

## Rules of Procedure for the Board of Directors

- Article 1** In order to establish a good board governance system, improve the supervisory function and strengthen the management function of the Company, this specification is formulated in accordance with Article 2 of the Measures for the Deliberations of the Board of Directors of Public Companies.
- Article 2** The Board of Directors of the Company shall handle the relevant matters required by the directors, the main agenda contents, operating procedures, matters to be stated in the minutes of meetings, announcements and other matters that should be followed in accordance with the provisions of this Code.
- Article 3** The Board of Directors of the Company shall meet at least once a quarter.  
The convening of the Board of Directors shall be notified to the Directors seven days in advance of the reasons for the convening of the Board of Directors, but may be convened at any time in case of emergency. Notice of the convening of the Board of Directors may be in writing, by e-mail or by fax.  
The matters referred to in Paragraph 1 of Article 15 of these Regulations shall be listed in the reasons for convening and shall not be raised by ad hoc motion.
- Article 4** Directors of the Company should be provided with appropriate and timely information in a form and of sufficient quality to enable them to make informed decisions and to discharge their duties as directors.
- Article 5** The deliberative unit designated by the Board of Directors of the Company is the Audit Office.  
The deliberative affairs unit shall draw up the contents of the board of directors' deliberations and provide sufficient meeting materials, which shall be sent together with the notice of convocation.  
If the directors consider that the meeting materials are insufficient, they may request the deliberative unit to make up for it, and the deliberative unit shall provide it within three days. If the directors consider that the information on the proposal is insufficient, they may postpone the deliberation after the resolution of the board of directors.
- Article 6** The Company does not have a corporate governance officer, and the Audit Office of the Company is responsible for handling the matters requested by the directors and handling

them as soon as possible within seven days in accordance with the principle of assisting the directors in performing their duties in a timely and effective manner.

**Article 7** The place and time of the meeting of the Board of Directors of the Company shall be at the location of the Company and during business hours or at such place and time as is convenient for the Directors to attend and suitable for the Board to meet.

**Article 8** The Board of Directors of the Company is convened by the Chairman of the Board of Directors and chaired by the Chairman of the Board. However, in the case of the first board of directors of each term, the convener of the board of directors with the largest number of voting rights shall be represented by the votes obtained at the shareholders' meeting, and the chairman of the meeting shall be the convener, and if there are two or more conveners, one person shall be elected to serve as one of them.

In accordance with Article 203, Paragraph 4 or Article 203-1, Paragraph 3 of the Company Law, if the board of directors is convened by more than half of the directors, one of the directors shall be elected by each other to serve as the chairman.

If the chairman of the board of directors takes leave or is unable to exercise his powers for any reason, the chairman of the board of directors shall designate a director to act as his representative; If the chairman of the board of directors does not appoint an agent, one of the directors shall nominate him or her as an agent.

**Article 9** When the board of directors of the Company is convened, a signature book shall be set up for the directors present to sign in for reference.

Directors shall attend the Board of Directors in person, and if they are unable to attend in person, they may entrust other Directors to attend on their behalf in accordance with the Articles of Association of the Company; Those who participate in the meeting by video conferencing are deemed to have attended in person.

When a director entrusts another director to attend the board of directors on his or her behalf, he or she shall issue a power of attorney each time and list the scope of authorization for the purpose of convening.

The second type of agency is limited to the entrustment of one person.

**Article 10** When the Board of Directors of the Company convenes, the Audit Office shall prepare relevant materials for the directors attending the meeting to check at any time.

When the board of directors is convened, the personnel of the relevant departments or subsidiaries may be notified to attend the meeting according to the content of the proposal. When necessary, accountants, lawyers or other professionals may also be invited to attend the meeting and give explanations, but they should leave the meeting during discussion and voting.

Article 11 The Chairman of the Board shall declare a meeting to be called to order at the time of the meeting and a majority of the Directors are present.

If half of the directors are absent from the meeting, the chairman may postpone the meeting for a maximum of two times. If the number of postponements is still insufficient, the President may be reconvened in accordance with the procedure set forth in Paragraph 2 of Article 3.

The term "all directors" referred to in the preceding paragraph and the second paragraph of Paragraph 2 of Article 17 shall be counted as those who are actually in office.

Article 12 The proceedings of the Board of Directors of the Company shall be recorded or videotaped throughout the proceedings and shall be kept for at least five years, and the preservation may be done electronically.

Before the expiration of the retention period in the preceding paragraph, in the event of litigation concerning matters resolved by the Board of Directors, the relevant audio or video evidence materials shall be retained until the conclusion of the litigation.

If the video conference is held, the video and audio materials shall be part of the minutes of the meeting and shall be properly kept during the existence of the company.

Article 13 The contents of the regular board of directors of the Company shall include at least the following matters:

I. Matters to be reported:

- (1) The minutes of the last meeting and the implementation of the situation.
- (2) Important financial business reports.
- (3) Internal audit business report.
- (4) Other important reporting matters.

II. Matters for Discussion:

- (1) Matters reserved for discussion at the previous meeting.
- (2) Matters to be discussed at this meeting.

III. Provisional Motions.

Article 14 The Board of Directors of the Company shall proceed in accordance with the procedures scheduled in the notice of the meeting, but may be changed with the consent of more than half of the directors present.

The Chairman shall not adjourn the meeting without the consent of a majority of the directors present.

If the number of directors present does not reach a majority of the directors present during the deliberation of the Board of Directors, the Chairman shall, upon the proposal

of the directors present, announce the suspension of the meeting and apply the provisions of Article 9.

Article 15 The following matters shall be submitted to the Board of Directors of the Company for discussion:

1. The Company's business plan.
2. Annual financial report and semi-annual financial report. However, the semi-annual financial report is not subject to the need for an accountant to verify the visa according to the law.
3. Formulate or amend the internal control system in accordance with the provisions of Article 14-1 of the Securities and Exchange Act (hereinafter referred to as the "Securities and Exchange Law") and evaluate the effectiveness of the internal control system.
4. In accordance with the provisions of Article 36-1 of the Securities and Exchange Law, the procedures for acquiring or disposing of assets, engaging in derivatives trading, lending funds to others, endorsing or providing guarantees for others shall be formulated or amended.
5. Offering, issuance or private placement of securities of equity nature.
6. Election or dismissal of the chairman of the board.
7. Appointment and dismissal of the head of finance, accounting or internal audit.
8. Donations to related parties or major donations to non-related parties. However, donations of a public welfare nature for emergency relief due to major natural disasters may be submitted to the next board of directors for recognition.
9. In accordance with Article 14-3 of the Securities and Exchange Law, other major matters that shall be resolved by the shareholders' meeting or the board of directors or the competent authority as stipulated by the law or the articles of association.

The term "related party" as used in paragraph 8 of the preceding paragraph refers to the related party regulated by the standards for the preparation of financial reports of securities issuers; The term "material donation to a non-related person" refers to the amount of each donation or the cumulative donation amount to the same object within one year of more than NT\$100 million, or the amount of net operating income reported by the accountant in the most recent year or more than 5% of the paid-in capital. (If the shares of a foreign company have no par value or the par value per share is not NT\$10, the amount of 5% of the paid-up capital under this item shall be calculated based on 2.5% of shareholders' equity.) )

The term "within one year" mentioned in the preceding paragraph is based on the date of the current meeting of the board of directors, and is retrospectively estimated by one year, and the part that has been submitted to the board of directors for approval is exempted from further counting.

At least one independent director shall be present on the Board in person; For the first item that should be proposed for resolution of the board of directors, all independent directors shall attend the board of directors, and if the independent directors are unable to attend in person, they shall appoint other independent directors to attend on their behalf. If there is any objection or reservation by independent directors, it should be stated in the minutes of the board meeting; If an independent director is unable to attend the board of directors in person to express his or her objections or reservations, he or she shall issue a written opinion in advance and record it in the minutes of the board of directors unless there is a legitimate reason.

Article 16 Except for the matters that should be discussed by the Board of Directors of the Company in Paragraph 1 of Article 13, the Board of Directors of the Company may authorize the Chairman of the Board of Directors to exercise the functions and powers of the Board of Directors in accordance with the law or the Articles of Association, and the authorization content is as follows:

1. Approval of the annual budget and review of the annual accounts.
2. Sign contracts, memoranda and letters of intent on behalf of the company.
3. Approval of the company's transfer to other undertakings or the transfer of its shares.
4. The company's organizational structure and business strategy.
5. Authorized matters in accordance with the relevant management measures and approval authority of the company.
6. The chairman of the board of directors is authorized to dispose of the company's acquisition or disposal of assets.
7. The company endorses and guarantees the authorization of the chairman of the board of directors of the operating procedures.
8. Other functions and powers authorized by the Board of Directors.

Article 17 If the Chairman considers that the discussion of a resolution of the Board of Directors has reached the point where it can be put to a vote, he or she may announce that the discussion will be suspended and put to a vote.

When the board of directors of the company votes on the proposal, the chairman consults all the directors present and has no objection, it shall be deemed to be passed. If there is any objection after consultation by the President, the vote shall be put to the vote.

The term "all directors present in attendance" mentioned in the preceding two paragraphs does not include directors who are prohibited from exercising their voting rights in accordance with the provisions of Paragraph 1 of Article 16.

The manner of voting shall be to be chosen by the President in accordance with the following provisions, but in the event of any objection from the participants, a majority shall be sought:

1. Vote by show of hands.
2. Roll-call voting.
3. Voting.

If it is necessary to appoint scrutineers and tellers for the voting of the proposals, they shall be designated by the chairman, but the scrutineers shall be in the capacity of directors.

The results of the vote shall be reported on the spot and shall be recorded.

Except as otherwise provided by the Securities and Exchange Act and the Company Act, the resolution of the board of directors of the Company shall be attended by a majority of the directors and the consent of more than half of the directors present.

When there is an amendment or a substitute to the same motion, the Chairman shall fix the order of voting on the same motion, but if one of the motions has been passed, the other motions shall be deemed to be rejected and no further vote shall be required.

**Article 18** Directors shall explain the important contents of their interests to the board of directors at the current board of directors if they have an interest in the matters of the meeting, and shall not participate in the discussion and voting if there is a risk of harm to the interests of the company, and shall recuse themselves from discussion and voting, and shall not exercise their voting rights on behalf of other directors.

If a director's spouse, second degree blood relative, or a company with which the director has a controlling subordinate relationship, the director shall be deemed to have an interest in the matter referred to in the preceding paragraph.

The resolution of the Board of Directors of the Company shall be handled in accordance with the provisions of Article 206, Paragraph 4 of the Company Law and the provisions of Article 180, Paragraph 2 shall apply to the directors who are not allowed to exercise their voting rights in accordance with the provisions of the preceding two paragraphs.

- Article 19 The minutes of the proceedings of the Board of Directors of the Company shall be prepared and the following matters shall be recorded in detail:
1. The session (or year) and the time and place of the meeting.
  2. Name of the Chairman.
  3. The attendance status of the directors, including the names and numbers of those who attended, took leave and were absent.
  4. The names and titles of the attendees.
  5. The name of the record.
  6. Matters to be reported.
  7. Matters to be discussed: the method and result of the resolution of each proposal, the summary of the speeches of the directors, experts and other personnel, the names of the directors involved in the interest in accordance with the provisions of Paragraph 1 of the preceding Article, the explanation of the important content of the interest, the reasons for recusal or non-recusal, the circumstances of recusal, the objection or reservation, and the written opinion issued by the independent directors in accordance with the provisions of Paragraph 4 of Article 13.
  8. Provisional motion: the name of the proposer, the method and result of the resolution of the proposal, the summary of the speeches of the directors, experts and other personnel, the names of the directors involved in the interest in accordance with the provisions of Paragraph 1 of the preceding Article, the explanation of the important content of the interest, the reasons for recusal or non-recusal, the circumstances of recusal, and the objection or reservation, and a record or written statement.
  9. Other matters that should be recorded.

In addition to the matters resolved by the Board of Directors in any of the following circumstances, in addition to being stated in the minutes of the meeting, the announcement shall be made at the public information observation station designated by the FSC within two days from the date of the Board of Directors:

1. The independent directors have objections or reservations and have records or written statements.
2. Matters that have not been approved by the Audit Committee of the Company and are approved by more than two-thirds of all directors.

The board of directors sign-in book is part of the minutes and should be properly kept during the existence of the company.

The minutes of the meeting shall be signed or sealed by the chairman and the recorder and distributed to the directors within 20 days after the meeting, and shall be included in the important files of the Company and properly kept during the existence of the Company.

The production and distribution of the first minutes of proceedings may be made electronically.

Article 20 The formulation of these rules of procedure shall be approved by the Board of Directors of the Company and shall be submitted to the shareholders' meeting. If there is any amendment in the future, the board of directors may be authorized to make a resolution.