

PharmaEngine, Inc.

Implementation of Insider Trading Prevention Measures

Date: January 22, 2026

- 1 The Company has published the complete content of internal rules, such as the "Operational Procedures for Handling Material Inside Information", "Codes of Ethical Conduct", and "Insider Trading Prevention and Management Measures" in the dedicated section (Corporate Governance section) on the Company's website.
- 2 Insider Trading Prevention and Management Measures
 - 2.1 The Company has established an "Operational Procedures for Handling Material Inside Information" to regulate the reporting and handling procedures when material events occur, so as to be able to promptly grasp the occurrence of material events, take appropriate actions as soon as possible, handle various emergencies, and implement the procedures in accordance with the provisions of this procedure.
 - 2.2 According to Article 4 of the Company's "Codes of Ethical Conduct", the directors or managerial officers of the Company shall avoid in seeking an opportunity to pursue or obtaining personal gain by using company property or information or taking advantage of their positions.
 - 2.3 Article 15 of the Company's "Procedures for Ethical Management and Guidelines for Conduct" stipulates that Company personnel shall comply with the provisions of the Securities and Exchange Act and shall not engage in insider trading using any non-public information they know, nor shall they disclose such information to others, in order to prevent others from using such non-public information to engage in insider trading.
 - 2.4 The Company's "Insider Trading Prevention and Management Measures" stipulates that directors and insiders are prohibited to trade shares during the closed period of 30 days prior to the publication of the annual financial reports and 15 days prior to the publication of the quarterly financial reports.
- 3 Specific Implementation of Insider Trading Prevention Measures
 - 3.1 The Company has notified its directors and insiders 4 times by email in 2025 that such persons are prohibited from trading their shares during the closed period prior to the announcement of the annual and quarterly financial reports, in order to prevent such persons from inadvertently violating the regulations.
 - 3.2 A training session for "Understanding Insider Trading and How to Avoid Violations" was held on August 12, 2025. The 1.5 hours of class had attendance of 30 people. In addition, for new employees, the Company conducts a 1 hour training on "Insider Trading Prevention".
 - 3.3 The educational and awareness courses on preventing insider trading include:

the elements constituting insider trading, the specific timing, method, and timing of material information disclosure, penalties for violating insider trading rules, case studies, and how to avoid accidentally triggering insider trading.

- 3.4 Course material for insider trading prevention classes are uploaded to the Company's internal portal for employees that did not attend the classes.