

Kedge Construction Co., Ltd.

SFD00402

Document Type: Control Document

File Category	Procedure File	Internal Control File Number	I C P 1 0 2 0
File name	Internal Major Information Processing Procedures	System File Number	C S P 2 2 0

I . Range :

Applicable to the directors, supervisors, managers and employees of the company.
For other persons who have learned of the company's internal material information due to their status, occupation or control relationship, the company shall urge them to comply with the relevant regulations of this operating procedure.

II . Reference Document :

1. Regulations Governing Establishment of Internal Control Systems by Public Companies.
2. Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.

III . Reference form : (Form retention period)

None.

IV . Definition :

Important internal information: material information required by the Securities Exchange Law and related laws, orders and relevant regulations of the Taiwan Stock Exchange.

V . Power and responsibility :

1. The Stock Affairs Group of the Finance Department: This is the company's special unit for handling major internal information. Its powers are as follows :
 - (1) Responsible for drafting and revising the draft of this operating procedure.
 - (2) Responsible for receiving consultations, deliberation and suggestions related to the processing of important internal information and the procedures.
 - (3) Responsible for receiving reports on leaks of major internal information and formulating countermeasures.
 - (4) Responsible for drafting the preservation system of all documents, files and electronic records related to this operating procedure.

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(5) Other business related to this operating procedure.

2. Audit Office: understand the compliance of this operating procedure and implement the implementation of this operating procedure.
3. All units: immediately deliver the major internal information files to the Share Affairs Team of the Finance Department in writing to handle external disclosures.

VI. Operation flow description: none

VII. Operating procedures and control points :

I . Procedures for confidentiality of important internal information :

- ⊙ Responsible personnel: the stock affairs group of the Finance Department, various units

(I) 、 Operating procedures :

1. Directors, supervisors, managers and employees who are aware of the material internal information of the company shall not disclose the material internal information they know to others.
2. The directors, supervisors, managers and employees of the company shall not inquire or collect the company's undisclosed major internal information from persons who know of the company's internal material information.
3. When the company's internal major information files are transmitted in writing, they should be properly protected. When sending by e-mail or other electronic means, it must be processed with appropriate encryption or electronic signature and other security technologies. File files of

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important information within the company should be backed up and kept in a safe place.

4. The company shall ensure the establishment of the firewall prescribed in the first three items and take the following measures :
 - (1) Adopt appropriate firewall control measures and regularly test.
 - (2) Strengthen the custody and confidentiality measures of the company's undisclosed major internal information files.
5. Organizations or personnel outside the company shall sign confidentiality agreements for participating in mergers and acquisitions of the company, important memoranda, strategic alliances, other business cooperation plans, or signing of important contracts, and shall not disclose important internal information of the company to others.

(II) 、 Control focus :

1. When the company's internal major information files are sent by e-mail or other electronic means, they must be processed with appropriate encryption or electronic signatures and other security technologies.
2. File files of important information within the company should be backed up and kept in a safe place.
3. Organizations or personnel outside the company should sign a confidentiality agreement for participating in the company's mergers and acquisitions, important memoranda, strategic alliances, other business cooperation plans or signing of important contracts.

II. Procedures for Disclosure of Important Internal Information :

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- ⊙ Responsible personnel: the stock affairs group of the Finance Department, various units

(I) 、 Operating procedures :

1. The disclosure of major internal information of the company shall be handled by the spokesperson or acting spokesperson of the company unless otherwise provided by laws or regulations; if necessary, the person in charge of the company may be directly responsible for handling.
2. The speech content of the company's spokesperson and acting spokesperson shall be limited to the scope authorized by the company, and except for the company's responsible person, spokesperson and acting spokesperson, the company's personnel shall not disclose internal material without authorization.
3. The company's external information disclosure should keep the following records :
 - (1) Person, date and time of information disclosure.
 - (2) Information disclosure method.
 - (3) Information disclosure.
 - (4) The content of the written information delivered.
 - (5) Other related information.
4. If the content reported by the media is inconsistent with the content disclosed by the company, the company should immediately clarify at the public information observatory and request correction from the media.

(II) 、 Control focus :

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1. Except for the person in charge, spokesperson and acting spokesperson of the company, the personnel of the company shall not disclose important internal information without authorization.
2. The company's external information disclosure should keep records.

III. Handling of abnormal situations :

- ⊙ Responsible personnel: the stock affairs group of the Finance Department, Audit Office, various units

(I) 、 Operating procedures :

1. If the directors, supervisors, managers and employees of the company become aware of any leakage of material internal information, they should report to the stock affairs team or audit office of the Finance Department as soon as possible.
2. After receiving the previous report, the stock affairs team of the Finance Department should formulate countermeasures, and if necessary, invite the audit office and other departments to discuss and deal with it, and record the processing results for review. The audit office should also conduct inspections based on its duties.
3. If there is one of the following circumstances, the company shall hold relevant personnel accountable and take appropriate legal measures:
 - (1) Persons of the company who disclose important internal information or violate this operating procedure or other laws and regulations without authorization.

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(2) The company's spokesperson or acting spokesperson's external statements exceed the scope of the company's authorization or violate this operating procedure or other laws and regulations.

4. If a person outside the company leaks major information inside the company, causing damage to the company's property or interests, the company shall pursue its legal liability through relevant channels.

(II) 、 Control focus :

1. After receiving the report of the leakage of major internal information, the stock affairs team of the Finance Department should formulate countermeasures and record the processing results for future reference. The audit office should also conduct inspections based on its duties.
2. If the personnel of the company disclose important internal information to the outside without authorization or violate this operating procedure or other laws and regulations, the company shall hold them accountable and take appropriate legal measures.

IV. Internal education :

- ⊙ Responsible personnel: the stock affairs group of the Finance Department

(I) 、 Operating procedures :

The company shall handle the education and promotion of this operating procedure and related laws and regulations at least once a year ◦

(II) 、 Control focus :

Does the company handle the educational promotion of this operating procedure and related laws and regulations at least once a year?