

Chang Wah Technology Co., Ltd.

Rules of Procedure for Board of Directors' Meetings

- Article 1: The Rules of Procedure for Board of Directors' Meetings (the "Rules") are drawn up in accordance with Article 2 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" in order to establish a sound governance system, improve supervisory function and strengthen management mechanism of the board of directors (the "board").
- Article 2: With regards to the rules of procedure for board meetings of the Company, the main agenda items, procedures, matters required in the meeting minutes, public announcement and other compliance requirements shall be conducted in accordance with the provisions of the Rules.
- Article 3: Board meetings shall be held at least once every quarter for business needs.
- Board meeting notices shall state the time, place and reasons for convening the meeting and shall be delivered to all directors seven days before the meeting. In case of emergency, the board meetings may be convened at any time.
- The notices in the preceding paragraph may be served in written form or delivered through electronic means with the consent of the recipients.
- Matters set out under Paragraph 1, Article 12 shall be listed as reasons for convening the meeting. They shall not be raised as extempore motions.
- Article 4: The Finance Department is the designated unit responsible for the board meetings (the "board meeting unit").
- The board meeting unit shall draft the agenda items of the board meetings and provide sufficient meeting materials to be delivered with the meeting notices.
- If the meeting materials are deemed to be insufficient by the directors, they may request the board meeting unit to provide supplementary information. If the materials pertaining to proposals are deemed to be insufficient by the directors, the discussion of the agenda items may be postponed upon a resolution of the board.
- Article 5: The Company shall provide the attending directors with an attendance book to sign at the board meetings for future reference.
- Directors shall attend the board meetings in person. A director who is unable to attend in person shall appoint another director to attend the meetings as proxy in accordance with the Company's Articles of Incorporation. Directors attending the meetings via video conferencing shall be deemed to have attended the meetings in person. However, the attendance book shall be faxed as proof of attendance.

Chang Wah Technology Co., Ltd.

Rules of Procedure for Board of Directors' Meetings

Directors who appoint other directors as proxies to attend the board meetings shall provide the proxy forms with the scope of authority clearly stated for each board meeting.

Regarding the proxy referred to in Paragraph 2, no director may act as proxy for more than one director.

Article 6: Board meetings shall be convened at the premises of the Company during office hours, or at a place and time convenient for the directors to attend and appropriate for such an event.

Article 7: Board meetings convened by the Chairman shall be chaired by the Chairman. However, if the first meeting of each term of the board is convened by the director receiving the highest number of voting rights in the shareholders' meeting, he/she shall preside at the meeting. When there are two or more convening parties, they shall elect a person from among themselves to preside at the meeting.

Where a board meeting is convened by the majority of directors on their own pursuant to Paragraph 4 of Article 203 or Paragraph 3 of Article 203-1 of the Company Act, the directors shall elect a person from among themselves to preside at the meeting.

If the Chairman is on leave or unable to exercise power, he/she may appoint one director to stand proxy. If the Chairman does not appoint a proxy, the directors shall elect one person from among themselves to stand proxy.

Article 8: Management (or the board meeting unit designated by the board) shall have relevant information ready for attending directors to examine during the board meetings.

Depending on the agenda items, personnel from relevant departments or subsidiaries may be notified to attend the board meetings to report on corporate performance and business as well as answer questions raised by directors, thereby assisting directors with understanding the company and making proper decisions. If necessary, certified public accountants, attorneys or other professionals may also be invited to be present at the meeting and provide expert opinions as references for directors. However, they shall excuse themselves during discussion and voting.

The chair shall call the meeting to order at the scheduled time when the attending directors represent the majority of all directors. When the attending directors do not represent the majority of all directors, the chair may announce

Chang Wah Technology Co., Ltd.

Rules of Procedure for Board of Directors' Meetings

to postpone the meeting to a later time on the same day. The postponement is limited to two times. If the number of attending directors does not meet the quorum after two postponements, the chair shall reconvene the meeting in accordance with the procedures specified in Paragraph 2 of Article 3 herein.

Where the chair cannot call the meeting to order at the scheduled time due to force majeure events or other special circumstances, he/she may postpone the meeting after seeking opinions from each director and secure the consent of the majority of directors. The postponed meeting may be held at another location or (and) via video conferencing. However, it shall be convened before 12 o'clock midnight of that date.

The term "all directors" in Paragraph 3 and Subparagraph 2, Paragraph 2 of Article 16 herein means the number of directors who are actually in office.

Article 9: The Company shall make an audio or video recording of the board meeting and retain it for at least five years. The recording may be kept in electronic form.

If litigation arises from matters resolved in the board meetings before the retention period referred to in the preceding paragraph expires, relevant audio or video recordings shall be retained until the litigation is concluded. The rule in the preceding paragraph shall not apply.

For board meetings convened via video conferencing, the audio and video recordings shall be part of the meeting minutes and properly retained throughout the life of the Company.

Article 10: Agenda items of the Company's regular board meetings shall include at least the following matters:

1. Report items:
2. Discussion items:
3. Extempore motions

Article 11: Proposals raised by directors shall be delivered to the Company's board meeting unit three days prior to the delivery of meeting notices; otherwise, they would not be included in the agenda.

Board meetings shall proceed in accordance with the agenda set out in the meeting notices. The agenda shall not be changed without the consent of the majority of attending directors.

The chair may not declare the meeting adjourned prior to the completion of

Chang Wah Technology Co., Ltd.

Rules of Procedure for Board of Directors' Meetings

meeting agenda in the preceding paragraph and extempore motions without the consent of the majority of attending directors.

In the process of the board meetings, if the number of directors in attendance were less than the majority of directors originally attending the meeting, the chair shall temporarily adjourn the meeting upon a motion by the directors in attendance. Under such circumstance, Paragraph 3 of Article 8 herein shall apply *mutatis mutandis*.

During the Board meeting, if the chair is unable to preside over the meeting or fails to adjourn the meeting in accordance with the provisions of Paragraph 2, Paragraph 3 of Article 7 herein shall apply *mutatis mutandis* to the appointment of a proxy.

When the meeting is in progress, the chair may set time for a break or negotiation at his/her discretion.

Article 12: The following matters shall be proposed for discussion at the board meetings:

1. Business plans of the Company.
2. Annual and semiannual financial reports, with the exception of semiannual financial reports which are exempt from being audited by the certified public accountants according to the law.
3. Internal control system established or amended in accordance with Article 14-1 of the Securities and Exchange Act (hereinafter referred to as the "Act").
4. Procedures for material financial or business transactions, such as the acquisition or disposal of assets, derivative transactions, loans to others, or the provision of guarantees, established or amended in accordance with Article 36-1 of the Act.
5. Offering, issuance or private placement of equity-type securities.
6. The election or discharge of Chairman.
7. Appointment and discharge of financial, accounting or internal audit officers.
8. Donation to related parties or material donation to non-related parties. For public welfare emergency relief in relation to serious natural disasters, the board may ratify such donation in the next board meeting.
9. Matters that shall be resolved by the shareholders' meetings or board meetings pursuant to Article 14-3 of the Act, relevant laws and regulations or the Company's Articles of Incorporation, or significant matters stipulated by the competent authorities.

Chang Wah Technology Co., Ltd.

Rules of Procedure for Board of Directors' Meetings

The term “related parties” in Subparagraph 8 of the preceding paragraph is as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term “material donation to non-related parties” refers to individual donation or the aggregate amount to the same party within one year exceeding NT\$100,000,000, or 1 percent of net operating revenue or 5 percent of paid-in capital in the audited financial report of the most recent year.

The term “within one year” in the preceding paragraph means one year calculated retroactively from the date of the current board meeting. Amounts already resolved in the board meetings shall be excluded.

Except for emergency or legitimate reasons, matters specified in subparagraphs under Paragraph 1 shall be listed as reasons for convening the meetings and shall not be raised as extempore motions.

When discussing the material financial or business transactions referred to in Subparagraph 4, Paragraph 1 at the board meetings, full consideration shall be given to the opinions of the Audit Committee or the independent directors. Their consents or objections and the reasons thereof shall be recorded in the board meeting minutes.

For matters set out to be resolved at the board meetings in accordance with Article 14-3 of the Act, the independent directors shall attend the meetings in person or appoint other independent directors to stand proxy. Objections or reservations of the independent directors, if any, shall be recorded in the board meeting minutes. If the independent directors are unable to attend the meetings in person to express their objections or reservations, they shall submit written statements in advance, unless there are legitimate reasons to do otherwise, and the statements shall be recorded in the board meeting minutes.

With regard to proposals in the meeting agenda, amendments, alternative proposals or other issues raised through extempore motions shall be seconded by other directors.

Written statements shall be provided by directors with specific reasons for objection concerning proposals to be voted on and the reasons shall be recorded in the meeting minutes.

Article 13: When the chair is of the opinion that a proposal has been discussed sufficiently to be put to a vote, he/she shall announce the discussion closed and call for a vote.

Chang Wah Technology Co., Ltd.

Rules of Procedure for Board of Directors' Meetings

Resolutions are deemed adopted if no objection is voiced by any of the attending directors after solicitation by the chair and shall have the same effect as if they were put to a vote. If objections are voiced upon solicitation by the chair, the resolution shall be put to a vote.

The chair shall adopt one of the following voting methods unless objections are voiced by attending directors, in which case, the voting method shall be determined by the majority of attending directors:

1. By showing of hands or using a voting machine;
2. By voicing votes;
3. By casting ballots; or
4. Voting methods adopted by the Company.

The term "any of the attending directors" in Paragraph 2 excludes directors who shall not exercise voting rights pursuant to Paragraph 1, Article 15 herein.

Article 14: Each director has one vote.

Unless otherwise stipulated by the Act and the Company Act, resolutions of the board meetings shall be adopted by the majority of attending directors which represents the majority of all directors.

When there is an amendment or an alternative to a proposal, the chair shall present the amendment or alternative together with the original proposal and decide their voting orders. If one proposal among them has been adopted, the others shall be deemed overruled and no further voting is required.

Where the monitoring and counting personnel are required for the voting, they shall be appointed by the chair, provided that all monitoring personnel shall be directors of the Company.

The results of voting shall be announced at the meeting and placed on record.

Article 15: For agenda items of which the director or the juridical person represented by the director has a personal interest, the director shall disclose major aspects of such personal interest at the board meetings. If the Company's interests could be impaired, the director may state his/her opinions and answer questions. However, he/she shall not participate and shall recuse himself/herself from the discussion and voting of the agenda items. In addition, he/she shall not exercise voting rights on behalf of another director.

Where the spouse or a blood relative within the second degree of kinship of a director, or a company which has a controlling or subordinate relation with a

Chang Wah Technology Co., Ltd.

Rules of Procedure for Board of Directors' Meetings

director, is a party with a personal interest in the agenda items referred to in the preceding paragraph, the director shall be deemed to have a personal interest in the agenda item.

With respect to resolutions at the board meetings, when a director is prohibited by the preceding two paragraphs from exercising the voting rights, the provisions of Paragraph 2, Article 180 of the Company Act shall apply mutatis mutandis pursuant to Paragraph 4, Article 206 of the same act.

Article 16: Discussions at the board meetings shall be recorded in the meeting minutes, which shall document the following items:

1. The term (or year), time and place of the meeting;
2. Name of the chair;
3. The attendance of directors, including the names and numbers of directors who are present, on leave, and absent;
4. Names and job titles of parties attending the meeting;
5. Name of the recorder;
6. Report items;
7. Discussion items: Resolution method and result of each proposal; speech summary of directors, experts and other personnel; names of directors having a personal interest pursuant to Paragraph 1 of the preceding article; description on major aspects of the interest; reasons for recusal or non-recusal; status of recusal; objections or reservations which are on the record or in writing; and written statements submitted by independent directors pursuant to Paragraph 6 of Article 12 herein;
8. Extempore motion: Name of proposer; resolution method and result of each proposal; speech summary of directors, experts and other personnel; names of directors having a personal interest pursuant to Paragraph 1 of the preceding article; description on major aspects of the interest; reasons for recusal or non-recusal; status of recusal; and objection or reservation which are on the record or in writing; and
9. Other items that shall be recorded.

With regard to resolutions of the board meetings, when one of the following situations occurs, the Company shall make public announcements and filing at the Market Observation Post System designated by the Financial Supervisory Commission within two days from the date of the board meetings besides recording the resolution in the meeting minutes:

1. Where the independent directors show objections or reservations that are

Chang Wah Technology Co., Ltd.

Rules of Procedure for Board of Directors' Meetings

kept on the record or in writing; or

2. Where the resolution is approved by two-thirds of the total number of directors but not by the Audit Committee for companies with an audit committee.

The attendance book of the board meetings is a part of the meeting minutes and shall be retained permanently.

Meeting minutes shall be signed or sealed by the chair and the recorder of the meeting and distributed to all directors within twenty days after meeting. It shall be classified as an important file of the Company and retained properly throughout the life of the Company.

The meeting minutes referred to in Paragraph 1 may be prepared and distributed by electronic means.

Article 17: Except for matters under Paragraph 1, Article 12 which shall be submitted for discussion at the board meetings, when the board delegates its authority to a party pursuant to relevant laws and regulations or the Company's Articles of Incorporation, the delegation level, contents or matters shall be specific. The board shall not give a blanket authority and matters involving material interests of the Company shall still be resolved by the board.

Article 18: The Rules took effect after being approved by the board on March 20, 2014 and reported in the shareholders' meeting. The first amendment was approved by the board on October 21, 2015 and reported in the shareholders' meeting on December 10, 2015. The second amendment was approved by the board on March 18, 2020 and reported in the shareholders' meeting on June 16, 2020. The third amendment was approved by the board on February 23, 2023 and reported in the shareholders' meeting on May 31, 2023. The fourth amendment was approved by the board on December 19, 2024 and reported in the shareholders' meeting on May 28, 2025. The board is authorized to approve the amendments.