesperson, and alternate spokesperson, other company personnel are not permitted to disclose material internal information without authorization.

Article 12 (Documentation of Material Information Disclosure)

The company shall document disclosures of material information, including:

1. Evaluation content.
2. Signatures, seals, and timestamps of evaluators, reviewers, and decision-makers.
3. Content of disclosed material information and applicable regulatory references.
4. Other related information.

Article 13 (Response to Inaccurate Media Reports)

If media reports differ from the company's disclosed information, the company shall clarify on the public information observatory or request a correction from the media outlet.

Article 14 (Reporting of Unusual Situations)

Directors, managers, and employees who become aware of a material information leak must promptly report to the designated unit and the internal audit unit, which will develop a handling strategy and

keep a record of the process. Internal audit shall also conduct an inspection based on its responsibilities.

Article 15 (Handling Violations)

If any of the following occur, the company shall hold the responsible individuals accountable and take appropriate legal measures:

1. Unauthorized disclosure of material information or violation of these procedures or other legal provisions by company personnel.
2. Statements made by the spokesperson or alternate spokesperson exceeding their authorization or violating these procedures or legal regulations.

For any third party leaking the company's material information or violating these procedures, which results in damage to the company's property or interests, the company shall pursue legal action through relevant channels.

Article 16 (Internal Control Mechanism)

These procedures are incorporated into the company's internal control system. Internal auditors should periodically review compliance and produce audit reports to ensure the implementation of these procedures.

Article 17 (Education and Advocacy)

The company shall provide education and advocacy on relevant legal information for directors, managers, and employees as appropriate.

Article 18

These procedures shall take effect upon approval by the board of directors, with the same applying to any amendments.

Established on December 16, 2022 (Year 111 in the Republic of China calendar).