



**Rules of Procedure for Board of Directors Meetings
of
eMemory Technology Inc.
(the “Company”)**

Amended by the Board of Directors on February 22, 2023

- Article 1 (Basis for the Adoption of these Rules)
To establish a well governing system for Board of Directors, develop monitoring functions and enhance management capability, these Rules are adopted pursuant to Article 2 of the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies”.
- Article 2 (Scope of these Rules)
The main agenda items, operational procedures, required content of meeting minutes, public announcements, and other compliance requirements for Board of Directors meetings of the Company shall be conducted in accordance with the provisions of these Rules.
- Article 3 (Convention and Meeting Notice of Board Meetings)
The Board of Directors meetings of the Company shall be convened at least quarterly. The reasons for calling a Board of Directors meeting shall be notified to each Director at least seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice.
The notice set forth in the preceding paragraph may be made by means of writing, electronic transmission or facsimile.
All matters set out in each subparagraphs of paragraph 1 of Article 12 in these Rules, shall be specified in the notice of the reasons for calling a Board of Directors meeting; none of them may be raised by an extraordinary motion.
- Article 4 (Meeting Notice and Meeting Materials)
The Stock Affair unit is appointed by the Board of Directors of the Company as the agenda working group.
The agenda working group shall prepare agenda items for Board of Directors meetings and provide comprehensive pre-meeting materials, to be sent together with the notice of the meeting.
If the Directors consider the meeting materials to be insufficient, they may request the agenda working group for providing supplemental materials in advance. If the Directors

consider meeting materials concerning any proposal to be insufficient during the meeting, the deliberation or resolution of such proposal may be postponed upon a resolution of the Board of Directors.

Article 5 (Attendance Booklet and Proxies)

When a Board meeting is convened, an attendance booklet shall be made ready for signature by Directors attending the meeting and thereafter made available for future reference.

All Directors shall attend Board meetings in person; if attendance in person is not possible, they may, pursuant to the Articles of Incorporation of the Company, appoint another Director to attend as their proxy. Attendance via video conference is deemed as attendance in person.

A Director appointing another Director to attend a Board meeting in his or her place shall in each case give to that Director a written proxy stating the scope of authorization with respect to the reasons for meeting.

A proxy under preceding paragraph shall not act as proxy for more than one Director.

Article 6 (Place and Time of Board Meetings)

Board meetings shall be held at the head office and during the office hours of the Company or at any other appropriate place and time convenient for the Directors to attend and suitable for holding such a meeting.

Article 7 (Chairperson and Proxy of Board Meetings)

Board meetings convened by the Chairman shall be presided over by the Chairman. However, the first meeting of every term of the newly elected Board of Directors shall be convened and presided over by the Director who has received the largest number of votes after such election; if there are two or more persons with such convening rights, they shall elect from amongst themselves one person to convene and preside over the meeting.

If the majority or more of the Directors convene a meeting of Board of Directors on their own according to Article 203, paragraph 4 or Article 203-1, paragraph 3 of the Company Act, the Directors shall elect from amongst themselves a Chairperson.

If the Chairman is on leave or unable to exercise his powers for any cause, the Chairman shall appoint a Director to act on his behalf. In the absence of such an appointee, the Directors shall elect from amongst themselves one person to act on the behalf of the Chairman.

Article 8 (Referencing Materials, Other Attendants and Convention of Board Meetings)

The unit designated by the Board of Directors shall prepare meeting materials for

Directors' reference anytime during the Board meeting.

Depending on the subject matters of proposed agenda, personnel of relevant departments or subsidiary may be invited to present at Board meetings. When necessary, certified public accounts, attorneys, or other professionals may be invited to the meetings as well. However, they shall leave the meeting when deliberation or voting takes place.

The chairperson shall call the meeting to order at the time scheduled for the meeting. If half or more of the Directors are not present at the scheduled time for a Board meeting, the chairperson may postpone the time of the meeting, provided that only two postponements may be made. If the quorum is still not met after two such delays, the chairperson shall re-convene the meeting by following the procedures provided in paragraph 2 of Article 3.

The term "all Directors" as mentioned in the preceding paragraph and subparagraph 2 of paragraph 2 in Article 16 shall be calculated as the number of Directors then in office.

Article 9 (Recording of Board Meeting Process)

The Company shall record on audio or video the entire proceedings of a Board meeting, and preserve the recordings for at least five years, in electronic form or otherwise.

If any litigation arises in connection with a resolution of a Board of Directors meeting before the end of the preservation period referred to in the preceding paragraph, the relevant audio or video record shall continue to be preserved until the litigation is concluded, which the provision in preceding paragraph shall not be applicable.

Where a Board meeting is held via video conference, the video record shall be a part of the meeting minutes and shall be preserved during the existence of the Company.

Article 10 (Content of the Agenda)

Content of the agenda for regular Board meetings shall include at least the following:

1. Report items:
 - (1) Minutes of the last meeting and actions arising.
 - (2) Reporting on important financial and business matters.
 - (3) Reporting on internal audit activities.
 - (4) Other important matters to be reported.
2. Discussion items:
 - (1) Items discussed and continued from the last meeting.
 - (2) Items for discussion at this meeting.
3. Extraordinary motions.

Article 11 (Discussion of Proposals)

A Board meeting shall be conducted in accordance with the order of agenda as specified

in the meeting notice. However, the order may be changed with the approval of a majority of Directors present at the meeting.

The chairperson shall not announce adjournment of the meeting without the approval of a majority of Directors present at the meeting.

At any time during the proceeding of a Board meeting, if the number of Directors present at the meeting becomes less than half of the Directors originally attending the meeting, the chairperson shall announce a suspension of meeting upon a motion made by any Director present at the meeting; in which case, paragraph 3 of Article 8 of these Rules shall apply mutatis mutandis.

Article 12 (Matters Shall be Submitted to Board Meetings for Discussion)

The material matters listed below shall be submitted to the Board of Directors meetings for discussion:

1. The Company's business plans.
2. Annual financial reports and second quarter financial reports that must be audited and attested by a CPA.
3. Adoption or amendment of an internal control system pursuant to Article 14-1 of the Securities and Exchange Act (herein after referred to as the "Act"), and an assessment of the effectiveness of the internal control system.
4. Adoption or amendment, pursuant to Article 36-1 of the Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.
5. The offering, issuance, or private placement of any equity-type securities.
6. If the Board of Directors does not have managing directors, the election or discharge of the Chairman of the Board of Directors.
7. The appointment or discharge of a financial, accounting, or internal audit officer.
8. A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the following Board of Directors meeting for retroactive recognition.
9. Any matter required by Article 14-3 of the Act or any other law, regulation, or bylaw to be approved by resolution at a Shareholders' Meeting or Board of Directors meeting, or any such significant matter as may be prescribed by the competent authority.

The term "related party" in subparagraph 8 of the preceding paragraph means a related party as defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers. The term "major donation to a non-related party" means any individual donation, or cumulative donations within a 1-year period to a single recipient, at an amount of NTD100 million or more, or at an amount equal to or greater than 1 percent of

net operating revenue or 5 percent of paid-in capital as stated in the CPA-attested financial report for the most recent year.

The term "within a 1-year period" in the preceding paragraph means a period of 1 year calculated retroactively from the date on which the current Board of Directors meeting is convened. Amounts already submitted to and passed by a resolution of the Board are exempted from inclusion in the calculation.

At least one Independent Director shall attend each Board meeting in person; In the case of a meeting concerning any matter required to be submitted for a resolution by the Board of Directors under paragraph 1, each Independent Director shall attend in person. If an Independent Director is unable to attend in person, he or she shall appoint another Independent Director to attend as his or her proxy. If an Independent Director expresses any objection or reservation about a matter, it shall be recorded in the Board meeting minutes. An Independent Director intending to express an objection or reservation but unable to attend the meeting in person shall, unless there is some legitimate reason to do otherwise, issue a written opinion in advance, which shall be recorded in the meeting minutes.

Article 13 (Vote I)

The chairperson may announce the discussion closed and bring the matter to a vote if the chairperson at a Board meeting is of the opinion that a matter has been sufficiently discussed to a degree of putting to a vote.

Resolutions shall be deemed adopted if no objection is voiced by any of the attending Directors after solicitation by the chairperson. If objection is voiced after inquiry by the chairperson, such resolution shall be brought to a vote.

The method of voting shall be one of the following as determined by the chairperson:

1. By showing of hands or voting machines.
2. By roll call vote.
3. By casting ballots.
4. By method selected by the Company.

"All Directors present at the meeting" in paragraph 2 does not include Directors prohibited from exercising voting rights pursuant to paragraph 1 of Article 15.

Article 14 (Vote II and Vote Monitoring, Ballots Counting)

Except as otherwise stated in the Securities and Exchange Act or in the Company Act, a resolution on a matter at a Board meeting requires the approval of a majority of the Directors present at the meeting that shall be attended by a majority of all Directors.

If there is an amendment to or substitute for a proposed resolution, the chairperson shall decide the sequence of voting for such proposed resolution and the amendment or

substitute. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is required.

If a vote on a proposal requires person(s) to monitor the voting process and counting the ballots, the chairperson shall appoint such personnel; however, all monitoring personnel shall be Directors.

The result of voting shall be announced at the meeting and placed on record.

Article 15 (The Recusal of Conflict-Interested Directors)

If a Director or the judicial person represented by a Director has a personal interest in the matter under discussion at the meeting, the relevant Director shall disclose the nature of such personal interest. If such interest may impair the interest of the Company, the relevant Director shall not join the discussion and voting of such matter, and shall enter recusal during the discussion and resolution; nor shall the relevant Director exercise voting right on behalf of another Director.

Where the spouse, a blood relative within the second degree of kinship of a Director, or any company which has a controlling or subordinate relation with a Director has interests in the matters under discussion in the meeting of Board of Directors, such Director shall be deemed to have a personal interest in the matter.

The provisions of paragraph 2 in Article 180 of the Company Act, as applied mutatis mutandis under paragraph 4 in Article 206 of that Act, apply to resolutions of Board meetings when a Director is prohibited by the rules from exercising voting rights.

Article 16 (Meeting Minutes and Items to be Signed)

The resolutions of every Board meeting shall be recorded in the meeting minutes. The meeting minutes shall record the following:

1. The term (or year), place, and time of the meeting.
2. The name of the chairperson.
3. The attendance situation of the Directors, including the names and numbers of those who are present, on leave, and absent.
4. The names and titles of the other attendants.
5. The name of minute taker.
6. Report items.
7. Discussion items: the voting method and the result of each proposal; a summary of comments made by the Directors, experts, and other personnel; the names of the Directors that disclosed a conflict of interest under paragraph 1 in Article 15 of these Rules, a summary of the nature of the conflict of interest, the reasons why the Director was required or no required for entering recusal, and the circumstances of recusal;

any dissenting or preservation opinion expressed at the meeting included in records or stated in writing; and any written statement provided by the Independent Directors pursuant to paragraph 4 in Articles 12 of these Rules.

8. Extraordinary Motions: the names of the persons proposing the extraordinary motions; the voting method and the result of each proposal; a summary of comments made by the Directors, experts, and other personnel; the names of the Directors that disclosed a conflict of interest under paragraph 1 in Article 15 of these Rules, a summary of the nature of the conflict of interest, the reasons why the Director was required or no required for entering recusal, and the circumstances of recusal; any dissenting or preservation opinion expressed at the meeting included in records or stated in writing.

9. Other matters required to be recorded.

Any of the following matters in relation to a resolution passed at a Board meeting shall be stated in the meeting minutes and within two days of the meeting be published on the website of the Market Observation Post System designated by the Financial Supervisory Commission:

- (1) Any matter about which an Independent Director expresses an objection or reservation that has been included in records or stated in writing.
- (2) Any matter that has not been passed by the Audit Committee, but has been adopted with the approval of two-thirds or more of all Directors.

The attendance booklet forms a part of the minutes for each Board meeting and shall be well preserved during the existence of the company.

The minutes of a Board meeting shall bear the signatures or seals of both the meeting chairperson and the minute taker; a copy of the minutes shall be distributed to each Director within 20 days after the meeting and well preserved as important records of the Company during the existence of the Company.

The production and distribution of the meeting minutes referred to in paragraph 1 may be done in electronic form.

Article 17 (The Delegation Principal of Board of Directors)

Except the matters referred to in paragraph 1 of Article 12 which are required for proposing to the Board of Directors for discussion, the Board of Directors of the Company may authorize the Chairman to exercise its powers pursuant to the Articles of Incorporation of the Company during the suspension of Board of Directors meeting, the substances of the delegation are set forth in the following:

1. Approval of material and significant contracts.
2. Budget planning.
3. Approval of real estate mortgage and other loans.
4. Apply to the financial institutions for loan, guarantee, acceptance.
5. Approval of acquiring and disposing of the regular property and real estate.
6. Appointment of director or supervisor for invested company.
7. Approval of the record date of a capital increase or reduction, the record date of distribution of cash dividends, the record date of distribution of stock dividends or subscription, change of the distribution ratio of dividends.

Article 18 (Supplement)

These Rules, and any amendments hereto, shall be implemented after adoption by the Board of Directors.

Article 19 (History of these Rules)

These Rules was established during the sixth meeting of third term of Board of Directors on December 28, 2006; The first amendment was made during the fourteenth meeting of third term of Board of Directors on February 21, 2008; The second amendment was made during the fourth meeting of fifth term of Board of Directors on October 23, 2012; The third amendment was made during the sixteenth meeting of fifth term of Board of Directors on February 12, 2015; The fourth amendment was made during the fourteenth meeting of sixth term of Board of Directors on October 25, 2017; The fifth amendment was made during the sixteenth meeting of seventh term of Board of Directors on October 28, 2020; The sixth amendment was made during the tenth meeting of eighth term of Board of Directors on February 22, 2023.