

金益鼎企業(股)公司
JIIN YEEN DING ENTERPRISE CORP

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| 032 | Rules of Procedure for Board of Directors Meetings | Version | 15 |

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| 2 | 95.12.25 96.02.12 | First Revision | Board of Directors / Extraordinary Shareholders' Meeting |
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| 7 | 99.04.29 99.06.18 | Sixth Revision : Amendment to Article 20 | Board of Directors / Annual Shareholders' Meeting |
| 8 | 101.03.27 101.06.25 | Seventh Revision : Amendment to Articles 3, 4, and 15 | Board of Directors / Annual Shareholders' Meeting |
| 9 | 101.12.26 | Eighth Revision : Amendment to Articles 3, 10, 17, and 19 | Board of Directors |

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| 10 | 102.03.27 102.06.17 | Ninth Revision : | Board of Directors / Annual Shareholders' Meeting |
| 11 | 106.12.18 107.06.22 | Tenth Revision : Article 17 | Board of Directors / Annual Shareholders' Meeting |
| 12 | 109.03.23 109.06.23 | Eleventh Revision : Article 7 | Board of Directors / Annual Shareholders' Meeting |
| 13 | 110.03.26 110.07.26 | Eleventh Revision : Articles 7, 11, 15, and 17 | Board of Directors / Annual Shareholders' Meeting |
| 14 | 112.03.06 | Twelfth Revision : Articles 3 and 17 | Board of Directors |
| 15 | 114.03.07 | Thirteenth Revision : Articles 10 and 11 | Board of Directors |

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Jiin Yeen Ding Enterprise Corp.

Rules of Procedure for Board of Directors Meetings

Article 1 : To establish a sound corporate governance system for the Board of Directors, enhance its supervisory functions, and strengthen management capabilities, these Rules are formulated in accordance with the Regulations Governing Procedure for Board of Directors Meetings of Public Companies for compliance.

Article 2 : The procedures for meetings of the Company's Board of Directors shall, unless otherwise stipulated by laws or the Articles of Incorporation, be conducted in accordance with these Rules.

Article 3 : The Board of Directors shall convene at least once every quarter.

Notices of meetings shall state the reasons for the meeting and be delivered to all directors at least seven days in advance. In case of emergency, the meeting may be convened at any time.

The meeting notice in the preceding paragraph shall state the reasons for the meeting and be delivered in writing, via email, or fax.

Matters listed in Article 17, Paragraph 1, must be enumerated in the meeting notice and shall not be proposed as ad hoc motions.

Article 4 : The designated unit for Board meeting operations is the Office of the General Manager.

For regular meetings of the Board, the Board or the authorized meeting unit shall first solicit opinions from all directors in order to plan the agenda and meeting items, and shall notify all directors in accordance with the time frame specified in the preceding article. Sufficient meeting materials shall be provided and sent along with the meeting notice.

If, during such solicitation of opinions, two or more directors and at least one independent director deem the agenda materials insufficient, the authorized meeting unit shall apply to the Board to postpone the discussion of the agenda item, and the Board shall comply.

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If, during the meeting, one or more directors raise concerns over insufficient materials and such concern is supported by at least one independent director, a request to postpone the discussion of that agenda item may be submitted, and the Board shall comply.

Article 5 : When convening a board meeting, an attendance book shall be provided for directors to sign in. Directors participating via video conference shall be deemed present in person, but must fax their sign-in card as a substitute.

If a director appoints another director to attend the meeting on their behalf, a proxy form shall be issued for each instance, stating the scope of authorization for the meeting agenda.

Only one proxy per director is allowed.

Article 6 : Board meetings shall be held at the Company's registered location and during business hours. However, for business needs, meetings may be held at other appropriate locations and times convenient for directors.

Article 7 : When the Board of Directors is convened by the Chairman, the Chairman shall preside over the meeting. For the first board meeting of each term, if it is convened by the director who received the highest number of votes in the shareholders' meeting, the chairperson shall be elected by the attending directors.

If the meeting is convened by a majority of the directors according to the Company Act, the chairperson shall be elected among them.

If the Chairman is on leave or unable to perform duties, the Vice Chairman shall act on their behalf. If there is no Vice Chairman or the Vice Chairman is also on leave or unable to perform duties, the Chairman shall designate an executive director to act. If no executive director is appointed, a director shall be designated. If no designation is made, the executive directors or directors shall elect one among themselves to act.

Article 8 : When the board meeting is convened, the designated meeting unit shall prepare all relevant materials for directors to consult at any time.

Article 9 : The entire process of the board meeting shall be audio- or

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video-recorded and retained for at least five years, and may be stored electronically.

If litigation related to board resolutions arises before the end of the retention period, the relevant recordings shall be preserved until the conclusion of the litigation. If the meeting is held via video conference, the video recordings shall form part of the meeting records and be properly preserved for the duration of the Company's existence.

Article 10 : Depending on the nature of the proposals, relevant personnel from departments or subsidiaries may be invited to attend the board meeting. When necessary, accountants, legal counsel, or other professionals may also be invited to attend and provide explanations, but must leave during discussions and voting.

The chairperson shall declare the meeting open once the scheduled time has arrived and more than half of the directors are present. If quorum is not met, the chairperson may announce a postponement, limited to two times. If quorum is still not met after the second postponement, the chairperson shall declare the meeting adjourned and no resolutions may be made. Once a meeting has been adjourned, it must be reconvened in accordance with the procedures of Article 3.

Article 11 : In principle, matters discussed at the Board meeting shall follow the agenda set out in the meeting notice. However, with the consent of a majority of the directors present, the agenda may be changed.

Unless agreed by a majority of the directors present, the Chairperson shall not declare the meeting adjourned at their sole discretion.

If, during the meeting, the number of directors present is less than half of the attending directors, and a director so proposes, the Chairperson shall declare a temporary suspension of the meeting.

Article 12 : After a director has spoken, the Chairperson may respond personally, assign a relevant staff member to reply, or request an attending professional to provide necessary information.

If a director repeatedly speaks on the same motion or strays from the topic, thereby affecting other directors' opportunity to speak or

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hindering the meeting's progress, the Chairperson may stop such speech.

Article 13 : When the Chairperson deems that a motion has been sufficiently discussed, they may declare the discussion closed and submit the motion for voting.

During the voting process, if the Chairperson inquires and no objections are raised by all directors present, the motion shall be deemed approved. If any objection is raised, the motion shall be voted on.

In the preceding two paragraphs, “all directors present” does not include those directors who are prohibited from voting pursuant to Article 15, Paragraph 1.

Article 14 : Unless otherwise provided by the Company Act or the Company’s Articles of Incorporation, a motion shall be passed with the consent of a majority of the directors present.

If there are amendments or substitute proposals to the same motion, the Chairperson shall determine the voting sequence, including the original proposal. However, if one proposal is approved, the others shall be deemed rejected and need not be voted on.

If scrutineers and ballot counters are required for the vote, the Chairperson shall appoint them, but the scrutineers must be directors.

The voting results shall be announced on the spot and recorded.

If any resolution of the Board involves significant matters as defined by applicable laws or the regulations of the Taiwan Stock Exchange Corporation (or Taipei Exchange), the Company shall upload the content to the Market Observation Post System (MOPS) within the required timeframe.

Article 15 : A director or a legal person representative shall recuse themselves from deliberation of the following matters at Board meetings. They shall neither participate in the discussion nor vote on such matters, and may not act on behalf of other directors to exercise voting rights :

1. When the matter involves a conflict of interest between the director (or the legal entity they represent) and the company, and such conflict may potentially harm the interests of the Company.

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The director shall disclose the material aspects of the conflict of interest at that Board meeting.

2. When the director deems it appropriate to voluntarily recuse themselves.

3. When the Board resolves that the director should be recused.

If the director's spouse, a relative within the second degree of kinship, or a company with a controlling/subordinate relationship to the director has an interest in the matter, it shall be deemed that the director has a conflict of interest in that matter.

If a director has a personal interest in a matter, they shall disclose the material aspects of such interest at the relevant Board meeting.

If a director violates the recusal requirement or disclosure obligation and participates in the vote, their voting rights shall be deemed invalid.

Article 16 : The agenda of a regular Board meeting shall include at least the following items :

1. Reporting Items :

(1) Minutes and follow-up status of the previous meeting.

(2) Important financial and business reports.

(3) Internal audit reports.

(4) Other significant reporting matters.

2. Discussion Items :

(1) Discussion items carried over from the previous meeting.

(2) Discussion items for the current meeting.

3. Ad hoc motions.

Article 17 : The following matters shall be submitted to the Board of Directors for discussion :

1. The company's business plan.

2. The annual financial statements signed or sealed by the Chairman, managers, and the chief accounting officer, and the second quarter financial statements reviewed and certified by a CPA.

3. Establishment or amendment of internal control systems, and assessment of the effectiveness of such systems.

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4. Establishment or amendment of procedures for material financial transactions such as acquisition or disposal of assets, derivatives trading, lending of funds to others, or providing endorsements or guarantees for others.
5. Raising, issuing, or privately placing equity-type securities.
6. Election or dismissal of the Chairman of the Board, where the Board has not established an executive director.
7. Appointment or dismissal of the heads of finance, accounting, or internal audit.
8. Donations to related parties or material donations to unrelated parties; however, emergency relief donations for major natural disasters of a public welfare nature may be submitted for ratification at the next Board meeting.
9. Other matters required by law, the Articles of Incorporation, or the competent authority to be resolved by the shareholders' meeting or the Board of Directors.
10. The term "related parties" in Item 8 of the preceding paragraph refers to those defined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "material donations to unrelated parties" refers to any single donation or cumulative donations to the same recipient within one year reaching NT\$100 million, or 1% of net operating revenue or 5% of paid-in capital as shown in the most recent CPA-certified financial statements. (For foreign companies whose shares have no par value or a par value other than NT\$10 per share, the 5% of paid-in capital shall be calculated as 2.5% of shareholders' equity.)
11. The term "within one year" in the preceding paragraph refers to the one-year period retroactively calculated from the date of the current Board meeting, excluding donations already approved by Board resolutions within that period.

Where the Company has independent directors, at least one independent

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director shall personally attend each meeting of the Board of Directors. For matters that must be resolved by the Board as specified in Paragraph 1, all independent directors shall attend the meeting. If an independent director is unable to attend in person, they shall appoint another independent director to attend as proxy.

If an independent director has any objection or reservation, it shall be stated in the minutes of the Board meeting. If an independent director is unable to attend the meeting in person to express such objections or reservations, they shall, unless with a legitimate reason, provide a written opinion in advance, which shall also be included in the meeting minutes.

Article 18 : Except for the matters specified in the preceding article, Paragraph 1, which shall be submitted to the Board of Directors for discussion, any authorization granted by the Board in accordance with laws or the Articles of Incorporation regarding the level of authority and scope of execution shall be specific and explicit.

Article 19 : Minutes shall be prepared for all Board of Directors meetings. The minutes shall provide a detailed record of the following items :

1. The session (or year), and the time and place of the meeting.
2. The name of the chairperson.
3. The attendance status of directors, including names and numbers of those present, on leave, or absent.
4. The names and titles of attendees other than directors.
5. The name of the recording person.
6. Reporting items.
7. Discussion items : the resolution methods and results for each proposal; a summary of statements made by directors, experts, and other attendees; the names of directors who have a conflict of interest under the preceding article, paragraph 1, and an explanation of the material content of the conflict; whether the directors should or should not recuse themselves and the circumstances of their recusal; any objections or reservations expressed and recorded or submitted in writing; and written opinions provided by independent

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directors.

8. Ad hoc motions : the name of the proposer; the resolution methods and results; a summary of statements made by directors, experts, and other attendees; the names of directors with conflicts of interest under the preceding article, paragraph 1, and an explanation of the material content of the conflict; whether they should or should not recuse themselves and the circumstances of recusal; and any objections or reservations expressed and recorded or submitted in writing.

9. Other matters required to be recorded.

If any of the following circumstances apply to the resolutions passed by the Board of Directors, the situation must not only be recorded in the minutes, but also be disclosed and filed on the information reporting website designated by the competent authority within two days of the Board meeting :

1. An independent director has objections or reservations and such are recorded or provided in written statements.
2. In a company with an audit committee, a resolution passed without the approval of the audit committee but approved by at least two-thirds of all directors.

The minutes of the meeting shall be signed or sealed by the chairperson and the recording person and shall be distributed to all directors within 20 days after the meeting.

When the Board discusses material financial and operational matters such as the acquisition or disposal of assets, derivatives trading, lending of funds to others, or provision of endorsements or guarantees, the opinions of the independent directors shall be fully considered, and their consent or dissent and reasons therefor shall be included in the meeting minutes.

The attendance register of the Board shall form part of the meeting minutes and shall be properly retained during the company's existence. The minutes of Board meetings shall be included in the company's important documents and properly maintained throughout the company's existence. The preparation and distribution of meeting minutes may be conducted electronically. °

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Article 20 : These Rules of Procedure shall be approved by the Board of Directors and reported to the shareholders' meeting. Any amendments to the Rules shall be subject to resolution by the Board of Directors.