

Silicon Optronics, Inc.

Regulations of the Sustainability Committee

(Initially established on March 11, 2025)

Article 1 (Basis for Establishment)

To fulfill corporate social responsibility and strengthen the Company's sustainability governance mechanisms in order to achieve the goal of sustainable development, these Organizational Regulations of the Sustainability Committee (hereinafter referred to as "these Regulations") are established in accordance with Article 27 of the Company's Corporate Governance Best Practice Principles.

Article 2 (Scope of Application)

Matters relating to the composition, term of office, duties and powers, and meeting procedures of the Sustainability Committee (hereinafter referred to as "the Committee") shall be governed by these Regulations, unless otherwise provided by applicable laws or regulations.

Article 3 (Purpose of Establishment)

The Committee serves as the decision-making and supervisory body for the Company's sustainability-related initiatives, encompassing three key aspects: corporate governance, environmental protection, and social responsibility.

The purpose is to enhance the Company's management framework, promote environmental conservation, and fulfill social responsibility, thereby enabling the Board of Directors to safeguard the rights and interests of the Company, employees, shareholders, and other stakeholders. °

Article 4 (Composition of the Committee)

The members of the Committee shall be appointed by resolution of the Board of Directors, and the number of members shall not be fewer than three (3).

The Committee shall be composed of directors and managerial officers, and one of the members shall serve as the Chairperson.

The term of office of the Committee members shall coincide with the term of the current Board of Directors.

If a member is removed for any reason and the number of members falls below the required minimum, the Board of Directors shall appoint a replacement member promptly.

Article 5 (Duties and Powers of the Committee)

The responsibilities of the Sustainability Committee are as follows:

1. Formulation of Sustainability Goals and Strategies:

To establish relevant goals, policies, implementation plans, and management indicators regarding the Company's sustainability strategies and material sustainability issues, including governance, ethical business conduct, environmental, and social matters.

2. Review of Sustainability Implementation:

To monitor, review, and revise the Company's sustainability implementation and performance, and to report the results to the Board of Directors on a regular basis.

3. Other sustainability-related matters, or any matters assigned to the Committee by resolutions of the Board of Directors. °

Article 6 (Sustainability Governance Structure)

The Committee shall set up a Sustainability Development Office and functional teams to ensure the effective promotion and execution of corporate sustainability initiatives. °

1.Sustainability Development Office:

Responsible for assisting the Committee in promoting various sustainability programs and related affairs, integrating, consolidating, and tracking the operational status of each functional team, and executing projects authorized by the Committee.

2. Functional Teams :

The Committee may establish various functional teams as needed based on sustainability governance requirements to carry out specific sustainability-related tasks and initiatives.

Article 7 (Meeting Convening and Notice)

The Committee shall convene meetings at least once a year. When convening a meeting, the reason for calling the meeting shall be specified, and a notice shall be sent to all members at least seven (7) days in advance. However, this requirement shall not apply in the case of an emergency. In addition to written notice, notification may also be made by email or facsimile.

Article 8 (Attendance and Resolutions)

The agenda of the Committee meetings shall be prepared by the Chairperson of the Committee. Other members and the Sustainability Development Office may also submit proposals for discussion. The meeting agenda shall be provided to all Committee members in accordance with the provisions of the preceding article. A sign-in sheet shall be provided at each meeting for attending members to sign, which shall be retained for record and inspection. The Chairperson of the Committee shall preside over the meetings. If the Chairperson is on leave or unable to convene a meeting for any reason, he or she shall designate another member to act as proxy. If no proxy is designated, the members present shall elect one among themselves to act as the Chairperson. Members of the Committee shall attend the meetings in person. If a member is unable to attend, he or she may appoint another member as proxy, provided that each member may accept the proxy of only one other member. Participation via video conference shall be deemed attendance in person. The number of members attending shall constitute no less than one-half of all members. When appointing another member as proxy to attend the meeting, a

written proxy form shall be issued for each meeting, specifying the scope of authorization for each agenda item. The Committee may invite relevant department managers, internal auditors, accountants, legal counsel, or personnel from the Sustainability Development Office to attend meetings and provide necessary information.

Article 9 (Recusal for Conflict of Interest)

Members of the Committee shall recuse themselves from deliberation and voting under any of the following circumstances:

1. Where the member has a personal interest in the matter that may be detrimental to the interests of the Company;
2. Where the member deems it appropriate to voluntarily recuse himself or herself; or
3. Where the Committee resolves that the member shall be recused.

Article 10 (Resolution Method and Meeting Minutes)

Resolutions of the Committee shall be approved by the consent of more than one-half of the members present at a meeting attended by a majority of all members, and the resolutions shall be reported to the Board of Directors. The results of voting shall be announced on site and recorded in the minutes. If, when the Chairperson inquires, no member raises an objection, the motion shall be deemed approved with the same effect as a vote. If any member expresses a dissenting or qualified opinion, whether verbally recorded or in written form, such opinion shall be stated in the meeting minutes. The minutes of the Committee meeting shall be prepared in detail and shall include the following:

1. The term of the Committee, and the date, time, and place of the meeting;
2. The name of the Chairperson;
3. The attendance status of members, including the names and number of those present, on leave, and absent;
4. The names and titles of attendees other than members;
5. The name of the minute taker;
6. Reports presented at the meeting;
7. Discussion matters: the resolution method and results of each proposal, summary of statements made by members, experts, or other participants, names of members with conflicts of interest, an explanation of material interests involved, details of recusals, and any dissenting or qualified opinions;
8. Ad hoc motions: the proposer's name, the resolution method and results, summary of statements made by members, experts, or other participants, names of members with conflicts of interest, an explanation of material interests involved, details of recusals, and any dissenting or qualified opinions;
9. Any other matters that shall be recorded.

The attendance record (sign-in sheet) shall form part of the meeting minutes. For meetings held via video

conference, the audio and video recordings shall also form part of the meeting minutes. The meeting minutes shall be signed or sealed by the Chairperson and the minute taker, distributed to all Committee members within 20 days after the meeting, submitted to the Board of Directors, and retained as an important company record for five (5) years. Preparation and distribution of the minutes may be conducted electronically.

Article 11 (Resources for Exercising Duties)

The Committee may, by resolution, engage attorneys, accountants, or other professionals to conduct necessary audits or provide consultation regarding matters related to the exercise of its duties. All related expenses shall be borne by the Company.

Article 12 (Implementation)

These Regulations shall become effective upon approval by the Board of Directors. The same procedure shall apply to any amendments hereto.