

Silicon Optronics, Inc.

Board of Directors Meeting Rules

Article 1:

To establish a sound governance system for the Board of Directors, strengthen its supervisory functions, and enhance management effectiveness, this regulation is enacted in accordance with the 'Regulations Governing Procedure for Board of Directors Meetings of Public Companies.'

Article 2:

The main agenda, operational procedures, matters to be recorded in the minutes, public announcements, and other compliance requirements of the Company's Board of Directors shall be handled in accordance with this regulation unless otherwise provided by law or the Articles of Incorporation.

Article 3:

The Board of Directors shall meet at least once every quarter. The meeting notice shall specify the meeting purpose and be sent to all directors and independent directors at least seven days before the meeting, except in emergencies. The notice may be delivered electronically with the recipient's consent. Matters specified in Article 12, Paragraph 1 shall be listed in the meeting notice and may not be proposed as ad-hoc motions.

Article 4:

The administrative unit shall prepare the meeting agenda and provide sufficient meeting materials, which shall be distributed along with the notice of the meeting. If any director considers the meeting materials inadequate, he or she may request additional information from the Secretariat of the Board, which shall not refuse such a request. If any director considers the information regarding a specific proposal insufficient, he or she may request the Board to postpone deliberation of that proposal.

Article 5:

A sign-in book shall be provided for attending directors to sign in for verification purposes when a meeting of the Board of Directors is convened. Directors shall attend meetings of the Board of Directors in person. If unable to attend in person, a director may appoint another director as a proxy in accordance with the Company's Articles of Incorporation.

Participation in a meeting via video conference shall be deemed attendance in person. When appointing another director as a proxy, a director shall issue a written proxy for each meeting, specifying the scope of authorization with respect to the matters on the meeting agenda.

A director acting as a proxy may accept the appointment of only one other director.

Article 6:

The location and time of the meetings of the Board of Directors shall be within the Company's principal place of business and during working hours, or at any other place and time convenient for the directors to attend and suitable for holding such meetings.

Article 7:

When a meeting of the Board of Directors is convened by the Chairperson, the Chairperson shall act as the chairperson of the meeting. However, the first meeting of each new term of the Board shall be convened by the director who received the highest number of votes representing shareholders' voting rights at the shareholders' meeting, and such director shall act as the chairperson of the meeting. If there are two or more such directors, one shall be elected by and from among themselves to serve as the chairperson.

If a meeting of the Board is convened by a majority of the directors pursuant to Paragraph 4 of Article 203 or Paragraph 3 of Article 203-1 of the Company Act, one of the directors shall be elected by and from among themselves to act as chairperson.

If the Chairperson is on leave or unable to perform duties for any reason, the Chairperson shall designate a director to act as proxy. If no proxy is designated, one director shall be elected by and from among the directors to act as proxy.

Article 8:

When a meeting of the Board of Directors is convened, the Secretariat of the Board shall prepare relevant materials for the directors to review at any time during the meeting.

Depending on the agenda items, relevant departmental managers who are not directors may be notified to attend the meeting. When necessary, accountants, lawyers, or other professionals may also be invited to attend.

When the time scheduled for the meeting arrives and more than half of the directors are present, the chairperson shall declare the meeting open. If, at the scheduled time, fewer than half of the directors are present, the chairperson may announce a postponement of the meeting on the same day, provided that the number of postponements shall not exceed two. If the quorum is still not met after two postponements, the chairperson may reconvene the meeting in accordance with the procedures set forth in Article 3.

The term "all directors" as used in the preceding paragraph shall refer to those actually holding office.

Article 9:

The Company shall record or videotape the entire proceedings of the meetings of the Board of Directors and preserve such recordings for at least five years. The preservation may be conducted in electronic form.

If any litigation arises in connection with the resolutions of the Board before the expiration of the retention period, the relevant audio or video recordings shall continue to be preserved until the conclusion of the litigation.

If a Board meeting is held via video conference, the audiovisual recordings of the meeting shall form part of the minutes and shall be properly preserved throughout the duration of the Company's existence.

Article 10:

The regular meeting agenda of the Board of Directors shall include at least the following matters:

I. Reporting Items:

1. Minutes of the previous meeting and the status of their implementation.
2. Significant financial and business reports.
3. Internal audit report.
4. Other important reporting matters.

II. Discussion Items:

1. Matters reserved for discussion from the previous meeting.
2. Matters scheduled for discussion at this meeting.

III. Extraordinary Motions.

Article 11:

The Board of Directors shall conduct meetings in accordance with the agenda set forth in the meeting notice. However, the agenda may be changed with the consent of a majority of the directors present.

Before the agenda set forth in the preceding paragraph (including extraordinary motions) has been completed, the chairperson shall not declare the meeting adjourned without the consent of a majority of the directors present.

If, during the course of a Board meeting, the number of directors present falls below a majority of the attending directors, the chairperson shall, upon proposal by the directors present, declare a suspension of the meeting, and the provisions of Paragraph 3, Article 8 shall apply mutatis mutandis.

If, during the course of a Board meeting, the chairperson is unable to preside over the meeting for any reason, or if the chairperson fails to comply with the provisions of the preceding paragraph and unilaterally declares the meeting adjourned, the appointment of a substitute chairperson shall be handled in accordance with Paragraph 3, Article 7.

Article 12:

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

1. The Company's operational plan.
2. The annual financial report and the second quarter financial report that must be audited and certified by a certified public accountant.
3. The establishment or amendment of internal control systems in accordance with Article 14-1 of the Securities and Exchange Act, and the assessment of the effectiveness of such internal control systems.
4. The establishment or amendment of procedures for major financial and business transactions, such as the acquisition or disposal of assets, engagement in derivative transactions, lending of funds to others, and providing endorsements or guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act.
5. The raising, issuance, or private placement of equity-type securities.
6. The performance evaluation and compensation standards for managerial officers.
7. The structure and system of directors' remuneration.
8. The appointment or dismissal of the Chairperson.
9. The appointment or dismissal of the chief officers of finance, accounting, or internal audit.
10. Donations to related parties or major donations to non-related parties. However, public-interest donations made for emergency relief due to significant natural disasters may be submitted to the next Board meeting for ratification.
11. Other significant matters as stipulated in Article 14-3 of the Securities and Exchange Act, as well as matters that, in accordance with laws, regulations, the Articles of Incorporation, or the requirements of the competent authority, must be resolved by the shareholders' meeting or the Board of Directors.

The term "related party" referred to in Item 10 of the preceding paragraph shall mean related parties as defined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to non-related parties" shall refer to any single donation, or cumulative donations to the same recipient within one year, amounting to NT\$100 million or more, or reaching 1% of the net operating revenue or 5% of the paid-in capital as stated

in the most recent financial report certified by a certified public accountant, whichever is lower. The term “within one year” as used in the preceding paragraph shall be calculated retroactively for one year from the date of the current Board meeting. Any portion already approved by a resolution of the Board shall be excluded from the calculation.

At least one independent director shall personally attend the Board meeting. For matters that must be submitted to the Board for resolution as stated in Paragraph 1, all independent directors shall attend the meeting. If an independent director is unable to attend in person, he or she shall appoint another independent director to attend as a proxy.

If an independent director has objections or reservations, such opinions shall be recorded in the meeting minutes of the Board. If the independent director is unable to attend the meeting in person to express such objections or reservations, except for legitimate reasons, he or she shall provide a written opinion in advance, which shall also be recorded in the meeting minutes.

Article 13:

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

When the chairperson deems that a proposal under discussion at the Board meeting has been sufficiently deliberated, the chairperson may declare the discussion closed and submit the proposal for resolution.

When a proposal is put to a vote at the Board meeting, if the chairperson inquires of all directors present and no objection is raised, the motion shall be deemed approved. However, if any objection is raised upon inquiry, the proposal shall be submitted for voting.

The method of voting shall be determined by the chairperson from among the following options. If any director present objects to the proposed voting method, the decision shall be made based on the opinion of the majority of those present.

1. Voting by a show of hands.
2. Voting by roll call.
3. Voting by ballot.
4. Voting by a method independently adopted by the Company.

If it is necessary to appoint personnel to supervise and count the votes for a proposal, such personnel shall be designated by the chairperson; however, the vote supervisor must be a director.

The term “all directors present” as referred to in the preceding two paragraphs does not include directors who are prohibited from exercising their voting rights pursuant to Paragraph 1 of Article 15.

Article 14:

Unless otherwise provided by the Securities and Exchange Act or the Company Act, resolutions of the Board of Directors shall require the attendance of a majority of the directors and the approval of a majority of the directors present.

When a proposal and its amendment or alternative proposal are both submitted for resolution, the chairperson shall determine the order of voting. However, if one proposal has been approved, the others shall be deemed rejected and no further voting shall be required.

If it is necessary to appoint personnel to supervise and count the votes for a proposal, such personnel shall be designated by the chairperson; however, the vote supervisor must be a director. The results of the voting shall be reported on the spot and recorded accordingly.

Article 15:

If a director or the juristic person he or she represents has a personal interest in a matter under discussion at the Board meeting that may be detrimental to the interests of the Company, the

director may state his or her opinions and respond to inquiries but shall not participate in the discussion or voting on that matter. The director shall also recuse himself or herself during both the discussion and voting and may not exercise voting rights on behalf of other directors.

If a director's spouse, a relative within the second degree of kinship, or a company that has a controlling or subordinate relationship with the director has an interest in a matter under discussion as described in the preceding paragraph, such interest shall be deemed to be the director's own interest in that matter.

Resolutions of the Board involving directors who are prohibited from exercising their voting rights under the preceding two paragraphs shall be handled in accordance with Paragraph 2, Article 206, as applied *mutatis mutandis* to Paragraph 2, Article 180 of the Company Act.

Article 16:

Minutes shall be prepared for the proceedings of Board meetings, and such minutes shall accurately record the following matters:

- 1.The session, time, and place of the meeting.
- 2.The name of the chairperson.
- 3.The attendance status of directors, including the names and number of those present, on leave, and absent.
- 4.The names and titles of attendees.
- 5.The name of the recorder.
- 6.Reporting items.
- 7.Discussion items.

The method and outcome of each resolution; summaries of statements made by directors, independent directors, experts, and other participants; the names of directors involved in conflicts of interest as specified in Paragraph 1 of the preceding article; explanations of the material aspects of such conflicts of interest; the reasons for recusal or non-recusal and the circumstances thereof; any dissenting or reserved opinions that were recorded or submitted in writing; and the written opinions provided by independent directors in accordance with Paragraph 4 of Article 12.

8. Extraordinary motions.

The name of the proposer; the method and outcome of the resolution; summaries of statements made by directors, independent directors, experts, and other participants; the names of directors involved in conflicts of interest as specified in Paragraph 1 of the preceding article; explanations of the material aspects of such conflicts of interest; the reasons for recusal or non-recusal and the circumstances thereof; and any dissenting or reserved opinions that were recorded or submitted in writing.

9. Other matters required to be recorded.

If any of the following circumstances occur with respect to the resolutions of the Board of Directors, such matters shall not only be recorded in the meeting minutes but also publicly announced and reported on the Market Observation Post System (MOPS) within two hours after the commencement of trading hours on the business day following the date of the Board meeting:

1. Where an independent director expresses a dissenting or reserved opinion that is recorded or submitted in writing.
2. Where a matter not approved by the Audit Committee is nevertheless approved by two-thirds or more of all directors.

Article 17:

In addition to the matters that must be submitted to the Board of Directors for discussion under Paragraph 1 of Article 12, the Board may, in accordance with laws, regulations, or the Company's Articles of Incorporation, authorize the Chairperson to exercise the powers of the Board in the following matters:

1. Convening meetings of the Board of Directors and executing its resolutions.
2. Formulating operational plans.
3. Reviewing and approving business-related rules and organizational regulations of the Company.
4. Reviewing and examining draft budgets, final accounts, and business reports.
5. Determining record dates for capital increases or decreases, record dates for cash dividend distributions, record dates for stock dividends or rights issues, and approving changes in dividend distribution ratios.

Article 18:

These Rules of Procedure shall take effect upon approval by the Board of Directors. The same shall apply to any amendments hereto.

Article 19:

These Rules were established on June 26, 2007.

The first amendment was made on June 10, 2008.

The second amendment was made on June 12, 2017.

The third amendment was made on November 24, 2017.

The fourth amendment was made on November 12, 2019.

The fifth amendment was made on March 17, 2020.

The sixth amendment was made on November 10, 2020.

The seventh amendment was made on March 15, 2023.

The eighth amendment was made on May 2, 2024.

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