

Rules and Procedures of Board of Directors Meetings

[Adopted by Board Resolution passed on Oct. 27, 2022]

Article 1

Unless applicable laws and regulations or the Company's Articles of Association provide otherwise, the Company Board of Directors meetings ("Board Meetings") shall be conducted in accordance with the Rules and Procedures of Board of Directors Meetings (the "Rules and Procedures"). Except as otherwise expressly defined herein, all capitalization terms used herein shall have the meanings ascribed thereto in the Company's Articles of Association.

Article 2

Board Meetings shall be held at least once every quarter but may be held at any time in case of urgent circumstances.

Board Meetings shall be convened and presided over by the Chairman of the Board of Directors. Unless otherwise provided in the Articles of Association of the Company, the first meeting of every term of the newly elected Board of Directors shall be convened and presided over by the Director who has received the largest number of votes after such election; if there are two or more persons with such convening rights, they shall elect from amongst themselves one person to convene and preside over the meeting.

In case the Chairman of the Board of Directors is on leave or for any reason is unable to exercise his powers, the Vice Chairman shall do so in place of the powers and authorities of the Chairman. If the Vice Chairman is also on leave or for any reason is unable to exercise his powers for any cause, the Chairman shall appoint a Director to act on his behalf. In the absence of such an appointee, the Directors shall elect from amongst themselves one person to act on the behalf of the Chairman.

Article 3

Board Meetings shall be held at any appropriate place and time convenient for the Directors to attend.

Article 4

The agendas and subject matters of Board Meetings shall be determined by the Chairman of Board of Directors. The Finance Department shall be agenda working group, in charge of the necessary preparation and administrative works in relation to the agendas and the board meeting. The agenda working group shall prepare agenda items for Board Meeting and provide comprehensive meeting materials, to be sent together with the notice of the meeting.

Board Meetings shall be convened upon written notices and such notices should be sent to all Directors by way of electronic transmission seven (7) days prior to the date of the meeting(exclusive), specifying the date and place of the meeting and attached with the meeting agenda and any related material. All matters set out in paragraph 4 of Article 4 shall be specified in the notice for calling a Board of Directors meeting; none of these matters shall be raised by an extraordinary motion in the meeting. Any Director attending the meeting in person shall be deemed to have received such meeting notice.

If the Directors consider meeting materials to be insufficient, they may request the agenda working group to provide supplemental materials in advance. If the majority of the Directors consider meeting materials to be insufficient during the meeting, the discussion of such agenda may be postponed upon a resolution of the Board of Directors.

The following items shall be submitted and approved by the Board of Directors. Except for any urgent circumstances or legitimate reasons, the following items should be included in the meeting agenda in advance and may not be presented as *ad hoc* motions:

1. Corporate business plans;
2. Annual and semi-annual financial reports;
3. Adoption or amendment of, and assessment of the effectiveness of, an internal control system;
4. Adoption or amendment of procedures for acquisition or disposal of assets, financial derivatives transactions, lending funds to other parties, or endorsement and guarantees;
5. Matters which are required to be submitted for resolution by the Board of Directors pursuant to the preceding procedures for transactions of assets, financial derivatives transactions, lending funds to other parties, or endorsements or guarantees for other parties;
6. Matters pertaining to election or discharge of Chairman;
7. The offering, issuance, or private placement of any equity-type securities;
8. The appointment or discharge of a financial, accounting, or internal auditor officer;
9. A matter bearing on the personal interest of a director;
10. The engagement or dismissal of an attesting CPA, or the compensation given thereto; and
11. Donations to related parties or significant donations to unrelated parties.
12. Any other matters that shall be resolved by the Shareholders' Meeting or Board Meeting as required by applicable laws and regulations or the Company's Articles of Association, or that are deemed to be material by the regulatory authorities.

For the purpose of the item 11 above, "significant donations to unrelated parties" shall mean any donation in the total sum, either in one single donation or in multiple donations to the same unrelated party within one year, is equivalent to or more than (i) NTD100,000,000, (ii) one percent (1%) of net operating revenues as shown in the latest audited financial statements, or (iii) five percent (5%) of

the paid-in capital of the Company.

Article 5

The agenda items for regular Board Meetings shall include at least the following:

1. Report items:

- (1) The minutes of the last meeting and actions arising.
- (2) Reporting on important financial and business matters.
- (3) Reporting on internal audit activities.
- (4) Other important matters to be reported.

2. Discussion items:

- (1) Items discussed and continued from the last meeting.
- (2) Items for discussion at this meeting.

3. *Ad hoc* motions.

Article 6

When a Board Meeting is held, an attendance book shall be made ready for signature by directors attending the meeting and thereafter made available for future reference.

The Directors shall attend Board Meetings in person. If unable to attend, a Director may appoint another Director to attend on his behalf by proxy at every turn which specifies the scope of authorization; any appointee shall not act as proxy for more than one Director. A Director may participate in any meeting of the Board of Directors, via video conference by way of which all Persons participating in such meeting can communicate with each other and such participation shall be deemed to constitute presence in person at the meeting.

For each Board Meeting, at least one Independent Director shall attend the meeting in person; with respect to the discussion of matters specified under Article 4 of the Rules and Procedures, all of the Independent Directors shall attend the Board Meetings; if an Independent Director is unable to attend a Board Meeting in person, he/she shall appoint another Independent Director to attend as his/her proxy. Any dissenting opinion or abstention by Independent Directors shall be recorded in the Board Meetings minutes. If Independent Directors are unable to attend Board Meetings in person to express their dissenting opinion or abstention, except for legitimate reasons, they shall submit a written opinion in advance to be recorded in the Board Meetings minutes.

Article 7

If, upon the time appointed for the Board Meeting the quorum is not present, the chairman may postpone the meeting for two (2) times at most. If after two (2) postponements no quorum can yet be constituted, the chairman may reconvene the meeting pursuant to the procedures under Article 4 of

the Rules and Procedures.

For the avoidance of doubt, the quorum shall mean the majority of directors then in office.

Article 8

Depending on the subject matters of proposed agendas, relevant managerial personnel may be invited to present at Board Meetings to elaborate and explain the subject matters and respond to the Director's enquiry(ies).. In addition, CPAs, legal counsels, or other professional personnel may be invited to the meetings to provide professional opinions and explanations for the Board of Directors' reference. However, all professional personnel shall be absent during the Board discussion of or voting on that agenda item.

Article 9

In principle, the discussion of proposed resolutions at a Board Meeting shall proceed in accordance with the agenda attached to the meeting notice. However, if approving by the majority of the Directors present at the meeting, the chairman may make changes. Unless otherwise resolved with more than half of the attending Directors' consent, the chairman cannot announce adjournment of the meeting before all the discussion items (including *ad hoc* motions) listed in the above agenda are resolved.

If at any time during the proceeding of a Board Meeting the Directors then present at the meeting are not more than half of the Directors initially present at the meeting, the chairman shall announce a temporary adjournment of the meeting upon a motion made by any Director then present at the meeting, and Article 7 of the Rules and Procedures applies *mutatis mutandis* to such case.

During a meeting, the chairman may, at his discretion, set time for intermission or negotiation.

Article 10

The chairman may announce to end the discussion of any resolution and go into voting if the chairman deems it appropriate for voting.

Resolutions shall be deemed adopted if no objection is voiced by any of the present Directors after the chairman enquires and asks for the decision of the Directors. If objection is voiced after enquiry by the chairman, such resolution shall be voted. Except otherwise specified in applicable laws and regulations or the Company's Articles of Association, a resolution shall be adopted by a majority of those Directors present at a meeting attended by a majority of all Directors. If there is an amendment to or substitute for a proposed resolution, the chairman shall decide the sequence of voting for such proposed resolution and the amendment or substitute. If any one of them has been adopted, the

others shall be deemed vetoed and no further voting is required. The result of voting shall be announced at the meeting and placed on record.

The method of voting shall be one of the following as determined by the chairman:

1. By showing of hands;
2. By voicing votes; or
3. By casting ballots. The chairman shall appoint person(s) to monitor the voting process and person(s) to count the ballots; and the person(s) appointed to monitor the voting process should be a Director.

Article 11

Subject to the Articles of Association of the Company, if an interested party relationship exists between any Director, or a juristic person the Director represents, and any agenda item, and such relationship is likely to prejudice the interests of the Company, the Director shall declare and disclose the essential contents of such interest but may not participate in discussion of or voting on that agenda item, and shall abstain from themselves during discussion of and voting on that item, and may not act as proxy of another director to exercise voting rights on that matter as required by applicable laws.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which controls or is under control by a Director has interests in the matters under discussion at the meeting of the Board, such Director shall be deemed to have a personal interest in the matter.

"All directors present at the meeting" does not include directors abstained from exercising voting rights in the preceding two paragraphs.

Article 12

The resolutions of every Board Meeting shall be recorded in the meeting minutes. The meeting minutes shall accurately record the following items:

1. Term (or year), time, and place of meeting;
2. The name of the chairman;
3. Attendance of directors at the meeting, specifying the names and number of members present, excused, and absent;
4. The names and titles of the other attendants;
5. The name of minutes taker;
6. Report items;
7. Agenda items: specify the resolution method and result for each proposal, and summarize the comments made by, and specify any objections or reservations expressed by, Directors, experts,

or any others at the meeting that has been included in records or stated in writing, and, if the Paragraph 1 of Article 11 of the Rules and Procedures is applicable, the name of interested Director, essential contents of interests, reasons to abstain or not and participations in discussion or voting, and any written statement issued by an Independent Director pursuant to Paragraph 3 of Articles 6 of the Rules and Procedures;

8. *Ad hoc* motions: specify the name of the person making the motion, the resolution method and result for each motion, and summarize the comments made by, and specify any objections or reservations expressed by, Directors, experts, or any others at the meeting that has been included in records or stated in writing; and, if the Paragraph 1 of Article 11 of the Rules and Procedures is applicable, the name of interested Director, essential contents of interested relationship, reasons to abstain or not and participations in discussion or voting;
9. Other items that shall be recorded.

Any of the following matters in relation to a resolution passed at a Board Meeting shall be stated in the meeting minutes and within two days of the meeting be published on an information reporting website designated by the competent authority:

1. Any matter about which an Independent Director expresses an objection or reservation that has been included in records or stated in writing.
2. If any matter that has not been passed by the audit committee, but has been adopted with the approval of two-thirds or more of all Directors without having been passed by the audit committee.

Meeting minutes shall be signed or chopped by the chairman of the meeting and the recorder, distributed to each Director within twenty days after the meeting, and kept throughout the life of the Company. The attendance signing booklet of a Board Meeting shall be part of the meeting minutes and be permanently retained throughout the life of the Company. The recording and distribution of meeting minutes may be performed by means of electronic transmission.

Article 13

The process of a Board Meeting shall be fully recorded on audio or video tape and retained for five years in a method that may be encrypted. If litigation occurs regarding any matter resolved by the Board of Directors before the above retention period expires, the relevant audio or video recordings shall continue to be retained until the litigation is concluded, and the above mentioned five-year rule shall not be applicable.

If a Board Meeting is held via video conference, the video and recording tapes shall be part of the meeting minutes and be permanently retained throughout the life of the Company.

Article 14

The enactment of these Rules and Procedures shall be approved by the Board of Directors. Any amendment may be authorized to be effected by a resolution of the Board.