

Organizational Regulations of Risk Management Committee

Article 1

To enhance the company's risk governance and strengthen the operation of the risk management mechanism, as well as to aid the company in establishing a comprehensive risk management system, ensuring stable business operations, and advancing towards sustainable development goals, the risk management committee was established, which was in accordance with the "Taiwan Listed Company and Over-The-Counter Risk Management Practice". Except as otherwise provided by law or regulation or by the articles of incorporation, matters in connection with the official powers of the Risk Management Committee (hereinafter, "the Committee") shall be handled in accordance with this Charter.

Article 2

The committee is affiliated with the board of directors and comprises execution units and related working groups. The role involves overseeing risk management and control operations and reporting the current year's implementation status to the board of directors at least annually.

Article 3

The committee shall consist of a minimum of three directors recommended by the board of directors, with more than half being independent directors. All members will elect one person to serve as the convener and chairman of the meeting.

The term of office for this committee is the same as that of the appointed board of directors. If the number of members falls below the provisions of the preceding paragraph due to dismissal, they may be replaced by appointment by the board of directors.

Article 4

The committee is responsible for assisting the board of directors in promoting risk management and enhancing corporate governance to fulfill the objectives of risk management. Its responsibilities include the following:

- (1) Review risk management policies, procedures, and structures, and regularly assess their relevance and effectiveness in execution.
- (2) Ensure that the risk management mechanism can effectively address the risks encountered by the company and integrate it into the daily operating procedures.
- (3) Determine the priorities and risk levels for risk control.

- (4) Review the implementation of risk management, propose necessary improvements, and report to the board of directors regularly, at least once a year.
- (5) Implement the risk management decisions made by the board of directors.

Article 5

The executive units and relevant working groups affiliated with this committee are required to provide the committee with the annual schedule and implementation status each year. Additionally, they must hold a minimum of two meetings annually to discuss the promotion and execution of relevant business. They are responsible for the following issues:

- (1) Responsible for creating meeting agendas, recording meeting minutes, tracking resolutions, monitoring attendance statistics, and managing sign-in records, etc.
- (2) Collect and compile the meeting minutes and implementation results from each working group to prepare the information for discussion at the meeting.
- (3) Assist various working groups in communicating, coordinating, and integrating efforts on relevant issues.
- (4) Responsible for formulating and compiling the report structure.
- (5) Other issues that support the committee in carrying out its responsibilities.

Article 6

The committee must hold at least once a year. When convening a meeting, the reasons for the meeting must be stated, and committee members must be notified seven days in advance. However, this does not apply to emergencies.

The summons notice in the preceding paragraph may be provided in writing or electronically.

The committee will be convened by the convener, who will also serve as the chairman of the meeting. If the convener takes leave or is unable to convene a meeting for any reason, other independent directors of the committee designated by him/her shall act on his/her behalf. If there are no other independent directors on the committee, the convener shall designate another member of the committee to act as his/her representative.

Article 7

The convener shall set the meeting agenda for the committee. Other members may also submit proposals for discussion to this committee. The meeting agenda will be provided to the members of this committee in advance.

When this committee is convened, the company should prepare a sign-in book for members to sign and make it available for inspection. Members of this committee are required to attend the committee in person. If they are unable to attend in person, they may issue a power of attorney at each meeting, specifying the scope of authority for the convening, and entrust other members to attend on their behalf. However, each member can only be authorized by one person.

Participants who join the meeting via video conference will be considered as attending in person.

Article 8

Resolutions of this committee must be approved by more than half of all members. If there are no objections after consultation by the chairman, the vote will be deemed to have passed. The results of the vote in the preceding paragraph should be reported immediately and documented.

Article 9

The committee's discussions will be documented in minutes, and the following topics will be recorded in detail:

- (1) The time and location of the meeting session.
- (2) Chairman's name.
- (3) Attendance status of members, including the names and numbers of those present, on leave, and absent.
- (4) Names and professional titles of those present.
- (5) Name of the keeper in meeting minutes.
- (6) Reporting matters.
- (7) Agenda items: Resolution methods and outcomes for each motion, objections or concerns raised by committee members.
- (8) Extempore Motion: The proposer's name, resolution method and result of the motion, summary of speeches by committee members, experts, and other participants, as well as any objections or reservations.
- (9) Other issues that need to be documented.
- (10) The minutes of the meeting must be signed or stamped by the chairman and the record-keeper, and then distributed to all committee members within 20 days of the meeting. They should also be included in the company's important files and

kept for five years. Before the retention period expires, if there is a lawsuit related to the committee, the documents should be retained until the lawsuit is resolved. The production and distribution of meeting minutes can be done electronically. If the meeting is conducted via video conference, the video and audio data should be documented in the meeting minutes.

Article 10

Regarding matters resolved by the committee, the convener or other members of this committee may authorize the relevant implementation work to continue, and a written or oral report shall be made to this committee during the implementation period. If necessary, it shall be reported at the next meeting.

Article 11

The Committee may, by resolution, appoint lawyers, professional staffing agencies, investment banks, accountants, or other professionals to provide consultation and assistance on matters specified in Article 4. The company will bear the incurred expenses.

Article 12

These organizational regulations will take effect after approval by the board of directors, and the same procedure will apply when amendments are made.

The articles of association of this organization were established on December 18, 2023.