

JIIN YEEN DING ENTERPRISE CORP

☒ Ordinary ☐ Restricted ☐ Confidential

Document No	Title	Page / Total Pages	1/6
074	Organizational Regulations of the Compensation Committee	Version	3

JIIN YEEN DING ENTERPRISE CORP.

Title	Organizational Regulations of the Compensation Committee		Document No.:074
Revision	Date	Amendment Details	Approval Authority
1	100.08.08	Establishment of these Operating Procedures	Board of Directors
2	102.08.12	First Amendment: Articles 4 and 5	Board of Directors
3	110.03.26	Second Amendment: Articles 3,6, 7,and 8	Board of Directors

JIIN YEEN DING ENTERPRISE CORP

☒ Ordinary ☐ Restricted ☐ Confidential

Document No	Title	Page / Total Pages	2/6
074	Organizational Regulations of the Compensation Committee	Version	3

Article 1 These Regulations are adopted pursuant to Article 3 of the “Regulations Governing the Establishment and Exercise of Powers of Compensation Committees of Companies Whose Stock is Listed on the Stock Exchange or Traded Over the Counter at Securities Firms.”

Article 2 Matters concerning the composition, number, and term of office of the members of the Committee, its powers and duties, rules of procedure, and the resources the Company shall provide when the Committee exercises its powers shall be governed by these Regulations.

Article 3 The members of the Committee shall be appointed by resolution of the Board of Directors and shall consist of three members, with a majority of the members being independent directors.

The professional qualifications and independence of the Committee members shall comply with the provisions of Articles 5 and 6 of the Regulations Governing the Establishment and Exercise of Powers of Compensation Committees. °

The term of office of the Committee members shall be the same as that of the Board of Directors that appointed them.

If any member of the Committee is dismissed for any reason resulting in fewer than three members, the Company shall convene a meeting of the Board of Directors within three months from the date of the occurrence to appoint a replacement. However, if the dismissed member is an independent director and no other independent directors remain, the Company may appoint a non-independent director as a temporary member of the Compensation Committee before a by-election of an independent director is held in accordance with regulations. A new Committee member shall then be appointed following the by-election of the independent director.

Upon the appointment or change of any member of the Committee, the Company shall, within two days from the date of occurrence, make a public announcement and file a report on the information reporting website designated by the competent authority.

Article 4 The members of the Committee shall perform their duties faithfully with the care of a good administrator, be accountable to the Board of Directors, and submit their recommendations to the Board for discussion. The Committee shall perform the following duties:

1. Formulate and periodically review the policies, systems, standards, and structures for the performance evaluation and compensation of directors and managers.
2. Regularly evaluate and determine the compensation of directors and managers.

Article 5 In performing the duties set forth in the preceding article, the Committee shall act in accordance with the following principles :

JIIN YEEN DING ENTERPRISE CORP

☒ Ordinary ☐ Restricted ☐ Confidential

Document No	Title	Page / Total Pages	3/6
074	Organizational Regulations of the Compensation Committee	Version	3

1. The performance evaluation and compensation of directors and managers shall take into account the general levels of compensation offered by peer companies, and shall be reasonably aligned with individual performance, the Company's business performance, and future risk exposure. °
2. Compensation policies shall not induce directors or managers to engage in activities that exceed the Company's risk tolerance in pursuit of compensation.
3. The ratio of bonuses paid based on short-term performance and the timing of payment for partial variable compensation to directors and senior managers shall be determined with consideration of industry characteristics and the nature of the Company's business.

The term "compensation" as used in these Regulations includes cash remuneration, stock options, profit sharing, retirement benefits or severance pay, various allowances, and other substantive incentive measures. The scope shall be consistent with the standards for reporting directors' and managers' compensation as set forth in the "Regulations Governing Information to be Published in Annual Reports of Public Companies."

When the Board of Directors deliberates on the recommendations made by the Committee, it shall give comprehensive consideration to the amount and method of compensation, as well as the Company's future risk exposure.

If the Board of Directors does not adopt or intends to modify the recommendations of the Committee, the resolution shall require the attendance of at least two-thirds of all directors and the approval of a majority of the directors present. The resolution shall also include a comprehensive assessment in accordance with the preceding paragraph and a specific explanation as to whether the approved compensation is more favorable than that recommended by the Committee.

If the compensation approved by the Board of Directors is more favorable than that recommended by the Committee, the differences and reasons shall be clearly recorded in the minutes of the Board meeting, and a public announcement and filing shall be made on the information reporting website designated by the competent authority within two days from the date of the Board resolution.

If the compensation of directors and managers of the Company's subsidiaries, pursuant to the subsidiaries' delegated levels of authority, requires approval by the Company's Board of Directors, the matter shall first be reviewed and recommended by the Company's Compensation Committee before being submitted to the Board for discussion.

JIIN YEEN DING ENTERPRISE CORP

☒ Ordinary ☐ Restricted ☐ Confidential

Document No	Title	Page / Total Pages	4/6
074	Organizational Regulations of the Compensation Committee	Version	3

Article 6 The Committee shall convene at least two meetings each year and may hold additional meetings as needed.

A notice stating the purpose of the meeting shall be given to all Committee members at least seven days in advance when convening a Committee meeting. However, this requirement shall not apply in the event of an emergency.

The notice referred to in the preceding paragraph may be delivered electronically.

The Committee shall elect an independent director from among its members to serve as the convener and chairperson of meetings. If the convener is on leave or otherwise unable to convene a meeting, he or she shall appoint another independent director of the Committee to act as proxy.

If there are no other independent directors on the Committee, the convener may designate another Committee member who is a director of the Company or any affiliated enterprise and who was not appointed under transitional provisions to act as proxy.

If the convener does not designate a proxy, the remaining Committee members shall elect one from among themselves to act as proxy.

The convener of the Committee shall represent the Committee externally.

The Committee may invite directors, managerial officers of relevant departments, internal auditors, accountants, legal counsel, or other personnel to attend meetings and provide necessary information. However, they shall leave the meeting during discussion and voting.

Article 7 The meeting agenda of the Committee shall be determined by the convener. Other members may also submit proposals for discussion by the Committee. The agenda shall be provided to all Committee members in advance.

When the Committee convenes, the Company shall prepare a sign-in book for attending members to sign in, which shall be kept for reference.

Members of the Committee shall attend meetings in person. If a member is unable to attend in person, he or she may appoint another member to attend as proxy, provided that directors of the Company or its affiliates appointed under transitional provisions may not act as proxy. Participation via video conference shall be deemed attendance in person. However, if fewer than two members attend the meeting in person (including via video conference), the meeting shall not be held.

When a Committee member appoints another member to attend the Committee meeting as proxy, a power of attorney shall be issued for each instance, specifying the scope of authorization for the matters to be discussed.

JIIN YEEN DING ENTERPRISE CORP

☒ Ordinary ☐ Restricted ☐ Confidential

Document No	Title	Page / Total Pages	5/6
074	Organizational Regulations of the Compensation Committee	Version	3

Resolutions of the Committee shall be adopted with the approval of more than one-half of all members. If, during the voting process, the Committee Chairperson consults the members and no objections are raised, the resolution shall be deemed approved and shall have the same effect as a vote. The result of the vote shall be reported on the spot and recorded in the meeting minutes.

A proxy may act on behalf of only one other member.

The term “all members” as used in these Regulations shall refer to the actual incumbents currently in office.

If any member of the Committee has a conflict of interest in a matter under discussion and such conflict is likely to prejudice the interests of the Company, the member shall recuse himself or herself from the discussion and shall not act as a proxy to exercise voting rights on behalf of another Committee member.

If, due to the proviso in Paragraph 3 or the preceding paragraph, the Committee is unable to convene or make a resolution, the matter shall be reported to the Board of Directors for discussion and resolution.

If the matter is discussed and resolved by the Board of Directors pursuant to the preceding paragraph, it shall be clearly recorded in the minutes of the Board meeting, and a public announcement and filing shall be made on the information reporting website designated by the competent authority within two days from the date of the resolution.

Article 8 The proceedings of the Committee shall be recorded in meeting minutes, which shall accurately state the following matters :

1. The session, date, time, and venue of the meeting.
2. The name of the chairperson.
3. The attendance status of members, including names and number of those present, on leave, or absent.
4. Names and titles of attendees other than Committee members.
5. The name of the minute-taker.
6. Reporting items.
7. Discussion items: the method of resolution and results for each proposal; names of members with a personal interest in their own compensation matters as provided in the preceding article, details of their compensation, recusal circumstances, and any objections or reservations expressed by members.
8. Extraordinary motions: the name of the proposer, the method of resolution and results,

JIIN YEEN DING ENTERPRISE CORP

☒ Ordinary ☐ Restricted ☐ Confidential

Document No	Title	Page / Total Pages	6/6
074	Organizational Regulations of the Compensation Committee	Version	3

summaries of statements made by members, experts, and other participants; names of members with a personal interest in their own compensation matters as provided in the preceding article, details of their compensation, recusal circumstances, and any objections or reservations expressed by members.

9. Other matters required to be recorded.

If any member expresses an objection or reservation regarding a resolution of the Committee and such opinion is recorded or stated in writing, it shall be clearly noted in the meeting minutes. In addition, a public announcement and filing shall be made on the information reporting website designated by the competent authority within two days from the date of the occurrence.

The sign-in book of the Committee shall constitute a part of the meeting minutes.

The meeting minutes shall be signed or sealed by the chairperson of the meeting and the minute-taker, distributed to all Committee members within twenty days after the meeting, submitted to the Board of Directors for review, included in the Company's important records, and retained for a period of five years.

If any litigation arises concerning matters related to the Committee before the expiration of the retention period set forth in the preceding paragraph, the meeting minutes shall be retained until the conclusion of the litigation.

The preparation and distribution of the meeting minutes as referred to in Paragraph 1 may be conducted electronically.

If the Committee meeting is held via video conferencing, the video and audio recordings shall constitute a part of the meeting minutes.

Article 9 The Committee may, by resolution, appoint attorneys, accountants, or other professionals to conduct necessary audits or provide consultation on matters related to the exercise of its powers. The expenses incurred shall be borne by the Company.

Article 10 The Committee shall periodically review matters related to these organizational regulations and submit recommendations for amendments to the Board of Directors.

Article 11 These Organizational Regulations shall take effect upon approval by resolution of the Board of Directors. The same shall apply to any amendments.