



DELPHA CONSTRUCTION CO., LTD.

Operation Procedures for the Processing of Material Information

Chapter 1 – General Provisions

Article 1. Purpose of These Procedures

These Procedures are established to create a mechanism for handling and disclosure of the Company's material inside information, to prevent improper leakage of such information, and to ensure the consistency and accuracy of external disclosures made by the Company.

Article 2. Processing of Material Inside Information Shall Be Conducted in Accordance with Laws and These Procedures

The Company shall handle and disclose material inside information in accordance with applicable laws, regulations, directives, the rules of the TWSE, and these Procedures.

Article 3. Scope of Application

These Procedures apply to the Company's directors, managerial officers, and employees.

The Company shall ensure that any person who gains access to its material inside information due to their status, profession, or control relationship also complies with the relevant provisions of these Procedures.

Article 4. Scope of Material Inside Information

The term "*material inside information*" as used in these Procedures refers to material information or material events as defined under the Securities and Exchange Act, applicable laws and regulations, and the relevant rules of the TWSE.

Article 5. Responsible and Designated Units for Handling Material Inside Information

Each department of the Company shall be the responsible unit for handling material inside information, while the shareholder services unit serve as the designated unit.

The designated unit shall have the following responsibilities:

1. Responsible for drafting and amending the Procedures.
2. Responsible for handling tasks related to the processing of material inside information, and for providing consultation, review, and advice relating to these Procedures.



3. Responsible for accepting reports concerning the leakage of material inside information and formulating countermeasures.
4. Responsible for establishing the preservation system for all documents, records, and electronic data related to these Procedures.
5. Other tasks related to these Procedures.

Chapter 2 – Confidentiality Procedures for Material Inside Information

Article 6. Confidentiality Firewall – Personnel

Personnel subject to these Procedures shall perform their duties with the due care of a good administrator and the obligation of fidelity and shall act in good faith and with integrity.

Personnel subject to these Procedures shall not disclose material inside information to others.

Personnel subject to these Procedures shall not inquire about or collect any unpublished material inside information from individuals who possess such knowledge, if such information is unrelated to their job duties. They shall also not disclose any unpublished material inside information learned in a non-business capacity to others.

Article 7. Confidentiality Firewall – Physical Measures

When transmitting documents containing material inside information, appropriate safeguards should be in place. Such documents shall be backed up and stored in a secure location.

Article 8. Confidentiality Obligations of External Parties

External institutions or individuals who, due to their participation in the Company's mergers, acquisitions, or strategic alliances, gain access to the Company's material inside information, shall sign confidentiality agreements in the relevant contracts and shall not disclose such information to others.

Chapter 3 – Procedures for Disclosure of Material Inside Information

Article 9. Principles for Disclosure of Material Inside Information

The Company shall adhere to the following principles when disclosing material inside information externally:

1. Disclosure shall be accurate, complete, and timely.
2. Disclosure shall be based on substantiated grounds.
3. Information shall be disclosed in a fair and non-discriminatory manner.

**Article 10. Implementation of Spokesperson System**

Unless regulated by law or regulation, disclosure of material inside information shall be handled by the Company's spokesperson or deputy spokesperson in the confirmed order of delegation. Where necessary, such disclosure may be made directly by the responsible person of the Company.

The spokesperson and deputy spokesperson must only speak within the scope of their authorization. No Company personnel except for the responsible person, spokesperson, or deputy spokesperson could disclose material inside information externally without prior authorization.

Article 11. Record of Disclosure of Material Inside Information

The Company shall retain records of the following items for each external disclosure of material inside information:

1. The person(s) disclosing the information, along with the date and time.
2. The method of disclosure.
3. The content of the disclosed information.
4. The content of any written materials provided.
5. Other relevant information.

Article 12. Assessment and Approval Procedures for the Release of Material Information

Where a resolution or significant event of the Company meets the criteria for material information as stipulated by the TWSE "Procedures for Verification and Disclosure of Material Information of Listed Companies," or where further evaluation determines that such a decision or event would have a material impact on the Company's finances, business operations, shareholder rights, or stock price, the responsible unit shall immediately report to the designated unit. The designated unit shall then promptly disclose the material information within the statutory time limit.

Article 13. Preservation of Internal Approval Records for Material Information

The assessment, review, approval, and disclosure of the Company's material information shall be conducted in writing and submitted to the Chairman for final approval, except in emergency situations or outside of official working hours where electronic approval may be permitted. Applications for disclosure of material information and the "Material Information Assessment Checklist" must be documented in writing. If electronic means are used for assessment or approval, written records shall be archived afterward. The assessment records, approval documents, and relevant materials shall be retained for no less than five years.



The Company shall retain the following records for each disclosure of material information:

1. Contents of the evaluation.
2. Signatures or stamps, dates, and times of the evaluators, reviewers, and final approvers.
3. Content of the disclosed material information and applicable legal basis.
4. Other relevant information.

Article 14. Response to Inaccurate Media Reports

If the media reports the information inconsistent with the Company's disclosures, the Company shall immediately issue clarification via the Market Observation Post System (MOPS) and request the media outlet to issue corrections.

Chapter 4 – Handling of Exceptional Circumstances

Article 15. Reporting of Exceptional Circumstances

If any director, managerial officer, or employee of the Company aware of a leakage of material inside information, they shall promptly report the incident to the designated unit and the internal audit office.

Upon receipt of the report, the designated unit shall formulate appropriate countermeasures, when necessary, convening meetings with the internal audit office and relevant departments to discuss the handling approach. The results shall be documented for future reference. The internal audit office shall also conduct a corresponding audit based on its responsibilities.

Article 16. Handling of Violations

In any of the following circumstances, the Company shall hold the responsible person(s) accountable and take appropriate legal action:

1. If any Company personnel disclose material inside information without authorization or violate these Procedures or other applicable laws or regulations.
2. If the Company's spokesperson or deputy spokesperson makes public statements beyond the authorized scope or in violation of these Procedures, other laws or regulations. If any external party leaks the Company's material inside information and causes damage to the Company's property or interests, the Company shall pursue legal liability through appropriate channels.

Chapter 5 – Internal Control Operations and Internal Education and Promotion



Article 17. Internal Mechanism

These Procedures shall be incorporated into the Company's internal control system. Internal audit personnel shall periodically assess compliance and prepare audit reports to ensure proper implementation of these Procedures for handling material inside information.

Article 18. Education and Promotion

The Company shall conduct training and promotional activities regarding these Procedures and relevant laws and regulations for all applicable personnel.

Chapter 6 – Supplementary Provisions

Article 19.

These Procedures shall take effect upon approval by the Board of Directors. The same shall apply to any amendments.

Article 20.

These Procedures were originally enacted on December 3, 2009.

First amendment: March 24, 2015.

Second amendment: March 23, 2018.

Third amendment: December 27, 2022.