

IKKA HOLDINGS(CAYMAN) LIMITED

Rules of Procedure for Shareholders' Meeting

Article 1 Basis

In order to establish a good shareholders' meeting governance system, improve supervision functions and strengthen management functions of the Company, these rules are formulated in accordance with Article 5 of the "Code of Practice for the Governance of Listed Over-the-Counter Companies" of the Republic of China for compliance.

Article 2 General Provisions

The rules of procedure for the Company's shareholders' meeting shall be governed by these rules, unless otherwise provided by the laws or articles of association of the Republic of China. If there are any matters not covered in these rules or if there are subsequent changes in laws and regulations, they will be handled in accordance with the relevant laws and regulations currently in effect.

Article 3 Convening and Notice of Shareholders' Meeting

The Company's shareholders' meeting shall be convened by the Board of Directors, unless otherwise provided by the laws of the Republic of China. Changes in the method of convening the company's shareholders' meeting shall be subject to resolution by the board of directors, and shall be made no later than before the notice of the shareholders' meeting is sent.

The company shall, thirty days before the regular shareholders' meeting or fifteen days before the extraordinary shareholders' meeting, submit the notice of the shareholders' meeting, the form of proxy, and the reasons for the proposals regarding recognition, discussion, election or dismissal of directors, matters, etc. and explanatory data are made into electronic files and sent to the Public Information Observatory. And twenty-one days before the shareholders' regular meeting or fifteen days before the shareholders' extraordinary meeting, prepare the shareholders' meeting manual and meeting supplementary materials, prepare electronic files and send them to the public information observatory. However, the company's paid-in capital on the end of the most recent fiscal year If the amount exceeds NT\$10 billion or the shareholders' register of the most recent shareholders' meeting held in the most recent fiscal year has a total shareholding ratio of foreign capital and mainland capital exceeding 30%, an electronic filing shall be made 30 days before the completion of the shareholders' meeting. Transfer of files.

Fifteen days before the shareholders' meeting, the proceedings manual and

meeting supplementary information for the current shareholders' meeting shall be prepared for shareholders to request at any time and displayed at the company and the professional stock agency appointed by the company. The company shall provide shareholders with the procedure manual and meeting supplementary information mentioned in the preceding paragraph in the following manner on the day of the shareholders' meeting:

1. When a physical shareholders' meeting is held, the certificates shall be distributed at the shareholders' meeting site.
2. When convening a video-assisted shareholders' meeting, it should be distributed on-site at the shareholders' meeting and transmitted to the video conference platform as an electronic file.
3. When convening a video conference of shareholders, electronic files should be sent to the video conferencing platform.

Notices and announcements shall specify the reasons for the convening; notifications may be made electronically with the consent of the counterparty. Election or removal of directors, change of articles of association, capital reduction, application for cessation of public offering, directors' non-competition permission, conversion of surplus into capital, capital increase from public reserves, company dissolution, merger, division, Article 185 of the Company Law of the Republic of China, Article 185 Various paragraphs, Article 26-1 and Article 43-6 of the Securities and Exchange Law of the Republic of China, Article 56-1 and Article 60-2 of the Rules for Issuers' Raising and Issuance of Securities of the Republic of China The main contents of the matter shall be listed and explained in the reason for the convening, and shall not be raised by temporary motion; the main contents may be placed on the website designated by the securities regulatory authority of the Republic of China or the company, and the website address shall be stated in the notice.

The reason for convening the shareholders' meeting has stated the comprehensive re-election of directors and the date of taking office. After the re-election of the shareholders' meeting is completed, the same meeting cannot change the date of taking office through temporary motion or other means. Shareholders holding more than 1% of the total number of issued shares may submit a resolution to the company's shareholders' general meeting. Only one proposal is allowed. Any proposal that contains more than one proposal will not be included in the proposal. However, shareholder proposals that urge the company to promote public interests or fulfill social responsibilities may still be included in the proposal by the board of directors. In addition, if the proposal proposed by the shareholder falls under any of the conditions specified in

Paragraph 4 of Article 172-1 of the Company Law of the Republic of China, the board of directors may not list it as a proposal.

The company shall announce the acceptance of shareholders' proposals, written or electronic acceptance methods, acceptance locations and acceptance periods before the stock transfer closing date before the regular shareholders' meeting; the acceptance period shall not be less than ten days. Proposals proposed by shareholders should be limited to 300 words. If the proposal exceeds 300 words, the proposal will not be included in the motion. Proposing shareholders should attend regular shareholders' meetings in person or by proxy and participate in the discussion of the motion.

The company shall notify the proposing shareholders of the handling results before the date of the shareholders' meeting notice, and list the proposals that comply with the provisions of this article in the meeting notice. For shareholder proposals that are not included in the proposal, the board of directors should explain the reasons for not being included in the shareholders' meeting.

Article 4 Letter of attorney

Shareholders may issue a power of attorney issued by the company at each shareholders' meeting, stating the scope of authorization, and appoint a proxy to attend the shareholders' meeting.

A shareholder can issue a power of attorney, and the power of attorney is limited to one person. It should be delivered to the company five days before the shareholders' meeting. If there are duplicate power of attorneys, the one delivered first shall prevail. However, this does not apply to those who declare to revoke the previous entrustment.

After the letter of proxy is delivered to the Company, shareholders who wish to attend the shareholders' meeting in person or exercise their voting rights in writing or electronically must provide the Company with a written notice of revocation of the proxy two days before the shareholders' meeting. The voting rights exercised by the proxy shall prevail.

After the power of attorney is delivered to the company, shareholders who wish to attend the shareholders' meeting via video conference should provide the company with a written notice of revocation of the power of attorney two days before the shareholders' meeting. If the power of attorney is revoked within the time limit, the voting rights exercised by the proxy present shall prevail.

Article 5 Principles on the place and time of convening shareholders' meetings

The location of the shareholders' meeting shall be at the company's location or a location that is convenient for shareholders to attend and suitable for the shareholders' meeting. The meeting shall not start earlier than 9 am or later than

3 pm. The location and time of the meeting shall be fully considered. Opinions of independent directors.

When the Company convenes a video conference of shareholders, it is not subject to the restrictions on the venue mentioned in the preceding paragraph.

Article 6 Preparation of signature books and other documents

Preparation of signature books and other documents

The company shall state in the meeting notice the time and place of registration of shareholders, solicitors and entrusted agents (hereinafter referred to as shareholders), as well as other matters that should be noted.

The time for accepting shareholder registrations mentioned in the preceding paragraph shall be at least thirty minutes before the start of the meeting; the registration desk shall be clearly marked and adequate and qualified personnel shall be assigned to handle the registration;

Registration for the video conference of shareholders should be accepted on the video conference platform 30 minutes before the start of the meeting.

Shareholders who complete the registration will be deemed to have attended the meeting in person.

Shareholders should attend the shareholders' meeting with attendance certificates, attendance sign-in cards or other attendance certificates; the company shall not arbitrarily add to the supporting documents for shareholders' attendance and require the provision of other supporting documents; solicitors who are soliciting power of attorney must bring their identity documents. , for verification.

The company should set up a signature book for shareholders to sign in, or have shareholders present to sign in on their behalf by handing in a sign-in card.

The company shall deliver the proceedings manual, annual report, attendance certificate, speech slips, voting tickets and other meeting materials to shareholders attending the shareholders' meeting; if there is an election for directors, additional electoral votes shall be attached.

When the government or legal entity is a shareholder, the number of representatives attending the shareholders' meeting is not limited to one person.

When a legal person is entrusted to attend a shareholders' meeting, only one representative may be appointed to attend.

If the shareholders' meeting is held via video conference, shareholders who wish to attend via video conference should register with the company two days before the shareholders' meeting.

If the shareholders' meeting is held by video conference, the company should upload the procedure manual, annual report and other relevant materials to the

shareholders' meeting video conference platform at least thirty minutes before the meeting starts, and continue to disclose them until the end of the meeting.

Article 6-1 When convening a video conference of shareholders, the convening notice shall contain matters

When convening a video meeting of shareholders, the convening notice should state the following matters: When the company convenes a video meeting of shareholders, the following matters should be stated in the convening notice:

1. Methods for shareholders to participate in video conferences and exercise their rights.

2. The method for handling obstacles to the video conferencing platform or video participation due to natural disasters, accidents or other force majeure events, including at least the following matters:

(1) The time when the meeting must be postponed or continued due to the occurrence of previously opened obstacles that cannot be ruled out, and the date when the meeting must be postponed or continued.

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

(3) A video-assisted shareholders' meeting is convened. If the video conference cannot be continued, after deducting the number of shares attending the shareholders' meeting via video conference, the total number of shares present reaches the legal quota for the shareholders' meeting, and the shareholders' meeting should continue and participants can participate in the video conference. The number of shares attended by a shareholder shall be included in the total number of shares of shareholders present, and all resolutions of the shareholders' meeting shall be deemed to have abstained from voting.

(4) How to handle situations where the results of all motions have been announced but no provisional motions have been made.

3. Convene a video conference of shareholders and specify the appropriate alternative measures for shareholders who would have difficulty participating via video conference.

Article 7 Chairman of the shareholders' meeting and non-voting persons

If the shareholders' meeting is convened by the board of directors, the chairman shall be the chairman. If the chairman takes leave or is unable to exercise his powers for any reason, the vice chairman shall act as his deputy. If there is no vice chairman or the vice chairman also takes leave or is unable to exercise his powers for any reason, the meeting shall be chaired by the chairman. If the chairman of the board of directors fails to designate an agent, the managing

director or directors shall nominate one person to act as the agent.

The chairman of the preceding paragraph shall be appointed by a managing director or director who has served for more than six months and who is familiar with the company's financial and business conditions. The same applies if the chairman is the representative of a legal person director.

The shareholders' meeting convened by the board of directors should be chaired by the chairman of the board of directors in person, and should be attended in person by more than half of the directors and at least one representative from various functional committee members, and the attendance should be recorded in the minutes of the shareholders' meeting.

If the shareholders' meeting is convened by a person other than the board of directors who has the power to convene, the chairman shall be the person with the power to convene. If there are two or more people with the power to convene, one person shall be elected from each other to serve.

The company may designate appointed lawyers, accountants or relevant personnel to attend the shareholders' meeting.

Article 8 Evidence of audio or video recording of shareholders' meetings

The company shall record and videotape the entire shareholder registration process, meeting proceedings, and voting counting process continuously and uninterrupted from the time the shareholder registration is accepted.

The audio and video materials mentioned in the preceding paragraph shall be kept for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law of the Republic of China, it shall be preserved until the lawsuit is concluded.

If the shareholders' meeting is held by video conference, the company should record and save the shareholders' registration, registration, check-in, questions, voting and company vote counting results, etc., and record and videotape the entire video conference continuously.

The company shall properly preserve the information and audio and video recordings mentioned in the preceding paragraph during its existence, and provide the audio and video recordings to those entrusted with the video conferencing business for preservation.

Article 9 The legal number of shares present at the shareholders' meeting

Attendance at shareholders' meetings shall be calculated based on shares. The number of shares in attendance is calculated based on the signature book or signed-in card and the number of shares registered on the video conferencing platform, plus the number of shares for which voting rights have been exercised in writing or electronically.

When the meeting time has expired, the chairman shall announce the meeting immediately. However, if shareholders representing more than half of the total number of issued shares are not present, the chairman may announce the postponement of the meeting. The number of postponements is limited to two times, and the total postponement time shall not exceed one. Hour. If the two postponements still do not result in the attendance of shareholders representing more than one-third of the total issued shares, the chairman shall announce the adjournment of the meeting; if the shareholders' meeting is held by video conference, the company shall also announce the adjournment of the meeting on the shareholders' meeting video conference platform.

If the amount in the preceding paragraph is still insufficient after being postponed for two times and shareholders representing more than one-third of the total number of issued shares are present, a false resolution may be made in accordance with Paragraph 1 of Article 175 of the Company Law of the Republic of China and the false resolution shall be passed. The resolution notifies all shareholders to convene another shareholders' meeting within one month; if the shareholders' meeting is held by video conference, shareholders who wish to attend via video conference must re-register with the company in accordance with Article 6.

Before the end of the current meeting, if the number of shares represented by the shareholders present reaches more than half of the total number of issued shares, the chairman may resubmit the false resolution to the shareholders' meeting for voting in accordance with Article 174 of the Company Law of the Republic of China.

Article 11 Shareholders Speech

Before shareholders attend the meeting to speak, they must first fill in a speech slip stating the gist of the speech, shareholder account number (or attendance certificate number) and account name, and the chairman will determine the order of their speeches.

Shareholders present who only submit remarks but do not speak will be deemed not to have spoken. If the content of the speech does not match what is recorded in the speech note, the content of the speech shall prevail.

Each shareholder may not speak more than twice on the same motion without the approval of the chairman, and each time shall not exceed five minutes.

However, if a shareholder's speech violates the regulations or exceeds the scope of the topic, the chairman may stop him or her from speaking.

When shareholders are present to speak, other shareholders may not interfere with their speeches except with the consent of the chairman and the

shareholder who is speaking. Violators shall be stopped by the chairman.

When a legal person shareholder appoints two or more representatives to attend the shareholders' meeting, only one person may speak on the same proposal.

After the attending shareholders speak, the chairman may respond in person or by designating relevant personnel.

If the shareholders' meeting is held by video conference, shareholders participating in the video conference may ask questions in text form on the video conference platform of the shareholders' meeting after the chairman announces the opening of the meeting and before announcing the adjournment of the meeting. The number of questions for each proposal shall not exceed two times. It is limited to 200 words, and the provisions of items 1 to 5 do not apply.

Article 12 Calculation of the number of voting shares and avoidance system

Voting at the shareholders' meeting shall be based on shares.

According to the resolution of the shareholders' meeting, the number of shares held by shareholders without voting rights shall not be included in the total number of issued shares.

Shareholders who have their own interests in matters at the meeting that may harm the interests of the company are not allowed to participate in the voting, and are not allowed to exercise their voting rights on behalf of other shareholders.

The number of shares that cannot be exercised for voting in the preceding paragraph shall not be included in the number of voting rights of shareholders who are present.

Except for trust enterprises or stock agencies approved by the securities regulatory authority of the Republic of China, when one person is entrusted by two or more shareholders at the same time, the voting rights of the agent shall not exceed 3% of the total voting rights of the issued shares. Voting rights will not be counted.

Article 13 Methods of exercising voting rights and making resolutions

Each shareholder has one voting right per share; however, this does not apply to those who are subject to restrictions or have no voting rights as listed in Paragraph 2 of Article 179 of the Company Law of the Republic of China.

When the company convenes a shareholders' meeting, it shall exercise its voting rights electronically and may exercise its voting rights in writing; when it exercises its voting rights in writing or electronically, the method of exercise shall be stated in the notice of convening the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, temporary motions and

amendments to the original motion at the shareholders' meeting will be deemed as abstentions, so the company should avoid proposing temporary motions and amendments to the original motion.

For those who exercise their voting rights in writing or electronically in the preceding paragraph, their expression of intention should be delivered to the company two days before the shareholders' meeting. If there are duplicate expressions of intention, the one that is delivered first shall prevail. However, this does not apply to those who expressed their intention before the statement was withdrawn.

After a shareholder has exercised his voting rights in writing or electronically, if he wishes to attend the shareholders' meeting in person or by video conference, he should revoke his intention to exercise his voting rights in the preceding paragraph two days before the shareholders' meeting in the same way as for exercising his voting rights. Voting rights shall be exercised in writing or electronically. If voting rights are exercised in writing or electronically and a proxy is entrusted to attend the shareholders' meeting with a power of attorney, the voting rights exercised by the entrusted proxy shall prevail.

Unless otherwise provided by the Company Law of the Republic of China and the Articles of Association of the Company, voting on proposals shall be passed with the consent of more than half of the voting rights of shareholders present. When voting, the chairman or his designee shall announce the total number of voting rights of the shareholders present on a case-by-case basis. The shareholders shall vote on a case-by-case basis, and the results of shareholders' approval, objection or abstention shall be entered into the public information observation station on the day after the shareholders' meeting is held.

When there are amendments or substitutions to the same motion, the chairman shall determine the order of voting based on the original motion. If one of the motions has been passed, the other motions will be deemed to have been rejected and will not need to be voted on again.

The supervisors and counting personnel for voting on proposals shall be designated by the chairman, but the supervisors shall have the status of shareholders.

The counting of votes for shareholders' meetings or election proposals shall be conducted in a public place at the shareholders' meeting, and after the vote counting is completed, the voting results, including the statistical weights, shall be announced on the spot and recorded.

The company convenes a video conference of shareholders. Shareholders who participate in the video conference should vote on various proposals and

election proposals through the video conference platform after the chairman announces the meeting, and should complete it before the chairman announces the end of voting. If it is overtime, Those who do so will be deemed to have abstained.

If the shareholders' meeting is held via video conference, the votes should be counted in one go and the voting and election results should be announced after the chairman announces the end of voting.

When the company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting via video conference in accordance with Article 6 and wish to attend the physical shareholders' meeting in person must cancel their registration in the same manner as the registration two days before the shareholders' meeting; Those who cancel after the deadline can only attend the shareholders' meeting via videoconference.

Those who exercise their voting rights in writing or electronically without revoking their expression of intention and participate in the shareholders' meeting via video conference,

Except for temporary motions, no voting rights may be exercised on the original motion or amendments to the original motion or amendments to the original motion may be made.

are exercising their voting rights.

Article 14 Election Matters

When the shareholders' meeting elects directors, it shall be conducted in accordance with the relevant election standards set by the company, and the election results shall be announced on the spot, including the list of elected directors and their election rights.

The electoral votes for the election matters mentioned in the preceding paragraph shall be sealed and signed by the scrutineers, and then properly kept for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law of the Republic of China, it shall be preserved until the lawsuit is concluded.

Article 15 Minutes of Shareholders' Meeting

The resolutions of the shareholders' meeting shall be recorded in minutes, signed or sealed by the chairman, and the minutes shall be distributed to all shareholders within 20 days after the meeting. The production and distribution of minutes can be done electronically.

The company may distribute the minutes of proceedings mentioned in the preceding paragraph by inputting announcements into the public information

observatory.

The minutes of the meeting should be accurately recorded according to the year, month, day, venue, name of the chairman, resolution method, essentials of the proceedings and voting results (including statistical weights). When there is an election of directors, each candidate should be disclosed. The number of votes obtained. It should be kept permanently during the existence of the company. If a shareholders' meeting is convened by video conference, in addition to the matters that should be recorded in accordance with the preceding paragraph, the minutes shall also record the start and end time of the shareholders' meeting, the method of convening the meeting, the name of the chairman and the minutes, and the records due to natural disasters, accidents or other. The handling methods and situations when force majeure causes obstacles to the video conferencing platform or video participation.

When the company convenes a video conference of shareholders, in addition to complying with the provisions of the preceding paragraph, it shall also state in the minutes the alternative measures provided by shareholders who have difficulties in participating via video conference.

Article 16 Public Announcement

Regarding the number of shares acquired by solicitors, the number of shares represented by entrusted agents, and the number of shares attended by shareholders in writing or electronically, the company shall prepare a statistical table in the prescribed format on the day of the shareholders' meeting and make it clear at the shareholders' meeting venue. disclosure; if the shareholders' meeting is held via video conference, the company shall upload the aforementioned information to the shareholders' meeting video conference platform at least thirty minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

When the company holds a video conference of shareholders and announces the meeting, the total number of shares of shareholders attending should be disclosed on the video conference platform. The same applies if the total number of shares and voting rights of shareholders present are calculated during the meeting.

If any matters resolved at the shareholders' meeting are significant information stipulated by the laws of the Republic of China and the Taiwan Stock Exchange Corporation, the company shall transmit the contents to the Public Information Observation Station within the specified time.

Article 17 Maintenance of order at the venue

Personnel handling shareholders' meetings should wear identification cards or

armbands.

The chairman may direct pickets or security personnel to help maintain order at the venue. When pickets or security personnel are present to help maintain order, they should wear a "Picket" armband or identification card.

If the venue is equipped with amplification equipment, the chairman may stop shareholders from speaking using equipment other than those provided by the company.

If a shareholder violates the rules of procedure and disobeys the chairman's correction and obstructs the progress of the meeting, if he refuses to comply after being stopped, the chairman may order pickets or security personnel to ask him to leave the meeting place.

Article 18 Rest and continuation of meetings

When the meeting is in progress, the chairman may declare a break at his discretion. When force majeure occurs, the chairman may decide to suspend the meeting temporarily and announce the continuation of the meeting according to the circumstances.

If the agenda scheduled by the shareholders' meeting is not concluded before the proceedings (including temporary motions) are concluded, and the meeting venue cannot be used anymore, the shareholders' meeting may decide to find another venue to continue the meeting.

The shareholders' meeting may resolve to postpone or continue the meeting within five days in accordance with the provisions of Article 182 of the Company Law of the Republic of China.

Article 19 Information disclosure during video conference

If the shareholders' meeting is convened by video conference, the company should immediately disclose the voting results and election results of each proposal on the shareholders' meeting video conference platform in accordance with regulations after the voting ends, and should continue to disclose the results for at least 15 years after the chairman announces the adjournment of the meeting. minute.

Article 20 The location of the chairman and record-keeper of the video shareholders' meeting

When the company convenes a video conference of shareholders, the chairman and the record-keeper should be at the same place in the country, and the chairman should announce the address of the place at the time of the meeting.

Article 21 Handling of Interrupted Calls

If a shareholders' meeting is convened by video conference, and before the chairman announces the adjournment of the meeting, due to natural disasters,

accidents or other force majeure events, the video conference platform or participation in the video conference is hindered and continues for more than 30 minutes, it shall be postponed or extended within five days. When holding a meeting, the provisions of Article 182 of the Company Law shall not apply.

If a meeting that should be postponed or continued as specified in the preceding paragraph occurs, shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting.

If a meeting should be postponed or postponed in accordance with the provisions of Paragraph 1, and shareholders who have registered to participate in the original shareholders' meeting via video conferencing and have completed registration, but who have not participated in the postponed or postponed meeting, their number of shares attended at the original shareholders' meeting, their exercised voting rights, and The voting rights shall be included in the total number of shares, voting rights and electoral rights of shareholders present at the postponed or continued meeting.

When the shareholders' meeting is postponed or resumed in accordance with the provisions of Paragraph 1, there is no need to re-discuss and resolve resolutions that have completed voting and counting, and announced the voting results or the list of directors and supervisors.

The company convenes a video-assisted shareholders' meeting. If the video meeting cannot be continued in the first paragraph, if the total number of shares present after deducting the number of shares attending the shareholders' meeting via video conference still reaches the legal quota for the shareholders' meeting, the shareholders' meeting shall continue. There is no need to postpone or continue the assembly in accordance with the provisions of Paragraph 1.

In the event that the meeting as specified in the preceding paragraph occurs and the meeting should continue, shareholders who participate in the shareholders' meeting via video conference shall count the number of shares attended by shareholders in attendance, but all resolutions of the shareholders' meeting will be deemed to have abstained from voting.

If the company postpones or renews the meeting in accordance with the provisions of the first paragraph, it shall handle relevant matters in accordance with the provisions of Article 44-27 of the Guidelines for Handling Stock Affairs of Companies with Public Issuance of Stocks, and in accordance with the date of the original shareholders' meeting and the provisions of the respective articles. Preliminary work.

The second paragraph of Article 12 and Paragraph 3 of Article 13 of the Rules for

the Use of Proxy Letters for Public Issuance Companies to Attend Shareholders' Meetings, Article 44-5 Paragraph 2 and Article 44-1 of the Rules for Handling Stock Affairs of Companies with Public Issuance of Stocks 15. During the period specified in Paragraph 1 of Article 44-17, the Company shall postpone or extend the date of the shareholders' meeting in accordance with Paragraph 1.

Article 22 Handling of Digital Gap

When the company convenes a video conference of shareholders, it shall provide appropriate alternative measures for shareholders who would have difficulty attending the meeting via video conference.

Article 23 Establishment and revision procedures

After these rules are approved by the board of directors, they will be sent to the shareholders' meeting for approval and then implemented. The same applies to amendments. These rules were formulated on March 20, 2020.

First revised on May 11, 2022.