

Eris Technology Corporation

Rules of Procedures for Board of Directors Meetings

Article 1 Basis for the Formulation of these Rules

To establish a sound corporate governance system for the Company's Board of Directors, strengthen its oversight functions, and enhance its management capabilities, these Rules are formulated in accordance with Article 2 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" for compliance.

Article 2 Scope of Application

The Company's rules of procedure for Board meetings, including the main content of deliberations, operating procedures, matters to be recorded in the minutes, announcements, and other compliance matters, shall be handled in accordance with these Rules.

Article 3 Convening of Board Meetings and Meeting Notices

The Company's Board of Directors shall be convened once every quarter.

A notice for convening a Board meeting shall specify the agenda and be sent to each director seven days prior to the meeting. However, in urgent circumstances, a meeting may be convened at any time.

The notice for convening a meeting as mentioned in the preceding paragraph may be sent electronically if agreed upon by the recipient.

Matters listed in Article 12, Paragraph 1 of these Rules shall be explicitly listed in the meeting agenda and may not be proposed as extempore motions.

Article 4 Meeting Notices and Meeting Materials

The Company's designated unit for Board meeting affairs is the Chairperson's Office.

The unit for Board meeting affairs shall prepare the agenda for Board meetings and provide sufficient meeting materials, which shall be sent along with the meeting notice.

If a director considers the meeting materials insufficient, they may request the unit for Board meeting affairs to supplement them. If a director considers the agenda materials insufficient, the deliberation may be postponed by a resolution of the Board of Directors.

Article 5 Preparation of Signature Book and Directors' Attendance by Proxy

When convening the Company's Board meetings, a signature book shall be provided for attending directors to sign in for verification.

Directors shall attend Board meetings in person. If unable to attend in person, they may appoint other directors as proxy in accordance with the Company's Articles of Incorporation; participation in the meeting via video conference shall be deemed personal attendance.

When a director appoints another director as proxy to attend a Board meeting, a power of attorney shall be issued for each meeting, specifying the scope of authorization for the agenda items.

A proxy as referred to in the second paragraph shall only accept appointment from one person.

Article 6 Principles for Board Meeting Location and Time

The Company's Board meetings shall be held at the Company's location and during office hours, or at a location and time convenient for directors to attend and suitable for convening a Board meeting.

Article 7 Board Meeting Chairperson and Proxy

If the Company's Board meeting is convened by the Chairperson, the Chairperson shall serve as the chairperson. However, for the first Board meeting of each term, if convened by the director who received the highest number of votes at the shareholders' meeting, that convener shall serve as the chairperson. If there are two or more conveners, they shall elect one to serve as chairperson.

If the Board meeting is convened by more than half of the directors in accordance with Article 203, Paragraph 4 or Article 203-1 of the Company Act, the directors shall elect one person to serve as the chairperson.

If the Chairperson is on leave or unable to exercise his/her duties, the Vice Chairperson shall act on his/her behalf. If there is no Vice Chairperson, or if the Vice Chairperson is also on leave or unable to exercise his/her duties, the Chairperson shall designate one managing director to act on his/her behalf. If there are no managing directors, one director shall be designated to act on his/her behalf. If the Chairperson does not designate a proxy, the managing directors or directors shall elect one person to act on his/her behalf.

Article 8 Board Meeting Reference Materials, Attendees, and Convening of Board Meetings

When the Company's Board meeting is convened, the management department (or the unit for Board meeting affairs designated by the Board of Directors) shall prepare relevant materials for attending directors to consult at any time.

Personnel from relevant departments or subsidiaries may be invited to attend Board meetings depending on the content of the agenda items.

When necessary, accountants, lawyers, or other professionals may also be invited to attend the meeting and explain the situation. However, they shall recuse themselves during discussions and voting.

The chairperson of the Board meeting shall announce the commencement of the meeting when the scheduled time has arrived and more than half of the directors are present. If, at the scheduled meeting time, less than half of all directors are present, the chairperson may announce a postponement of the meeting, limited to two postponements. If the quorum is still not met after two postponements, the chairperson may reconvene the meeting in accordance with the procedures stipulated in Article 3, Paragraph 2.

"All directors" as referred to in the preceding paragraph and Article 16, Paragraph 2, Subparagraph 2 shall be calculated based on the actual number of incumbent directors.

Article 9 Recording of Board Meeting Proceedings

The proceedings of the Company's Board meetings shall be recorded by audio or video and preserved for at least five years. Such preservation may be done electronically.

If a lawsuit concerning resolutions of the Board of Directors arises before the expiration of the aforementioned preservation period, the relevant audio or video recordings shall continue to be preserved until the conclusion of the lawsuit.

If the meeting is held via video conference, the video and audio data shall be part of the meeting minutes and shall be properly preserved for the duration of the Company's existence.

Article 10 Meeting Content

The agenda for the Company's regular Board meetings shall include at least the following matters:

1. Reporting matters:
 - (1) Minutes of the previous meeting and their implementation status.
 - (2) Important financial and business reports.
 - (3) Internal audit business reports.
 - (4) Other important reporting matters.
2. Discussion matters:
 - (1) Discussion matters reserved from the previous meeting.
 - (2) Scheduled discussion matters for the current meeting.
3. Extempore motions

Article 11 Discussion of Agenda Items

The Company's Board of Directors meetings shall proceed according to the agenda arranged in the meeting notice. However, the order may be changed with the consent of more than half of the attending directors.

The chairperson shall not unilaterally declare the meeting adjourned unless agreed upon by more than half of the attending directors.

During the course of the Board meeting, if the number of directors present falls below half of the attending directors, the chairperson shall, upon a motion by a director present, announce a temporary recess and apply mutatis mutandis the provisions of Article 8, Paragraph 5.

Article 12 Matters Requiring Board Discussion

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

1. The Company's operational plan.
2. Annual financial reports signed or sealed by the Chairperson, managers, and accounting supervisor, and the second-quarter financial reports that require audit and certification by a certified public accountant.
3. Formulation or revision of internal control systems in accordance with Article 14-1 of the Securities and Exchange Act.
4. Formulation or amendment of operating procedures for significant financial and business acts such as acquisition or disposal of assets, engaging in derivative instrument transactions, loaning of funds to others, or providing endorsements or guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act.
5. Offering, issuance, or private placement of equity-linked securities.
6. Appointment and dismissal of financial, accounting, or internal audit supervisors.
7. Donations to related parties or significant donations to non-related parties. However, donations for public welfare in the form of emergency relief due to major natural disasters may be submitted to the next Board meeting for ratification.
8. Matters requiring resolution by the shareholders' meeting or the Board of Directors in accordance with Article 14-3 of the Securities and Exchange Act, other laws or regulations, or significant matters stipulated by the competent authority.

"Related parties" as referred to in Subparagraph 7 of the preceding paragraph mean related parties as defined in the "Regulations Governing the Preparation of Financial Reports by Securities Issuers". "Significant donations to non-related parties" refer to individual donations or cumulative donations to the same recipient within one year totaling NT\$100 million or more, or reaching 1% or more of the net operating revenue or 5% or more of the paid-in capital as per the financial report audited by a certified public accountant for the most recent fiscal year. (For foreign companies whose shares have no par value or a par value not equal to NT\$10, the calculation for 5% of paid-in capital in this paragraph shall be based on 2.5% of shareholders' equity.)

"Within one year" as referred to in the preceding paragraph means retrospectively calculating one year from the date of the current Board meeting. Portions already approved by a Board resolution shall not be re-included.

For matters requiring Board resolution under Article 14-3 of the Securities and Exchange Act, independent directors shall attend in person or appoint another independent director as proxy. If an independent director has dissenting or reserved opinions, they shall be recorded in the minutes of the Board meeting; if an independent director cannot attend the Board meeting in person to express dissenting or reserved opinions, unless there is a legitimate reason, a written opinion shall be provided in advance and recorded in the minutes of the Board meeting.

Article 13 Voting I

The chairperson may announce the cessation of discussion and call for a vote when he/she deems the deliberation on a Board meeting agenda item sufficient for voting.

When voting on a Company's Board meeting agenda item, if the chairperson asks all attending directors and no one objects, it shall be deemed passed. If an objection is raised after the chairperson's inquiry, it shall be put to a vote.

The voting method shall be chosen by the chairperson from the following options, but if an attendee objects, the majority opinion shall determine the method:

1. Show of hands or voting device.
2. Roll call vote.
3. Ballot vote.
4. Voting method chosen by the Company itself.

"All attending directors" as referred to in the preceding two paragraphs does not include directors who are prohibited from exercising voting rights in accordance with Article 15, Paragraph 1.

Article 14 Voting II and Ballot Monitoring/Counting Methods

Resolutions on the Company's Board meeting agenda items shall, unless otherwise stipulated by the Securities and Exchange Act and the Company Act, require the attendance of more than half of the directors and the consent of more than half of the attending directors.

If there are amendments or alternative proposals for the same agenda item, the chairperson shall determine the voting order along with the original proposal. However, if one proposal is passed, the other proposals shall be deemed rejected and no further voting is required.

If it is necessary to appoint ballot inspectors and vote counters for the voting of an agenda item, they shall be designated by the chairperson, but ballot inspectors must be directors.

The voting results shall be announced immediately and recorded.

Article 15 Directors' Conflict of Interest System

A director who has an interest in a meeting matter, either personally or through a legal entity he/she represents, shall explain the material content of such interest at the Board meeting. If there is a risk of harming the Company's interests, the director shall not participate in the discussion and voting, shall recuse himself/herself during discussion and voting, and shall not exercise voting rights on behalf of other directors.

If a director's spouse, blood relatives within two degrees of kinship, or a company with a controlling-subordinate relationship with the director has an interest in a meeting matter, it shall be deemed that the director has a personal interest in that matter.

Resolutions of the Company's Board of Directors concerning directors who are prohibited from exercising voting rights in accordance with regulations shall be handled mutatis mutandis in accordance with Article 180, Paragraph 2 of the Company Act, as applied by Article 206, Paragraph 4.

Article 16 Meeting Minutes and Signing Matters

The minutes of the Company's Board meetings shall be accurately recorded and include the following items:

1. Meeting session (or year), time, and location.
2. Name of the chairperson.
3. Director attendance status, including names and numbers of those on leave and absent.
4. Names and titles of attendees.
5. Name of the recorder.
6. Reporting matters.
7. Discussion matters: Method and result of resolution for each agenda item, summary of speeches by directors, experts, and other personnel, names of directors involved in conflicts of interest as per Article 15, Paragraph 1, explanation of the material content of their interests, reasons for recusal or non-recusal, recusal status, dissenting or reserved opinions with recorded or written statements, and written opinions issued by independent directors in accordance with Article 12, Paragraph 4.
8. Extempore motions: Name of the proposer, method and result of resolution for the agenda item, summary of speeches by directors, experts, and other personnel, names of directors involved in conflicts of interest as per Article 15, Paragraph 1, explanation of the material content of their interests, reasons for recusal or non-recusal, recusal status, and dissenting or reserved opinions with recorded or written statements.
9. Other matters to be recorded.

If any of the following circumstances occur regarding a matter resolved by the Board of Directors, in addition to being recorded in the minutes, an announcement and report shall be made on the public information observation post designated by the Financial Supervisory Commission of the Executive Yuan within two days from the date of the Board meeting:

1. Independent directors have dissenting or reserved opinions with recorded written statements.
2. Matters not approved by the Company's Audit Committee, but approved by more than two-thirds of all directors. The Board meeting attendance register shall be part of the meeting minutes and shall be properly preserved for the duration of the Company's existence.

The minutes shall be signed or sealed by the meeting chairperson and recorder, and distributed to each director within twenty days after the meeting. They shall also be filed as important Company documents and properly preserved for the duration of the Company's existence.

The preparation and distribution of the minutes mentioned in the first paragraph may be done electronically.

Article 17 Principles of Board Authorization

Except for matters to be discussed by the Company's Board of Directors as stipulated in Article 12, Paragraph 1, if the Board of Directors is legally or by the Company's Articles of Incorporation authorized to delegate its powers to the Chairperson, the scope of such authorization is as follows:

1. In accordance with the Company's Table of Approval Authority.
2. In accordance with the Company's management regulations, systems, and procedures.
3. Appointment of directors and supervisors of invested companies.
4. Approval of the record date for capital increase or decrease and the record date for cash dividend distribution.

Article 18

The formulation of these Rules of Procedure shall be approved by the Company's Board of Directors and reported to the shareholders' meeting. Future amendments may be authorized by a resolution of the Board of Directors.

First revision on May 07, 2013.

Second revision on August 06, 2014.

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