

PlayNitride Inc.

Procedures for Handling Material Inside Information

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Chapter 1 General Provision

Article 1 (Purpose of these Procedures)

The Procedures for Handling Material Inside Information (hereinafter as “these Procedures”) are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by PlayNitride Inc. (hereinafter as “this Corporation”), in order to prevent improper information disclosures and to ensure the consistency and accuracy of information released by this Corporation to the public.

Article 2 (Material Inside Information shall be handled in accordance with applicable laws and regulations and these Procedures)

This Corporation shall implement its handling and disclosure of material inside information in accordance with applicable laws and regulations, the rules and regulations of the Taiwan Stock Exchange Corporation or the GreTai Securities Market, and these Procedures.

Article 3 (Scope of Application)

These Procedures shall apply to all directors, supervisors, managerial officers, and employees of this Corporation.

This Corporation shall ensure that any other person who acquires knowledge of this Corporation’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 、 Procedures and Contents for Evaluation and Approval of Material Inside Information)

For the purposes of these Procedures, the term “material inside information” refers to information that is defined by the responsible unit in charge of handling of such information and is further approved by a resolution of the board of directors. This Corporation should disclose Material Inside Information based on relevant laws, orders and the check and the disclosure procedures of Taiwan Stock Exchange Corporation to the listed company, related Q&A collection and this Procedure to ensure the timeliness, correctness and completeness of Material Inside Information.

In the procedure of evaluating and approving, the major decisions or major events of This Corporation which are complied with the Taiwan Stock Exchange Corporation's regulations of the check and disclosure procedure for Material Inside Information on listed companies in securities, should be written in the "Material Inside Information disclosure Application" and The "Material Inside Information Evaluation Checklist" in the date on which the situation arose by the responsible unit and approved by the supervisor of the responsible unit .

Afterward, the "Material Inside Information disclosure Application" and The "Material Inside Information Evaluation Checklist" should be reviewed by the responsible unit in charge of handling of such information and this Corporation's spokesperson and approved by the Chief Operating Officer of This Corporation. Then the Material Inside Information should be disclosed before the deadline stipulated by laws and regulations.

The major decisions or major events of This Corporation which are complied with the Taiwan Stock Exchange Corporation's regulations of the check and disclosure procedure for Material Inside Information on listed companies in securities, or the decisions or events after further evaluation of the significance which have a major impact on this Corporation 's finance, business, shareholders' rights or the price of securities should be disclosed as Material Inside Information before the deadline stipulated by laws and regulations in accordance with the provisions of the preceding paragraph.

Article 5 (Responsible Unit in Charge of the Handling of Material Inside Information)

This Corporation shall establish a unit charged with handling material inside

information. The responsible unit shall be composed of an adequate number of competent members in accordance with the size, business conditions, and management needs of this Corporation and shall be approved by the board of directors. The unit shall have the following functions and authorities:

1. Responsible for formulating the drafts of these Procedures and any amendments to them.
2. Responsibility for receiving inquiries in connection with the methods of handling material inside information, and for consultation, review, and recommendations relating to these Procedures.
3. Responsibility for receiving reports on unauthorized disclosures of material inside information and formulation of corresponding measures.
4. Responsibility for designing a system for preserving all documents, files, electronic records, and other materials related to these Procedures.
5. Other activities related to these Procedures.

Chapter 2 Procedures for Confidentiality of Material Inside Information

Article 6 (Confidentiality Firewall Operations – Personnel)

This Corporation's directors, supervisors, 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, supervisor, managerial officer, or employee with knowledge of material inside information of this Corporation may divulge the information to others.

No director, supervisor, managerial officer, or employee of this Corporation may inquire about or collect any non-public material inside information of this Corporation 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 this Corporation of which they become aware for reasons other than the performance of their duties.

Article 7 (Confidentiality Firewall Operations – Documents and Information)

Proper protection of confidentiality shall be given to files and documents containing this Corporation's material inside information when transmitted in written form. When transmitted by e-mail or other electronic means, such files and documents must be processed with appropriate security technology such as encryption or electronic signatures.

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

Article 8 (Operation of Confidentiality Firewalls)

This Corporation shall ensure that the firewalls specified in the preceding two articles are established, and 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 this Corporation.

Article 9 (Confidentiality Obligations of Outside Organizations and Persons)

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

Chapter 3 Procedures for Disclosure of Material Inside Information

Article 10 (Principles of Disclosure of Material Inside Information)

This Corporation 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 11 (Implementation of the Spokesperson System)

Any disclosure of this Corporation's material inside information, except as otherwise provided by law or regulation, shall be made by this Corporation'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 a responsible person of this Corporation.

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

Article 12 (Record of Disclosure of Material Inside Information)

(Scope of Material Inside Information 、 Procedures and Contents for Evaluation and Approval of Material Inside Information)

Article 13 (Response to False Media Coverage)

The operation center of This Corporation is the Responsible Unit in Charge of the Handling of Material Inside Information, which is responsible for the evaluation, review, approval and disclosure of Material Inside Information. Except for emergencies and non-official hours, which can be approved electronically, the " Material Inside Information disclosure Application" and The " Material Inside Information Evaluation Checklist" should be recorded in writing and submitted to the Chief Operating Officer's for approval . If the evaluation or approval is conducted electronically, it should be filed in written documents afterwards. The evaluation records, approval record and related documents mentioned above should be keep for at least five years. This Corporation should keep the following records when disclosing Material Inside Information:

1. Evaluation content.
2. Signature or seal, date and time of evaluation, review and approval personnel.

3. The content of Material Inside Information disclosed and the applicable legal basis.
4. Other relevant information.

Article 13 (Response to False Media Coverage)

If a media agency releases information that is in any respect inconsistent with material information disclosed by this Corporation, this Corporation shall promptly issue a clarification on the *Market Observation Post System* (MOPS) and request the media agency to correct the information.

Chapter 4 Handling of Unusual Events

Article 14 (Reporting of Unusual Events)

Any director, supervisor, managerial officer, or employee of this Corporation that becomes aware of any unauthorized disclosure of this Corporation's material inside information shall report to the responsible unit and the internal audit department of this Corporation 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 and other departments 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 15 (Disciplinary Measures)

This Corporation shall take measures to discover those responsible and take appropriate legal action against any personnel under either of the following circumstances:

1. Personnel of this Corporation disclose 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 this Corporation

communicates to any outside party any information beyond the scope authorized by this Corporation, or otherwise violates these Procedures or any other applicable law or regulation.

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

Chapter 5 Internal Control and Awareness Campaigns

Article 16 (Internal Controls)

These Procedures shall be incorporated into this Corporation's internal control system. The internal auditors shall keep themselves regularly informed of the status of compliance with these Procedures and shall prepare audit reports, so as to ensure full implementation of the procedures for handling material inside information.

Article 17 (Awareness Campaigns)

At least once per year, this Corporation shall conduct educational campaigns to promote awareness among all directors, supervisors, managerial officers, and employees with respect to these Procedures and related laws and regulations.

This Corporation shall also provide educational campaigns to new directors, supervisors, managerial officers, and employees in a timely manner.

Article 18 These Procedures, and any amendments to them, shall be implemented upon approval by the board of directors.