第一化成控股（開曼）股份有限公司
IKKA HOLDINGS(CAYMAN) LIMITED

Shareholders' Meeting Rules of Procedure

Article 1 Basis
To establish a sound shareholders' meeting governance system for the Company, enhance supervisory functions, and strengthen management mechanisms, these Rules are hereby formulated in accordance with Article 5 of the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies" of the Republic of China, for compliance purposes.

Article 2 General Provisions
The rules of procedure for the shareholders' meeting of the Company shall be governed by these Rules, unless otherwise provided by the laws and regulations of the Republic of China or the Articles of Incorporation. Any matters not covered by these Rules or any subsequent amendments to laws and regulations shall be handled in accordance with the currently effective relevant laws and regulations.

Article 3: Convening of Shareholders' Meetings and Notice of Meeting

Unless otherwise provided by the laws and regulations of the Republic of China, the shareholders' meeting of the Company shall be convened by the Board of Directors.

Any change in the method of convening the shareholders' meeting of the Company shall be resolved by the Board of Directors and shall be made no later than the dispatch of the notice of the shareholders' meeting.

The Company shall, at least thirty days prior to the convening of a regular shareholders' meeting or fifteen days prior to the convening of a special shareholders' meeting, compile the notice of the shareholders' meeting, proxy forms, the reasons and explanatory materials for each agenda item, including matters for acknowledgment, discussion, election or removal of directors, and other matters, the shareholders' meeting handbook, and supplementary meeting materials into electronic files and transmit them to the Market Observation Post System. At least fifteen days prior to the convening of the shareholders' meeting, the Company shall prepare the shareholders'

meeting handbook and supplementary meeting materials for the current meeting for shareholders to access at any time, and shall display them at the Company and at the professional stock affairs agency entrusted by the Company.
The meeting handbook and supplementary materials referred to in the preceding paragraph shall be made available for shareholders' reference by the Company on the date of the shareholders meeting in the following manner:
1. When holding a physical shareholders meeting, they shall be distributed at the venue of the shareholders meeting.
2. When holding a shareholders meeting with video conference assistance, they shall be distributed at the venue of the shareholders meeting and transmitted as electronic files to the video conference platform.
3. When holding a video conference shareholders meeting, they shall be transmitted as electronic files to the video conference platform.
The notice and public announcement shall state the reasons for convening the meeting; where the counterparty consents to the notice, it may be given by electronic means.
Matters concerning the election or removal of directors, amendment of the articles of incorporation, capital reduction, application for cessation of public offering, approval of directors' competitive activities, capitalization of earnings, capitalization of reserves, dissolution of the company, merger, division, the matters set forth in each item of Article 185, Paragraph 1 of the Company Act of the Republic of China, Article 26-1 and Article 43-6 of the Securities and Exchange Act of the Republic of China, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Issuers of the Republic of China shall be enumerated and their principal contents explained in the reasons for convening the meeting, and may not be proposed as extraordinary motions; their principal contents may be posted on the website designated by the competent authority for securities or the Company, and the website address shall be stated in the notice.
The notice of the shareholders' meeting has stated the full re-election of directors and specified the date of assumption of office. After the re-election is completed at that shareholders' meeting, the date of assumption of office shall not be changed by a motion from the floor or any other means at the same meeting.
A shareholder holding one percent or more of the total issued shares may submit a proposal for the regular shareholders' meeting, limited to one proposal; if more than one proposal is submitted, none shall be included in the agenda. However, if the shareholder's proposal is a recommendation urging the company to enhance public welfare or fulfill social responsibilities, the board of directors may still include it in the agenda. In addition, if the shareholder's proposal falls under any of the circumstances set forth in Article 172-1, Paragraph 4 of the Company Act of the Republic of China,

the board of directors may exclude it from the agenda.
The Company shall announce the acceptance of shareholder proposals, the method of submission in writing or electronically, the place of acceptance, and the acceptance period before the book closure date prior to the regular shareholders' meeting; the acceptance period shall not be less than ten days.
A shareholder's proposal shall be limited to 300 words; if it exceeds 300 words, the proposal shall not be included in the agenda. The proposing shareholder shall attend the regular shareholders' meeting in person or by proxy and participate in the discussion of the proposal.
The Company shall notify the proposing shareholder of the processing result before the date of the notice convening the shareholders' meeting, and shall include proposals that comply with the provisions of this Article in the meeting notice. For shareholder proposals not included in the agenda, the board of directors shall explain the reasons for exclusion at the shareholders' meeting.

Article 4 Power of Attorney
A shareholder may, at each shareholders' meeting, issue a proxy form printed by the Company, specifying the scope of authorization, and appoint a proxy to attend the shareholders' meeting.
A shareholder may issue a proxy authorizing only one person to act on their behalf, and the proxy must be delivered to the Company at least five days prior to the shareholders' meeting. If duplicate proxies are submitted, the first one received shall prevail, unless a prior proxy is expressly revoked.
After a proxy has been delivered to the Company, if the shareholder wishes to attend the shareholders' meeting in person or exercise voting rights in writing or by electronic means, they shall notify the Company in writing of the revocation of the proxy at least two days prior to the shareholders' meeting; if the revocation is made after such deadline, the voting rights exercised by the proxy holder shall prevail.
After a proxy has been delivered to the Company, if the shareholder wishes to attend the shareholders' meeting via video conference, they shall notify the Company in writing of the revocation of the proxy at least two days prior to the shareholders' meeting; if the revocation is made after such deadline, the voting rights exercised by the proxy holder shall prevail.

Article 5 Principles for the Location and Time of Shareholders' Meetings
The shareholders' meeting shall be held at the Company's principal place of business or at a location that is convenient for shareholders to attend and suitable for the convening of the meeting. The meeting shall not commence earlier than 9:00 a.m. or later than

3:00 p.m. The location and time of the meeting shall give full consideration to the opinions of independent directors.
Where the Company convenes a shareholders' meeting via video conference, the restriction on the location set forth in the preceding paragraph shall not apply.

Article 6 Preparation of Signature Books and Other Documents
Maintenance of signature books and other documents
The Company shall specify in the notice of meeting the check-in time, check-in location, and other matters requiring attention for shareholders, proxies, and proxy holders (hereinafter referred to as "shareholders").

The check-in time for shareholders referred to in the preceding paragraph shall be at least thirty minutes prior to the commencement of the meeting; the check-in area shall be clearly marked and staffed with adequate and competent personnel.

For video conference shareholders' meetings, check-in shall be conducted on the shareholders' meeting video conference platform thirty minutes prior to the commencement of the meeting; shareholders who complete check-in shall be deemed to have personally attended the shareholders' meeting.

Shareholders shall attend the shareholders' meeting with an admission ticket, attendance card, or other admission credentials; the Company shall not arbitrarily impose additional requirements for other supporting documents beyond the credentials for shareholder attendance; proxy solicitors shall carry identification documents for verification purposes.

The Company shall maintain a sign-in book for attending shareholders to check in, or accept check-in cards submitted by attending shareholders in lieu of signing in.
The Company shall deliver the meeting handbook, annual report, attendance certificate, speech slip, ballot, and other meeting materials to shareholders attending the shareholders' meeting; if directors are to be elected, election ballots shall be attached separately.
Where a government or legal entity is a shareholder, the number of representatives attending the shareholders' meeting shall not be limited to one. When a legal entity is entrusted to attend the shareholders' meeting, it may only designate one representative to attend in person.
If the shareholders' meeting is convened via video conference, shareholders wishing to attend by video means shall register with the Company two days prior to the

commencement of the shareholders' meeting.
If the shareholders' meeting is convened via video conference, the Company shall upload the meeting handbook, annual report, and other relevant materials to the video conference platform at least thirty minutes before the meeting begins, and shall continue to disclose them until the conclusion of the meeting.

Article 6-1: Matters to be stated in the notice of convening a shareholders' meeting held via video conference

Where a company convenes a shareholders' meeting via video conference, the following matters shall be stated in the notice of convening the shareholders' meeting:

1. The methods by which shareholders may participate in the video conference and exercise their rights.

2. The handling procedures in the event that the video conference platform or participation via video conference is disrupted due to natural disasters, unforeseen events, or other force majeure circumstances, which shall at least include the following matters:

(1) The time for postponing or continuing the meeting if the aforementioned disruption persists and cannot be resolved, and the date for the postponed or continued meeting if postponement or continuation is necessary.

(2) Shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting.

(3) Where a shareholders' meeting with video conference assistance is convened and the video conference cannot be continued, after deducting the number of shares represented by shareholders participating via video conference, if the total number of shares represented by attending shareholders still reaches the statutory quorum for the shareholders' meeting, the shareholders' meeting shall proceed; shareholders participating via video conference shall have their represented shares counted toward the total number of shares represented by attending shareholders, and shall be deemed to have abstained from all agenda items of that shareholders' meeting.

(4) The handling procedures in cases where results for all agenda items have been

announced but no motions from the floor have been raised.
3. Convene a video shareholders meeting, and shall specify appropriate alternative measures provided for shareholders who have difficulty participating in the shareholders meeting via video means.
Article 7: Chairperson and attendees of the shareholders meeting
If the shareholders meeting is convened by the board of directors, its chairperson shall be the chairman of the board. If the chairman is on leave or unable to exercise his/her powers due to any reason, the vice chairman shall act on his/her behalf. If there is no vice chairman, or the vice chairman is also on leave or unable to exercise his/her powers due to any reason, the chairman shall designate one standing director to act on his/her behalf; if no standing director has been appointed, one director shall be designated to act on his/her behalf. If the chairman has not designated an agent, one standing director or director shall be elected by mutual agreement among the standing directors or directors.
If the chairperson referred to in the preceding paragraph is a standing director or director acting on behalf, such standing director or director shall have served for more than six months and have an understanding of the company's financial and business conditions. The same applies if the chairperson is a representative of a juristic-person director.
For a shareholders meeting convened by the board of directors, the chairman of the board should preside in person, and it is advisable that more than half of the directors attend in person, with at least one representative from each type of functional committee attending, and the attendance status shall be recorded in the minutes of the shareholders meeting.
If the shareholders meeting is convened by a convener other than the board of directors, the chairperson shall be that convener. If there are two or more conveners, one shall be elected by mutual agreement.
The Company may designate its appointed attorneys, certified public accountants, or relevant personnel to attend the shareholders meeting.

Article 8: Audio or video recording of the shareholders' meeting proceedings shall be kept as evidence.
The Company shall, from the time it accepts shareholders' check-in, make continuous and uninterrupted audio and video recordings of the entire shareholder check-in process, meeting proceedings, and voting and vote-counting process.
The audio and video materials referred to in the preceding paragraph shall be retained for at least one year. However, if a shareholder initiates litigation pursuant to Article 189 of the Company Act of the Republic of China, such materials shall be retained until

the conclusion of the litigation.
If the shareholders' meeting is convened via video conference, the Company shall record and retain data on shareholders' registration, enrollment, check-in, questions, voting, and the Company's vote-counting results, and shall make continuous and uninterrupted audio and video recordings of the entire video conference.
The data and audio/video recordings referred to in the preceding paragraph shall be properly retained by the Company for the duration of its existence, and the audio/video recordings shall be provided to the 受托 entity handling video conference affairs for retention.

Article 9 Quorum for Shareholders' Meetings
Attendance at a shareholders' meeting shall be calculated based on the number of shares. The number of shares present shall be calculated by adding the shares recorded in the signature book, submitted sign-in cards, or those registered via the video conference platform, to the shares for which voting rights are exercised in writing or by electronic means.
When the scheduled meeting time has arrived, the chairperson shall immediately declare the meeting open. However, if shareholders representing less than a majority of the total issued shares are not present, the chairperson may declare an adjournment of the meeting, with such adjournments limited to two times, and the total adjournment period shall not exceed one hour. If, after two adjournments, shareholders representing less than one-third of the total issued shares are still not present, the chairperson shall declare the meeting adjourned without a quorum; if the shareholders' meeting is convened via video conference, the Company shall also announce the adjournment without a quorum on the shareholders' meeting video conference platform.
If, after the two adjournments mentioned in the preceding paragraph, the quorum is still not met but shareholders representing one-third or more of the total issued shares are present, a provisional resolution may be adopted in accordance with Paragraph 1, Article 175 of the Company Act of the Republic of China, and such provisional resolution shall be notified to all shareholders to convene another shareholders' meeting within one month; if the shareholders' meeting is convened via video conference, shareholders who wish to attend via video shall re-register with the Company in accordance with Article VI.
Before the conclusion of the current meeting, if the shares represented by attending shareholders reach more than half of the total issued shares, the chairperson may resubmit the provisional resolution for a vote at the shareholders' meeting in accordance with Article 174 of the Company Act of the Republic of China.

Article 10 Discussion of Motions

If the shareholders' meeting is convened by the board of directors, its agenda shall be determined by the board of directors, and all related motions (including emergency motions and amendments to original motions) shall be voted on item by item. The meeting shall proceed in accordance with the scheduled agenda, which shall not be altered without a resolution of the shareholders' meeting.

If the shareholders' meeting is convened by a convener other than the board of directors, the provisions of the preceding paragraph shall apply mutatis mutandis.

If the scheduled agenda under the preceding two paragraphs has not been concluded before the proceedings (including emergency motions) come to an end, the chairperson shall not unilaterally declare the meeting adjourned without a resolution; if the chairperson violates the rules of procedure and declares adjournment, other members of the board of directors shall promptly assist the attending shareholders, in accordance with the statutory procedures, to elect one person by a majority of the voting rights of the attending shareholders to serve as chairperson and continue the meeting.

The chairperson shall provide adequate opportunities for explanation and discussion of motions, amendments proposed by shareholders, or emergency motions. When the chairperson deems that the matter has reached the stage where it may be put to a vote, the chairperson may declare the closure of discussion, put the matter to a vote, and arrange sufficient

Article 11 Shareholder Statements

Before speaking at the meeting, a shareholder must first fill out a statement slip indicating the gist of the statement, shareholder account number (or attendance certificate number), and account name. The chairperson shall determine the order of statements.

A shareholder who submits a statement slip but does not speak shall be deemed not to have made a statement. If the content of the statement differs from that recorded on the statement slip, the content of the statement shall prevail.

For the same agenda item, no shareholder may speak more than twice without the chairperson's consent, and each statement shall not exceed five minutes. However, if a shareholder's statement violates regulations or goes beyond the scope of the agenda, the chairperson may stop the statement.

When a shareholder is speaking, other shareholders may not interrupt

Article 12: Calculation of Voting Rights and Recusal System

Voting at a shareholders' meeting shall be calculated on the basis of shares.

In resolutions of a shareholders' meeting, the shares of shareholders without voting

rights shall not be counted toward the total number of issued shares.
If a shareholder has a personal interest in a matter under discussion at the meeting that may harm the interests of the Company, such shareholder shall not participate in the vote and shall not act as proxy to exercise the voting rights of other shareholders.
The shares over which voting rights cannot be exercised as referred to in the preceding paragraph shall not be counted toward the voting rights of shareholders present at the meeting.
Except for trust enterprises or stock affairs agencies approved by the competent securities authority of the Republic of China, if one person is entrusted by two or more shareholders at the same time, the voting rights exercised on their behalf shall not exceed three percent of the total voting rights of the issued shares; any excess voting rights beyond that limit shall not be counted.

Article 13 Methods of Exercising Voting Rights and Adopting Resolutions
Each share of the Company's stock is entitled to one vote; provided, however, that this restriction shall not apply to shares that are restricted or to shareholders without voting rights as listed in Article 179, Paragraph 2 of the Company Act of the Republic of China.
When the Company convenes a shareholders' meeting, it shall adopt electronic means for the exercise of voting rights and may adopt written means for the exercise of voting rights; where voting rights are exercised in writing or by electronic means, the method of exercise shall be stated in the notice of the shareholders' meeting. Shareholders who exercise voting rights in writing or by electronic means shall be deemed to have personally attended the shareholders' meeting. However, with respect to extraordinary motions and amendments to original proposals at such shareholders' meeting, they shall be deemed to have waived their voting rights; therefore, the Company should avoid proposing extraordinary motions and amendments to original proposals.
For those who exercise voting rights in writing or by electronic means as set forth in the preceding paragraph, their expression of intent shall be delivered to the Company two days prior to the convening of the shareholders' meeting; in the event of duplicate expressions of intent, the first delivered shall prevail. However, this restriction shall not apply where a prior expression of intent is declared revoked.
After a shareholder has exercised voting rights in writing or by electronic means, if they wish to attend the shareholders' meeting in person or by video conference, they shall revoke the expression of intent to exercise voting rights as set forth in the preceding paragraph by the same means used to exercise such voting rights no later than two days prior to the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised in writing or by electronic means shall prevail. If a shareholder has exercised voting rights in writing or by electronic means and has appointed a proxy

to attend the shareholders' meeting by proxy authorization, the voting rights exercised by the proxy on their behalf shall prevail.

For the voting on proposals, unless otherwise provided by the Company Act of the Republic of China and the Company's Articles of Incorporation, a proposal shall be passed by the affirmative vote of more than half of the voting rights of the shareholders present. At the time of voting, the chairperson or a person designated by the chairperson shall announce the total voting rights of the shareholders present for each proposal, after which shareholders shall vote on each proposal separately, and on the day the shareholders' meeting is held, the results of shareholders' approval, opposition, or abstention shall be entered into the Market Observation Post System.

When there are amendments or substitute proposals to the same proposal, the chairperson shall determine the order of voting together with the original proposal. If one of the proposals has been passed, the other proposals shall be deemed rejected without the need for further voting.

The vote-counting and ballot-monitoring personnel for proposal voting shall be designated by the chairperson, but the ballot-monitoring personnel shall hold shareholder status.

If the shareholders' meeting includes a proposal for the election of directors where the number of candidates exceeds the number of seats to be filled, a proposal for the removal of directors, or proposals as stipulated in Article 185 and Article 316 of the Company Act, or Article 18, Article 27, Article 29, and Article 35 of the Business Mergers and Acquisitions Act, it is appropriate for the chairperson to designate a lawyer, certified public accountant, or notary public as the ballot monitor.

The chairperson-designated person under the preceding paragraph shall not be responsible for matters related to the voting procedures, nor shall they be a director, manager, or employee of the company or its affiliated enterprises.

The scrutineer shall supervise the voting and vote-counting processes and shall sign the statistical report of the election results.

If a scrutineer is designated pursuant to paragraph 8, the minutes of the shareholders' meeting shall record the scrutineer's name and title.

The vote-counting operations for resolutions or elections at a shareholders' meeting shall be conducted in a public area within the meeting venue, and upon completion of the counting, the voting results, including the aggregated voting power, shall be announced on-site and recorded.

When the Company convenes a shareholders' meeting via video conference, shareholders participating by video shall, after the chairperson declares the meeting open, cast votes on all agenda items and election proposals through the video conference platform, and shall complete such voting before the chairperson declares

the voting closed; any votes cast after that time shall be deemed abstentions.
If the shareholders' meeting is convened via video conference, a single vote count shall be conducted after the chairperson declares the voting closed, and the voting and election results shall be announced.
When the Company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the meeting by video pursuant to Article 6 and wish to attend the physical shareholders' meeting in person shall cancel their registration by the same method used for registration no later than two days before the meeting; those who cancel after the deadline may only attend the meeting by video.
Shareholders who exercise voting rights in writing or by electronic means, have not revoked their expression of intent, and participate in the shareholders' meeting by video shall not, except for emergency motions, exercise voting rights again on the original proposals, propose amendments to the original proposals, or exercise voting rights on amendments to the original proposals.

Article 14 Election Matters
When the shareholders' meeting elects directors, it shall be conducted in accordance with the relevant election regulations established by the Company, and the election results, including the list of elected directors and their respective voting rights obtained, shall be announced on the spot.
The ballots for the election matters referred to in the preceding paragraph shall be sealed and signed by the ballot monitors, properly kept, and preserved for at least one year. However, if a shareholder initiates a lawsuit pursuant to Article 189 of the Company Act of the Republic of China, the ballots shall be preserved until the conclusion of the litigation.

Article 15 Minutes of Shareholders' Meeting
Resolutions made at a shareholders' meeting shall be recorded in minutes, which shall be signed or sealed by the chairperson, and distributed to each shareholder within twenty days after the meeting. The preparation and distribution of the minutes may be carried out electronically.
For the distribution of the minutes referred to in the preceding paragraph, the Company may do so by means of an announcement entered into the Public Information Observatory.
The minutes shall accurately record the year, month, day, and place of the meeting, the name of the chairperson, the method of resolution, the essential points of the proceedings, and the results of the votes (including the counted voting power). Where there is an election of directors, the voting power obtained by each candidate shall be

disclosed. The minutes shall be preserved permanently during the existence of the Company.
Where a shareholders' meeting is convened by video conference, in addition to the matters required to be recorded under the preceding paragraph, the minutes shall also record the start and end times of the meeting, the method of convening the meeting, the names of the chairperson and the recorder, and the handling method and circumstances in the event of disruption to the video conference platform or participation by video means due to natural disasters, unforeseen events, or other force majeure circumstances.
Where the Company convenes a video shareholders' meeting, in addition to handling the matter in accordance with the preceding paragraph, the minutes shall also state the alternative measures provided for shareholders who have difficulty participating in the shareholders' meeting by video means.

Article 16 Public Announcement
The Company shall, on the day of the shareholders' meeting, prepare a statistical table in accordance with the prescribed format based on the number of shares solicited by solicitors, the number of shares represented by authorized proxies, and the number of shares represented by shareholders attending in writing or electronically, and shall clearly display it at the venue of the shareholders' meeting; if the shareholders' meeting is held via video conference, the Company shall upload the aforementioned information to the video conference platform for the shareholders' meeting at least thirty minutes before the meeting begins, and shall continue to disclose it until the conclusion of the meeting.
When the Company convenes a shareholders' meeting via video conference and announces the commencement of the meeting, it shall disclose the total number of shares of attending shareholders on the video conference platform. The same shall apply if the total number of shares and voting rights of attending shareholders are further tallied during the meeting.
If any resolutions of the shareholders' meeting constitute material information as stipulated by the laws and regulations of the Republic of China or the regulations of the Taiwan Stock Exchange Corporation, the Company shall transmit the content to the Market Observation Post System within the prescribed time.

Article 17 Maintenance of Order at the Meeting
Personnel handling affairs at the shareholders' meeting shall wear identification badges or armbands.
The Chairman may direct ushers or security personnel to assist in maintaining order at the meeting. When ushers or security personnel assist in maintaining order on site, they

shall wear armbands or identification badges bearing the words "Usher."
If the meeting venue is equipped with amplification devices, the Chairman may stop shareholders who speak without using the equipment provided by the Company.
If a shareholder violates the rules of procedure, refuses to comply with the Chairman's corrections, obstructs the proceedings, and does not desist after being stopped, the Chairman may direct ushers or security personnel to ask the shareholder to leave the meeting venue.

Article 18: Recess and Resumption of Meetings
During the course of a meeting, the chairperson may determine an appropriate time to declare a recess. In the event of force majeure, the chairperson may rule to temporarily suspend the meeting and, depending on the circumstances, announce the time for resumption of the meeting.
If the venue for the meeting becomes unavailable before the agenda scheduled by the shareholders' meeting (including ad hoc motions) is concluded, the shareholders' meeting may resolve to find another venue to continue the meeting.
The shareholders' meeting may, in accordance with Article 182 of the Company Act of the Republic of China, resolve to postpone or reconvene the meeting within five days.

Article 19 Disclosure of Information for Video Conference Meetings
If the shareholders' meeting is convened via video conference, the Company shall promptly disclose the voting results of each proposal and the election results on the shareholders' meeting video conference platform in accordance with regulations after the voting concludes, and shall continue to disclose such information for at least fifteen minutes after the chairperson announces the adjournment of the meeting.

Article 20 Location of the Chairperson and Recording Personnel for Video Shareholders' Meetings
When the Company convenes a video shareholders' meeting, the chairperson and the recording personnel shall be present at the same location within the country, and the chairperson shall announce the address of such location at the commencement of the meeting.

Article 21 Handling of Interruption of Communication
If a shareholders' meeting is convened by video conference, and prior to the chairperson's declaration of adjournment, due to natural disasters, incidents, or other force majeure circumstances, the video conference platform or participation by video means experiences a malfunction lasting for more than thirty minutes, the meeting shall

be postponed or continued within five days, and the provisions of Article 182 of the Company Act shall not apply.
In the event of a postponement or continuation of the meeting as described in the preceding paragraph, shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the postponed or continued meeting.
Where a meeting is postponed or continued pursuant to Paragraph 1, shareholders who have registered to participate in the original shareholders' meeting by video and have completed check-in but do not participate in the postponed or continued meeting shall have their shares represented, exercised voting rights, and election rights at the original shareholders' meeting counted toward the total number of shares, votes, and election rights of shareholders attending the postponed or continued meeting.

When a shareholders' meeting is postponed or continued pursuant to Paragraph 1, proposals for which voting and counting have been completed and the results of the vote or the list of elected directors or supervisors have been announced need not be re-discussed or re-resolved.

If, during a video-assisted shareholders' meeting convened by the Company, a situation under Paragraph 1 arises where the video meeting cannot be continued, and after deducting the shares of shareholders attending by video, the total number of shares present still meets the statutory quorum for the shareholders' meeting, the meeting shall proceed without the need to postpone or continue the meeting pursuant to Paragraph 1.
If the circumstances described in the preceding paragraph occur and the meeting is to continue, shareholders participating in the shareholders' meeting via video shall have their attending shares counted toward the total shares of attending shareholders; however, they shall be deemed to have abstained from all agenda items of that shareholders' meeting.
If the Company postpones or continues the meeting in accordance with Paragraph 1, it shall handle the relevant preparatory procedures in accordance with the provisions listed in Article 44-20, Paragraph 7 of the Regulations Governing the Handling of Shareholder Affairs by Publicly Issued Stock Companies, based on the original shareholders' meeting date and the provisions of each respective article.
The periods specified in the latter part of Article 12 and Article 13, Paragraph 3 of the Rules for the Use of Proxies for Attendance at Shareholders' Meetings of Publicly Issued Companies, and Article 44-5, Paragraph 2, Article 44-15, and Article 44-17, Paragraph 1 of the Regulations Governing the Handling of Shareholder Affairs by Publicly Issued Stock Companies shall be calculated based on the date of the

shareholders' meeting as postponed or continued in accordance with Paragraph 1.

Article 22 Handling of the Digital Divide

When the Company convenes a video shareholder meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the meeting via video.

Article 23 Procedures for Establishment and Amendment

These Rules shall be implemented after approval by the Board of Directors and adoption by the shareholders' meeting; the same shall apply to any amendments. These Rules were established on March 20, 2020.

The first amendment was made on May 11, 2022.

The second amendment was approved by the Board of Directors on May 7, 2026, and submitted to the shareholders' meeting on June 26, 2026.

This English version is a translation based on the original Chinese version. Where any discrepancy arises between the two versions, the Chinese version shall prevail.