

VIVOTEK INC.
**Procedures for Handling Material Inside Information and Insider Trading
Prevention Management**

Approved by the Board of Directors on May 2, 2017
Amended and approved by the Board of Directors on April 27, 2022
Amended and approved by the Board of Directors on Oct 26, 2022

- Article 1 Purpose
These Procedures are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by the Company, in order to prevent improper information disclosures and to ensure the consistency and accuracy of the information released by the Company to the public.
- Article 2 Compliance with Laws and Regulations
The Company shall implement its handling and disclosure of material inside information, as well as the prevention of insider trading, in accordance with applicable laws and regulations, the rules and regulations of the TWSE, and these Procedures.
- Article 3 Scope of Application
These Procedures shall apply to all directors, managerial officers, and employees of the Company.
The Company shall ensure that any other person who acquires knowledge of the Company'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
For the purpose of these Procedures, the term "material inside information" refers to information that – with reference to the Securities and Exchange Act, other applicable laws and regulations, as well as the applicable rules and regulations of the TWSE – is defined as material inside information by the responsible unit in charge of handling of such information and is further approved by a resolution of the Board of Directors. The assessment of materiality should be conducted in accordance with Article 13.
- Article 5 Restrictions on the Trading of Securities
Directors and managers of the Company, as stipulated in Article 3 of these Procedures, upon knowing of any material inside information referred to in Article 4 of these Procedures, shall not purchase or sell shares of the Company or any other equity-type security of the Company prior to the public disclosure of such information or within 18 hours after its public disclosure. Should there be any amendments to the relevant laws and regulations, the provisions of the amended laws shall apply.
- Article 6 Responsible Unit in Charge of the Handling of Material Inside Information
The Company shall establish the Finance and Accounting Division charged with handling material inside information and insider trading prevention.
The unit shall have the following functions and authorities:
1. Responsible for formulating the drafts of these Procedures and any amendments to them.
 2. Responsible for receiving inquiries in connection with the methods of handling material inside information, as well as for consultation, review, and recommendations relating to these Procedures.
 3. Responsible for receiving reports on unauthorized disclosures of material inside information and for the formulation of corresponding measures.

4. Responsible for designing a system of preserving all documents, files, electronic records, and other materials related to these Procedures.
5. Responsible for establishing and maintaining the records of the Company's directors, managers, and shareholders holding more than 10% of the Company's shares, as well as their spouses and minor children, and for maintaining the records of the directors and the managers who report to the Company their ownership of the Company's stock under another person's name.
6. Other activities related to these Procedures.

Article 7 Confidentiality Firewall Operations – Personnel Management

The Company's directors, managerial officers, and employees shall exercise due diligence, along with upholding the fiduciary duty of a good administrator, and act in good faith when performing their duties, and they 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 non-public material inside information of the Company that is 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.

Article 8 Confidentiality Firewall Operations - Documents and Information Management

Files and documents containing the Company's material inside information shall be appropriately marked with the word "confidential" for protection when transmitted in written form. When transmitted by e-mail or other electronic means, such files and documents must be processed with any appropriate security technology such as encryption or electronic signatures.

Files and documents containing the Company's material inside information shall be backed up and stored in a secure location.

Article 9 Operation of Confidentiality Firewalls

The Company shall ensure that the firewalls specified in the preceding two articles are established and shall 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 the Company.

Article 10 Confidentiality Obligations of Outside Organizations and Persons

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

Article 11 Principles of Disclosure of Material Inside Information

The Company 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 12 Implementation of the Spokesperson System

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. The order of succession for representation should be clearly

established. When necessary, the disclosure may be made directly by the responsible person of the Company.

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

Article 13 Assessment and Approval Procedures for Internal Material Information

When the Company releases material information, it must comply with relevant laws, regulations, and the Taiwan Stock Exchange's procedures for verifying and publicly disclosing material information for listed companies, including relevant Q&As and these operating procedures. This is to ensure that the information is timely, accurate, and complete.

Major decisions made by the Company, or any significant events that occur must comply with the Taiwan Stock Exchange's verification and public handling of material information for listed companies. The responsible department should complete the "Material Information Disclosure Application Form" and the "Material Information Assessment Checklist" on the date of the event, obtain the department supervisor's signature, and submit these documents to the Company's dedicated material information unit for review. Upon completion of review, the documents are then forwarded to the Company spokesperson for additional scrutiny. The material information should be disclosed following the Chairman's approval and within the regulatory deadline.

Article 14 Record Keeping of Internal Material Information Review

The Finance and Accounting Department, as the dedicated unit for material information, is responsible for assessing, reviewing, approving, and disclosing material information. Except in emergencies, non-working hours, or unforeseen circumstances where electronic review is permissible, the "Material Information Disclosure Application Form" and "Material Information Assessment Checklist" should be recorded in writing and reviewed by the Chairman. If reviewed electronically, a written record should be filed afterward. All assessment records, review documents, and related materials should be retained for at least five years.

When disclosing material information, the Company should maintain the following records:

1. Details of the assessment.
2. Signatures or stamps, dates, and times of the personnel involved in the assessment, review, and decision-making.
3. Content of the disclosed material information and the relevant legal basis.
4. Other pertinent information.

Article 15 Response to False Media Coverage

If a media agency releases information that is in any respect inconsistent with the 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.

Article 16 Reporting of Unusual Events

Any director, supervisor, managerial officer, or employee of the Company that becomes aware of any unauthorized disclosure of the Company's material inside information shall report the incident to the Chairperson, the General Manager, the internal audit department, or the responsible unit of the Company 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 or legal personnel 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 17 Disciplinary Measures

The Company shall take measures to discover those responsible for any unauthorized disclosure of the Company's material inside information and shall take appropriate legal action against any personnel under either of the following circumstances:

1. The employee of the Company discloses 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 the Company communicates to any outside party any information beyond the scope authorized by the Company, or otherwise violates these Procedures or any other applicable law or regulation.

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

Article 18 Internal Controls

These Procedures shall be incorporated into the Company'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 and insider trading prevention management

Article 19 Awareness Campaigns

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 Procedures and other relevant laws and regulations.

The Company shall also provide educational campaigns to new directors, managerial officers, and employees in a timely manner.

Article 20 These Procedures were established on March 28, 2011 and took effect after having been submitted to and adopted by the Board of Directors. Subsequent amendments thereto shall be put into effect in the same manner.

The first amendment was made on May 2, 2017.

The second amendment was made on April 27, 2022.

The third amendment was made on Oct 26, 2022.