

Stock Code: 2254



COPLUS INC.

1st Special Shareholders' Meeting of 2025

Meeting Handbook

Date of Shareholders' Meeting: 10:30 am, November 7, 2025
Shareholders' Meeting Venue: The Company (No. 50, Keji 2nd Rd.,
Annan Dist., Tainan City)

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I. Call to Order

II. Meeting Agenda

COPLUS INC.

Agenda of the 1st Special Shareholders' Meeting of 2025

Convening method: physical shareholders' meeting.

Time: 10:30 a.m., November 7, 2025

Location: Main Office (No. 50, Keji 2nd Rd., Annan Dist., Tainan City)

CHAIRMAN: Po-Hua Wu (Chairman of the Board)

- (1) Chairman's speech
- (2) Reported Matters
 - (a) Report on the execution of treasury stock repurchase
- (3) Election Matters
 - (a) Motion for adding one independent director
- (4) Other Matters
 - (a) Motion for releasing the non-competition restriction on directors and their representatives
- (5) Extemporaneous Motions
- (6) Adjournment

Reported Matters

Proposal 1:

Cause of motion: Report on the repurchase of treasury stock.

Description: The execution of treasury stock repurchase is as follows:

Description	Estimate	Actual
Number of Repurchase Periods	1st	
Date of Board of Directors' resolution	2025/05/06	
Purpose of Repurchase	Transfer of shares to employees	
Repurchase Period	2025/05/07 ~2025/07/06	2025/05/13 ~2025/07/04
Repurchase Price Range	40.95~99.38	
Number of shares repurchased (shares)	500,000	153,000
Percentage of repurchased shares to total issued shares	0.78%	0.24%
Upper limit on the total amount of share repurchase	286,556,857	
Total amount of shares repurchased	9,941,758	
The average repurchase price per share	64.98	
Execution rate of treasury stock repurchase	30.60%	
Reasons for Incomplete Execution	In order to protect the overall interests of shareholders and balance market mechanisms, the Company has adopted a strategy of phased share repurchases within a price range, contingent on price fluctuations; therefore, the repurchase was not completed.	

Election Matters

Proposal 1: (Proposed by the Board of Directors)

Cause of motion: Motion for adding one independent director; please proceed with discussion.

Description: 1. In order to align with the spirit of corporate governance, the Company complies with Article 4 of the "Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers",

which stipulates that the number of independent directors shall be no less than four. Accordingly, we propose to elect one independent director, whose term of office will be the same as that of the current board.

2. The Company's independent directors are elected by shareholders from a list of director candidates.
3. The list of independent director candidates was approved by the Board of Directors on September 16, 2025. Please refer to page 8 of this Handbook (Attachment 1).

Election Results:

Other Matters

Proposal 1: (Proposed by the Board of Directors)

Cause of motion: Motion for releasing the non-competition restriction on directors and their representatives; please proceed with discussion.

- Description:
1. According to Article 209 of the Company Act, if newly appointed directors and their representatives engage in any investment or business operations – for themselves or on behalf of others – that are the same as or similar to the Company's business scope, they must, without prejudicing the Company's interests, disclose the key details of such activities to the shareholders' meeting and obtain their approval.
 2. In order to utilize the expertise and related experience of the Company's directors and their representatives, it is intended to request that the special shareholders' meeting approve the removal of the non-competition restriction on the newly elected directors.
 3. For details regarding the non-competition activities of the Directors and their Representatives, please refer to page 9 of this Handbook (Attachment 2).

Resolution:

Extemporany Motion

Adjournment

III. Attachment

List of Independent Director Candidates

Independent Director Name of candidate	Education	Experience	Current position	Number of shares
Meng-Jung Lee	Graduate Institute of Law, National Taiwan University	Director, HW & Partners, Attorneys-at- Law	Director, HW & Partners, Attorneys- at-Law	0

Prohibition on Directors and Their Representatives Engaging in Competitive Business

Job Title	Name	Name of Company	Position Held
Representative of Director	Representative, Tesra Investment Co., Ltd.: Chih- Chieh Liang	3S System Technology Inc.	Chairman
		HONG TAI INVESTMENT CO., LTD.	Chairman
		HURNG DING ENTERPRISE CO., LTD.	Chairman
		CHANGHUA PRINTING ENTERPRISE CO., LTD.	Chairman
		HONG CHUANG CONSTRUCTION ENTERPRISE CO., LTD.	President

IV. Appendix

COPLUS INC.

Articles of Incorporation

Chapter 1 General Provisions

- Article 1: The Company was duly incorporated in accordance with the Company Act and named 巨鎧精密工業股份有限公司. The English name of the Company is COPLUS INC.
- Article 2: The Company's business scope is as follows:
1. CD01030 Motor Vehicles and Parts Manufacturing
 2. CD01040 Motorcycle and Parts Manufacturing
 3. F106010 Wholesale of Hardware
 4. F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories
 5. F214030 Retail Sale of Motor Vehicle Parts and Motorcycle Parts, Accessories
 6. F401010 International Trade
 7. F114010 Wholesale of Motor Vehicles
 8. F114020 Wholesale of Motorcycles
 9. F214010 Retail Sale of Motor Vehicles
 10. F214020 Retail Sale of Motorcycles
 11. I501010 Product Designing
 12. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3: The Company shall have its head office in Tainan City, and when necessary, upon the resolution of the Board of Directors, it may establish branch offices or other branches at home and abroad.
- Article 4: The Company may make guarantees to others for business purposes.
- Article 5: The Company shall make public announcements in accordance with Article 28 of the Company Act.
- Article 6: The total amount of the Company's reinvestment is not restricted by Article 13 of the Company Act that the reinvestment shall not exceed 40% of the paid-in capital.

Chapter 2 Shareholding

- Article 7: The total capital of the Company is NT\$ 1,680,000,000 divided into 168,000,000 shares at a par value of NT\$ 10 per share. Among them, the unissued shares are authorized to be issued by the board of directors in batches, and some of them may be preferred shares.
- Within the aforementioned total capital, NT\$ 168,000,000 is reserved for the issuance of employee stock option certificates or corporate bonds with stock warrants, and the Board of Directors is authorized to issue such bonds according to business needs.
- Article 7-1: The Company may issue employee stock options, transfer employee treasury shares, reserve a certain percentage of new shares for subscription by employees in accordance with the law, and issue new restricted shares to employees, to employees of subsidiaries of the Company or subsidiaries who meet certain criteria. and the manner of acquisition shall be authorized

by the Board of Directors.

- Article 7-2: With the consent of at least two-thirds of the voting rights of the shareholders present at a general meeting attended by shareholders representing a majority of the total number of outstanding shares, the Company's shares repurchased to be transferred to employees at a price lower than the actual average price of the shares repurchased; or Issue employee stock options at a subscription price lower than the closing price on the issue date.
- Article 7-3: The Company's share certificates shall be registered and may be exempted from printing share certificates, but shall be issued in accordance with the Company Act or registered in accordance with the regulations of the relevant authorities.
- Article 8: The registration of the transfer of shares shall not be made within 60 days prior to the convening date of a regular shareholders meeting, or within 30 days prior to the convening date of a special shareholders meeting, or within 5 days prior to the record date determined by the Company for distribution of dividends and bonuses or other benefits.
- Article 8-1: The stock affairs of the Company shall be handled in accordance with the relevant laws and the requirements of the competent authorities.

Chapter 3 Shareholders' Meeting

- Article 9: There are two types of shareholders' meetings: ordinary meetings and extraordinary meetings. Regular meetings shall be convened once a year, which shall be convened by the Board of Directors in accordance with the law within six months after the end of each fiscal year. Unless otherwise provided in the Company Act, the shareholders' meetings referred to in the preceding paragraph shall be convened by the Board of Directors. Electronic voting is one of the means by which the Company's shareholders may exercise their voting rights, and the relevant procedures are handled in accordance with the regulations of the competent authority. The Company's shareholders' meeting may be convened by video conference or other means announced by the central competent authority. Unless otherwise prescribed by the securities regulator, the conditions, operating procedures, and other matters required for video-conference shall be followed.
- Article 10: When a shareholders' meeting is convened by the Board of Directors, the Chairman shall preside over the meeting. When the Chairman is on leave or for any reason unable to exercise the powers of the chairperson, his/her deputy shall handle matters in accordance with Paragraph 3 of Article 208 of the Company Act. If the Chairman does not appoint a representative, the directors shall select from among themselves one person to serve as the chair. If a meeting is convened by a person entitled to convene other than the Board of Directors, such person shall preside over the meeting. If there are two or more conveners, one should be designated to assume this responsibility. If a shareholder is unable to attend the shareholders' meeting for any reason, he/she may appoint a proxy to attend the meeting by

providing a power of attorney issued by the company with his/her signature or seal stating the scope of authorization. The rules governing the attendance of a proxies in accordance with Article 177 of the Company Act. In addition to the provisions of the preceding paragraph, the regulations governing the attendance of shareholders by proxy shall be governed by the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 11: Each shareholder of the Company shall have one voting right for each share held, unless otherwise provided in the law.

Article 12: Unless otherwise provided by the Company Act, resolutions at a shareholders' meeting shall be made by a majority vote of the shareholders present, who represent more than half of the total number of outstanding shares. The resolutions of the shareholders' meeting shall be recorded in the minutes of meeting, signed or sealed by the chairman of the shareholders' meeting, and distributed to each shareholder within 20 days after the meeting. The production and distribution of the minutes may be made by public announcement.

Article 12-1: If the Company has a plan to cancel the public offering in the future, it shall be approved by a majority of the voting rights of the attending shareholders at a general meeting attended by the shareholders representing more than two-thirds of the total number of issued shares.

Chapter 4 Directors and Audit Committee

Article 13: The Company shall have seven to nine directors under a candidate nomination system. Their tenure is three years and they shall be eligible for re-election.

Among the above-mentioned number of directors, at least three are independent directors, and the number of directors shall not be less than one-fifth of the number of directors. The professional qualifications, shareholdings, restrictions on part-time roles, nomination and election methods of independent directors, and other matters to be complied with, shall be in accordance with the Company Act and the Securities and Exchange Act.

Article 13-1: The Company has established an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, consisting of all independent directors, and its number shall not be less than three. The Audit Committee and its members are responsible for carrying out the supervisors' duties and responsibilities as required by relevant laws and regulations.

The Company may establish other functional committees depending on the operational needs of the Company. The establishment of relevant committees and the exercise of powers shall be determined by the Board of Directors through negotiation in accordance with the relevant regulations of the competent authorities.

Article 14: The board of directors shall be organized by directors and shall be attended by at least two-thirds of the directors and approved by a majority of the directors present to elect a chairman from among themselves. The Company may also elect in the same manner a Vice Chairman when deemed

necessary. The Chairman of the Board shall preside as chairman at shareholders' meetings and Board meetings, and shall represent the Company externally.

If a director is unable to attend a board meeting for any reason, he/she may appoint another director to attend the meeting on his/her behalf by issuing a written proxy and stating the scope of authorization within the reasons for convening the meeting.

The board meeting may be held via teleconference. A director participating in the meeting via teleconference shall be deemed to have attended the meeting in person.

Article 14-1: The meeting of the Board of Directors shall be convened with a notice in writing, fax, or e-mail to all directors within the time limit prescribed by the securities authority, stating the reasons for the meeting. In case of emergency, a meeting of the board of directors may be convened at any time.

Article 15: When the Chairman is on leave or for any reason unable to exercise the powers of the chairperson, his/her deputy shall handle matters in accordance with Article 208 of the Company Act.

Article 16: The directors of the Company may be paid a monthly remuneration, which shall be determined by the Board of Directors according to their operating performance and contribution value, taking into account the usual standards of the industry.

If a director of the Company concurrently holds other positions in the Company, he/she may receive a monthly salary in accordance with the salary level of an ordinary managerial officer for his or her duties with the Company.

Article 16-1: The Company may take out liability insurance for directors' liabilities under the law within the scope of their duties during their term of office. After insurance is purchased or renewed, the insurance amount and the insurance coverage shall be reported to the next board meeting.

Chapter 5 Managerial Officer

Article 17: The Company may have managerial officers, and the appointment, dismissal and remuneration of the managerial officers shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 18: At the end of each fiscal year, the board of directors of the Company shall prepare the following tables and reports, and submit them to the general shareholders' meeting in accordance with the statutory procedures for request for recognition:

1. Business Report
2. Financial statements
3. Earnings distribution or loss off-setting proposals

Article 19: If the Company makes a profit in the year, it shall allocate 0.1% to 15% as the remuneration to the employees, of which no less than 30% shall be distributed as remuneration to entry-level employees and no more than 3% as the remuneration of the directors. The proposal for the remuneration shall

be resolved by the board of directors and reported to the shareholders' meeting. However, the Company shall make up the amount of any accumulated losses.

The board resolution determines the distribution of employee remuneration in the form of stock or cash. The distribution includes employees who meet certain criteria in controlled or subordinate companies. The board is authorized to formulate the relevant criteria.

Article 19-1: The Company's earnings or deficits may be distributed at the end of each fiscal year. If there is a surplus in the settlement of the first half of the fiscal year, the distribution is as follows:

1. Payment of tax;
2. Making up for accumulated losses;
3. Estimate the remuneration of the retained employees and directors;
4. Setting aside 10% as a legal reserve, unless the legal reserve has reached the amount of the Company's paid-in capital;
5. After setting aside or reversing the special reserve depending on the Company's operational needs and laws and regulations;
6. If there are earnings, and the adjustment for the accumulated undistributed earnings of the previous period and the undistributed earnings of the current period, the Board of Directors shall prepare a earnings distribution proposal in the form of new shares, and submit it to the shareholders' meeting for resolution; The distribution shall be approved by the Board of Directors and reported to the Shareholders' Meeting.

If there are earnings in the annual final accounts, the distribution shall be as follows:

1. Payment of tax;
2. Making up for accumulated losses;
3. Setting aside 10% as a legal reserve, unless the legal reserve has reached the amount of the Company's paid-in capital;
4. After setting aside or reversing the special reserve depending on the Company's operational needs and laws and regulations;
5. If there are earnings, and the accumulated undistributed earnings at the beginning of the corresponding period and the adjustment of the undistributed earnings of the current period are adjusted, the board of directors shall prepare a proposal for the distribution of the earnings in the form of new shares, submit it to the shareholders' meeting for resolution.

In accordance with paragraph 5, Article 240 of the Company Act, the Company authorizes the Company to divide the dividend or bonus to be distributed according to the resolution adopted by more than two-thirds of the directors in attendance and by more than half of the directors' present. All or part of the legal reserve and capital surplus as specified in paragraph 1, Article 241 of the Company Act shall be distributed in cash and reported to the shareholders' meeting.

Article 19-2: The Company's dividend policy is determined based on the Company's profitability, future business development and the protection of

shareholders' rights and interests. The method of dividend distribution is determined by the Board of Directors in accordance with these Articles of Incorporation, and shall depend on the Company's capital stock, financial structure, operating Shareholders' dividends shall be distributed no less than 10% of the after-tax earnings of the year, and capitalization of earnings or cash dividends shall be adopted at the resolution of the shareholders' meeting to achieve a balanced and stable dividend policy. However, cash dividends shall not be less than 10% of the total dividends.

Chapter 7 Supplementary Provisions

Article 20: Matters not covered in the Articles of Incorporation shall be handled in accordance with the Company Act.

Article 21: The Articles of Incorporation were established on September 9, 2013; the first amendment was made on March 7, 2014; the second amendment was made on December 5, 2014; the third amendment was made on June 8, 2016; the fourth amendment was made on June 8, 2019; the fifth amendment was made on June 16, 2021; the 6th amendment was made on June 1, 2022; the 7th amendment was made on June 6, 2023; the 8th amendment was made on May 13, 2025.

COPLUS INC.

Chairman: Po-Hua Wu

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Article 1: Purpose

In order to establish a good governance system, improve the supervisory function and strengthen the management function of the Company's shareholders' meeting.

Article 2: Basis

Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 3: Scope of Application

Except as otherwise provided by laws or the Articles of Incorporation, the Company's shareholders' meetings shall be governed by these Rules of Procedure.

Article 4: Shareholders' meetings of the Company shall be convened by the Board of Directors, unless the law provides otherwise.

Changes to the method of convening a shareholders' meeting of the Company shall be subject to a resolution of the board of directors, and no later than the despatch of the notice of the shareholders' meeting.

The Company shall submit the notice of meeting, the proxy form, the motions for ratification, motions for discussion, election or dismissal of directors, etc. before 30 days before the date of a regular shareholders' meeting or before 15 days before the date of an extraordinary shareholders' meeting. The data is compiled into electronic files and transmitted to the Market Observation Post System. The Company shall prepare electronic versions of the shareholders meeting agenda and supplementary meeting materials and upload them to the Market Observation Post System (MOPS) before 21 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting.

However, the Company's paid-in capital at the end of the most recent fiscal year has reached NTD 10 billion or more, or the total shareholding of foreign and Chinese investors as stated in the shareholder roster for a general meeting in the most recent fiscal year is more than 30%, the transmission of the said electronic files shall be completed 30 days before the ordinary shareholders' meeting.

Fifteen days before the shareholders' meeting, the shareholders' meeting handbook and supplementary materials shall be made available to shareholders for review at any time, and placed on display at the Company and the professional share registration agent appointed by

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the Company. On the day of the shareholders' meeting, the following shall be observed for the information of shareholders:

- (1) When a physical shareholders' meeting is convened, they shall be distributed at the site of the shareholders' meeting.
- (2) When a shareholder meeting is convened via video conference, it shall be distributed at the site of the shareholders' meeting and transmitted to the video conference platform as an electronic file.
- (3) When a shareholder meeting is held by video, the electronic file shall be transmitted to the video conference platform.

The reasons for convening the meeting shall be specified in the notice and announcement; the notice may be given by electronic means with the consent of the addressee.

Election or dismissal of directors, changes to the Articles of Incorporation, capital reduction, application for cessation of public offering, director's permission to engage in business, capitalization of earnings, capital reserve, dissolution, merger, spin-off. The matters referred to in paragraph 1, Article 185 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed in the agenda, and may not be proposed as an interim motion.

The reasons for convening the shareholders' meeting have stated the re-election of directors and supervisors, and the inauguration date. After the completion of the re-election at the shareholders' meeting, the inauguration date may not be changed by extemporary motion or in the same meeting.

Shareholders holding one percent or more of the total number of issued shares may propose to the Company in writing for a regular shareholders meeting. However, it is limited to one proposal only, and any proposal with more than one proposal will not be included in the meeting agenda. In addition, the Board of Directors may not include the motions proposed by shareholders under any of the circumstances described in paragraph 4, Article 172-1 of the Company Act into the agenda.

A shareholder may make a proposal to urge the company to promote public interest or to fulfill its social responsibilities. Procedurally, such proposal shall be limited to one item in accordance with the relevant provisions of Article 172-1 of the Company Act. Not included in the agenda.

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Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than ten days.

Each proposal submitted by shareholders is limited to 300 words. A proposal exceeding 300 words will not be included in the discussion agenda. Shareholders making proposals should attend the general shareholders' meeting in person or entrust an agent to attend and participate in the discussion of the proposal.

The Company shall notify the results of the motions to the shareholders before the date of notice for the shareholders' meeting, and list the motions in compliance with the requirements of this article in the meeting notice. For shareholders' proposals that are not included in the agenda, the board of directors shall explain the reasons for not including such proposals at the shareholders' meeting.

Article 5:

- (1) A shareholder may appoint a proxy to attend each shareholders' meeting by presenting the proxy form issued by the Company and stating the scope of the proxy's authorization.
- (2) A shareholder may only issue one proxy form and appoint one proxy only, and shall serve the proxy forms to the Company no later than five days before the date of the shareholders' meeting. In case of duplicate proxy forms, the one received first shall prevail. Except for a declaration to revoke the previous appointment.
- (3) After a proxy form has been delivered to the Company, if a shareholder intends to attend the meeting in person or to exercise voting rights in writing or electronically, a written notice of proxy cancellation shall be submitted to the Company two days prior to the scheduled date of the meeting. If the cancellation notice is submitted after that time, the votes cast by the proxy at the meeting shall prevail.
- (4) After a proxy form has been delivered to the Company, if a shareholder intends to attend the shareholders meeting by video conference, a written notice of proxy cancellation should be submitted to the Company two days prior to the meeting date; if the cancellation notice is submitted after that time, the votes cast by the proxy at the meeting shall prevail.

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Article 6:

The venue for a shareholders' meeting shall be the premises of the Company or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may not start earlier than 9 a.m. or later than 3 p.m. and the location and time of the meeting shall take into full consideration the opinions of independent directors.

The location of a shareholders' meeting of the Company held by videoconference is not limited by the preceding paragraph.

Article 7:

- (1) The Company shall specify in the meeting notice the time and place for attendance of shareholder registrations, and other matters to be noted.
- (2) The check-in time shall be at least 30 minutes before the commencement of the meeting; the check-in location shall be clearly marked and sufficient qualified personnel shall be assigned to handle the registration; the meeting platform will accept registrations for shareholders 30 minutes before the video conference of the shareholders' meeting. Shareholders who have completed registrations shall be deemed to have attended the meeting in person.
- (3) Shareholders shall attend the shareholders meeting with the attendance card, sign-in card or other attendance documents. The Company shall not arbitrarily add requirements for other supporting documents; the solicitor for the solicitation of proxy forms shall also bring identification documents for future reference.
- (4) The Company shall prepare a signature book for the attending shareholders to sign in, or the attending shareholders shall hand in a sign-in card in lieu of signing in.
- (5) The Company shall provide the attending shareholders with the meeting handbook, annual report, attendance card, speech memo, voting ballot and other meeting materials; if there is an election of directors, an election ballot shall be attached.
- (6) If the shareholder is a government agency or institution, more than one representative may be represented at the shareholders' meeting. When a legal person is entrusted to attend a shareholders' meeting, it may appoint only one representative to attend the meeting. If a shareholders meeting is convened by way of video conference, shareholders who wish to attend by way of video conference shall register with the Company two days before the shareholders meeting.
- (7) If a shareholders' meeting is convened by video conference, the Company shall upload

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the agenda handbook, annual report and other relevant materials to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting, and keep the disclosure until the end of the meeting.

Article 7-1:

The Company shall specify the following in the shareholder meeting notice when convening a shareholder meeting via videoconference:

- (1) Shareholders' participation in video conference and methods for exercising their rights.
- (2) The handling of obstacles to the video conference platform or participants through video conference due to natural disasters, accidents or other force majeure events, including at least the following:
 - (a) The time when the preceding obstacles continue to be excluded and it is necessary to postpone or continue the meeting, and if it is necessary to postpone or continue the meeting.
 - (b) Shareholders who participate in the original shareholders' meeting by video conference without registration shall not be allowed to participate in the adjourned or continued meeting.
 - (c) If the video conference cannot be held, the total number of shares represented by shareholders meeting by video conference after deducting the number of shares attending the video conference and the total number of shares represented by shareholders meeting by convention should be proceeded with video conference. Shareholders, the number of shares in attendance shall be counted in the total number of shares of the shareholders present and it shall be deemed as their abstention on all proposals at the said general meeting.
 - (d) The manner in which all motions have been announced but no extemporary motion is carried out.
- (3) Convening of the shareholders meeting by video conference, and shall specify the appropriate alternatives for shareholders who have difficulty in participating in the shareholder meeting by video.

Article 8:

If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the chairperson. When the chairperson is on leave or for any reason unable to

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exercise the powers of the chairperson, the vice chairperson shall act as the chair. There is no vice chairperson or the vice chairperson is also on leave or unable to exercise the powers of the chair If there is no managing director, designate a director.

If a managing director or a director serves as chair in the preceding paragraph, the managing director or director shall be the one who has held the position for more than six months and who understands the financial and business conditions of the company. The same shall apply to a representative who is a legal person director.

A shareholders meeting convened by the Board of Directors shall be convened by a chairperson of the Board of Directors. It is advisable that a majority of the directors of the Board of Directors and at least one member of each functional committee shall attend the meeting. The attendance shall be recorded in the shareholders' meeting minutes.

If a shareholders' meeting is convened by a party with the power to convene other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may appoint its appointed lawyers, certified public accountants or related personnel to attend the shareholders' meeting in a non-voting capacity.

Article 9:

- (1) The Company shall make continuous audio and video recordings of the registration process of shareholders, the progress of the meeting, and the process of voting and vote counting from the time it accepts the registration.
- (2) The aforementioned audiovisual data shall be retained for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.
- (3) If a shareholders' meeting is convened by videoconference, the Company shall keep records of shareholders' registration, registration, attendance, questioning, voting, and the Company's vote counting results, and the videoconference shall be audio and video recorded throughout the entire process.
- (4) The information and audio recordings referred to in the preceding paragraph shall be properly kept by the Company during the period of existence, and the audio and video recordings shall be provided to the entrusted person handling the video conference affairs for their preservation.

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- (5) If the shareholders' meeting is convened by video conference, the Company shall record the audio and video of the back-end operation interface of the video conference platform.

Article 10:

- (1) Attendance at a shareholders' meeting shall be calculated on the basis of shares. The number of shares represented by the shareholders attending the meeting shall be calculated based on the number of shares represented by the sign-in book or hand-in cards and the number of shares represented by the video conferencing platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.
- (2) The chair shall call the meeting to order at the appointed meeting time and announce the number of non-voting shares and the number of shares present at the same time. However, when the attending shareholders do not represent more than half of the total number of issued shares, the chair may announce a postponement of the meeting for a number of two times, and the total delay shall not exceed one hour. If the shareholders' meeting is not attended by the number of shareholders representing one third or more of the total number of issued shares after two postponements, the chair shall announce the meeting in order.
- (3) If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted in accordance with Article 175, paragraph 1 of the Company Act, and each party The Shareholders may call another shareholders' meeting within one month. If the shareholders' meeting is convened by way of video conference, shareholders who wish to attend by way of video conference shall re-register with the Company in accordance with Article 6.
- (4) If, before the end of the meeting, the number of shares represented by the shareholders present reaches more than half of the total number of issued shares, the chairperson may re-submit the tentative resolution made for a vote at the shareholders' meeting in accordance with Article 174 of the Company Act.

Article 11:

If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors, and voting on relevant proposals (including extraordinary

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motions and amendments to the original proposals) shall be conducted one by one. The meeting shall proceed in accordance with the scheduled agenda and may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene other than the board.

The chair may not adjourn the meeting without a resolution before the conclusion of the agenda (including extempore motions) of the preceding two paragraphs. The shareholders present at the meeting, with more than half of the voting rights, elect a person to be the chairman of the meeting to resume the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the end of the discussion, call for a vote, and arrange sufficient time for voting.

Article 12:

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

An attending shareholder who has submitted a speaker slip but does not speak shall be deemed to have not spoken. The content of the speech shall prevail if it is inconsistent with the statement slip.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed five minutes. However, if the shareholder's speech violates the rules or exceeds the scope of the agenda, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the speaking shareholder; the chair shall stop any violation.

When a corporate shareholder appoints two or more representatives to attend a shareholders' meeting, only one person may speak on the same proposal. After an attending shareholder has spoken, the chair may respond in person or designate relevant personnel to respond.

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If a shareholders' meeting is convened by videoconference, shareholders participating by way of videoconference may ask questions in writing on the video conference platform of the shareholders' meeting after the chair declares the meeting to order. Each question may not be asked more than twice for each proposal. It is limited to 200 words, and the provisions of paragraphs 1 to 5 do not apply. If the question asked in the preceding paragraph does not violate the regulations or does not exceed the scope of the proposal, it is advised to disclose the question on the shareholders' meeting video conference platform for everyone to know.

Article 13:

Voting at a shareholders' meeting shall be calculated based on the number of shares.

For resolution of a shareholders' meeting, the number of shares held by shareholders without voting rights shall not be counted in the total number of issued shares.

Shareholders may not participate in the voting on matters that involve their own interests and may be detrimental to the interests of the Company, nor may they exercise voting rights on behalf of other shareholders.

The number of shares bearing no voting right is excluded from the number of shares represented by the shareholders present at the meeting.

Except for a trust enterprise or a stock affairs agency approved by the securities competent authority, when a person is concurrently appointed as proxy by two or more shareholders, the voting rights of the proxy shall not exceed 3% of the voting rights of the total number of issued shares. Not counted.

Article 14:

Shareholders are entitled to one vote for each share held, except when the shares are restricted or deemed non-voting as stated in paragraph 2, Article 179-2 of the Company Act.

When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence; when voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. Shareholders casting their votes by correspondence or electronic means shall be deemed to have attended the meeting in person. However, the shareholder shall be deemed a waiver of voting rights in respect of any extempore motion and amendment to the original proposal.

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Shareholders who elect to cast their votes by correspondence or electronic means shall express their intentions to the Company at least two days before the scheduled date of the meeting. However, this restriction does not apply to a declaration to revoke a previous declaration of intent.

After a shareholder has exercised voting rights in writing or electronically, if he/she intends to attend the shareholders' meeting in person or via videoconference, he/she shall express his/her intent to rescind the aforementioned exercise of the voting right in the same manner as for the exercise of the voting right two days prior to the scheduled date of the meeting, or electronically. If the voting right is exercised in writing or by way of electronic transmission, and a proxy is appointed to attend the shareholders' meeting, the voting right exercised by the proxy attending the meeting shall prevail.

Except as otherwise provided by the Company Act and the Company's Articles of Incorporation, a proposal shall be passed by an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting, the chair or the person designated by the chair shall announce the total number of voting rights of the attending shareholders for each proposal, and then the shareholders shall vote on each proposal. On the same day after the shareholders' meeting, the results of shareholders' consent, objection and abstention shall be entered into the Market Observation Post System.

When there is an amendment or substitute to the same proposal, the Chairman shall determine the order of voting together with the original proposal. If any one of the proposals has been passed, the other proposals shall be deemed rejected and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel are shareholders of the Company.

The votes for voting or election shall be counted in public at the venue of the shareholders' meeting, and the voting results, including the number of votes, shall be announced on the scene immediately after the completion of the counting and recorded as a record.

Shareholders attending the shareholders' meeting via video conference shall conduct the voting on various proposals and election proposals through the video conference platform after the chair has announced the meeting through video conference, and shall complete the voting on various proposals and election proposals before the chair announces the voting is closed. deemed a waiver.

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If the shareholders' meeting is convened by video conference, the votes shall be counted in one lump sum and the voting and election results shall be announced after the chairperson announces the close of voting.

When the Company convenes a video-assisted shareholders meeting, shareholders who have registered to attend the shareholders' meeting by way of video in accordance with Article 6 and wish to attend the physical shareholders' meeting in person shall cancel the registration in the same manner as for the registration two days before the meeting; If the revocation is made after the time limit, the shareholder may only attend the shareholders' meeting by way of video conference.

A shareholder who exercises his/her right to vote by way of a written or electronic means without revoking his/her declaration of intent and participates in the shareholders' meeting by video conferencing shall not exercise its voting right on the original proposal, propose any amendment to the original proposal, or exercise voting rights on an amendment to the original proposal except for extempore motions.

Article 15:

The election of directors at a shareholders' meeting shall be held in accordance with the relevant election rules established by the Company, and the election results, including the list of elected directors and the number of votes they received, shall be announced on the spot.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signature of the scrutineers and kept in proper custody for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.

Article 16:

The resolutions of a shareholders' meeting shall be recorded in the minutes of the meeting, signed or sealed by the chairperson. The minutes shall be distributed to all shareholders within 20 days after the meeting. The preparation and distribution of the minutes of meeting on record may be made electronically.

For the distribution of the minutes of meeting in the preceding paragraph, the Company may enter it into the MOPS for announcement.

The meeting minutes shall record the year, month, day, and place of the meeting, the name of the chairperson, the methods by which resolutions were adopted, and a summary of the

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deliberations and their results (including the number of voting rights) shall be kept for the duration of the Company's existence.

If a shareholders' meeting is convened by videoconference, the minutes of the meeting shall record, in addition to the matters required by the preceding paragraph, the beginning and ending time of the shareholders' meeting, the method of convening the meeting, the name of the chairman and minutes of the method and state of handling in the event of failure of the Company to communicate with the Company or participants by way of video conferencing.

The Company shall comply with the preceding paragraph when convening a shareholder meeting via video conference, and specify in the minutes of the meeting the alternative measures offered to shareholders who are in difficulty for participating in the shareholders meeting via video conference.

Article 17:

On the day of the shareholders' meeting, the Company shall prepare a statistical table in the prescribed format for the number of shares to be acquired by solicitors and the number of shares to be represented by proxies, and the number of shares to be represented by shareholders in the meeting venue. If a shareholders' meeting is held by video conference, the Company shall upload the aforementioned information to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting and continue to disclose the information until the end of the meeting.

The Company holds a video conference of the shareholders' meeting. When announcing the meeting, the total number of shares represented by the shareholders shall be disclosed on the video conference platform. The same shall apply to the statistics on the total number of shares and the number of voting rights of the shareholders present at the meeting.

If a resolution at a shareholders' meeting constitutes material information under relevant laws or regulations or Taiwan Stock Exchange Corporation (Taipei Exchange) regulations, the Company shall transmit the content to the Market Observation Post System (MOPS) within the prescribed time period.

Article 18:

The service personnel of the shareholders' meeting shall wear identification badges or armbands.

The chair may direct the proctors or security personnel to help maintain order at the meeting

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place. When proctors or security personnel help maintain order at the meeting place, they shall wear armbands or identification cards bearing the word "Proctor."

If the meeting place is equipped with sound amplifying equipment, the chair may stop a shareholder from speaking if he/she uses anything other than the equipment provided by the Company.

If a shareholder violates the rules of procedure and refuses to obey the correction of the chairperson, thus obstructing the progress of the meeting and failing to comply after being stopped, the chairperson may direct the proctors or security personnel to escort the shareholder from the meeting place.

Article 19:

When a meeting is in progress, the chair may announce a break based on time considerations. In the event of a force majeure event, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

Before the completion of the agenda of the shareholders' meeting (including extraordinary motions), if the meeting venue is no longer in use, the shareholders' meeting may resolve to find another venue to continue the meeting.

A resolution may be adopted at a shareholders' meeting to postpone or continue the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 20:

If a shareholders' meeting is convened by video conference, the Company shall disclose the voting results of each proposal and election results on the shareholders' meeting video conference platform in accordance with the regulations immediately after the close of poll. This disclosure should continue for at least fifteen minutes after the chairman announces the adjournment of the meeting.

Article 21:

When the Company holds a video conference, the chairperson and the person taking minutes shall be at the same place in Taiwan. The chairperson shall announce the address of such place at the time of the meeting.

Article 22:

If a shareholders' meeting is convened by video conference, the Company may provide a

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simple connection test to the shareholders before the meeting, and provide related services immediately before and during the meeting to assist with the resolution of communication technical problems.

If a shareholders' meeting is convened by video conference, the chair shall, when announcing the meeting to order, make a separate announcement, before the meeting is adjourned, natural disasters, accidents or other force majeure events hinder the participation in the video conference platform or by means of video conferencing for more than 30 minutes, the meeting shall be postponed or resumed within five days. Not applicable in compliance with the provisions of Article 182.

In the event of the aforementioned meeting that should be adjourned or adjourned, shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the adjourned or adjourned meeting.

For the meeting that should be postponed or adjourned according to the provisions of paragraph 2, the number of shares attended, the voting rights exercised, and the number of shares attended, the number of voting rights exercised, and the number of shares represented, and the number of voting rights exercised by the shareholder who did not participate in the adjourned or adjourned meeting via video conference. The voting rights shall be counted in the total number of shares, voting rights and voting rights of the shareholders present at the adjourned or adjourned meeting.

In the case of an adjournment or adjournment of a shareholders' meeting in accordance with the provisions of paragraph 2, it is not necessary to re-discuss or resolve a proposal for which the voting and vote counting have been completed, and the voting results or the list of elected directors or supervisors have been announced.

If a video conference is convened by the Company, and the video conference cannot be held under the circumstance specified in the second paragraph, the shareholders meeting shall continue if the total number of shares represented by the shareholders still reaches the legal limit after deducting the number of shares attending the video conference, without the need for the postponement or continuation of the meeting in accordance with the second paragraph.

If a shareholder participates in the shareholders' meeting by way of video conference on any matter that should be proceeded with the meeting in the preceding paragraph, the number of shares in attendance shall be counted in the total number of shares held by the shareholders

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in attendance, but the votes shall be deemed as their abstention on all proposals at the shareholders' meeting.

The Company's postponement or renewal of a general meeting in accordance with the provisions of paragraph 2 shall be in accordance with the provisions of paragraph 27, Article 44 of the Regulations Governing the Administration of Shareholder Services of Public Stock Companies. Proceed in accordance with the original shareholders' meeting date and the provisions of each relevant regulation.

The latter paragraph of Article 12 and paragraph 3, Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, paragraph 2 of Article 44-5, Article 44-15 and paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of the Public Companies. The Company shall postpone or continue the date of the shareholders' meeting in accordance with the provisions of paragraph 2.

Article 23:

When the Company holds a shareholders meeting by video, it shall provide appropriate alternatives for shareholders who have difficulty in attending the meeting by video.

Article 24: Implementation and amendment

These Rules and Procedures, and any amendments hereto, shall be implemented upon the resolution of the Shareholders Meeting.

Article 25: Supplement to relevant laws and regulations

Any matters not covered by these Rules of Procedure shall be governed by relevant laws and regulations.

Article 26: Date of Revision

These Rules of Procedure were established on July 1, 2020.

The first amendment to these Rules of Procedure was approved by the Board of Directors on December 10, 2021 and the Shareholders' Meeting on June 1, 2022.

The second amendment to these Rules of Procedure was approved by the Board of Directors on December 13, 2022, and approved by the Shareholders' Meeting on June 6, 2023.

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Article 1: Purpose

To establish a fair, just and open selection process for the Company's directors.

Article 2: Basis

Article 192-1 of the Company Act and Article 21 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, election of directors shall be handled in accordance with these Regulations.

Article 3: Elections of directors of the Company shall be conducted in accordance with the candidate nomination system and procedures stipulated in Article 192-1 of the Company Act and the Articles of Incorporation of the Company, and the overall composition of the Board of Directors shall be considered. Members of the Board of Directors shall generally possess the necessary knowledge, skills, and literacy to perform their duties.

More than half of the directors shall not be a spouse or a relative within the second degree of kinship.

Article 4: The single registered cumulative voting method is used for the election of the Company's directors. Each share is entitled to the same number of suffrage as the number of directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 5: The number of voting rights of independent directors and the voting rights of non-independent directors are calculated separately for the Company's directors in accordance with the number of voting rights specified in the Articles of Incorporation. The candidates receiving the highest number of voting rights shall be elected in descending order. If two or more directors receive the same number of votes, more When the number of seats is specified, the candidates with the same number of votes shall draw lots to determine the candidates, with the chair drawing lots on behalf of the absentees.

Article 6: When the Board of Directors prepares the ballots, it shall be numbered and filled in with the number of voting rights.

Article 7: At the beginning of the election, the chair shall appoint the monitoring and counting personnel to monitor and count the votes. The monitoring personnel may be appointed among the shareholders present.

Article 8: The balloting trays shall be prepared by the Board of Directors and publicly checked by the

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vote monitoring personnel before voting commences.

Article 9: Voters shall write down the name of the candidate and the shareholder account number on the ballot. If the candidate is not a shareholder, he/she shall fill in his/her ID card number (passport number for foreigners) before inserting it into the ballot counter. If a shareholder of a legal person is the candidate, the candidate column of the ballot may list the full title of the legal person or the representative of the legal person.

Article 10: A ballot is invalid if any of the following occurs:

- (1) The ballot was not cast into the ballot.
- (2) The ballot was not prepared by the Company.
- (3) A blank ballot that has not been filled in by the voters.
- (4) If the candidate entered on the ballot is a shareholder, the candidate's account name and account number do not conform with those provided in the shareholder roster; if the candidate is not a shareholder, the name and identity document number have been verified to be inconsistent.
- (5) Other words or marks written on the ballot in addition to the candidate's name and account number.
- (6) Any one of the candidate's name, account number, and number of votes has been altered.
- (7) The writing is blurred and indecipherable.

Article 11: The counting personnel is supervised by the scrutineers. The results of the counting shall be announced by the chair on the scene.

Article 12: Implementation and amendment

These Regulations, and any amendments hereto, shall be implemented after the approval of the Shareholders' Meeting.

Article 13: Supplement to relevant laws and regulations

Any matters not covered by these Regulations shall be governed by the relevant laws and regulations.

Article 14: Date of Revision

These Regulations were enacted on July 1, 2020.

The first amendment to these Regulations was approved by the Board of Directors on September 17, 2021 and approved by the Shareholders' Meeting on October 13, 2021.

The second amendment to these Regulations was approved by the Board of Directors on March 15, 2022 and approved by the Shareholders' Meeting on June 1, 2022.

COPLUS INC.

Shareholding of Directors

- (1) As of October 9, 2025, the record date for the Special Shareholders' Meeting, the Company's paid-in capital is NT\$639,076,800, with a total of 63,907,680 issued shares.
- (2) According to Article 26 of the Securities and Exchange Act and Rule 2 of the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies”, all directors shall hold a minimum of 5,112,614 shares.
- (3) As of the book-close date (October 9, 2025) for the special shareholders' meeting, the shareholdings of individual directors and all directors as recorded in the shareholders' register are shown in the following table:

Job Title	Name	Date elected	Number of shares	Ownership
Chairman	Tesra Investment Co., Ltd. Representative: Po-Hua Wu	2024.05.30	18,167,648	28.43%
Director	Tesra Investment Co., Ltd. Representative: Chih-Chieh Liang	2024.05.30	18,167,648	28.43%
Director	Cosmo Inc. Representative: Hsuan-Ting Hsu	2024.05.30	6,159,493	9.64%
Director	Chih-Pin Wu	2024.05.30	11,040	0.02%
Director	Hsi-Yao Chen	2024.05.30	113,000	0.18%
Independent Director	Chao-Peng Chou	2024.05.30	0	0.00%
Independent Director	Hung-Chang Lin	2024.05.30	0	0.00%
All directors total			24,451,181	38.26%