

Ta Ya Electric Wire & Cable Co., Ltd.

Operating Procedures for Acquisition and Disposal of Assets

Approved by the Annual General Meeting on May 22, 2026

Article 1 Purpose

To protect investments and ensure transparency, the Company must acquire or dispose of assets in accordance with this procedure.

Article 2 Legal Basis

These Procedures are adopted in accordance with Article 36-1 of the Securities and Exchange Act and the Regulations Governing the Acquisition and Disposal of Assets by Public Companies. However, where other laws or regulations provide otherwise, such provisions shall prevail.

Article 3 Scope of assets to which these Procedures apply

- I. Investments such as stocks, government bonds, corporate bonds, financial bonds, securities representing funds, depositary receipts, call (put) warrants, beneficiary securities, and asset-backed securities.
- II. Real property (including land, buildings and structures, investment property, and inventory of the construction industry) and equipment.
- III. Membership cards.
- IV. Intangible assets such as patent rights, copyrights, trademark rights, and franchise rights.
- V. Right-of-use assets.
- VI. Claims against financial institutions (including receivables, purchased foreign bills and discounts, loans, and overdue receivables).
- VII. Derivative products.
- VIII. Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfers in accordance with law.
- IX. Other important assets.

Article 4 Evaluation Procedures

- I. When acquiring or disposing of securities not traded on a centralized securities exchange market or at a securities dealer's business place, consideration shall be given to their net worth per share, profitability, future development potential, market interest rates, bond coupon rates, obligor credit standing, and the prevailing transaction price.
- II. The acquisition or disposal of securities traded on a centralized securities exchange market or at a securities dealer's business place shall be determined based on the prevailing stock or bond price.
- III. The acquisition or disposal of other assets under the preceding two subparagraphs shall be conducted by selecting one of the following methods: inquiry, price comparison, negotiation, or public tender. The price shall also be determined with reference to the publicly announced current land value, assessed current land value, and actual transaction prices of neighboring real property. Where the standards for public announcement and reporting under these Procedures are met, reference shall also be made to an appraisal report issued by a professional appraiser.

Article 5 Asset Acquisition and Disposal Procedures

- I. When acquiring or disposing of assets, the undertaking unit shall evaluate the reasons for the proposed acquisition or disposal, the subject matter, the transaction counterparty, the transfer price, payment and receipt terms, and the basis for price reference, and submit the same to the unit with the appropriate authority for approval, and the administrative department shall execute the same. Relevant matters shall be handled in accordance with the relevant operating regulations of the Company's internal control system and these Procedures.
- II. The executing unit for the Company's long-term investment in marketable securities is the Copper Materials and New Business Development Business Group. The executing units for short-term investment in marketable securities are the Finance Department and the Investment Management Division of the Copper Materials and New Business Development Business Group. The executing units for real property, equipment, and right-of-use assets thereof are the General Affairs Department, the Construction Business Group, and the relevant departments responsible for equipment. Any such transaction may only be conducted after evaluation by the relevant executing units.
- III. All operations relating to the acquisition or disposal of assets shall be handled in accordance with the relevant provisions of the Company's internal control system. If any material violation is discovered, the relevant personnel shall be disciplined in accordance with the severity of the violation.

Article 6 Approval Authority

- I. For the purchase and sale of the Company's long-term and short-term investment in marketable securities, the responsible unit shall proceed with the transaction after the purpose or use of the transaction, the basis for determining the price, and the transaction method have been approved or authorized by the General Manager and the Chairperson. Where the transaction amount reaches NT\$300 million or more, it shall be submitted to the Audit and Risk Committee for consent and to the Board of Directors for approval before proceeding.
- II. For the Company's real property, equipment, and right-of-use assets thereof, the responsible unit shall proceed with the transaction after the purpose or use of the transaction, the basis for determining the price, and the transaction method have been approved by the General Manager and the Chairperson. Where the transaction amount reaches NT\$300 million or more, it shall be submitted to the Audit and Risk Committee for consent and to the Board of Directors for approval before proceeding.

Article 7 Scope and Limits of Investment:

The limits on the amounts for the Company and each subsidiary in acquiring real property not for operational use and right-of-use assets thereof or marketable securities are as follows:

- I. The total amount of real property not for operational use and right-of-use assets thereof shall not exceed 30% of the Company's share capital; that of subsidiaries shall not exceed 60% of their share capital.
- II. The total amount of marketable securities shall not exceed 100% of the Company's share capital; that of subsidiaries shall not exceed 200% of their share capital.
- III. The limit on investment in any individual marketable security shall not exceed 30% of the Company's share capital; that of subsidiaries shall not exceed 175% of their share capital.

Article 8 Criteria for public announcement and filing

Where the Company acquires or disposes of assets under any of the following circumstances, it shall, based on the nature of the transaction and in accordance with the prescribed format, make a public announcement and filing of the relevant information on the website designated by the FSC within two days from the date of occurrence of the event:

- I. Acquisition or disposal of property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than property or right-of-use assets thereof with a related party, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more. However, the foregoing shall not apply to the trading of domestic government bonds, bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
- II. Conducting mergers, demergers, acquisitions, or share transfers.
- III. Engaging in derivative transactions where losses reach the maximum loss limit for all or individual contracts as set forth in the Procedures.
- IV. Acquisition or disposal of equipment for operational use or right-of-use assets thereof, where the counterparty is not a related party and the transaction amount meets any of the following thresholds:
 - (I) For a public company with paid-in capital of less than NT\$10 billion, where the transaction amount reaches NT\$500 million or more.
 - (II) For a public company with paid-in capital of NT\$10 billion or more but less than NT\$50 billion, where the transaction amount reaches NT\$1 billion or more.
 - (III) For a public company with paid-in capital of NT\$50 billion or more, where the transaction amount reaches 5% or more of the Company's paid-in capital.
- V. For a public company engaged in construction business, acquisition or disposal of real property or right-of-use assets thereof for construction use, where the transaction counterparty is not a related party and the transaction amount reaches NT\$500 million or more; provided that for a public company with paid-in capital of NT\$10 billion or more, disposal of self-constructed completed construction projects, where the transaction counterparty is not a related party, and the transaction amount reaches NT\$1 billion or more.
- VI. Acquisition of property through self-owned land entrusted construction, leased land entrusted construction, joint construction with allocation of units, joint construction with allocation of proceeds, or joint construction with allocation for sale, where the counterparty is not a related party and the Company's estimated transaction amount reaches NT\$500 million or more.
- VII. For a public company with paid-in capital of NT\$50 billion or more, transactions of government bonds, ordinary corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds) traded on a securities exchange or at a securities dealer's business place, which do not fall under any of the items in the proviso to Subparagraph 8, and where the transaction counterparty is not a related party, and the transaction amount reaches 5% or more of the company's paid-in capital.

VIII. Asset transactions other than those specified in the preceding seven subparagraphs, disposal of claims by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following circumstances are not subject to the above:

- (I) Purchase or sale of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of the Republic of China (Taiwan).
- (II) For those engaging in investment as a professional, trading of securities conducted on a securities exchange or at the business premises of a securities firm, or subscription in the primary market for foreign government bonds or ordinary corporate bonds publicly offered and issued and general financial bonds not involving equity rights (excluding subordinated bonds), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or securities subscribed by a securities firm as required for its underwriting business or as the recommending securities firm for an emerging stock company in accordance with the rules of the Taipei Exchange.
- (III) Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

The transaction amount referred to in the preceding paragraph shall be calculated as follows:

- I. The amount of each transaction.
- II. The cumulative amount of transactions involving the acquisition or disposal of assets of the same nature with the same counterparty within one year.
- III. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of real property or its right-of-use assets under the same development project within 1 year.
- IV. The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of the same security within 1 year.

The term "within one year" as referred to in the preceding paragraph shall be calculated retrospectively for one year from the date of occurrence of the current transaction; amounts already publicly announced in accordance with these Procedures need not be included.

The Company shall, on a monthly basis, report the status of derivative transactions conducted by the Company and its subsidiaries that are not domestic public companies as of the end of the preceding month, in the prescribed format, and enter such information into the information reporting website designated by the FSC before the 10th day of each month.

If any item required to be publicly announced by the Company is found to contain errors or omissions at the time of announcement and requires correction, the Company shall refile and reannounce all items within two days from the date it becomes aware of such error or omission.

Contracts, minutes, register books, appraisal reports, and opinions issued by certified public accountants, attorneys-at-law, or securities underwriters related to the acquisition or disposal of assets shall be kept at the Company for at least 5 years, unless otherwise provided by other laws.

Article 9 Time Limit for Public Announcement and Reporting

After the Company has publicly announced and reported the transaction in accordance with the preceding article, if any of the following circumstances occurs, the Company shall publicly announce and report the relevant information on the website designated by the competent authority within 2 days commencing immediately from the date of occurrence of the fact:

- I. Any amendment, termination, or rescission of the relevant contract originally signed for the transaction.
- II. The merger, demerger, acquisition, or transfer of shares is not completed according to the schedule specified in the contract.
- III. Any change to the content originally publicly announced and reported.

Article 10 Where the Company acquires or disposes of real property, equipment, or right-of-use assets thereof, and the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, except for transactions with domestic government agencies, self-construction on owned land, construction on leased land, or acquisition or disposal of equipment or right-of-use assets thereof for business use, a professional appraiser's appraisal report shall be obtained prior to the date of occurrence and shall comply with the following:

- I. Where, due to special circumstances, a limited price, specified price, or special price must be used as the reference basis for the transaction price, the transaction shall first be submitted to the Board of Directors for resolution for approval; the same shall apply where transaction conditions are subsequently changed.
- II. Where the transaction amount reaches NT\$1 billion or more, appraisals from 2 or more professional appraisers shall be obtained.
- III. Where any of the following circumstances applies to the appraisal results of a professional appraiser, unless all appraisal results for acquired assets are higher than the transaction amount, or

all appraisal results for disposed assets are lower than the transaction amount, a certified public accountant shall be engaged to express a specific opinion on the reason for the discrepancy and the fairness of the transaction price:

- (I) The discrepancy between the appraisal result and the transaction amount reaches 20% or more of the transaction amount.
 - (II) The discrepancy between the appraisal results of 2 or more professional appraisers reaches 10% or more of the transaction amount.
- IV. The period between the professional appraiser's report date and the contract date must not exceed 3 months. However, if the same publicly announced current value for the same period applies and does not exceed 6 months, the original professional appraiser may issue an opinion.

Article 11 When the Company acquires or disposes of securities, it shall obtain the target company's most recent financial statements, audited or reviewed by a certified public accountant, before the date of occurrence as a reference for evaluating the transaction price. In addition, if the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, the Company shall engage a certified public accountant before the date of occurrence to express an opinion on the reasonableness of the transaction price. However, this does not apply if the securities have a public quotation in an active market or the competent authority has stipulated otherwise.

Article 12 Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or membership certificates and the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, except for transactions with domestic government agencies, the Company shall engage a certified public accountant prior to the date of occurrence to express an opinion on the reasonableness of the transaction price.

Article 13 The calculation of transaction amounts for the preceding 3 articles shall be made in accordance with paragraph 2 of Article 8, and the term "within one year" refers to the 1-year period retroactively calculated from the date of occurrence of the current transaction; any portion for which an appraisal report issued by a professional appraiser or a certified public accountant's opinion has already been obtained in accordance with these procedures need not be counted again.

Article 14 Where the Company acquires or disposes of assets through court auction procedures, certification documents issued by the court may be substituted for an appraisal report or a certified public accountant's opinion.

Article 15 With respect to appraisal reports or opinions obtained by the Company from professional appraisers, certified public accountants, attorneys, or securities underwriters, such professional appraisers and their appraisal personnel, certified public accountants, attorneys, or securities underwriters shall comply with the following provisions:

- I. No final and unappealable sentence to imprisonment for 1 year or longer has been rendered for violation of this Act, the Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crimes. However, this restriction shall not apply where 3 years have elapsed since completion of execution, expiration of probation, or pardon.
- II. They may not be a related party of any transaction party or be in the position of a substantive related party.
- III. Where the Company is required to obtain appraisal reports from 2 or more professional appraisers, the different professional appraisers or appraisal personnel may not be related parties to each other or be in the position of substantive related parties.

When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-disciplinary rules of the applicable trade association to which they belong and the following matters:

- I. Before accepting a case, they shall prudently assess their own professional competence, practical experience, and independence.
- II. When conducting a case, they shall properly plan and implement appropriate operating procedures to form a conclusion and issue a report or opinion based thereon; and shall truthfully record the procedures performed, data collected, and conclusions in the working papers for the case.
- III. With respect to the sources of data, parameters, and information used, their appropriateness and reasonableness shall be assessed item by item as the basis for issuing the appraisal report or opinion.
- IV. The statement shall include matters such as the relevant personnel's professional competence and independence, that the information used has been assessed as appropriate and reasonable,

and compliance with relevant laws and regulations.

Article 16 The Company's acquisition or disposal of assets with a related party shall, in addition to handling the relevant resolution procedures and assessing the reasonableness of transaction terms in accordance with regulations, where the transaction amount reaches 10% or more of the Company's total assets, also require an appraisal report issued by a professional appraiser or an accountant's opinion in accordance with these Regulations.

The calculation of the transaction amount referred to in the preceding paragraph shall be handled in accordance with Article 13.

In determining whether the transaction counterparty is a related party, attention shall be paid not only to the legal form but also to the substantive relationship.

Article 17 Where the Company acquires or disposes of real property or right-of-use assets thereof from or to a related party, or acquires or disposes of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of the Company's total assets, or NT\$300 million or more, except for trading of domestic government bonds, bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the following information shall be submitted to the Audit and Risk Committee for consent and to the Board of Directors for approval before the transaction contract may be signed and payment made:

- I. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
- II. The reason for choosing the related party as a transaction counterparty.
- III. Relevant information for assessing the reasonableness of the proposed transaction terms as required when acquiring real property or right-of-use assets thereof from a related party.
- IV. The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.
- V. Monthly cash flow forecasts for the year commencing from the anticipated month of the signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
- VI. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
- VII. Restrictive covenants and other important stipulations associated with the transaction.

With respect to the types of transactions listed below, when to be conducted between the Company and its parent or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, the Company's board of directors may pursuant to paragraph 2, Article 6 delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:

- I. Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
- II. Acquisition or disposal of real property right-of-use assets held for business use.

If the Company has established the position of independent director, then when it submits a proposal for discussion by the board of directors pursuant to paragraph 1, adequate consideration shall be given to each independent director's opinion; if an independent director has an objection or reservation, the objection or reservation shall be documented in the minutes of the meeting of the board of directors.

Where the Company has established an Audit and Risk Committee, approval by more than one-half of all members of the Audit and Risk Committee shall first be obtained and the matter shall then be submitted to the Board of Directors for resolution.

If the Company or a subsidiary thereof that is not a domestic public company will have a transaction set out in paragraph 1 and the transaction amount will reach 10% or more of the public company's total assets, the public company shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders' meeting for approval before the transaction contract may be entered into and any payment made. However, this restriction does not apply to transactions between the public company and its parent company or subsidiaries or between its subsidiaries.

The calculation of the transaction amounts referred to in paragraph 1 and the preceding paragraph shall be handled in accordance with Article 8, paragraph 2, and the term "within 1 year" means the 1-year period retroactively calculated from the date of occurrence of the current transaction; any portion already submitted to the Annual General Meeting, approved by the Board of Directors, and consented to by the Audit and Risk Committee in accordance with these Procedures need not be included again.

Article 18 Where the Company acquires real property or right-of-use assets thereof from a related party, the reasonableness of the transaction cost shall be assessed by the following methods:

- I. Based on the related party's transaction price plus necessary interest on funds and costs to be borne by the buyer according to law. The necessary interest cost on funding as referred to above shall be calculated based on the weighted average interest rate on the borrowings in the year in which the Company purchased the asset; provided, however, that it may not exceed the maximum borrowing

interest rate for non-financial industries announced by the Ministry of Finance.

- II. Where the related party has previously mortgaged the subject matter to a financial institution for a loan, the total appraised lending value by the financial institution for the subject matter; provided, however, that the actual cumulative amount loaned by the financial institution for the subject matter shall have reached 70% or more of the total appraised lending value and the loan period shall have exceeded 1 year. However, this shall not apply where the financial institution and one of the transaction parties are related parties to each other.

Where land and buildings of the same subject matter are purchased or leased together, the transaction cost may be separately assessed for the land and the buildings by any of the methods listed in the preceding paragraph. When a public company acquires real property or right-of-use assets thereof from a related party, it shall assess the cost of the real property or right-of-use assets thereof in accordance with the provisions of the preceding two paragraphs and shall engage an accountant to review and express a specific opinion.

Where a public company acquires real property or right-of-use assets thereof from a related party under any of the following circumstances, it shall be handled in accordance with the provisions of the preceding article, and the preceding 3 paragraphs shall not apply:

- I. The related party acquired the real property or right-of-use assets thereof through inheritance or gift.
- II. More than 5 years have passed between the date on which the related party contracted to acquire the real property or right-of-use assets thereof and the contract date of this transaction.
- III. Entering into a joint construction contract with a related party, or acquiring real property by engaging a related party to build real property on the Company's own land or leased land.
- IV. The Company and its subsidiaries, or subsidiaries in which 100% of the issued shares or total capital are held directly or indirectly, acquire right-of-use assets of real property for business use between themselves.

Article 19 If the Company's assessment results under paragraph 1 and paragraph 2 of the preceding article are both lower than the transaction price, it shall be handled in accordance with Article 20. However, this shall not apply where any of the following circumstances exists, objective evidence is submitted, and specific opinions on reasonableness are obtained from a professional real property appraiser and an accountant:

- I. Where the related party acquired undeveloped land or leased land for construction, evidence may be provided that one of the following conditions is met:
 - (I) The undeveloped land is assessed in accordance with the method prescribed in the preceding article, and the building is based on the related party's construction cost plus reasonable construction profit, and the combined amount exceeds the actual transaction price. The term "reasonable construction profit" shall be based on the lower of the average gross operating profit margin of the related party's construction division for the most recent 3 years or the most recent gross profit margin for the construction industry announced by the Ministry of Finance.
 - (II) Other transaction cases by non-related parties within 1 year involving other floors of the same subject property or in adjacent areas, with similar area, and with equivalent transaction conditions after assessment of reasonable floor or area price differences in accordance with usual real property sale or lease practices.
- II. A public company provides evidence that the transaction conditions for purchasing real property from a related party or acquiring right-of-use assets of real property by lease from a related party are comparable to those of other transactions by non-related parties in adjacent areas within 1 year and with similar area.

The term "other transactions in adjacent areas" referred to in the preceding paragraph shall in principle mean cases on the same or adjacent block and within a radius of no more than 500 meters from the transaction subject matter or with similar announced current value; the term "similar area" shall in principle mean that the area of the comparable transaction by a non-related party is not less than 50% of the area of the transaction subject matter; and the term "within 1 year" means the 1-year period retroactively calculated from the date of occurrence of the acquisition of the real property or right-of-use assets thereof in the current transaction.

Article 20 If the Company acquires real property or right-of-use assets thereof from a related party, and the assessment results under the preceding 2 articles are both lower than the transaction price, the following matters shall be handled:

- I. The difference between the transaction price and the assessed cost of the real property or right-of-use assets thereof shall be appropriated to a special retained earnings reserve in accordance with regulations and shall not be distributed or used for capitalization for share issuance. If an investor in the Company that accounts for the investment using the equity method is a public company, it shall also appropriate a special retained earnings reserve in accordance with

regulations in proportion to its shareholding based on the amount so appropriated.

II. The Audit and Risk Committee shall handle the matter in accordance with Article 218 of the Company Act.

III. The handling status of the preceding 2 subparagraphs shall be reported to the Annual General Meeting, and the details of the transaction shall be disclosed in the annual report and prospectus.

Where the Company has set aside a special retained earnings reserve in accordance with the preceding paragraph, that reserve may be used only after the assets purchased or leased at a high price have been recognized for impairment loss, disposed of, or the lease has been terminated, or appropriate compensation has been made or the original condition has been restored, or there is other evidence confirming that there is no unreasonableness, and after obtaining the approval of the Financial Supervisory Commission.

Where the Company acquires real property or right-of-use assets thereof from a related party and there is other evidence showing that the transaction is not in accordance with ordinary business practice, the matter shall also be handled in accordance with the preceding two paragraphs.

Article 21 When the Company engages in derivative financial products, it shall do so in accordance with the Company's "Procedures for Trading in Derivative Financial Products" and shall pay attention to risk management and audit matters to implement the internal control system.

Article 22 When the Company conducts a merger, demerger, acquisition, or transfer of shares, it shall, before convening the Board of Directors for resolution, engage a certified public accountant, attorney-at-law, or securities underwriter to express an opinion on the reasonableness of the share exchange ratio, acquisition price, or cash or other property distributed to shareholders, and submit such opinion to the Board of Directors for discussion and Approved. However, where the Company merges with a subsidiary in which it directly or indirectly holds 100% of the issued shares or total capital of a publicly issued company, or where subsidiaries in which the Company directly or indirectly holds 100% of the issued shares or total capital merge with each other, the reasonableness opinion issued by the aforementioned expert may be exempted.

The important agreed content and relevant matters of the merger, demerger, or acquisition shall be set out in a public document to shareholders before the Annual General Meeting, and together with the expert opinion under the preceding paragraph and the notice of the Annual General Meeting be delivered to shareholders as a reference for whether to approve the merger, demerger, or acquisition proposal. However, this shall not apply where under other laws a shareholders' meeting resolution is not required for approval of a merger, demerger, or acquisition.

Where any company participating in a merger, demerger, or acquisition is unable to convene an Annual General Meeting or adopt a resolution due to insufficient attendance, insufficient voting rights, or other legal restrictions, or where the proposal is rejected by the Annual General Meeting, such company shall immediately publicly explain the reason for the occurrence, the subsequent handling operations, and the expected date of convening the Annual General Meeting.

Article 23 Unless otherwise provided by other laws or prior approval has been obtained from the Financial Supervisory Commission due to special factors, the Company shall convene its Board of Directors and Annual General Meeting on the same day to resolve matters related to a merger, demerger, or acquisition.

Unless otherwise provided by other laws or prior approval has been obtained from the Securities and Futures Commission due to special factors, companies participating in a transfer of shares shall convene their Board of Directors on the same day.

Where the Company has any of the above matters resolved in connection with a merger, demerger, acquisition, or transfer of shares, it shall prepare complete written records of the following information and preserve them for five years for inspection:

- I. Basic personnel information: including the title, name, and national identification number (or passport number for foreign nationals) of all persons participating in the merger, demerger, acquisition, or transfer of shares plan or implementation of the plan before public disclosure of the information.
- II. Dates of material matters: including the dates of signing a letter of intent or memorandum, engaging financial or legal advisors, signing contracts, and Board of Directors meetings.
- III. Material documents and minutes: including the merger, demerger, acquisition, or transfer of shares plan, letter of intent or memorandum, material contracts, and minutes of Board of Directors meetings.

Within two days from the date of approval by the Board of Directors, the Company shall report the information in Items I and II of the preceding paragraph to the Financial Supervisory Commission for recordation via the Internet information system in the prescribed format.

Article 24 All persons participating in or aware of the Company's merger, demerger, acquisition, or transfer of shares plan shall issue a written confidentiality undertaking and may not disclose the content of the

plan to external parties before the information is publicly disclosed, nor may they trade, either personally or in the name of another person, in the shares and other equity-type securities of all companies related to the merger, demerger, acquisition, or transfer of shares case.

- Article 25 When the Company participates in a merger, demerger, acquisition, or transfer of shares, the share exchange ratio or acquisition price shall not be changed arbitrarily except under the following circumstances, and the circumstances under which changes may be made shall be specified in the merger, demerger, acquisition, or transfer of shares agreement:
- I. Conducting a cash capital increase, issuing convertible corporate bonds, issuing bonus shares, issuing corporate bonds with warrants, preferred shares with warrants, warrants, and other equity-type securities.
 - II. Disposition of material assets of the Company or other acts affecting the Company's finance or business.
 - III. Occurrence of a major disaster, material technological change, or other event affecting shareholders' equity or the price of securities.
 - IV. Adjustment resulting from any party participating in the merger, demerger, acquisition, or transfer of shares buying back treasury shares in accordance with law.
 - V. An increase or decrease in the entities or number of companies participating in the merger, demerger, acquisition, or transfer of shares.
 - VI. Other conditions that have been stipulated in the agreement as subject to change and have been publicly disclosed.
- Article 26 In the event of the Company's participation in a merger, demerger, acquisition, or transfer of shares, the agreement shall specify the rights and obligations of the companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also specify the following matters:
- I. Handling of breach of contract.
 - II. Principles for handling equity-type securities previously issued or treasury shares previously bought back by a company extinguished by merger or a company split through demerger.
 - III. The quantity of treasury shares that participating companies may buy back in accordance with law after the record date for calculating the share exchange ratio, and the principles for handling thereof.
 - IV. The method for handling changes in participating entities or the number of participating companies.
 - V. The expected progress of plan implementation and expected completion schedule.
 - VI. The expected date for convening the Annual General Meeting as required by laws and regulations and other relevant handling procedures if the plan is overdue and not completed.
- Article 27 If, after public disclosure of information by any company participating in a merger, demerger, acquisition, or transfer of shares, such company intends to subsequently carry out a merger, demerger, acquisition, or transfer of shares with another company, then except where the number of participating companies decreases and the Annual General Meeting has resolved and authorized the Board of Directors to change the authority, in which case the participating companies may be exempted from reconvening the Annual General Meeting for another resolution, the procedures or legal acts already completed in the original merger, demerger, acquisition, or transfer of shares shall be reperformed by all participating companies.
- Article 28 If a company participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the public company shall enter into an agreement with such company and handle the matter in accordance with Articles 23, 24, and the preceding article.
- Article 29 Provisions on the Acquisition or Disposal of Subsidiary Assets
- (I) A subsidiary's acquisition or disposal of assets shall also be handled in accordance with the parent company's regulations.
 - (II) If a subsidiary is not a domestic public company, and its acquisition or disposal of assets reaches the standards for public announcement and reporting prescribed in Article 8, the parent company shall handle the public announcement and reporting matters.
 - (III) With respect to the standards for public announcement and reporting applicable to subsidiaries under Article 8, paragraph 1 regarding paid-in capital or total assets, the parent company's paid-in capital or total assets shall apply.
- Subsidiaries as referred to herein mean investee companies in which the Company directly holds more than 50% of the issued voting shares, or investee companies in which the Company indirectly holds more than 50% of the issued voting shares through subsidiaries; the same shall apply mutatis mutandis, or investee companies in which the Company directly and indirectly through subsidiaries holds more than 50% of the issued voting shares; the same shall apply mutatis mutandis.
- Article 30 Disclosure Requirements in Financial Statements

Where the Company's acquisition or disposal of assets reaches the standards for public announcement and reporting prescribed in Article 8 of these Procedures, and the counterparty to the transaction is a substantive related party, the content of the public announcement shall be disclosed in the notes to the financial statements and submitted to the shareholders' meeting for reporting.

Article 31 Where the Company's acquisition or disposal of assets, under the prescribed procedures or other legal provisions, requires the consent of the Audit and Risk Committee and subsequent Approved by the Board of Directors, if any director expresses dissent and it is contained in the minutes or a written statement, the Company shall also submit the director's dissenting information to the Audit and Risk Committee.

Where the position of independent director has been created, when a transaction involving the acquisition or disposal of assets is submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Article 32 For the provision in these Regulations regarding 10% of total assets, the amount shall be calculated based on the amount of total assets in the most recent Parent Company Only Financial Statements or individual financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

For a company whose shares have no par value or a par value other than NT\$10 per share, the provisions of these Regulations regarding transaction amounts calculated as 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent; the provisions regarding transaction amounts calculated as 5% of paid-in capital shall be calculated as 2.5% of equity attributable to owners of the parent; the provisions regarding a paid-in capital threshold of NT\$10 billion shall be calculated as equity attributable to owners of the parent of NT\$20 billion; and the provisions regarding a paid-in capital threshold of NT\$50 billion shall be calculated as equity attributable to owners of the parent of NT\$100 billion.

Article 33 Implementation Date

These Procedures shall be subject to the consent of the Audit and Risk Committee, approval by the Board of Directors, and submission to the shareholders' meeting for approval; the same shall apply to any amendments. The first amendment was made on May 22, 1995. The second amendment was made on November 29, 1999. The third amendment was made on March 17, 2003. The fourth amendment was made on March 28, 2007. The fifth amendment was made on March 19, 2012. The sixth amendment was made on December 20, 2012. The seventh amendment was made on March 11, 2014. The eighth amendment was made on March 9, 2017. The ninth amendment was made on March 15, 2018. The tenth amendment was made on December 26, 2018. The eleventh amendment was made on March 8, 2022. The twelfth amendment was made on December 12, 2023. The thirteenth amendment was made on December 11, 2025.