

FIC Global Inc.

Rules of Procedure for Board of Directors Meetings

Established on December 27, 2006

Articles 12, 13, 14 and 15 were amended on March 26, 2007

Articles 2, 6, 8, 9, 10, 11, 12, 13, 14 were amended on March 25, 2008

Article 2 was amended on April 30, 2009

Articles 2 and 8 were amended on March 29, 2010

Article 8 was amended on March 14, 2012

Articles 2, 5, 8, 12, and 13 were amended on December 19, 2012

Article 8 was amended on November 8, 2017

Articles 2, 8, and 12 were amended on November 10, 2020

Article 8 was amended on November 9, 2022

- Article 1 (Basis and Scope of Formulation)
The Company has established these Rules in accordance with Article 2 of "Regulations Governing Procedure for Board of Directors Meetings of Public Companies". Unless otherwise specified by law or the Articles of Incorporation, the main agenda items, operating procedures, matters to be listed in the meeting minutes, announcements, and other compliance matters shall be handled in accordance with the provisions of these regulations.
- Article 2 (Convention, notification, and information of board meetings)
The Board of Directors shall convene at least once a quarter, however, the timing of the meetings may be adjusted as necessary. The unit responsible for handling meeting matters is the Shareholder Affairs Division. The meeting notice shall specify the cause and notify all directors at least seven days in advance. However, in case of emergency, the meeting may be held at any time.
The notice as set forth in the preceding paragraph may be given by electronic means with the consent of the addressee. If directors believe that the meeting materials are insufficient, they may request additional information or, after a resolution by the Board of Directors, postpone the discussion.
The matters listed in Article 8, Paragraph 1 of these regulations shall be enumerated in the reasons for convening the meeting, except in cases of unexpected emergencies or justifiable reasons. They may not be raised as a motion for discussion at the meeting.
- Article 3 (Sign-in book and other document preparation, proxy attendance by directors, Chairman of the Board of Directors, and their proxies)
When directors attend board meetings, they shall sign in on the sign-in book. Attendance by proxy shall be handled in accordance with the provisions of Article 205 of the Company Act. The Chairman of the board and their proxies shall exercise their authority in accordance with the provisions of Article 208 of the Company Act.
- Article 4 (Principles of meeting place and time)
The location and time of board meetings shall be at a place and time that is within the office hours of the Company's registered location or is convenient for directors to attend and suitable for the board meeting to be held.
- Article 5 (Reference materials and attendees of the meeting)
When the Company convenes a board meeting, it may notify personnel from relevant departments or subsidiaries to prepare necessary materials for attendance, depending on the content of the agenda. If necessary, the Company may also invite CPAs, lawyers, or other professionals to attend the meeting and provide explanations. However, they shall leave the meeting when deliberation or voting takes place.
- Article 6 (Convening of Board of Directors)
Once the scheduled meeting time has arrived, if more than half of the directors are present, the Chairman of the board shall announce the commencement of the meeting. If half or more of the directors are not present, the Chairman may announce a postponement of the meeting, limited to two postponements. If the quorum is still not met after two postponements, the Chairman may reconvene the meeting in accordance with the procedures set forth in Article 204 of the Company Act.
The number of ; all directors; as used in the preceding paragraph shall be counted as the number of directors actually in office.
- Article 7 (Contents of the proceedings)
Proceedings of a regular board meeting shall include the following:
I. Reporting matters:

- (I). Minutes of the last meeting and actions arising.
- (II). Reporting on important financial and business matters.
- (III). Reporting on internal audit activities.
- (IV). Other important matters to be reported.
- II. Discussion matters:
 - (I). Items discussed and continued from the last meeting.
 - (II). Items for discussion at this meeting.
- III. Extraordinary motions.

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

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

- I. The Company's business plans.
- II. Annual financial report and financial statements of Q2 that must be audited and certified by CPAs.
- III. Adoption or amendment to an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and evaluation of effectiveness of an internal control system.
- IV. Adoption of or amendments to the procedures for handling material financial or business activities, such as acquisition or disposal of assets, derivatives trading, loans of funds to others, and endorsements or guarantees for others pursuant to Article 36-1 of the Securities and Exchange Act.
- V. The offering, issuance, or private placement of any equity-type securities.
- VI. If the Board of Directors does not have a managing director, the election or dismissal of the chairman.
- VII. The appointment or dismissal of a financial, accounting, or internal audit manager.
- VIII. A donation to a related party or a major donation to a non-related party. However, a public-interest donation of disaster relief for a major natural disaster may be submitted to the next board meeting for retroactive recognition.
- IX. Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders meeting or to be approved by resolution at a meeting of the Board of Directors, or any such significant matter as may be prescribed by the competent authority.

The term "related parties" referred to in the preceding subparagraph 8 are those defined by the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donations to non-related parties" refers to any single donation amounting to or cumulatively exceeding NTD 100 million within one year to the same recipient, or exceeding 1% of the net operating revenue as certified by CPAs in the most recent financial report, or exceeding 5% of the paid-in capital. (For foreign companies with no par value shares or par value per share not equivalent to NTD 10, the 5% threshold concerning paid-in capital shall be calculated based on 2.5% of shareholders' equity.)

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current Board of Directors meeting is convened. Amounts already submitted to and passed by resolution of the board are exempted from inclusion in the calculation.

At least one independent director shall be required to attend the board meeting in person. For matters that require a board resolution as specified in the Paragraph 1, all independent directors must be present at the board meeting. If an independent director is unable to attend in person, they should delegate another independent director to attend on their behalf. When an independent director has a dissenting or qualified opinion, it shall be noted in the minutes of the board meeting. If the independent director cannot attend the board meeting in person to voice his/her dissenting or qualified opinion, he/she should provide a written opinion before the board meeting unless there are justifiable reasons for failure to do so, and the opinion shall be noted in the minutes of the board meeting.

Article 9 (Authorization Principles)

Except for the matters that must be submitted for discussion at the board meeting as specified in the preceding paragraph, the following matters may be authorized to the Chairman to exercise the powers of the Board of Directors:

- I. Signing, altering, terminating or rescinding important contracts, strategic alliances, or business cooperation plans with other companies.
- II. Cessation of some or all business dealings with major buyers or suppliers.
- III. Within the limits set forth in the Company's "Operating Procedures of Endorsements and Guarantees", the Chairman may endorse or provide guarantees for others, which shall be reported and subsequently ratified by the most recent board meeting.
- IV. The Chairman may appoint senior managers responsible for managing derivative transactions, and

these transactions shall be handled in accordance with relevant regulations and the Company's "Operating Procedures for Handling Derivatives Trading". The transactions shall be reported to the Board of Directors afterward for review.

- V. Except for transactions specified in Subparagraphs 9 and 12 of the preceding paragraph, asset transactions within the limits set by the "Operating Procedures for Acquisition or Disposal of Assets" shall be handled by the relevant departments or units according to the "Table of Authority and Responsibility". For asset acquisitions or disposals exceeding these limits, the Chairman is authorized to make decisions, with the transactions reported to the most recent board meeting for ratification afterward.
- VI. Appointment and dismissal of the general manager, head of R&D, company spokesperson, and acting spokesperson.
- VII. Other matters authorized by law, the Company's Articles of Incorporation, various company procedures, or resolutions passed by the shareholders' meeting or the Board of Directors, where the Chairman is authorized to handle or take full responsibility in accordance with the law.

Article 10 (Discussion of motions)

The Board of Directors shall conduct meetings in accordance with the proceedings set forth in the meeting notice. However, changes may be made with the consent of more than half of the attending directors. The Chairman may not declare the meeting adjourned without the consent of a majority of the attending directors.

If at any point during the board meeting the number of attending directors falls below a majority, upon the motion of a director present, the Chairman shall declare a suspension of the meeting. When the number of attending directors again reaches a majority, the Chairman shall announce the resumption of the meeting, and the provisions of Article 6 shall apply *mutatis mutandis*.

Article 11 (Voting, supervision, and counting methods)

When the Chairman deems that a motion is ready for a vote, they may announce the cessation of discussion and proceed with the vote. Unless otherwise provided by law, the voting method shall be determined in accordance with Article 206 of the Company Act, and the Chairman shall choose one of the following methods. However, if any attending members object, the majority opinion shall be sought to make a decision:

- I. Voting by show of hands or by voting machine.
- II. Roll-call voting.
- III. Voting.
- IV. Voting method chosen by the Company.

For motions where the Chairman has consulted all attending directors and there are no objections, the motion shall be deemed passed. If any objections are raised after the Chairman's consultation, the motion shall be submitted for a vote.

The attending directors as stated in the preceding paragraph do not include directors who are prohibited from exercising voting rights under Paragraph 1, Article 12.

When there are amendments or substitute motions related to the same agenda item, the Chairman shall determine the order of voting for the original motion along with the amendments or substitutes. If one of the motions is passed, the amendments or substitute motions shall be deemed rejected without the need for further voting.

If the voting on a motion requires supervisors and counters, they shall be designated by the Chairman. However, the supervisors must be directors.

The result of a vote shall be made known immediately and recorded.

Article 12 (Recusal due to conflicts of interest for directors)

If a director or a corporate shareholder represented by the director is an interest party with respect to any motion at a board meeting, the director shall state the significant aspects of that interest during the meeting. If there is a risk that the interest could harm the Company's interests, the director shall not participate in the discussion or voting on that motion and must recuse themselves during both. Additionally, the director may not act as a proxy for another director to exercise voting rights on that matter.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting, such director shall be deemed to have a personal interest in the matter.

The provisions of Article 180, Paragraph 2 of the Company Act, as applied *mutatis mutandis* under Article 206, Paragraph 4 of that Act, apply to resolutions of Board of Directors meetings when a director is prohibited from exercising voting rights in accordance with the preceding two paragraphs.

Article 13 (Minutes of the meeting and matters of signature)

Minutes shall be prepared to record the following matters in detail for the meetings of the Board of Directors:

- I. Session (or year), time, and place of meeting.
- II. The name of the meeting chair.
- III. Attendance of directors at the meeting, specifying the names and number of members present, excused, and absent.
- IV. The names and titles of those attending the meeting as non-voting participants.
- V. The name of the minute taker.
- VI. The matters reported at the meeting.
- VII. Discussion matters:
 - (I). The methods and results of resolution of each motion.
 - (II). A summary of statements made by directors, supervisors, experts, and other personnel shall include the names of directors with a conflict of interest as specified in Article 12, an explanation of the important aspects of the conflict of interest, reasons for recusal or non-recusals, instances of recusal, and any recorded or written dissenting or reserved opinions.
 - (III). Written opinions issued by independent directors in accordance with Paragraph 2, Article 8-4.
- VIII. Extraordinary motions:
 - (I). Name of proposer.
 - (II). The methods and results of resolution of motions.
 - (III). A summary of statements made by directors, supervisors, experts, and other personnel shall include the names of directors with a conflict of interest as specified in Article 12, an explanation of the important aspects of the conflict of interest, reasons for recusal or non-recusals, instances of recusal, and any recorded or written dissenting or reserved opinions.
- IX. Other matters required to be recorded.

The attendance book constitutes part of the minutes for each meeting of the Board of Directors and shall be appropriately preserved during the existence of the Company.

The minutes of the meeting shall be signed or sealed by the Chairman and the recording personnel. They shall be distributed to each director and supervisor within twenty days after the meeting and shall be included in the Company's important records, to be properly preserved for the duration of their existence. The meeting minutes of Paragraph 1 may be produced and distributed in electronic form.

In any of the following circumstances, decisions made by the Board of Directors shall be noted in the meeting minutes, and in addition, publicly announced and filed on MOPS designated by the Financial Supervisory Commission within two days from the board meeting date:

- I. An independent director has a dissenting or qualified opinion which is on record or stated in a written statement.
- II. The matter was not approved by the audit committee, but had the consent of more than two-thirds of all directors.

Article 14 (Documentation of a board meeting by audio or video)

The Company shall record on audio or video tape the entire proceedings of a Board of Directors meeting and preserve the recordings for at least 5 years, in electronic form or otherwise.

If any litigation relating to a resolution of the meeting of the Board of Directors commences before the expiry of the period in which the evidence shall be kept in accordance with the preceding paragraph, the relevant data of audio-recorded or videotaped evidence shall continually be kept until the conclusion of the litigation.

Where a board meeting is held by videoconference, the audio or video documentation of the meeting constitutes part of the meeting minutes and shall be retained for the duration of the existence of the Company.

Article 15 (Supplementary provisions)

The establishment of these meeting procedures shall be effective upon approval by the Board of Directors, and the same shall apply to any amendments.