

Nichidenbo Corporation

Rules of Procedure for Shareholders' Meetings

Approved by Annual Shareholders' Meeting on May 22, 2026

- Article 1 The Company shareholders' meeting, unless otherwise provided by laws and regulations or the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall be conducted in accordance with these rules.
- The shareholders' meeting shall be convened by the board of directors, unless otherwise provided by law.
- When the Company holds a shareholders' meeting video conference, it shall be specified in the articles, unless otherwise specified in Regulations Governing the Administration of Shareholder Services of Public Companies, and board of directors resolution shall be specified, and the video shareholders' meeting shall be held by the board of directors with over two-thirds of the attendance of directors and over half of the present directors' consent. Changes to how the shareholders' meeting is held should be conducted by the board of directors' resolution, and no later than the time when the notice of shareholders' meeting was sent.
- The notice and announcement shall specify the reasons for convening the meeting; Where a notice has been given with the consent of the counterparty, it may be given by electronic means.
- Article 2 The Company shall specify in the meeting notice the time of acceptance of shareholders, the place of registration and other precautions.
- The time for accepting the shareholders' report in the preceding paragraph shall be at least 30 minutes before the commencement of the meeting; It should be clearly marked and assigned to suitable personnel to handle it. The shareholders' meeting shall be reported 30 minutes before the start of the meeting on the shareholders' meeting video conference platform. Shareholders who have completed the presentation are deemed to have attended the meeting in person.
- Article 2-1 When the Company convenes a Shareholders' Meeting video conference, it shall specify the following matters in the notice of Shareholders' Meeting:
- I. Methods for shareholders to participate in video conferences and exercise their rights.
 - II. The video conferencing platform or the method of processing barriers to participate in video conferencing due to natural disasters, events or force majeure, including at least the following:
 - (1) The continuing inability to rule out the time at which a postponement of a meeting may occur and the date on which a postponement or takes place.
 - (2) Shareholders who did not participate in the original shareholders' meeting by video conference shall not participate in the postponement or adjournment of the meeting.

- (3) Convening a shareholders' meeting in video conference format. If the video conference is unable to be continued, after deducting the number of shares present in the video conference participating in shareholders' meeting, the total number of shares present reaches the statutory quota of the meeting of the shareholders' meeting. Shareholders' meeting shall continue to carry out the video conference participating in shareholders, and the number of shares present shall be included in the total number of shares of shareholders present, and shall be deemed as having waived all the resolutions of the shareholders' meeting.
- (4) The solution in the event that all resolutions have been announced, and extempore motion has not been carried out.

III. Hold the shareholders' meeting in video conference format, and shall specify the appropriate replacement measures provided by shareholders who have difficulties in participating in the video conference. In addition to the circumstances specified in Article 44-9, Item 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with at least the connection equipment, any necessary assistance, and specify the period during which shareholders may apply to the Company and other matters that need attention.

Article 3

The term "shareholder" herein refers to a shareholder, solicitor or entrusted agent.

Shareholders should attend the shareholders' meeting by providing their attendance cards or other attendance documents. The solicitor that is a solicitation of the power of attorney should bring along the identification document for verification.

The registration counter shall have a signature book for attending shareholders to sign in or for attending shareholders to pay in lieu of signature, and shall deliver the meeting agenda, annual report, attendance certificate, speech article, voting ticket and other information to shareholders attending the shareholders' meeting. For those who elect director, the voting rights shall be attached. If the stockholders or their proxies sign in the card and deliver the card to the Company, they will be deemed to be present in person, and the Company will not be responsible for the identification.

When a government agency or juristic person is a shareholder, the representative of this shareholder meeting is not limited to just one person; However, when the corporate shareholder elects director, the number of persons that the corporate shareholder appoints representative to attend is limited to the number of the shareholders' meeting intends to elect director. When a juristic person is entrusted to attend the shareholders' meeting, only one person may be designated to be the representative of the meeting. If the shareholders' meeting is held by video conference, shareholders who wish to attend by video conference shall register with the Company two days before the shareholders' meeting.

If the shareholders' meeting is held as a video conference, then the Company shall upload the meeting handbook, annual report and other relevant information to the shareholders' meeting video conference platform at least 30 minutes before the meeting, and continue to disclose it to the end of the meeting.

Article 3-1

A shareholder may present a power of attorney issued by the Company, specifying the scope of authorization, and entrusting a proxy to attend the shareholders' meeting each time it is held.

A shareholder who issues a proxy statement may appoint one person to attend the shareholders' meeting five days prior to a shareholders' meeting. If there are multiple proxies, the one served first shall prevail, unless the previous appointment was cancelled. After the power of attorney has been served on the Company, if a shareholder intends to attend the shareholders' meeting in person or intends to exercise his voting rights in writing or electronically, he shall notify the Company in writing two days before the shareholders' meeting to revoke the power of attorney. In the event of a late revocation, the voting rights exercised by the entrusted representative shall prevail.

After the power of attorney has been served on the Company, if a shareholder wishes to attend the shareholders' meeting by video conferencing, he or she shall notify the Company in writing of the revocation of the power of attorney two days before the shareholders' meeting. In the event of a late revocation, the voting rights exercised by the entrusted representative shall prevail.

Article 4 When a meeting is held, the Chairman shall immediately announce the meeting, and at the same time announce relevant information such as the number of non-voting shares and the number of shares present. However, if shareholders do not represent over half of the total number of issued shares present, the Chairman may declare the meeting to be postponed, and the postponement shall be limited to two times, and the postponement time shall not be over one hour in total. Where, for the second time, a meeting is postponed as announced by the Chairman if the meeting is not attended by shareholders representing over one-third of the total number of issued shares; If Shareholders' Meeting is held as a video conference, the Company should also announce the video conference on the shareholders' meeting video conference platform.

When shareholders representing over one-third of the total number of issued shares attend the meeting due to delay of two times in the preceding paragraph, the resolution shall be a tentative resolution, and according to Article 175, paragraph 1 of Company Act, this tentative resolution shall be sent to the shareholders, and the shareholders shall convene another shareholders' meeting within one month. Shareholders who intend to attend the meeting by video conference Shareholders' Meeting shall re-register with the Company in accordance with Article 3 herein.

Before the end of the current meeting, if the number of shares represented by the shareholders present reaches over half of the total number of issued shares, the Chairman may take a false Resolution and re-submit it to Shareholders' Meeting for voting in accordance with Article 174 of Company Act.

Article 5 The attendance and voting of shareholders' meetings should be based on shares. The number of shares present is calculated based on the signature card and the number of shares reported on the video conference platform plus the number of shares exercised voting rights in writing or electronically.

If there is a shareholder proposing a role call, the Chairman may not accept it. When a resolution is voted on, if the statutory amount is reached, the resolution is still approved.

Article 6 The venue of the shareholders' meeting shall be at the location of the Company or where the shareholders are able to attend and suitable for the shareholders' meeting, and the meeting shall not commence earlier than 9:00 a.m. or later than 3:00 p.m.

When the Company convenes a video shareholders' meeting, it is not subject to the restrictions of the place where the meeting is convened in the preceding paragraph.

Article 7 If a shareholders' meeting is convened by the board of directors, its Chairman is served by the Chairman. If the Chairman is on leave or unable to exercise its authority for any reason, then the vice chairman or one of the directors is appointed as its agent. If the Chairman does not appoint an agent, the board of directors will elect one director to preside over the meeting. If the meeting is presided over by the vice chairman or a director, they must have served for over six months and understands the Company's financial business status. The same applies to the Chairman and their representative.

If the shareholders' meeting is convened by a person other than the board of directors, the Chairman of the meeting shall be served by the person who convened the meeting. If there are two or more conveners, one shall be elected to preside over the meeting.

Article 8 If the shareholders' meeting is convened by the board of directors, the agenda will be set by board of directors. The relevant proposals (including extempore motion and the amendments to the original proposals) shall be voted. The meeting shall be conducted in accordance with the scheduled agenda and shall not be changed without the shareholders' meeting resolution. The provisions of the preceding paragraph shall apply to the shareholders' meeting if it is convened by a person other than the board of directors.

Until the meeting (including Extempore Motion) is concluded, the Chairman shall not announce adjournment without resolution. However, in the event of a chaotic order in the meeting or other issues which makes it difficult to carry out the meeting normally, the Chairman may announce adjournment.

After the meeting is held at adjournment, the shareholders shall not elect a Chairman to continue the meeting at his original place or another place; However, if the Chairman violates the rules of procedure and announces adjournment, a majority of the voting rights of the shareholders present may approve to elect one person as the Chairman to continue the meeting.

Article 9 The Company may appoint a lawyer, accountant or relevant personnel to attend the shareholders' meeting. The personnel handling the affairs of Shareholders' Meeting should wear a ID card or an arm band.

Article 10 The Company shall continuously record the audio and video of the shareholders' attendance process, the process of the meeting, and the voting counting process from the time of receiving the shareholders' registration.

The audio/video data in the preceding paragraph should be kept for at least one year. However, if a shareholder files a litigation in accordance with Article 189 of Company Act, the case shall be preserved until the end of litigation.

For those who convene the shareholders' meeting video conference, the Company shall keep records of the registration, registration, attendance, questions, voting and the Company's counting results of the shareholders, and continuously record and copy the video conference throughout the whole period.

The aforementioned data and audio recordings should be kept properly by the Company while it is still in operation, and the audio recordings should be provided to the person entrusted to handle the video conference affairs for preservation.

For those who convene shareholders' meeting in the form of video conference, it is advisable that the Company recording the user interface of the video conferencing platform at the back end.

Shareholders participating in the video conference shall not broadcast or transmit the live broadcast to link the website or record the shareholders' meeting live video and audio in order to protect the equity of the participants.

Article 11 Prior to any shareholder making a statement, the Chairman shall specify the subject matter of the statement, the shareholder's account number (or attendance number) and the name of the account.

Any shareholder who has not yet spoken shall be deemed to have not spoken. If the content of the speech is inconsistent with the content of the speech article, the content of the speech shall prevail.

A shareholder who is a proxy and whose authority is limited by the power of attorney or by the method of Other shall not be bound to see to the notice of the Company to speak or vote by proxy.

When attending the shareholder's speech, except with the consent of the Chairman and the shareholder who speaks, other shareholders shall not interfere with the speech, and the Chairman shall stop anyone from violating this rule.

Article 12 The shareholder who gives a speech shall not exceed three minutes each time, but shall extend for three minutes if the Chairman agrees.

Article 13 The speech of each shareholder in the same motion shall not exceed two times without the consent of the Chairman. The Chairman may stop the speech if the speech exceeds the time limit or is beyond the scope of the issue.

Article 14 If the subject is not a motion, it will not be discussed or voted on. When discussing a motion, the Chairman shall give a full explanation and discussion opportunity for the motion and the amendments proposed by the shareholders or extempore motion. When the Chairman believes that it has reached the extent to which the vote can be cast, he may announce the suspension of the discussion, submit the vote, and arrange the appropriate voting time.

Where a resolution has been announced to be discontinued, and where the Chairman has declared that a vote is cast by way of a poll, the number of votes may be cast at the same time, but separate votes shall be cast.

Article 15 With the exception of the articles of association of Company Act and articles of the Company, the motion is approved by over half of the voting rights of the shareholders present.

Shareholders of the Company have one vote per share; The same does not apply, however, in cases where the person is restricted or does not have voting rights as provided in Paragraph 2, Article 179 of Company Act.

In accordance with Article 177-1 of the Company Act, shareholders who exercise their voting rights in writing or electronically are deemed to have attended Shareholders' Meeting in person. However, the person shall be deemed to have waived his rights with respect to the Shareholders' Meeting's extempore motion and the amendment or replacement of the original proposal.

Article 16 When a corporate shareholder appoints a representative of two or more to attend Shareholders' Meeting, the same motion may be proposed only by one person.

Article 17 After the shareholder makes the statement, the Chairman may reply in person or appoint relevant personnel.

Shareholders who participate in the video-based meeting of the shareholders' meeting may ask questions in text on the video-based meeting platform of the shareholders' meeting after the Chairman announces the meeting and before the announcement of adjournment. The number of questions for each motion shall not exceed two, the word count may not exceed 200, and the provisions of Articles 11 to 13 and 16 shall not apply to this rule.

If a question in the preceding paragraph does not violate the regulations or does not exceed the scope of the motion, the question should be disclosed on the shareholders' meeting video conference platform to be known.

Article 18 The scrutineer and vote-taking personnel shall be appointed by the Chairman, and the scrutineer shall be a shareholder.

The vote counting operation of the shareholders' meeting voting or election shall be carried out in the public office of the shareholders' meeting, and after the completion of the vote counting, the voting or election results shall be announced on the spot, including the number of votes counted, the list of elected directors and their number of votes elected, and shall be recorded.

Shareholders who participated in the video conference shall, after the Chairman announced the meeting, vote on each proposal and vote on the election proposal via the video conference platform.

The results shall be completed before the Chairman announces the voting. Those who exceed the time limit shall be regarded as having abstained.

If a meeting is called by video conferencing, it be counted as a one-time vote after the Chairman announces the closing of the vote as well as the voting and election results.

When the Company convenes a video shareholders' meeting, shareholders who have registered to attend shareholders' meeting by video in accordance with the provisions of Article 3, and who wish to attend the physical shareholders' meeting in person, the registration shall be revoked in the same manner as the registration two days before the shareholders' meeting. If the overdue period is revoked, they can only attend the shareholders' meeting via video conference.

If the voting rights are exercised in writing or electronically, and the expression of intent has not been revoked, and the participation in the shareholders' meeting by video conferencing is not allowed, except for extempore motion, to exercise voting rights for the original proposal or to propose amendments to the original proposal or to exercise voting rights for amendments to the original proposal.

Article 19 In the event of irresistible circumstances, the Chairman may decide to suspend the meeting temporarily and announce the date of adjournment as appropriate.

The shareholders' meeting resolution may, before the meeting agenda (including extempore motion) is closed, leave the meeting place to meet.

The shareholders' meeting may postpone or postpone the meeting within five days in accordance with Article 182 of Company Act.

Article 20 Where there is an amendment or substitution in the same motion, the Chairman shall resolve the order in which he voted in the same motion. If one of the proposals is passed, other

proposals will be considered as veto and will not be required to vote again.

Article 21 The Chairman may direct the inspectors (or security officers) to assist in maintaining the order of the venue. Supervisors (or security personnel) who assist in maintaining order in the presence shall wear “security” writing or identification card.

Where the venue is equipped with sound amplification equipment, the Chairman shall stop the shareholder from speaking on the equipment not equipped by the Company.

Where a shareholder violates the rules of procedure and fails to obey the Chairman’s correction, which prevents the conduct of the meeting and prevents the violation, the Chairman may direct the supervisor or security officer to leave the meeting.

Article 22 The resolutions of Shareholders' Meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the Chairman and distributed to each shareholder within 20 days after the meeting. The production and distribution of meeting minutes may be made electronically. The distribution of the aforementioned meeting minutes may be entered into by the Company by way of an announcement made by the market observation post system.

The minutes of the meeting shall be recorded in accordance with the year, month, day, place, name of the Chairman, resolution method, key points of the proceedings and voting results (including the weight of votes). When directors are elected, the number of votes received by each candidate shall be disclosed. During the continuance of the Company, it shall be preserved permanently.

If a video conference is convened by shareholders' meeting, the minutes shall be recorded in accordance with the provisions of the preceding paragraph, and the starting and ending time of the shareholders' meeting, the manner of the meeting, the names of the Chairman and the minutes, and the treatment and handling of obstacles caused by natural disasters, events or force majeure.

When the Company convenes a video shareholders' meeting, it shall be handled in accordance with the provisions of the preceding paragraph, and it shall be specified in the minutes of the meeting, and the alternative measures provided by shareholders who have difficulties in participating in shareholders' meeting by video.

Article 23 The number of shares solicited by the person, the number of shares represented by the proxy and the number of shares present by the shareholder in writing or electronically, the Company shall be clearly revealed on the day of the shareholders' meeting in accordance with the statistical table in the prescribed format on the shareholders' meeting venue; The Company should upload the aforementioned information to the shareholders' meeting video conference platform at least 30 minutes before the meeting and continue to disclose it to the end of the meeting.

When announcing a shareholder meeting in the form of a video conference, the total number of shares of attending shareholders shall be disclosed on the video conference platform. The same shall apply if the total number of shares represented by shareholders present in the meeting as well as their voting rights.

For the shareholders' meeting resolution, if there is any material information required by laws and regulations or Taiwan Stock Exchange Corporation, the Company shall transmit the content to the Market Observation Post System within the prescribed time.

Article 24 If a video conference is held at shareholders' meeting, the Company shall immediately disclose

the voting results and election results of each proposal on the shareholders' meeting video conference platform after the vote is closed in accordance with regulations, and shall continue to disclose them at least 15 minutes after the Chairman announces adjournment.

Article 25 When the Company convenes a video shareholders' meeting, the Chairman and recorder shall be at the same place in the country, and the Chairman shall announce the address of the place at the time of the meeting.

Article 26 For those who convene a video conference, the Company may provide a simple connection test for shareholders before the meeting and provide related services immediately before and during the meeting to assist in handling technical issues in communication.

If the shareholders' meeting is held as a video conference, the Chairman shall announce at the time of the announcement of the meeting a separate announcement that the video conference platform or participation in the video conference as stipulated in Paragraph 4, Article 44 of Regulations Governing the Administration of Shareholder Services of Public Companies does not need to be postponed or adjourned before the Chairman announces adjournment, due to natural disasters, events, force majeure, or there are obstacles for the video conference platform or participation in the video conference. If it continues for over 30 minutes, the date of the postponed or adjourned meeting shall be within five days, and the provisions of Article 182 of Company Act shall not apply.

Shareholders who did not participate in the previous shareholders' meeting by video conference shall not participate in the postponement or renewal of the meeting due to the occurrence of the previous event.

In accordance with the provisions of the second paragraph, the shareholders who have registered to participate in the original shareholders' meeting and complete the registration of the video conference, and who do not participate in the postponement or renewal of the meeting, the number of shares present in the original shareholders' meeting, the voting rights exercised and the voting rights shall be included in the total number of shares of the shareholders present at the postponed or renewal meeting, the voting rights and the number of votes cast.

When the postponement or adjournment of the meeting of shareholders' meeting is postponed in accordance with the provisions of paragraph 2, there is no need to re-discuss and resolution for the proposals that have completed the voting and vote, and announced the voting results or the list of elected directors.

When the Company convenes a video conference to assist the shareholders' meeting, if it is impossible to renew the video conference in the second paragraph, after deducting the number of shares present in shareholders' meeting, the total number of shares present still reaches the statutory quota of shareholders' meeting, shareholders' meeting shall continue to do so without the need to postpone or postpone the conference in accordance with the second paragraph.

Shareholders who participate in the meeting by video conference shall be counted into the total number of shares of the shareholders present, but shall be deemed as having waived all the proposals of the shareholders' meeting.

The postponement or renewal of the assembly meeting of the Company in accordance with the second paragraph shall be processed in accordance with the original Shareholders' Meeting date and each section in accordance with the provisions of Paragraph 7, Article 44 of Regulations Governing the Administration of Shareholder Services of Public Companies.

Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies. The period set forth in the latter paragraph of Article 12, the third paragraph of Article 13, the second section of Article 44-5, Article 44-15 and Article 44-17 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies shall be extended or postponed in accordance with the second paragraph to the date of the shareholders' meeting for the assembly.

Article 27 When the Company convenes a video shareholders' meeting, it shall provide appropriate alternative measures to shareholders who have difficulties attending shareholders' meeting by video. In addition to the circumstances specified in Article 44-9, Item 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with at least the connection equipment and necessary assistance, and specify the period during which shareholders may apply to the Company and other matters that need attention.

Article 28 These rules, and any amendments hereto, have been adopted by shareholders' meeting.

These rules were formulated on March 25, 2002.

The 1st amendment was made on June 3, 2005.

The 2nd amendment was made on June 13, 2011.

The 3rd amendment was made on June 19, 2013.

The 4th amendment was made on July 22, 2021.

The 5th amendment was made on June 15, 2022.

The 6th amendment was made on June 15, 2023.

The 7th amendment was made on May 22, 2026.