



Phihong Technology Co.,Ltd.

Board Meeting Rules

Article 1 (Basis for Establishment) These rules are formulated in accordance with Article 2 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" to establish a sound governance system for the board of directors, enhance supervisory functions, and strengthen management capabilities.

Article 2 (Scope) The rules cover the main agenda items, operational procedures, matters to be recorded in the minutes, announcements, and other compliance matters for the board of directors.

Article 3 (Convening and Notification of Board Meetings) The board of directors shall convene at least once every quarter. The notice of the board meeting shall specify the reasons for the meeting and be sent to all directors seven days in advance, except in emergencies. The notice may be sent electronically with the consent of the recipients. Matters specified in Article 12, Paragraph 1 shall be listed in the notice and not proposed as temporary motions.

Article 4 (Meeting Notification and Materials) The designated unit for board meeting affairs is the finance department. The unit shall draft the agenda and provide sufficient meeting materials, which shall be sent with the meeting notice. Directors may request additional materials if they find the provided information insufficient.

Article 5 (Attendance and Proxy) A sign-in book shall be prepared for directors to sign in at board meetings. Directors shall attend meetings in person or appoint other directors as proxies if unable to attend. Participation via video conference is considered attendance in person. Proxies are limited to representing one director.

Article 6 (Location and Time of Meetings) Board meetings shall be held at the company's location during office hours or at a convenient time and place for directors.

Article 7 (Chairman and Proxy) The chairman of the board shall preside over meetings. If the chairman is unable to perform their duties, the vice chairman or a designated director shall act as proxy.

Article 8 (Meeting Materials and Attendees) Relevant materials shall be prepared for directors' reference. Depending on the agenda, personnel from relevant departments or subsidiaries may be invited to attend. Accountants, lawyers, or other professionals may also be invited to assist but must leave during discussions and voting.

Article 9 (Recording of Meetings) Board meetings shall be recorded or videotaped and preserved for at least five years. If a lawsuit arises before the preservation period expires, the recordings shall be kept

until the lawsuit is resolved. Recordings of video conferences are part of the meeting records and shall be preserved during the company's existence.

Article 10 (Agenda Items) Regular board meetings shall include:

1. Reports: Previous meeting minutes, financial and business reports, internal audit reports, and other important matters.
2. Discussions: Reserved matters from the previous meeting and scheduled matters for the current meeting.
3. Temporary motions.

Article 11 (Discussion of Proposals) The board shall follow the agenda specified in the meeting notice. Changes to the agenda require the consent of more than half of the attending directors. If the number of attending directors falls below half during the meeting, the chairman shall announce a temporary adjournment.

Article 12 (Matters for Board Discussion) The following matters shall be discussed by the board:

1. Business plans.
2. Annual and semi-annual financial reports.
3. Establishment or amendment of internal control systems.
4. Procedures for major financial and business actions.
5. Issuance of equity securities.
6. Election or dismissal of the chairman.
7. Appointment or dismissal of financial, accounting, or internal audit officers.
8. Donations to related or significant non-related parties.
9. Other major matters as required by law or the articles of incorporation.

Article 13 (Voting) When the chairman deems a proposal ready for voting, they shall announce the end of the discussion and proceed to a vote. Voting methods include a show of hands, roll call, or ballot. The results shall be reported and recorded on the spot.

Article 14 (Conflict of Interest) Directors with a conflict of interest in a proposal shall explain the important aspects of the conflict and recuse themselves from discussion and voting if it may harm the company's interests. The same applies to directors' spouses, relatives within the second degree, or companies with a controlling relationship.

Article 15 (Meeting Minutes) Minutes shall be prepared for board meetings, detailing the meeting's date, location, chairman, attendance, reports, discussions, and resolutions. The minutes shall be signed by the chairman and recorder and distributed to directors and supervisors within 20 days. The minutes and sign-in book shall be preserved during the company's existence.

Article 16 (Authorization Principles) During recesses, the board may authorize specific matters to be handled by designated personnel, provided the authorization is clear and specific.

Article 17 (Supplementary Provisions) These rules and any amendments shall be approved by the board of directors and reported to the shareholders' meeting. Established on January 14, 2005. Revised on December 11, 2006; March 22, 2013; November 10, 2017; March 13, 2020; November 3, 2022; and March 7, 2024.