



## Procedure Rules of the Board of Directors Meetings

Approved on March 7, 2024 by the Board of Directors

### Article 1 (Objective)

These Procedure Rules of the Board of Directors Meetings (the “**Rules**”) are made to strengthen the supervisory and management capabilities of the Board of Directors of the Company, pursuant to Article 26-3, Paragraph 8 of the Securities and Exchange Act and the Regulations Governing Procedure for Board of Directors Meetings of Public Companies.

### Article 2 (Scope)

Unless otherwise provided in the applicable laws and regulations or the Articles of Incorporation of the Company, the meetings of the Board of Directors (hereinafter, the “**board meetings**”) shall be governed by the Rules.

### Article 3 (Convening of Board Meetings)

The board meetings shall be held at least once every quarter.

A notice specifying the reasons for convening the board meeting shall be given to each director seven (7) days before the meeting is convened. In case of emergency, however, a board meeting may be called at any time.

The foregoing notice may be in writing or sent via fax or email.

### Article 4 (Time and Place of Meeting)

A board meeting shall be held at the premises and during the business hours of the Company, or for the purpose of business needs, at another suitable place and time convenient for all directors to attend in person, or through video conferencing.

#### Article 5 (Designated Secretariat and Deadline for Proposals)

The designated unit responsible for the board meetings shall be the Secretariat Division of Board Directors.

The Secretariat Division of Board Directors shall inform the management team of where and when a board meeting will be held, and the deadline for submitting their proposals. The management team shall submit their proposal timely, including the agenda, explanation, and the attachment of their proposal. If any proposal is not made within the deadline, it will be tabled to the next board meeting by the Secretariat Division of the Board of Directors unless with the consent of the Chairperson of the Board of Directors (the “**Chairperson**”) and in such case, it may be added to the agenda of the meeting instead.

#### Article 6 (Meeting Notice and Meeting Materials)

The Secretariat Division of the Board of Directors shall draft the agenda for the board meeting and provide sufficient meeting materials to be sent out together with the meeting notice.

A director who considers the meeting materials are insufficient may request for supplemental materials from the Secretariat Division of the Board of Directors. If any director considers that materials concerning any proposal are insufficient, the deliberation of such proposal may be postponed by a resolution of the Board of Directors.

#### Article 7 (Meeting Agenda)

The agenda of the board meeting shall include at least the following items:

##### 1. Report Matters:

- (1) minutes of the last meeting and implementation status
- (2) important financial and business reports
- (3) internal control reports
- (4) other important matters to report

##### 2. Discussion Matters

- (1) matters reserved from the last meeting
- (2) matters for discussion in this meeting

##### 3. Extraordinary Motions

## Article 8 (Matters to be discussed by the Board of Directors)

The following items shall be discussed by the Board of Directors and be specified in the notice of the reasons for convening the board meeting. None of these matters can be presented as an extraordinary motion:

1. business plan of the Company.
2. annual financial reports.
3. adoption or amendment of internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and evaluation of the effectiveness of the internal control system
4. adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of any handling procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others.
5. offering, issuance, or private placement of equity-type securities.
6. election or discharge of the Chairperson.
7. appointment or discharge of any financial, accounting, or internal audit officer.
8. donation to a related party or major donation to a non-related party; provided, however, a charitable donation of disaster relief for natural catastrophes may be submitted to the next board meeting for ratification.
9. matters that, under Article 14-3 of the Securities and Exchange Act or other applicable laws and regulations, or Articles of Incorporation, shall be resolved by the shareholders' meeting or board meeting, or other material matters as may be prescribed by the by the regulatory authorities.

"Related party" in the above sub-paragraph 8 means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. "Major donation to a non-related party" means one single donation, or cumulative donations within a one-year period are made to the same recipient in the total amount of NT\$100 million or more, or the amount of which is equal to or greater than 1% of the net operating revenue or 5% of the paid-in capital as stated in the CPA-attested financial report for the most recent year.

"Within one-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current board

meeting is convened. The amounts that have been submitted to and approved by the resolution of the Board of Directors are exempted from calculation.

For foreign companies having shares of no par value or of a par value other than NT\$10 per share, the foregoing “5% of the paid-in capital” shall be equivalent to 2.5% of the shareholder’s equity.

If the Company has an independent director or directors, at least one independent director of the Company shall attend the board meeting in person. For matters set forth in the first paragraph which must be approved by the resolutions of the Board of Directors, all independent directors shall attend the board meeting. Any independent director unable to attend in person shall appoint another independent director to attend as a proxy. Any objection to or reservation about any matter expressed by any independent director shall be recorded in the board meeting minutes; if any independent director intends to express objection or reservation but is unable to attend the meeting in person, he or she shall issue a written opinion in advance which shall also be recorded in the board meeting minutes unless there are legitimate reasons to do it otherwise.

#### Article 9 (Delegation Principle)

Except for matters required to be discussed at the board meeting as set forth in the first paragraph of the preceding Article, when the Board of Directors appoints any party to exercise its powers in accordance with the applicable laws and regulations, or the Articles of Incorporation of the Company, the level of such delegation of power and the details of such delegation shall be definite and specific.

#### Article 10 (Preparation of Attendance Register and Attendance)

An attendance register shall be provided at the board meeting for all attending directors to sign in, and shall be made available for inspection.

The directors shall attend the board meeting in person. Any director unable to attend in person may appoint another director to attend the meeting on his or her behalf, and shall for each time issue a written proxy stating the scope of authorization with respect to the reasons for convening the board meeting. Attendance through video conference shall be deemed as attendance in person.

A director acting as a proxy, as mentioned in the preceding paragraph, may be appointed by only one person.

#### Article 11 (Chair and Acting Chair of the Board Meeting)

Board meetings, if called by the Chairperson, shall be presided by the Chairperson of the Board of Directors. However, the first meeting of each newly elected Board of Directors shall be called and chaired by the director that receives votes representing the largest portion of the voting rights at the shareholders' meeting in which the directors are elected; if two or more directors are entitled to call the board meeting, one person shall be select from among themselves to serve as the chair of that board meeting.

The directors shall select one person from among themselves to serve as chair of the board meeting when the board meeting is called by more than half of the directors under Article 203, Paragraph 4 or Article 203-1, Paragraph 3 of the Company Act.

The Chairperson shall appoint one director to act on his or her behalf if on leave or for any reason unable to exercise his or her power as Chairperson of the Board of Directors; if no acting chairperson is appointed, the directors shall elect an acting chair from among themselves.

#### Article 12 (Non-voting Participants at the Board Meeting)

Depending on the content of the proposal to be put forward at the board meeting, personnel from a relevant department or subsidiary may be notified to attend the meeting as non-voting participants. When necessary, certified public accountants, attorneys, or other professionals may also be invited to attend the meeting as non-voting participants and to make explanatory statements. However, the aforementioned non-voting participants shall leave the meeting when deliberation or voting takes place.

#### Article 13 (Commencement of Board Meeting)

The board meeting shall be called to order by the chair. If half or more of all directors are not present at the designated meeting time, the chair may postpone the meeting on the same day, provided that no more than two such postponements may be made. If the quorum is still not met after two postponements, the chair may reconvene the meeting in accordance with Article 3, paragraph 2 of the Rules.

"All directors" in the preceding paragraph and Article 19, paragraph 2 subparagraph 2 refer to the directors then actually in office.

#### Article 14 (Discussion of Proposals)

The board meeting shall be proceeded in accordance with the agenda as specified in the meeting notice. However, the agenda may be changed with the approval of a majority of the directors present at the meeting.

The chair of the board meeting may not declare the meeting adjourned without the approval of a majority of the directors present at the meeting.

In the process of a board meeting, if the number of directors present at the meeting become fewer than half of the directors originally attending the meeting, the chair shall declare a suspension of the meeting upon the motion made by any director present at the meeting, and the Article 13, paragraph 1 shall apply mutatis mutandis.

In the process of a board meeting, if the chair is unable to chair the meeting or fails to declare the meeting closed as provided in paragraph 2, the provisions of Article 11, paragraph 3 shall apply mutatis mutandis to the selection of the deputy to act in place thereof.

#### Article 15 (Chair's Power of Directing Activities at the Meeting)

If any director repeatedly speaks on the same proposal or speaks beyond the scope of the proposal, resulting in affecting the speech of other directors or impeding the progress of the board meeting, the chair may discontinue his or her speech.

#### Article 16 (Voting)

The chair at a board meeting may declare an end to the discussion of a proposal and have it voted on if he or she thinks the proposal has been sufficiently discussed and is ready for a vote.

Any resolution of a proposal at the board meeting shall require the approval of a majority of the directors present at the meeting with a quorum of more than half of all directors unless otherwise provided in the Securities and Exchange Act, the Company Act, or the Articles of Incorporation of the Company.

The method of voting shall be one of the following as determined by the chair of the board meeting:

1. show of hands
2. roll-call votes
3. casting ballots
4. any other method as determined by the Company

When a proposal comes to a vote at a board meeting, it will be deemed as approved if all directors present at the meeting do not raise any objection following an inquiry by the chair.

“All directors present at the meeting” in the preceding paragraph exclude those directors who shall refrain from exercising their voting rights as stipulated under Article 18, paragraph 1 hereof.

If there is any amendment to or substitute for a proposal which has been seconded by any director present at the meeting, the chair shall decide the order of voting on the proposal, the amendment or the substitute. If any one of them has been adopted, the others shall be deemed as vetoed and no further voting shall be required.

#### Article 17 (Vote Monitoring and Counting)

If it is necessary to set up vote monitoring and counting personnel for the voting of proposals, the chair of the board meeting shall appoint those roles provided that the monitoring personnel shall also be a director.

#### Article 18 (Recusal of Conflicts of Interest)

If any director or any juristic person represented by the director has personal interest in any matter under discussion at a board meeting, the director shall disclose, at the relevant board meeting, the nature and details of his or her interests in the matter. When the interests are likely to prejudice the interests of the Company, the director shall not participate in the discussion or voting on that agenda item, and shall further recuse himself or herself when the matter is discussed or voted, and shall not exercise voting rights for and on behalf of any other director.

A director is deemed to have personal interest if the director's spouse or a blood relative within the second degree of kinship, or a company controls or is controlled by the director, has an interest in the matter as described in preceding paragraph.

Where a director shall abstain from exercising his or her voting rights with respect to any agenda item as set forth in the preceding two paragraphs, Article 180, Paragraph 2 of the Company Act shall apply mutatis mutandis in accordance with Article 206, Paragraph 4 of the Company Act.

## Article 19 (Recorded Items and Keeping of the Meeting Minutes)

The discussions at the board meeting shall be reduced into minutes, and such meeting minutes shall accurately record the following items:

1. the term and session (or year and session), time, and place of the meeting
2. name of the chair
3. attendance of the directors, including the name and number of the directors present, on leave or absent
4. name and position of the non-voting participants
5. name of the minutes taker
6. report matters
7. discussion matters: the method of resolution and the result of each proposal; a summary of the comments made by directors, experts and other personnel; the name of any director who has personal interest as referred to in the first paragraph of the proceeding Article, the disclosure of the nature and details of the interests, the reasons for recusal or non-recusal, the status of such recusal; opinions expressing objections or reservations at the meeting that were recorded or stated in writing; and any written opinion issued by an independent director under Article 8, paragraph 5 hereof.
8. Extraordinary motions: the name of the proposer; the method of resolution and the result of each motion; a summary of the comments made by directors, supervisors, experts and other personnel; the name of any director that is an interested party as referred to in the first paragraph of this Article above; the important details of the interests; the reasons for recusal or non-recusal; the status of such recusal; and opinions expressing objections or reservations at the meeting that were recorded or stated in writing.
9. other items required to be recorded

In case any of the following circumstances occurs in relation to a matter resolved at the board meeting, such matter shall be recorded in the meeting minutes and be published on the reporting website designated by the competent authority within two days from the date of the board meeting:

1. Any independent director expresses his or her objection to or reservation about the matter, which has also been recorded or stated in writing.
2. The matter is not passed by the audit committee but is adopted with approval of two-thirds or more of all directors.



The attendance register shall be part of the meeting minutes and shall be appropriately kept throughout the life of the Company.

The meeting minutes shall bear the signature or seal imprint of both the chair and the minutes taker. A copy of the minutes shall be distributed to each director within 20 days after the meeting and shall be appropriately kept by the Company as an important company record throughout the life of the Company.

The recording and distribution of the meeting minutes may be made electronically.

#### Article 20 (Confidentiality)

Unless required to be disclosed by any applicable laws and regulations, or relevant internal regulations of the Company, the resolutions or decisions of the Board of Directors shall be kept confidential by the relevant non-voting participants and minutes taker who have attended the board meeting.

#### Article 21 (Information Disclosure)

If any independent director expresses his or her objection to or reservation about any matter resolved at the board meeting, or the matter is not passed by the audit committee but is adopted with the approval of two-thirds or more of all directors, then such matter shall not only be recorded in the meeting minutes but also be published on the information reporting website designated by the competent authority within two days from the date of the board meeting.

In addition to the preceding provision, if any matter resolved at the board meeting is material information as defined by the Taiwan Stock Exchange Corporation or is required to be publicly disclosed under any other applicable laws and regulations, the Company shall submit the contents of the matter to the Market Observation Post System (MOPS) within the statutory deadline.

#### Article 22 (Evidence of the Meeting Process)

The Company shall record on audio or video tape the entire proceeding of the board meeting, and preserve the recording for at least five years, in electronic form or otherwise.

If, before the end of the foregoing preservation period, any litigation arises in connection with any resolution of the board meeting, the relevant audio or video recordings shall continue to be preserved until the litigation is concluded.

Where the board meeting is held via video conference, the audio and visual documentation of the meeting shall form a part of the meeting minutes and be kept appropriately throughout the life of the Company.

Article 23 (Matters Not Contained Herein)

Any matter not contained in the Rules shall be decided and handled by the chair of the board meeting unless expressly provided in the Company Act, Securities and Exchange Act, and Articles of Incorporation of the Company.

Article 24 (Miscellaneous)

The Rules and any amendment thereof shall become effective upon the approval of the Board of Directors.