Procedures for Handling Material Inside Information and Regulations on Insider Trading Of CHC Healthcare Group (The "Company")

Article 1 Purpose

The Procedure and Regulation are specially adopted to establish sound mechanisms for the handling and disclosure of material inside information by the Company, prevent improper information divulgation, encourage all the employees of the Company to act in line with relevant laws of insider trading and to ensure the consistency and accuracy of the Company's information for public release.

The Company shall implement its handling and disclosure of material inside information in accordance with relevant laws and the Procedure and Regulation.

Article 2 Applicability

1. A director and managerial officer of the Company, a natural person designated to exercise powers as representative pursuant to Article 27, paragraph 1 of "Company Act" and shareholders holding more than ten percent of the shares of the Company. In calculating the shareholding, shares held by its spouse and minors and those held in another person's name are included.
2. Any person who has learned the information by reason of occupational or controlling relationship.
3. A person who, though no longer among those listed in one of the preceding two subparagraphs, has only lost such status within the last six months.
4. Any person who has learned the information from any of the persons named in the preceding three subparagraphs.
5. An employee of the Company.

Article 3 Authority: Finance Accounting Department

1. Be responsible for establishing and maintaining data files regarding to shareholdings of applicability above.
2. Be responsible for preserving all documents and relevant information after release of material inside information.

Article 4 Risk Assessment

1. Any material inside information be divulged before public release, thereby causing damage to any property or interest of the Company.
2. Any insiders not faithfully comply with applicable regulations regarding to equity trading, thereby causing the Company be punished for violating laws by the competent authority.

Article 5 Procedures

1. The Company's directors, 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. No director, managerial officer, or employee with knowledge of material inside information of the Company may divulge the information to others before official public release. No director, managerial officer, or employee of the Company may inquire about or collect any non-public material inside information of the Company 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.
2. 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 divulge to another party any material inside information of the Company's thus acquired.
3. The Company shall comply with the following principles when making external disclosures of material inside information and record properly:
   (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.
4. Any disclosure of the Company's material inside information, except as otherwise provided by law or regulation, shall be made by the Company'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 the Company. The Company's spokesperson or deputy spokesperson shall communicate to outside parties only information within the scope authorized by the Company, 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.
5. If a media agency releases information that is in any respect inconsistent with material information disclosed by the Company, the Company shall promptly issue a clarification on the Market Observation Post System (MOPS) and, if necessary, request the media agency to correct the information.
6. Any director, managerial officer, or employee of the Company that becomes aware of any divulgation of the Company's material inside information shall report to Finance Accounting Department and Auditing Office of the Company as soon as practicable. Upon receipt of a report abovementioned, Finance Accounting Department shall formulate corresponding measures and report to the President. When necessary, it may invite members from Auditing Office and other departments to meet for discussion of the measures, and shall keep a record of the results of the measures for future reference. Auditing Office shall also perform such audits as their duties may require.

7. Violation Handling

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

(1). Personnel of the Company disclose material inside information without authorization to any outside party, or otherwise violate the Procedure and Regulation or any other applicable laws.

(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 the Procedure and Regulation or any other applicable laws.

(3). 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.

8. Scope of Material Inside Information

Information that will have a material impact on the price of the securities: information relating to the finances or businesses of the Company, or the supply and demand of such securities on the market, or tender offer of such securities, the specific content of which will have a material impact on the price of the securities, or will have a material impact on the investment decision of a reasonably prudent investor.

(1). According to "any matter which has had a significant impact on shareholders' rights or the price for the securities" mentioned in Article 7 of "Securities and Exchange Act Enforcement Rules".

(2). According to Article 2, 3 and 4 of "Regulations Governing the Scope of Material Information and the Means of its Public Disclosure Under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act".

9. Restriction on Trading of Securities

(1). Upon actually knowing of any information that will have a material impact on the price of the securities of the Company, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, applicability of the Procedure and Regulation shall not purchase or sell, in the person's own name or in the name of another, shares or any other equity-type security of the Company.

(2). Upon actually knowing of any information that will have a material impact on the ability of the issuing company to pay principal or interest, after the information is precise, and prior to the public disclosure of such information or within 18 hours after its public disclosure, applicability of the Procedure and Regulation shall not sell, in the person's own name or in the name of another, the non-equity-type corporate bonds of the Company.

(3). Stock trading control measures for insiders of the Company from the date they become aware of the contents of the Company's financial reports or related performance content including (but not limited to) prohibiting a director from trading its shares during the closed period of 30 days before the publication of the annual financial reports and 15 days before the publication of the quarterly financial reports.

10. The Company's directors, managerial officers, and employees shall always participate in educational campaigns related to the Procedure and Regulation and relevant laws.
11. Evaluation Procedures for Publishing Material Information

    If the Company's major decisions or major events meet the requirements of "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities" or the decision or event has a significant impact on the Company's finances, business, shareholders' equity or stock price after further evaluation of the materiality, the responsible authority shall fill in the report form of MOPS on the day when the fact occurs, and publish material information after approved by the unit supervisor and resolved by the CFO before the time limit for publication stipulated by the law.
12. Preservation of Approval History for Publishing Material Information

    The Finance Accounting Department of the Company is the authority for material information, responsible for the evaluation, review, report for approval, and publishing of material information. Except for emergencies and non-business hours, which can be reported electronically, the report form of MOPS should be recorded in written form and reported to the CFO for resolution. If the evaluation or report is done electronically, it should be filed in written documents afterward. And the aforementioned evaluation records, reporting documents, and related information should be kept for at least five years. The Company shall preserve the following records when publishing material information:

    (1). Content of evaluation

    (2). Personnel signature or seal, date and time of evaluation, review, and resolution

    (3). Content of material information published and the applicable laws and regulations

    (4). Other relevant information

Article 6 Concern of Internal Control

1. Affected members of major discussion shall comply with the Company's internal regulations and shall not divulge any information to others without authorization.
2. Important and confidential documents shall be kept properly to prevent from information outflow.
3. Insiders of the Company shall faithfully comply with applicable regulations regarding to equity trading and report information about changes in the shareholding on time.

Article 7 Enforcement

The Procedure and Regulation takes effect after approved by the Board of Directors. Subsequent amendments thereto shall be effected in the same manner.

Version	Date of Implementation/Amendment	Type of Approval
1	2011/11/21	Approved by Board of Directors
2	2012/12/06	Approved by Board of Directors
3	2017/07/28	Approved by Board of Directors
4	2022/11/02	Approved by Board of Directors