

Ping Ho Environmental Technology Co., Ltd.

Procedures for Endorsement and Guarantee

Article 1 All matters related to external endorsements and guarantees by The Company itself shall be handled in accordance with the provisions of this operational procedure. Any matters not covered will be otherwise handled in accordance with the relevant laws and regulations.

Article 2 The scope of endorsements and guarantees referred to in this operating procedure is as follows:

1. Financing endorsements/guarantees
 - (1) Ticket discount financing.
 - (2) Financing endorsements/guarantees made for the purpose of financing another company.
 - (3) Issuing notes to non-financial enterprises as collateral for the purpose of financing the Company itself.
2. Endorsements and guarantees for customs duties refer to endorsements or guarantees made concerning customs duty matters for The Company itself or another company.
3. Other endorsements and guarantees refer to those that cannot be categorized under the previous two items.

When the Company itself provides chattel or real estate as collateral by setting a pledge or mortgage for another company's loan, it should also be handled in accordance with the provisions of this operational procedure.

Article 3: The entities eligible for endorsements and guarantees from The Company itself are as follows:

1. Companies with business transactions.
2. Companies in which the Company directly and indirectly holds more than 50% of the voting shares.
3. Companies in which the Company directly and indirectly holds more than 50% of the voting shares.

Endorsements/guarantees may be made between companies in which The Company itself directly and indirectly holds 90% or more of the voting shares, and the amount must not exceed 10% of the Company's net worth. However, endorsements/guarantees between companies in which The Company itself directly and indirectly holds 100% of the voting shares are not subject to this limitation.

The Company itself, when providing mutual guarantees between contractors or co-builders in accordance with contract requirements for construction

projects, or when making endorsements/guarantees for an investee company based on the percentage of shareholding by all shareholders due to joint investment relationships, is not subject to the restrictions of the preceding two provisions and may make endorsements and guarantees.

The aforementioned term "funding" refers to direct funding by The Company itself or funding through a company in which The Company itself holds 100% of the voting shares.

The terms Subsidiary and The parent company as referred to in these operating procedures should be identified in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The term net worth as referred to in these operating procedures refers to the equity attributable to owners of the parent on the balance sheet as stipulated by the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 4 Endorsement/guarantee limit

1. When engaging in endorsements and guarantees due to business relationships, the guarantee amount should be limited to the higher of the procurement or sales amount between The Company itself and the counterparty in the most recent year or up to the current year at the time of the endorsement and guarantee.
2. The total amount of external endorsements/guarantees provided by The Company itself is limited to not exceeding 50% of the Company's net worth, and the amount of endorsements/guarantees for a single enterprise is also limited to not exceeding 50% of the Company's net worth.
3. Endorsements/guarantees may be made between companies in which The Company itself directly and indirectly holds 90% or more of the voting shares, and the amount must not exceed 10% of the Company's net worth. However, endorsements/guarantees between companies in which The Company itself directly and indirectly holds 100% of the voting shares are not subject to this limitation.
4. The total amount of endorsements/guarantees that the Company itself and its subsidiaries may provide as a whole is limited to not exceeding 50% of the Company's net worth, and the amount of endorsements/guarantees for a single enterprise is also limited to not exceeding 50% of the Company's net worth.

The aforementioned net worth shall be based on the most recent financial statements audited or reviewed by a CPA.

Article 5 Decision-making and authorization levels

When the Company itself handles endorsements and guarantees, it shall follow the procedures specified in Article 6, obtain prior consent from the Audit Committee, and then obtain approval by resolution of the Board of Directors. However, to meet timeliness needs, within a total amount not exceeding 30% of the Company's net worth or not exceeding 30% of the Company's net worth for a single enterprise, the Board of Directors may authorize the Chairperson to make decisions in advance and submit them to the most recent Board of Directors meeting for ratification afterward.

Before subsidiaries in which The Company itself directly and indirectly holds 90% or more of the voting shares make endorsements/guarantees in accordance with Article 3, Paragraph 2, a resolution by the Board of Directors of The Company itself must be obtained. However, endorsements/guarantees between companies in which The Company itself directly and indirectly holds 100% of the voting shares are not subject to this limitation.

If the Company itself needs to handle endorsements and guarantees that exceed the amount stipulated in Article 4 due to business requirements and in line with the conditions set out in this operational procedure, it shall obtain approval from the Board of Directors and have more than half of the directors with joint liability endorse the potential losses to the Company from exceeding the limit. The procedure shall then be revised and submitted to the shareholders' meeting for ratification. If the shareholders' meeting does not agree, a plan should be set to eliminate the excess portion within a specified period.

When The Company itself provides endorsements or guarantees for others, the opinions of all independent directors shall be fully considered, and their specific opinions of approval or disapproval and reasons for disapproval should be included in the records of the Board of Directors.

Article 6

Endorsement and Guarantee Handling Procedures

1. When handling endorsements and guarantees, the financial unit should review each application from the beneficiary to verify eligibility and amount compliance with the operational procedures, assess the necessity and reasonableness of the endorsement guarantee, and determine whether it meets the criteria for announcement and reporting. Additionally, it should analyze the beneficiary's operational, financial, and credit status, as well as the impact on the Company's operational risk, financial condition, and shareholders' equity to evaluate risks and document the findings. If necessary, collateral should be secured. Upon clearly stating the relevant endorsement and guarantee details, reasons, and risk

assessment results, it must be submitted to the Chairperson for approval and then presented to the Board of Directors for discussion and consent. If within the authorized limits, the Chairperson may approve based on the beneficiary's creditworthiness and financial condition.

2. The financial unit should establish a register for reference regarding endorsement/guarantee matters. After the endorsement guarantee is approved by the Board of Directors or decided by the Chairperson, in addition to following the procedures to apply for stamping, the details of the commitment to guarantee, beneficiary, risk assessment results, endorsement guarantee amount, approval or decision date by the Board of Directors or Chairperson, endorsement guarantee date, contents of collateral obtained, and conditions and dates for releasing the endorsement guarantee responsibility should be thoroughly documented for reference. Relevant documents such as notes and agreements should also be photocopied and properly stored.
3. The Company itself shall assess or recognize the contingent losses of endorsements and guarantees, and appropriately disclose endorsement and guarantee information in the financial reports. Additionally, it should provide relevant data to the certifying CPA to carry out necessary audit procedures.
4. Due to a change of circumstances, if the endorsement and guarantee counterpart does not comply with the provisions of this operating procedure or the amount exceeds the limit, the Company itself should establish an improvement plan and submit the relevant improvement plan to the Audit Committee, and complete the improvements according to the plan schedule.
5. If the Subsidiary for which the Company itself provides endorsements and guarantees experiences a net worth lower than half of the paid-in capital, the financial unit should regularly track, report, review the Subsidiary's monthly management reports, and continuously conduct risk assessments to determine if the conditions for release are met. For endorsement and guarantee cases whose terms have expired, it should proactively track whether they have been concluded and canceled.
6. For a subsidiary where the shares have no par value or the par value per share is not NT\$10, the paid-in capital calculated according to the preceding provision should be the sum of the share capital and the capital surplus from additional paid-in capital.

The exclusive seal for endorsement guarantees is the company's seal registered with the Ministry of Economic Affairs, used as the exclusive seal for endorsement guarantees. This seal should be kept by a designated personnel approved by the Board of Directors, and it may only be stamped or issued according to the prescribed operating procedures. The custodian of the seal must be approved by the Board of Directors, and the same applies in case of any amendments.

When issuing a guarantee letter for foreign companies, it shall be signed by a person authorized by the Board of Directors.

Article 8

Announcement and declaration procedure

1. The Company itself should announce and report the balance of endorsements/guarantees by the Company and its subsidiaries for the previous month before the tenth of each month.
2. If the endorsement/guarantee meets any of the following criteria, it should be announced and declared within two days from the occurrence of the fact:
 - (1) When the balance of endorsements/guarantees provided by The Company itself and its subsidiary reaches 50% or more of the net worth in the most recent financial statement.
 - (2) When the balance of endorsements/guarantees provided by The Company itself and its Subsidiary to a single enterprise reaches 20% or more of the Company's net worth in the most recent financial statements.
 - (3) The balance of endorsements/guarantees provided by the Company itself and its subsidiaries to a single enterprise exceeds NT\$10 million, and the combined amount of endorsements/guarantees, investments accounted for using the equity method, and loan balances reaches 30% or more of the Company's net worth in the most recent financial statements.
 - (4) The Company itself and its Subsidiary have provided additional endorsements/guarantees amounting to more than NT\$30 million and more than 5% of the Company's net worth in the most recent financial statements.
3. If the Subsidiary of the Company is not a publicly issued company in the domestic market, and the Subsidiary has matters under Item (IV) of the preceding paragraph that should be disclosed and declared, the Company itself should make the disclosure and declaration on behalf of the Subsidiary.

4. The term announcement and reporting as referred to in these operating procedures means inputting information into the reporting website designated by the Financial Supervisory Commission.
5. The term "date of occurrence" as referred to in these operating procedures means the earliest of the contract signing date, payment date, Resolution by the Board of Directors date, or any other date that sufficiently determines the recipient of the endorsement or guarantee and the amount.

Article 9

Procedures for controlling the endorsement and guarantee for the subsidiary

1. If a Subsidiary of the Company intends to provide an endorsement or guarantee for others, the Company itself should instruct the Subsidiary to establish "Endorsement and Guarantee Procedures" in accordance with the 'Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies,' and handle matters according to the established procedures.
2. The subsidiary should report the amount, counterparties, duration, etc., of endorsements/guarantees to the Company itself before the fifth of each month. However, if the criteria specified in Article 8 are met, the subsidiary should immediately notify the Company, so that the parent company can proceed with announcement and reporting.
3. The internal auditors of the Company itself should regularly audit each subsidiary's compliance with their "Endorsement and Guarantee Procedures," create written records, and if any violations are found, notify the audited subsidiaries to make improvements. A follow-up report should be regularly prepared to ensure that appropriate improvement measures have been promptly adopted.

Article 10

Other Items

1. Internal auditors should audit this operational procedure and its implementation at least quarterly and create written records. If any major violations are found, they should immediately notify the Audit Committee in writing.
2. If the managers and responsible personnel of The Company itself violate these operating procedures, they will be punished in accordance with the Company's work regulations, depending on the severity of the case.
3. This operational procedure shall be approved by more than half of all members of the Audit Committee and the Board of Directors, then submitted for agreement by the shareholders' meeting before implementation. If any director expresses opposition and there is a record or written statement, such opposition should be sent to the Audit

Committee and submitted to the shareholders' meeting for discussion. Revisions shall follow the same procedure.

4. When submitting the Endorsement and Guarantee Procedures for discussion by the Board of Directors in accordance with the provision of the third clause, the opinions of all independent directors shall be fully considered. If independent directors have any objections or reservations, they should be clearly recorded in the minutes of the Board meeting.
5. If the third item is not approved by more than half of all the members of the Audit Committee, it may proceed with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee must be recorded in the minutes of the Board meeting.
6. The term "all members of the Audit Committee" in the third and preceding item and "all directors" in the preceding item refers to the actual number of serving members.

Article 11 The procedure was established on May 29, 2019.
The 1st amendment was made on August 30, 2019.
The 2nd amendment was made on March 3, 2020.
The 3rd amendment was made on June 15, 2023.

Pinghe Environmental Technology Co., Ltd.

Remuneration Committee Charter

Article 1 (Purpose and Basis)

To strengthen the remuneration system for directors and managers of the Company itself, a Remuneration Committee has been established in accordance with the "Regulations Governing the Establishment and Exercise of Powers by the Remuneration Committees of Companies Listed on Stock Exchange or Traded on Over-the-Counter Markets" (hereinafter referred to as "the Committee"), and organizational regulations (hereinafter referred to as "the Regulations") have been formulated for compliance.

Article 2 (Scope of Application)

The composition, number of members, term of office, duties, rules of procedure, and resources provided by the company for the exercise of powers of the Committee shall be handled in accordance with the provisions of the Regulations. Matters not specified in these organizational regulations will be handled in accordance with relevant laws, regulations set by the competent authority, and other rules of the Company itself.

Article 3 (Composition, Number of Members, and Term)

- I. The members of this committee are appointed by a Resolution by the Board of Directors and shall consist of no less than three members. Among all the members, one shall be elected as the convener and chairperson of the meetings. More than half of the members should be independent directors, and one of the independent directors shall be elected by all the members as the convener and chairperson of the meetings.
- II. The professional qualifications and independence of the Committee members shall comply with the provisions of Article 5 and Article 6 of the Regulations Governing the Appointment of Remuneration Committee Members.
- III. The term of the members of this committee shall coincide with that of the appointing Board of Directors.
- IV. If a member of this committee is dismissed for any reason and the number of members falls below three, a Board of Directors meeting should be convened to fill the vacancy within three months from the occurrence of the fact. However, if an independent director member is dismissed and there are no other independent directors, the company may first appoint a non-independent director as a member of the Remuneration Committee, and after the supplementary election of an

independent director, appoint them accordingly.

Article 4 (Scope of Duties)

The Committee shall perform the following duties with the care of a good administrator and faithfully submit its recommendations to the Board of Directors for discussion:

- I. Regularly review these regulations and propose revisions.
- II. Formulate and regularly review the policies, systems, standards, and structures for the performance evaluation and remuneration of the directors and managers of the Company itself.
- III. Regularly evaluate the content and amount of remuneration for the directors and managers of the Company itself.

When the Committee performs the aforementioned duties, it shall do so in accordance with the following principles:

- I. Ensure that the company's remuneration arrangements comply with relevant laws and are sufficient to attract outstanding talent.
- II. The performance evaluation and remuneration of directors and managers should reference the standard practice within the industry and consider individual performance evaluation results, time commitment, responsibilities undertaken, achievement of personal goals, performance in other positions, remuneration given by the Company to other individuals in similar positions in recent years, as well as the achievement of the Company's short-term and long-term business objectives. It should also evaluate the Company's financial status and the relevance of individual performance with the Company's business performance and future risk.
- III. Directors and managers should not be encouraged to engage in activities exceeding the company's risk appetite in pursuit of remuneration.
- IV. The proportion of remuneration awarded for the short-term performance of directors and senior managers, as well as the timing of payment for certain variable remuneration, should be determined by considering the characteristics of the industry and the nature of the company's business.
- V. When determining the content and amount of remuneration for directors and managers, its reasonableness should be considered. The determination of directors' and managers' remuneration should not significantly deviate from financial performance. In the event of significant profit decline or long-term losses, their remuneration should not exceed that of the previous year.
- VI. Members of this committee shall not participate in discussions or vote on decisions regarding their personal salary and remuneration.

The remuneration referred to in the preceding two items includes cash compensation, stock options, profit sharing through equity, retirement benefits or severance pay,

various allowances, and other substantial incentive measures. Its scope should be consistent with the guidelines for directors' and managers' remuneration outlined in the "Regulations Governing Information to be Published in Annual Reports of Public Companies".

If the salary and remuneration of the directors and managers of a Subsidiary of the Company itself require approval by the Board of Directors of the Company in accordance with the Subsidiary's hierarchical responsibility decision-making matters, it should first be recommended by this committee before being submitted to the Board of Directors for discussion.

Article 5 (Meeting Convening and Notification)

The committee shall meet at least twice a year. When convening, the cause for convening the meeting should be stated, and committee members should be notified seven days in advance. However, emergencies are not subject to this limitation.

If the convener takes a leave of absence or is unable to convene the meeting for any reason, another independent director of the committee designated by the convener shall act as the proxy. If the convener has not designated a proxy, one of the other members of the committee shall be elected to act as the proxy.

Article 6 (Setting of the Agenda)

The meeting agenda of this committee is set by the convener, but other members may also propose items for discussion by the committee. The meeting agenda should be provided to the members of the committee in advance.

Article 7 (Attendance and Proxy)

When the committee convenes, the company shall provide a sign-in sheet for attending members to sign, for review and reference.

Members of this committee shall attend the committee meetings in person. If unable to attend in person, they may appoint another member to attend on their behalf, but a proxy may only be entrusted by one member; participants attending the meeting via video conferencing are considered as attending in person.

When a member of this committee entrusts another member to attend the committee on their behalf, they must issue a letter of authorization each time, specifying the scope of authorization for the cause for convening the meeting.

Article 8 (Resolution Method)

For this committee to make a resolution, it must be approved by more than half of all members. If the committee chair inquires and there is no opposition during voting, it is considered approved, having the same effect as a vote. The results of the voting should be reported on the spot and made into records.

Article 8-1 (Conflict of Interest Avoidance)

For meetings where the Remuneration Committee discusses the salary and remuneration of its members, the relevant matters should be disclosed at the said meeting. If there is a potential detriment to the Company's interests, that member shall not participate in the discussion or voting. They must recuse themselves during discussions and voting and cannot act as a proxy for other members of the Remuneration Committee in exercising voting rights.

Article 9 (Meeting Minutes)

Minutes of the Committee's meetings shall be prepared, and the minutes shall accurately record the following items:

- I. The session, time, and location of the meeting.
- II. The name of the chairperson.
- III. The attendance status of members, including the names and number of those present, excused, and absent.
- IV. The name and position of the attendees.
- V. The name of the record.
- VI. Reporting items.
- VII. Discussion items: Methods and results of the resolution of each proposal, names of members involved in matters related to their own remuneration and details of their remuneration as prescribed by the preceding article, recusal situations, and members' opposition or qualified opinions.
- VIII. Motion for temporary resolution: Name of the proposer, methods and results of the resolution of the proposal, summaries of speeches by members, experts, and other personnel, names of members involved in matters related to their own remuneration and details of their remuneration as prescribed by the preceding article, recusal situations, and members' opposition or qualified opinions.
- IX. Other matters to be recorded.

The sign-in sheet of this committee is part of the meeting minutes; for meetings held via video conferencing, the video and audio recordings are also part of the meeting minutes.

The minutes of the meeting must be signed or stamped by the chairperson and the recorder of the meeting, and distributed to committee members within twenty days after the meeting. They should be reported to the Board of Directors and included in the company's important files, and must be retained for five years. The preparation and distribution of the minutes may be done electronically.

If litigation related to the matters of this committee occurs prior to the expiry of the custody period, it should be retained until the Termination of the legal proceedings.

Article 10 (Handling of Meeting Resolutions)

Resolutions based on the duties prescribed in Article 4 or subsequent execution work such as the appointment of professionals according to Article 11, Paragraph 2, may authorize the convener or other committee members to continue handling them, with a written report to the committee during execution. If necessary, they should be submitted to the committee for ratification or reporting at the next meeting.

Article 11 (Resources for Exercising Powers)

When the committee convenes, directors of The Company, managers from relevant departments, internal auditors, accountants, legal advisors, or other personnel may be invited to attend the meeting and provide the necessary information. However, they must leave the meeting during discussions and voting.

The Committee may, by resolution, appoint lawyers, accountants, or other professionals to conduct necessary audits or provide consultations on matters related to the exercise of duties, with the relevant expenses borne by the company.

Article 12 (Announcement for Reference)

The Company itself should place the contents of these organizational procedures on the Company's website and the Market Observation Post System for reference.

Article 13 (Implementation)

The organizational regulations shall be implemented after being approved by the Board of Directors; any revisions shall follow the same procedure.

The procedure was established on November 20, 2019.

The 1st amendment was made on March 20, 2020.

The 2nd amendment was made on March 31, 2021.

Pinghe Environmental Technology Co., Ltd.

Audit Committee Charter

Article 1

This regulation is established in accordance with Article 3 of the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies".

Article 2

The number of members, term of office, duties, rules of procedure, and resources provided by the company for the exercise of powers shall be in accordance with the provisions of the Regulations.

Article 3

The operation of the Committee is primarily aimed at supervising the following matters:

- I. The fair presentation of the company's financial statements.
- II. The appointment or dismissal of the certifying accountant and their independence and performance.
- III. Effective implementation of the company's internal control.
- IV. The company follows relevant laws and regulations.
- V. Control of existing or potential risks of the company.

Article 4

This committee is composed entirely of independent directors, with no less than three members. One of them serves as the convener, and at least one member should have accounting or financial expertise.

The term of office for the independent directors of this committee is three years, and they may be re-elected consecutively. If a director is dismissed for any reason and the number of directors falls below the requirement set in the preceding paragraph or the Articles of Association, a supplementary election shall be held at the next shareholders' meeting. If all independent directors are removed, an extraordinary shareholders' meeting shall be convened to hold a supplementary election within 60 days from the occurrence of the event.

Article 5

The regulations of supervisors as set forth in the Securities and Exchange Act, the Company Act, and other laws shall apply mutatis mutandis to this committee.

The provisions of Article 14-4, Paragraph 4 of the Securities and Exchange Act regarding the powers of supervisors prescribed in the Company Act shall apply mutatis

mutandis to the independent director members of this committee.

The company's representative for matters under Article 213, Article 214, and Article 223 of the Company Act shall be selected by this Committee in accordance with the preceding procedures. The Committee may resolve for the member to act as a sole representative or as a joint representative. If the representative is not selected in accordance with the procedures in Article 8, paragraph 4, all members shall act as joint representatives.

Article 6

The duties of this Committee are as follows:

- I. Establish or revise the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- II. Evaluation of the effectiveness of the internal control system.
- III. Establish or revise the procedures for handling major financial and business activities regarding the acquisition or disposal of assets, engaging in derivative transactions, loaning funds to others, and providing endorsements or guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act.
- IV. Matters involving the personal interest of directors.
- V. Major asset or derivative transactions.
- VI. Major monetary loans, endorsements, or guarantees.
- VII. Raising funds, issuing, or conducting a private placement of equity-like securities.
- VIII. The appointment, dismissal, or remuneration of the certifying accountant.
- IX. The appointment or dismissal of the financial officer, accounting officer, or chief internal auditor.
- X. Annual financial report signed or stamped by the Chairperson, managers, and accounting officer, as well as the second-quarter financial report that must be audited by a CPA.
- XI. Other significant matters as regulated by other companies or competent authorities.

The resolution of the preceding matter must be approved by more than half of all members of this committee and submitted for a resolution by the Board of Directors.

If each subparagraph of the first item, except for the tenth subparagraph, is not approved by more than half of all the members of this committee, it may proceed with the approval of more than two-thirds of all directors.

The term "all members" refers to the actual number of serving members.

The convener of this committee represents the committee externally.

Article 7

The committee shall meet at least once each quarter and may convene meetings as

needed.

The convening of this committee shall state the cause for convening the meeting, and the independent director members of the committee should be notified seven days in advance. However, emergencies are not subject to this limitation.

The location and time for this committee to convene should be at the company's premises and during office hours, or at a place and time convenient for the members to attend and suitable for holding the committee meeting.

Among all the members, one shall be elected as the convener and chairperson of the meetings. If the members of this committee are unable to elect a convener, the independent director who receives the most votes shall assume the role.

If the convener takes a leave of absence or is unable to convene the meeting for any reason, another independent director of the committee designated by the convener shall act as the proxy. If the convener has not designated a proxy, one of the independent director members of the committee shall be elected as the proxy.

More than half of the independent directors among all the members of this committee may, in writing, specify the proposed matters and reasons to request the convener to convene a meeting of this committee. If the convener does not convene a meeting of this committee within fifteen days of the request, more than half of the independent directors of all members of this committee may convene the meeting themselves.

The committee may invite managers from relevant departments of The Company, internal auditors, accountants, legal advisors, or other personnel to attend the meeting and provide the necessary information. However, they must leave the meeting during discussions and voting.

When the committee convenes, relevant information should be prepared for committee members present to review at any time.

Article 8

When the committee convenes, the company shall provide a sign-in sheet for attending Independent director members to sign, for review and reference.

Independent director members of this committee shall attend the committee in person. If unable to attend in person, they may appoint another independent director member to attend on their behalf; participants attending the meeting via video conferencing are considered as attending in person.

When a member of this committee entrusts another independent director member to attend the committee on their behalf, they must issue a letter of authorization each time, specifying the scope of authorization for the cause for convening the meeting.

For this committee to make a resolution, it must be approved by more than half of all members. The results of the voting should be reported on the spot and made into records. If there is a legitimate reason that prevents this committee from convening, it should

proceed with the approval of more than two-thirds of all directors. However, the matters in the tenth subparagraph of the first item of Article 6 must still be approved by the independent director members.

A proxy may only be entrusted by one member.

Article 8-1 (Conflict of Interest Avoidance)

When the meeting time has arrived and the attending members of this committee do not constitute more than half of all members, the chairperson may announce a postponement of the meeting to later that day, with the number of postponements limited to two. If, after being postponed twice, quorum is still not met, the chairperson may reconvene the meeting in accordance with the procedures stipulated in Paragraph 2 of Article 7.

Article 8-2

The committee shall conduct its proceedings according to the agenda set forth in the meeting notice. However, with the approval of more than half of all members of this committee, an amendment can be made.

The chairperson shall not unilaterally announce the adjournment of the meeting unless approved by more than half of all members of this committee.

During the proceedings of this committee, if the number of members present does not reach more than half of all members, upon the proposal of the independent directors present, the chairperson should announce a suspension of the meeting, and the provisions of the previous article shall apply.

During the proceedings of this committee, if the convener is unable to preside over the meeting for any reason or the chairperson does not announce the adjournment of the meeting in accordance with the provisions of the second paragraph, the selection of the proxy shall apply *mutatis mutandis* to Article 7, paragraph 4.

Article 9

Minutes of the Committee's meetings shall be prepared, and the minutes shall accurately record the following items:

- I. The session, time, and location of the meeting.
- II. The name of the chairperson.
- III. The attendance status of independent directors, including the names and number of those present, excused, and absent.
- IV. The name and position of the attendees.
- V. The name of the record.
- VI. Reporting items.
- VII. Discussion items: Methods and results of the resolution of each proposal,

independent director members of the committee, summaries of speeches by experts and other personnel, names of independent director members involving conflicts of interest according to Article 11, important contents of the conflicts of interest, reasons for recusal or non-recusal, recusal situations, opposition or qualified opinions.

VIII. Emergency motion: Proposer's name, methods and results of the resolution of the proposal, independent director members of the committee, summaries of speeches by experts and other personnel, names of independent director members involving conflicts of interest according to Article 11, important contents of the conflicts of interest, reasons for recusal or non-recusal, recusal situations, opposition or qualified opinions.

IX. Other matters to be recorded.

The sign-in sheet of this committee is part of the meeting minutes and should be properly preserved for the duration of The Company's existence.

The minutes of the meeting must be signed or stamped by the chairperson and the recorder of the meeting, and distributed to each independent director member of the committee within twenty days after the meeting. They should be included in The Company's important files and properly preserved for the duration of The Company's existence.

The preparation and distribution of the minutes may be done electronically.

Article 10

The meeting agenda of this committee is set by the convener, but other members may also propose items for discussion by the committee.

Article 11

Independent director members of this committee who have a conflict of interest with the meeting matters must disclose the significant contents of their interest. If there is a potential detriment to the Company's interests, they shall not participate in the discussion or voting and must recuse themselves during discussions and voting, and cannot act as a proxy for other independent director members in exercising voting rights. The spouse or direct blood relatives within two degrees of kinship of an Independent director, who have an interest in the matters of the aforementioned meeting, shall be deemed to have a personal interest in those matters as if the Independent director has a personal interest in them.

If due to the provisions of the first item the committee is unable to reach a resolution, it should report to the Board of Directors, which will make the resolution.

Article 11-1

The Company itself should record or videotape the entire meeting process of this

committee for evidence, and preserve it for at least five years, with the option of electronic storage.

If litigation related to the resolutions of this committee occurs prior to the expiry of the custody period, the related audio or video evidence should continue to be retained until the conclusion of the legal proceedings.

For meetings of this committee held via video conferencing, the video and audio recordings are part of the meeting minutes and should be properly preserved for the duration of The Company's existence.

Article 12

The Committee may, by resolution, appoint lawyers, accountants, or other professionals to conduct necessary audits or provide consultations on matters related to the provisions of Article 6, with the expenses incurred borne by the company.

Article 13

The members of this committee shall perform their duties as prescribed by the organization's regulations with the care of a good administrator, and be accountable to the Board of Directors, submitting their proposed motions for a resolution by the Board of Directors.

Article 14

The Committee shall regularly review matters related to the organizational regulations and provide suggestions for revisions to the Board of Directors.

Resolutions of this committee, along with the relevant execution work, may authorize the convener or other members of the committee to continue handling them, providing a written or oral report to the committee during execution. If necessary, they should be submitted to the committee for ratification or reporting at the next meeting.

Article 15

The organizational regulations shall be implemented after being approved by the Board of Directors; any revisions shall follow the same procedure.

The procedure was established on December 12, 2019.

The 1st amendment was made on February 3, 2021.

The 2nd amendment was made on March 12, 2024.