Stock Code：2331

ELITEGROUP COMPUTER SYSTEMS CO., LTD.

2024 1st Special Shareholders' Meeting
Meeting Handbook

(Translation)

Method of Meeting: Physical Shareholders' Meeting
Time and Date: 9:00 a.m, Thursday, January 11, 2024
Location: ELITEGROUP COMPUTER SYSTEMS CO.,LTD.
Address: NO. 22, ZHUNGSHAN N. RD., 3RD SEC., TAIPEI, TAIWAN, 104 (THE 10TH FLOOR OF NORTH DESIGN BUILDING)

Notice to Readers:
For the convenience of readers, the Meeting Handbook has been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese version shall prevail.

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Elitegroup Computer Systems Co., Ltd.

Agenda for the 2024 1st Special Shareholders' Meeting

I. Meeting Called to Order (report the number of shareholders in attendance)

II. Chairperson Remarks

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Directors' re-election

IV. Discussion Item

Discussion to approve the lifting of non-competition restrictions for the newly-elected Directors

V. Extempore Motions

VI. Adjournment

Election Items:

Item I

Subject: A re-election of Directors (Proposed by the Board of Directors)

Description:

I. The tenure of the Company's current Directors will expire on July 20, 2024. It is proposed to hold a re-election of Directors in this special shareholders' meeting.
II. In compliance with the Articles of Incorporation, the Company shall elect seven Directors (including four Independent Directors) to serve a term of three years. The election shall adopt the candidate nomination system. Directors are eligible for re-election. The tenure of newly elected Directors commences on January 11, 2024 and expires on January 10, 2027.
III. The election shall be conducted in accordance with the Company's Rules of Procedure for Director Elections, and the shareholders shall elect the independent director from among the nominees listed in the candidate list of independent directors.
IV. The list of independent director candidates was approved by the board of directors on December 14, 2023. Please see the detailed information in the table below:

Candidate List for Directors (including Independent Directors)

Type	Name	Education	Work Experience	Current Position	Shareholdings	Reasons for Nominating an Independent Director who Has Served as Such for Three Consecutive Terms	Nominator
Director	Tatung Co. Representative: I-Wen Chung	Bachelor of Economics, Iowa State University	Chairman and CEO of Elitegroup Computer Systems Co., Ltd. Director and president of Tatung Co. Representative of Corporate Director of Tatung System Technologies Inc. President of Mechatronic Integrated Component Products Group of Hon Hai Precision Industry Co., Ltd. Sales manager of Dahin Group	Chairman and CEO of Elitegroup Computer Systems Co., Ltd. Representative of Corporate Director of Elite Computer (Viking Island) Holding Company Director of Elite Computer (USA) Holding Company Representative of Corporate Director of Unitop International Corp. Director of Elite Holdings (Hong Kong) Co., Ltd., Director of Super ECS USA, Inc., Representative of Corporate Director, chairman and CEO of ECS Industrial Computer Co., Ltd Director of Golden Signature (JIAN) Co., LTD. Director of Golden Prosperity (JIAN) Co., LTD.	271,214,904	N/A	The Board of Directors of Elitegroup Computer Systems Co., Ltd

Type	Name	Education	Work Experience	Current Position	Shareholdings	Reasons for Nominating an Independent Director who Has Served as Such for Three Consecutive Terms	Nominator
Director	Tatung Co. Representative: Ming-Cheng Wang	Bachelor of Electrical Engineering, Tungnan University	Director and president of Biostar Microtech International Corp. Representative of Corporate Director and Chairman of Pin-Jhen Ltd. Director of Yi Li Co., Ltd.	Director and president of Biostar Microtech International Corp. Representative of Corporate Director of Garnet International Corp. Representative of Corporate Director and chairman of Biostar Microtech (U.S.A.) Corp. Representative of Corporate Director and chairman of Biostar Microtech Europe Holding B.V. Representative of Corporate Director and chairman of Biostar Microtech Netherlands B.V. Representative of Corporate Director and Chairman of Pin-Jhen Ltd. Director of Yi Li Co., Ltd.	271,214,904	N/A	The Board of Directors of Elitegroup Computer Systems Co., Ltd
Director	Tatung Co. Representative: Kuan-Ling Lai	Doctor of Mechanical Engineering, Kun Shan University Mster of Mechanical Engineering, Kun Shan University	COO of Tatung Company President and director of Hsin Yeong An Cable TV Co., Ltd. President and director of Ta Yang Cable Television Co., Ltd. Assistant Professor of Mechanical Engineering Department of Kun Shan University	Special assistant to vice chairman of Tatung Company CIO and Special assistant to chairman of Shan-Chih Asset Development Co., Ltd. Director of Shan-Chih Asset Development Co., Ltd. Director of Jun Investment International Co., Ltd. Director of Junbao Construction Co., Ltd. Supervisor of Ma Shen Kai Ruei Co., Ltd. Director of Edora Park Co., Ltd. Director of The Cao Foundation Director of Leadwell Foundation	271,214,904	N/A	The Board of Directors of Elitegroup Computer Systems Co., Ltd

Type	Name	Education	Work Experience	Current Position	Shareholdings	Reasons for Nominating an Independent Director who Has Served as Such for Three Consecutive Terms	Nominator
Independent Director	Wen-Hsiung Chan	Master of International Business, National Taiwan	Chairman and CEO of Advanced Echem Materials Company Limited Director of iCatch Technology, Inc. Independent Director of NIEN HSING TEXTILE CO., LTD. Director of SUNPLUS TECHNOLOGY CO.,LTD. Director of eChem Solutions Trading (guangzhou)co., Ltd. Director of Yanwen Asset Management Consultants (Shares) Company Representative of Corporate Director of Opals Chemical Technology Ltd. Representative of Corporate Director of OLEADER TECHNOLOGIES CO., LTD. Representative of Corporate Director of Abico Avy Co., Ltd. Independent Director of BIOSTAR MICROTECH INTERNATIONAL CORP. Representative of Corporate Director of Hiyes International Co., Ltd. Independent Director of Champion Microelectronic Corp.	Chairman and CEO of Advanced Echem Materials Company Limited Director of iCatch Technology, Inc. Independent Director of NIEN HSING TEXTILE CO., LTD. Director of SUNPLUS TECHNOLOGY CO.,LTD. Director of eChem Solutions Trading (guangzhou)co., Ltd. Director of Yanwen Asset Management Consultants (Shares) Company Representative of Corporate Director of Opals Chemical Technology Ltd. Representative of Corporate Director of OLEADER TECHNOLOGIES CO., LTD. Representative of Corporate Director of Abico Avy Co., Ltd. Independent Director of BIOSTAR MICROTECH INTERNATIONAL CORP. Representative of Corporate Director of Hiyes International Co., Ltd. Independent Director of Champion Microelectronic Corp.	0	No	The Board of Directors of Elitegroup Computer Systems Co., Ltd
Independent Director	Ming-Hsing Chen	MBA, National Singapore University	Consultant of TPCA association Director of ISU PETASYS AIA LTD. Chairman of Inventalk Technology Inc. President of Golden Elite Technology (SHENZHEN) LTD. President of Hsing Tech Enterprise Co., Ltd.	Independent Director of Group Up Industrial Co., Ltd.	0	No	The Board of Directors of Elitegroup Computer Systems Co., Ltd

Type	Name	Education	Work Experience	Current Position	Shareholdings	Reasons for Nominating an Independent Director who Has Served as Such for Three Consecutive Terms	Nominator
Independent Director	Yu-Chou Chiao	Graduate School of Business Administration, National Chengchi University Bachelor of Computer Science, National Chiao Tung University	Vive President of Supply Chain Management Dept. in Wiwynn Corporation Vive President of Business Dept. in Wiwynn Corporation Senior Executive Assistant to the General Manager in Wistron Corp. Chief of Applied Computer Dept., Chief of Server Dept. in Wistron Corp.	Supervisor of ROSONIX TECHNOLOGY, INC.	0	No	The Board of Directors of Elitegroup Computer Systems Co., Ltd
Independent Director	Chin-Te Li	Industrial Management Institute National Cheng-Kung University, NCKU	Independent Director of Perfect Medical Industry Co., Ltd. Vice General Manager of Chi Feng Co., Ltd. CFO of Bossdom Digiinnovation CO.,LTD. CFO of Perfect Medical Industry Co., Ltd.	Independent Director and Convener of the Audit Committee in 3S Silicon Tech., Inc. Independent Director and Convener of the Audit Committee in Group Up Industrial Co., Ltd.	0	No	The Board of Directors of Elitegroup Computer Systems Co., Ltd

V. Please hold the election.

Election Results:

Discussion Item:

Item I

Subject: Proposal to release the newly elected Directors from non-competition restrictions
(Proposed by the Board of Directors)

Description:

I. According to Paragraph 1, Article 209 of the Company Act: "A director who does anything for himself or on behalf of another person that is within the scope of the company's business shall explain to the meeting of shareholders the essential contents of such an act and secure its approval".

II. Please refer to the table below for details on Directors who engage in the same or similar acts for themselves or others that are within the scope of the Company's business:

Table of Directors、Independent Director and Independent Director candidate'

Participation in Competitive Business

Director (Including independent directors)	Concurrent Positions in Other Companies
Director: Tatung Co.	Director of Forward Electronics Co., Ltd. Director of Tatung Fine Chemicals Co. Director of Tatung Consumer Products (Taiwan) Co., Ltd. Director of Tatung Integrated Services Co., Ltd. Director of Tatung (Thailand) Co., Ltd. Director of Chih Sheng Investment Co., Ltd. Director of Tatung Information (Singapore) Pte. Ltd. Director of Tatung Netherlands B.V. Director of Tatung System Technologies Inc. Director of Shan Chih Asset Development Co., Ltd. Director of Tatung Medical & Healthcare Technologies Co., Ltd. Director of Kuender & Co., Ltd. Director of Tatung Company of Japan, Inc. Director of Chunghwa Electronics Development Co., Ltd. Director of Tatung Electric (Singapore) Pte. Ltd. Director of San Chih Semiconductor Co., Ltd Director of Tatung Forever Energy Co., Ltd. Director of Toes Opto-Mechatronics Co., Ltd. Director of Otis Elevator Company (Taiwan) Ltd. Director of Tatung Electric Co. of America, Inc. Director of Shan Chih Investment Co., Ltd. Director of Tatung Die Casting Co., Ltd. Director of Tatung Okuma Co., Ltd. Director of Tatung SM-Cyclo Co., Ltd. Director of VOLTAMP POWER SAOC
Tatung Co., Ltd. Representative: Ming-Cheng Wang	Director and president of Biostar Microtech International Corp. Representative of Corporate Director of Garnet International Corp. Representative of Corporate Director and chairman of Biostar Microtech (U.S.A.) Corp. Representative of Corporate Director and chairman of Biostar Microtech Europe Holding B.V. Representative of Corporate Director and Chairman of Biostar Microtech Netherlands B.V. Representative of Corporate Director and Chairman of Pin-Jhen Ltd. Director of Yi Li Co., Ltd.

Director (Including independent directors)	Concurrent Positions in Other Companies
Tatung Co., Ltd. Representative: Kuan-Ling Lai	Director of Shan-Chih Asset Development Co., Ltd. Director of Jun Investment International Co., Ltd. Director of Junbao Construction Co., Ltd. Supervisor of Ma Shen Kai Ruei Co., Ltd. Director of Edora Park Co., Ltd. Director of The Cao Foundation Director of Leadwell Foundation
Independent director: Ming-Hsing Chen	Independent Director of Group Up Industrial Co., Ltd.
Independent director: Chin-Te Li	Independent Director of 3S Silicon Tech., Inc. Independent Director of in Group Up Industrial Co., Ltd.
Independent director: Wen-Hsiung Chan	Chairman and CEO of Advanced Echem Materials Company Limited Director of iCatch Technology, Inc. Independent Director of NIEN HSING TEXTILE CO., LTD. Director of SUNPLUS TECHNOLOGY CO.,LTD. Director of eChem Solutions Trading (guangzhou)co., Ltd. Director of Yanwen Asset Management Consultants (Shares) Company Representative of Corporate Director of Opals Chemical Technology Ltd. Representative of Corporate Director of OLEADER TECHNOLOGIES CO., LTD. Representative of Corporate Director of Abico Avy Co., Ltd. Independent Director of BIOSTAR MICROTECH INTERNATIONAL CORP. Representative of Corporate Director of Hiyes International Co., Ltd. Independent Director of Champion Microelectronic Corp.
Independent director: Yu-Chou Chiao	Supervisor of ROSONIX TECHNOLOGY, INC.

III. It is proposed for the shareholders' meeting to release the newly elected Directors from non-competition restrictions from the date they become Directors or managers of companies in the same business as the Company.

IV. Please make the resolution.

Resolution:

Extempore Motions

Adjournment

Attachment 1

Elitegroup Computer Systems Co., Ltd.
Articles of Incorporation

Chapter I General Provisions

Article 1: The Company is incorporated as a company limited by shares in accordance with the Company Act and is named 精英電腦股份有限公司 in the Chinese language and Elitegroup Computer Systems Co., Ltd. in the English language, or ECS for short.

Article 2: The business to be operated by the Company is as follows:

I. CC01060 Wired Communication Equipment and Apparatus Manufacturing
II. CC01070 Wireless Communication Equipment and Apparatus Manufacturing
III. CC01080 Electronic Parts and Components Manufacturing.
IV. CC01101 Restrained Telecom Radio Frequency Equipment and Materials Manufacturing
V. CC01110 Computers and Computing Peripheral Equipment Manufacturing
VI. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing
VII. CE01010 General Instrument Manufacturing
VIII. E701030 Restrained Telecom Radio Frequency Equipment and Materials Installation Engineering
IX. EZ05010 Instrument and Meters Installation Engineering
X. F113030 Wholesale of Precision Instruments
XI. F113050 Wholesale of Computing and Business Machinery Equipment.
XII. F113070 Wholesale of Telecommunication Apparatus
XIII. F118010 Wholesale of Computer Software
XIV. F119010 Wholesale of Electronic Materials
XV. F213030 Retail Sale of Computing and Business Machinery Equipment.
XVI. F213060 Retail Sale of Telecommunication Apparatus
XVII. F218010 Retail Sale of Computer Software
XVIII. F219010 Retail Sale of Electronic Materials
XIX. F401010 International Trade
XX. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
XXI. F601010 Intellectual Property Rights
XXII. I301010 Computer Software Services
XXIII. I501010 Product Designing
XXIV. I599990 Other Designing
XXV. ZZ99999 All business not prohibited or restricted by law, except for those subject to special approval

Article 2-1: Due to business needs, the Company may act as a guarantor for external parties upon resolutions of the Board of Directors (the "Board").

Article 2-2: Deleted.

Article 3: The headquarters of the Company is located in Taipei City, Taiwan. The Company may, if necessary, establish branches or subsidiaries in Taiwan or overseas upon resolutions of the Board.

Article 4: Public announcements of the Company shall be made in accordance with Article 28 of the Company Act.

Article 4-1: The Company's reinvestments in other enterprises are not be subject to "the limit of 40% of its paid-in capital" as imposed by the Company Act. The Board is authorized to determine the investment amount.

Chapter II Shares

Article 5: The total amount of the Company's capital stocks is NT$17.5 billion, which is divided into 1,750 million shares with a par value of NT$10 each and will be issued in installments by the Board.

NT$1,750 million of the capital stocks stated in Paragraph 1, which is divided into 175 million shares with a par value of NT$10 each, is reserved for employee stock options, preferred stocks with subscription rights, or corporate bonds with subscription rights.

Article 5-1: The Company may, upon the resolution adopted by two-thirds of the shareholders present at the shareholders' meeting attended by shareholders who represent a majority of the total issued shares, transfer shares to the employees at an average price lower than the actual repurchase price, or issue employee stock options at a subscription price lower than the closing price on the issuance date.

Article 6: Parties entitled to receive treasury shares repurchased by the Company pursuant to the Company Act include employees in the controlling or affiliated companies who met conditions set forth by the Board.

Parties entitled to receive employee stock options of the Company include employees in the controlling or affiliated companies who met certain conditions set forth by the Board.

Employees entitled to subscribe new shares issued by the Company include employees in the controlling or affiliated companies who met certain conditions set forth by the Board.

Parties entitled to receive restricted employee shares of the Company include employees in the controlling or affiliated companies who met certain conditions set forth by the Board.

Article 7: The Company's share certificates shall be registered share certificates. They are issued after being signed or sealed by Directors representing the Company and certified pursuant to laws and regulations. Shares may be exempted from being printed or a consolidated share certificate representing the total number of shares to be issued may be printed, however, they shall be registered in the central securities depository.

Article 8: No registration of transfer of shares shall be made within sixty days prior to a general shareholders' meeting, nor within thirty days prior to an extraordinary shareholders' meeting, nor within five days prior to the day on which dividend, bonus or other benefits is scheduled to be paid by the Company.

Chapter III Shareholders' Meeting

Article 9: The shareholders' meetings of the Company are classified into two types, regular shareholders' meeting and special shareholders' meeting. The regular shareholders' meeting shall be annually convened by the Board within six months from the end of each fiscal year in accordance with the relevant laws and regulations. The special shareholders' meeting shall be convened in accordance with the relevant laws and regulations, whenever is necessary.

The Company's shareholders' meeting may be held by means of video conference or other methods promulgated by the central competent authority. The requirements, procedures, and other rules to be complied with when holding a shareholders' meeting via video conference shall be subject to the provisions set forth by the competent authority in charge of securities.

Article 10: If a shareholder cannot attend a shareholders' meeting for any reason, he/she may designate a proxy to attend by submitting a power of attorney that is printed by the Company. The situation shall be handled in accordance with Article 177 of the Company Act as well as the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies."

Article 11: Unless otherwise provided for in applicable laws and regulations, shareholders of the Company are entitled to one vote for each share held.

Article 12: Unless otherwise provided for in the Company Act, resolutions of the shareholders' meeting shall be adopted by a majority vote at the meeting attended by shareholders who represent a majority of the total issued shares.

Article 12-1: The resolutions of the shareholders' meeting shall be recorded in the minutes. The meeting minutes shall be signed or sealed by the chairperson of the meeting and a copy shall be distributed to each shareholder within 20 days after the conclusion of the meeting.

The aforementioned distribution may be done via public announcement.

The meeting minutes shall include the date and place of the meeting, the name of the chairperson at the meeting, the method for adopting the resolutions, and summary and results of the proceedings. The meeting minutes shall be retained for as long as the Company is in existence. The register of the attending shareholders and the power of attorney for proxy shall be kept for at least one year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, these documents shall be retained until the conclusion of the litigation.

Chapter IV Directors and Audit Committee

Article 13: The Company has seven to nine Directors. The election of Directors adopts the candidate nomination system. Shareholders shall elect from the list of candidates to serve a term of three years. Directors are eligible for re-election. The Directors shall comply with the rules of the securities regulatory authorities concerning minimum share ownership.

There shall be at least three Independent Directors among the number of Directors in the preceding Paragraph, and the Independent Directors shall represent at least one-fifth of the Board. The restrictions on professional qualifications, share ownership, concurrent positions held, recognition of independence, the nomination manner, and other related matters shall comply with applicable laws and regulations prescribed by the competent authority.

Pursuant to Article 14-4 of the Securities and Exchange Act, the Company has established an Audit Committee, and all Independent Directors of the Company will serve as members of the Audit Committee. Roles and obligations and relevant matters regarding the Audit Committee and its members will be proceeded in accordance with the Securities and Exchange Act and relevant laws and regulations.

Article 13-1: The Company shall purchase liability insurances for Directors to cover their liabilities for damage pursuant to laws and regulations as a result of Directors performing their duties during the term, thereby lower the risk of lawsuits filed by shareholders or other stakeholders.

Article 13-2: The Board is authorized to decide the remuneration to all Directors based on the degree of their participation in and contribution to the operations of the Company and referred at a rate consistent with general practices in the industry.

Article 13-3: The Company may establish various functional committees under the Board of Directors. The functional committees shall define their own articles of association subject to the approval by the Board of Directors.

Article 14: The Board is composed of Directors. The Directors shall elect a Chairman from among themselves with the consent of the majority of Directors in the Board meeting attended by Directors who represent more than two-thirds of all Directors. The Vice Chairman shall be elected with the same method. The Chairman of the Board represents the Company. When convening a Board meeting, the reason for convening the meeting shall be specified in the notice and the notice shall be given to each Director within the period specified by the Company Act and securities regulatory authorities. In emergency circumstances, however, a meeting may be convened at any time. When convening a Board meeting, Directors may be notified via mail, fax or e-mail. Unless otherwise provided for in the Company Act and the Articles of Incorporation, resolutions of the Board meeting shall be adopted by the majority of Directors in the Board meeting attended by Directors who represent the majority of the total Directors. If a Director cannot attend a Board meeting for any reason, he/she may designate another Director to attend by submitting a power of attorney. If participation by means of video conferencing is made available at a meeting, Directors who participate in the meeting by such means shall be deemed to have attended such meeting in person. The resolutions of the Board meeting shall be recorded in the minutes. The meeting minutes shall be signed or sealed by the chairman of the Board and be retained within the Company.

Article 14-1: Deleted.

Article 15: When the Chairman is on leave or unable to exercise his/her powers and duties for any reason, his/her proxy shall be determined in accordance with Article 208 of the Company Act.

Article 16: Deleted.

Article 16-1: The duties and power of the Board are as follows:

I. Review and adopt material rules and contracts of the Company;

II. Determine the Company's business policies;

III. Prepare the Company's budget and financial statements;

IV. Submit proposals regarding distribution of earnings;

V. Submit proposals regarding capital increase or reduction;

VI. Prepare the annual business report;

VII. Review the acquisition and disposal of the Company's material properties;

VIII. Determine the establishment and removal of branches;

IX. Other duties and power conferred by the Company Act or the shareholders' meeting.

Article 16-2: Deleted.

Chapter V Managers

Article 17: The appointment, dismissal and compensations of the Company's managers shall be conducted in accordance with Article 29 of the Company Act.

Article 17-1: Deleted.

Chapter VI Accounting

Article 18: At the end of each fiscal year, the Company's Board shall prepare (I) Business report; (II) Financial statements; (III) Proposals such as distribution of earnings or covering of losses and submitted them to the regular shareholders' meeting in accordance with applicable laws and regulations for ratification.

Article 19: If the Company makes profits in the fiscal year (the so-called profits refer to profits before tax less compensations to employees and remuneration to Directors), at least 10% of the profit shall be appropriated for employee compensation and no higher than 1% shall be appropriated for remuneration to Directors. If the Company has accumulated losses (including adjustments on unappropriated profits), it shall retain a portion of profits to offset the losses first.

The above compensation to employees may be made in the form of stock or cash. Parties eligible may include employees in the controlling or affiliated companies who met conditions set forth by the Board. The above remuneration to Directors shall be made in the form of cash.

The preceding two paragraphs shall be determined by the resolution of the Board and reported to the shareholders' meeting.

Article 19-1: The Company makes distribution of earnings or covering of losses at the end of each semi-annual fiscal year. The Board shall prepare reports, statements and proposals set out in Article 18 of the Articles of Incorporation, forward them to the Audit Committee for approval and then submit to the Board for resolution. When the Company makes distribution of earnings at the end of each semi-annual fiscal year, it shall estimate and reserve a portion of profits for taxes and dues, covering of accumulated losses, and compensation to employees and remuneration to Directors pursuant to the preceding Article, and appropriate 10% of the balance as legal reserve. However, if the accumulated legal reserve has equaled to the Company's paid-in capital, this shall not apply. In addition, special reserve shall be allocated or reversed in accordance with laws and regulations or the competent authority. The remaining balance, if any, shall be added to the unappropriated earnings at beginning of the period and the Board shall draft a profit distribution proposal. If the distribution is to be made in the form of new shares, the proposal shall be submitted to the shareholders' meeting for resolution, whereas if it is to be made in the form of cash, the proposal shall be submitted to the Board for resolution.

When the Company makes distribution of earnings at the end of fiscal year, it shall reserve a portion of profits for taxes and dues and covering of accumulated losses. Next, it shall appropriate 10% of the balance as legal reserve. However, if the accumulated legal reserve has equaled to the Company's paid-in capital, this shall not apply. In addition, special reserve shall be allocated or reversed in accordance with laws and regulations or the competent authority. The sum of remaining balance, if any, and the unappropriated earnings at beginning of the period is bonus to shareholders. The Board shall draft a distribution proposal. If the distribution is to be made in the form of new shares, the proposal shall be submitted to the shareholders' meeting for resolution.

Pursuant to Paragraph 5 of Article 240 of the Company Act, the Company may authorize the distributable dividends and bonuses or in whole or in part legal reserve and capital reserve as provided in Paragraph 1 of Article 241 of the Company Act may be paid in cash after a resolution has been adopted by the majority of Directors in a Board meeting attended by two-thirds of the total number of Directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

The Company's dividend policy is in line with current and future development plans, and takes into consideration investment environment, capital requirements, domestic and overseas competition, and shareholders' interest. Not less than 50% of earnings available for distribution may be distributed as dividend and bonus per year. However, there shall be no distribution if the earnings available for distribution is less than 10% of paid-up capital. Dividends and bonuses may be distributed in the form of cash or stock, where cash dividend shall not be less than 20% of the total dividends.

Chapter VII Supplemental Provisions

Article 20: Matters not specified in this Articles of Incorporation shall be governed by the Company Act.

Article 21: The Articles of Incorporation was established on April 24, 1987.
The first amendment was made on August 15, 1988.
The second amendment was made on August 25, 1988.
The third amendment was made on April 27, 1989.
The fourth amendment was made on September 23, 1989.
The fifth amendment was made on January 25, 1990.
The sixth amendment was made on February 9, 1990.
The seventh amendment was made on March 1, 1990.
The eighth amendment was made on May 25, 1990.
The ninth amendment was made on September 22, 1990.
The tenth amendment was made on March 20, 1991.
The eleventh amendment was made on April 13, 1992.
The twelfth amendment was made on May 26, 1993.
The thirteenth amendment was made on April 28, 1994.
The fourteenth amendment was made on May 29, 1995.

The fifteenth amendment was made on June 25, 1996.
The sixteenth amendment was made on May 9, 1997.
The seventeenth amendment was made on December 15, 1998.
The eighteenth amendment was made on June 16, 1999.
The nineteenth amendment was made on May 3, 2000.
The twentieth amendment was made on October 17, 2000.
The twenty-first amendment was made on April 12, 2001.
The twenty-second amendment was made on April 12, 2001.
The twenty-third amendment was made on September 27, 2001.
The twenty-fourth amendment was made on May 31, 2002.
The twenty-fifth amendment was made on June 17, 2003.
The twenty-sixth amendment was made on November 27, 2003.
The twenty-seventh amendment was made on June 15, 2004.
The twenty-eighth amendment was made on June 14, 2005.
The twenty-ninth amendment was made on November 25, 2005.
The thirtieth amendment was made on June 23, 2006.
The thirty-first amendment was made on August 28, 2006.
The thirty-second amendment was made on June 21, 2007.
The thirty-third amendment was made on June 25, 2008.
The thirty-fourth amendment was made on June 26, 2009.
The thirty-fifth amendment was made on June 14, 2010.
The thirty-sixth amendment was made on June 25, 2012.
The thirty-seventh amendment was made on June 21, 2016.
The thirty-eighth amendment was made on June 25, 2018.
The thirty-ninth amendment was made on June 20, 2019.
The fortieth amendment was made on June 22, 2020.
The forty-first amendment was made on June 23, 2022.

Attachment 2

Elitegroup Computer Systems Co., Ltd.
Rules of Procedure for Director Elections

Article 1 Unless otherwise provided for in relevant laws and regulations or the Company's Articles of Incorporation, the Directors of the Company shall be duly elected in accordance with the Rules specified herein.

Article 2 The overall composition of the Board of Directors shall be taken into consideration in the selection of this Company's directors. The Company shall diversify Board composition and develop guidelines on diversity based on the operations, nature of business activities and development needs of the Company, including but not limited to the following two aspects:

I. Basic requirements and values: Gender, age, nationality, and culture.
II. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience.

All members of the Board shall have the knowledge, skills, and experience necessary to perform their duties. The entire Board shall possess the following abilities:

I. Business judgment ability.
II. Accounting and financial analysis ability.
III. Business management ability.
IV. Crisis management ability.
V. Knowledge of the industry.
VI. International market perspective.
VII. Leadership.
VIII. Decision-making ability.

Over a majority of the total number of Director seats shall not be served by the ones in the relationship of a spouse or a relative within the second degree of kinship.

Article 3 The qualifications of the Independent Directors of the Company shall be in accordance with the provisions of Articles 2, 3 and 4 of the Measures for the Establishment and Compliance of Independent Directors of Public Offering Companies.

The election of the Company's Independent Directors shall comply with Articles 5, 6, 7, 8, and 9 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and shall be conducted in accordance with Article 24 of the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies."

Article 4 The Company's election of Directors shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act.

Where Directors are dismissed for cause and the total number of Directors falls below five, the Company shall hold a by-election at the next shareholders' meeting. In the event that vacancy of the directors reach one third of the director seats under the Articles of Incorporation, the Company shall convene an extraordinary shareholders' meeting to fill the vacancy within 60 days from the date of occurrence of the event.

Where the number of Independent Directors falls short of the number stipulated in Paragraph 1, Article 14-2 of the Securities and Exchange Act, the Company shall hold a by-election at the next shareholders' meeting. Where all Independent Directors are dismissed, the Company shall convene an extraordinary shareholders' meeting within 60 days of the event to hold a by-election.

Article 5 The cumulative voting method shall be used for the Company's election of the directors. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 6 The board of directors shall prepare ballots for directors in a number corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 7 The number of Directors will be as specified in the Company's Articles of Association, with voting rights separately calculated for Independent and Non-Independent Director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes received. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the Chairman drawing lots on behalf of any person not in attendance.

Article 8 Before the election process starts, the chairman shall appoint a certain number of ballot inspectors and counters to perform their respective duties. The ballot inspectors have to be appointed from among the shareholders present. The ballot box used for voting shall be prepared by the Board and examined in public by the ballot inspectors before voting.

Article 9 The voters shall fill in in the "candidate" column on the ballot such candidate's name and account name. In the event that the candidate is a government or a juristic person, the voters voting for such candidate shall fill in the "candidate" column on the ballot with the name of such government or juristic person, or the name of such government or juristic person together with the name of such government's or juristic person's representative. When there are multiple representatives, the names of all representatives shall be listed.

Article 10 Ballots are deemed void in any of the following circumstances:

I. The ballot was not prepared by parties entitled to convene the meeting

II. Any blank ballot.

III. Any ballot with illegible writing rendering it unrecognizable, or any ballot with corrections.

IV. The candidate being written on the ballot is inconsistent with the list of Director candidates upon verification.

V. Other wordings or marks are written in addition to the candidate's name and account name.

VI. Any ballot with the names of two or more candidates.

Article 11 The votes shall be calculated on-site immediately after voting completes, and the results of the calculation shall be announced by the chairperson, including the name of the elected director and the number of the votes.

The ballots of aforementioned election shall be sealed and signed off by the ballot inspectors and be retained for at least a year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, the recordings shall be retained until the conclusion of the litigation.

Article 12 The Company's Board of Directors shall send notice for being elected to the directors elected by voting.

Article 13 The Rules and any amendments thereto shall be implemented after being approval at the shareholders' meeting.

Attachment 3

Elitegroup Computer Systems Co., Ltd.
Rules of Procedure for Shareholders' Meetings

Article 1 To establish a strong governance system of the Shareholders' Meeting, a sound supervisory capabilities, and to strengthen its management mechanism for the Company, the Rules are adopted pursuant to the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.

Article 2 The procedures rules for the Company's shareholders' meetings shall be in accordance with these Rules unless otherwise stated by law, regulation, or the Articles of Incorporation.

Article 3 Unless otherwise provided for in relevant laws and regulations, this Company's shareholders' meeting shall be convened by the Board of Directors (the "Board").

Changes to the convening method of the Company’s shareholders' meeting shall be subject to a resolution by the Board of Directors, and the resolution shall be made before the notice of the shareholders' meeting is dispatched.

This Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the reasons of and explanatory materials relating to all proposals, including proposals for ratification, matters for discussion, or the election or dismissal of Directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a general shareholders' meeting or 15 days before the date of an extraordinary shareholders' meeting. Also, the Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 30 days before the date of the general shareholders' meeting or 15 days before the date of the extraordinary shareholders' meeting. 15 days before the date of shareholders' meeting, the shareholders' meeting agenda handbook and supplementary information shall be prepared for shareholders' perusal at any time, displayed at the company and the company's professional shareholder services agency.

For the shareholders' meeting agenda handbook and supplementary information mentioned in the preceding paragraph, the Company shall provide them to the shareholders according to the following procedure on the day of the shareholders' meeting:

I. When a physical shareholders meeting is held, they shall be distributed at the shareholders meeting.
II. When a hybrid shareholders' meeting is held, they shall be distributed at the shareholders' meeting and also sent electronically to the video conference platform in the form of an electronic document.
III. When the shareholders' meeting is held via video conference, they shall be sent electronically to the video conference platform in the form of an electronic document.

The notice and public announcement shall indicate the reasons for convening the meeting. The notice, if agreed by counterparties, may be delivered by electronic means. The cause or subject of a shareholders' meeting to be convened shall be indicated in the notice and public announcement; and the notice may, as an alternative, be given by electronic transmission, after obtaining a prior consent from the recipient thereof. Election/dismissal of Directors, changes in the Articles of Incorporation, capital reduction, application of halting public offering, permission for the Directors to compete with the Company, capitalization of retained earnings, capitalization of capital reserves, dissolution/merging/splitting of the Company, or all items pertaining to Paragraph 1,

Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, or items pertaining to Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed as reasons to convene the meeting, with their essential contents specified, and shall not be raised as extempore motions.
Where the reasons for convening the shareholders' meeting already specifies the election of all Directors and the date elected Directors take office, once the election is completed in the shareholders' meeting, the date the elected Directors take office may not be changed by extempore motions or other methods in the same meeting.
A shareholder holding 1 percent or more of the total number of issued shares may submit a proposal to the Company for discussion at a general shareholders' meeting, provided that only one matter shall be allowed in each proposal. Where a proposal contains more than one matter, such proposal would not be included in the agenda. In addition, when the circumstances pertaining to subparagraphs of Paragraph 4, Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the Board may exclude it from the agenda. Shareholders may submit proposals to urge the Company to promote public interests or fulfill its social responsibilities. Only one matter shall be allowed in each proposal pursuant to Article 172-1 of the Company Act. Where a proposal contains more than one matter, such proposal would not be included in the agenda.
Prior to the book closure date before a general shareholders' meeting is held, the Company shall publicly announce that it will receive shareholder proposals, in written or electronic method, and the location and time period for the submission. The period for submission of shareholder proposals may not be less than 10 days.
Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the general shareholders' meeting and take part in discussion of the proposal.
Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this Article. For shareholder-submitted proposals excluded from the agent, the Board shall explain the reasons for the exclusion at the shareholders' meeting.
Unless otherwise stated by regulations, the shareholders' meetings are convened by the Board of Directors.
This Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the reasons of and explanatory materials relating to all proposals, including proposals for ratification, matters for discussion, or the election or dismissal of Directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a general shareholders' meeting or 15 days before the date of an extraordinary shareholders' meeting. Also, the Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the general shareholders' meeting or 15 days before the date of the extraordinary shareholders' meeting. 15 days before the date of shareholders' meeting, the shareholders' meeting agenda handbook and supplementary information shall be prepared for shareholders' perusal at any time, displayed at the company and the company's professional shareholder services agency, and distributed on-site during the shareholders' meeting.
The notice and public announcement shall indicate the reasons for convening the meeting. The notice, if agreed by counterparties, may be delivered by electronic means.

The cause or subject of a shareholders' meeting to be convened shall be indicated in the notice and public announcement; and the notice may, as an alternative, be given by electronic transmission, after obtaining a prior consent from the recipient thereof. Election/dismissal of Directors, changes in the Articles of Incorporation, capital reduction, application of halting public offering, permission for the Directors to compete with the Company, capitalization of retained earnings, capitalization of capital reserves, dissolution/merging/splitting of the Company, or all items pertaining to Paragraph 1, Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, or items pertaining to Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed as reasons to convene the meeting, with their essential contents specified, and shall not be raised as extempore motions.

Where the reasons for convening the shareholders' meeting already specifies the election of all Directors and the date elected Directors take office, once the election is completed in the shareholders' meeting, the date the elected Directors take office may not be changed by extempore motions or other methods in the same meeting.

A shareholder holding 1 percent or more of the total number of issued shares may submit a proposal to the Company for discussion at a general shareholders' meeting, provided that only one matter shall be allowed in each proposal. Where a proposal contains more than one matter, such proposal would not be included in the agenda. In addition, when the circumstances pertaining to subparagraphs of Paragraph 4, Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the Board may exclude it from the agenda. Shareholders may submit proposals to urge the Company to promote public interests or fulfill its social responsibilities. Only one matter shall be allowed in each proposal pursuant to Article 172-1 of the Company Act. Where a proposal contains more than one matter, such proposal would not be included in the agenda.

Prior to the book closure date before a general shareholders' meeting is held, the Company shall publicly announce that it will receive shareholder proposals, in written or electronic method, and the location and time period for the submission. The period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the general shareholders' meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this Article. For shareholder-submitted proposals excluded from the agent, the Board shall explain the reasons for the exclusion at the shareholders' meeting.

Article 4 Shareholders may appoint a proxy to attend the shareholders' meeting through a letter of appointment printed by the Company, stating the scope of authorization to the proxy.

A shareholder shall issue a power of attorney and designated one proxy only, and shall deliver the power of attorney to the Company five days before the shareholders' meeting. If more than one powers of attorney are delivered, the earliest one received by the Company shall prevail. However, this restriction does not apply when a statement is made to revoke the earlier power of attorney.

Where a shareholder intends to personally attend the shareholders' meeting or exercises voting rights by correspondence or electronic transmission after delivering a power of attorney to the Company, the shareholder shall provide, two days before the date of the shareholders' meeting, a printed notification to the Company for rescinding the said power of attorney. Where the period for rescinding the power of attorney has expired, the voting right exercised by the designated agent attending the meeting shall prevail.

Where a shareholder intends to attend the shareholders' meeting via video conference after delivering a power of attorney to the Company, the shareholder shall provide, two days before the date of the shareholders' meeting, a printed notification to the Company for rescinding the said power of attorney. Where the period for rescinding the power of attorney has expired, the voting right exercised by the designated agent attending the meeting shall prevail.

Article 5 The place for convening a shareholders' meeting shall be held inside the Company's location, or any other place convenient for the shareholders and suitable for holding of the said meeting. The time for commencing the said meeting shall not be earlier than 9 a.m. or later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

Where a shareholders' meeting is held via video conference, the requirement for the meeting venue set forth in the preceding paragraph does not apply.

Article 6 The Company shall, in the notice of the shareholders' meeting, specify the time and place for shareholder, solicitor, and proxy (hereinafter referred to as shareholder) registration, and other important matters.

Shareholder registration referred to in the preceding paragraph shall begin at least thirty minutes before the meeting. There shall be clear signs and sufficient and adequate staff at the registration desk; where a shareholders' meeting is held via video conference, the registration shall be conducted thirty minutes prior to the start of the meeting on the video conference platform, and the shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in person.

The shareholders themselves shall attend the shareholders' meeting with the attendance certificate, attendance sign-in card or other certificates. The Company shall not arbitrarily add requirements for provision of other certificates for the above. Solicitors soliciting proxies shall come with ID certificate for verification.

The Company shall provide an attendance register for shareholders to sign in, or require the attending shareholders to submit their sign-in cards in lieu of signing the register.

The Company shall deliver the meeting agendas, annual reports, attendance cards, speaker's slip, votes and other meeting materials to the shareholders attending the shareholders' meeting. If there are Directors to be elected, the ballots shall also be provided.

When a government or a juristic person is a shareholder, there may be more than one representative attending the shareholders' meeting. In the event that a juristic person is designated to participate in a shareholders' meeting, that juristic person may appoint only one representative to participate in the meeting.

Where a shareholders' meeting is held via video conference, shareholders who intend to attend the video conference meeting shall notify the Company of their intent to attend two days before the date of the shareholders' meeting.

Where shareholders attend the shareholders' meeting via video conference, the Company shall upload the meeting agendas, annual reports, and other relevant materials to the video conference platform at least thirty minutes prior to the start of the meeting and continue to disclose the information they contain until the end of the meeting.

Article 6-1 When the Company convenes a shareholders' meeting via video conference, the following particulars shall be included in the shareholders' meeting notice:

I. The procedures for shareholders to participate in the video conference meeting and exercise their rights.

II. II.Actions to be taken if the video conference platform or participation in the video conference meeting is obstructed due to natural disasters, emergencies, or other force majeure events, including, but not limited to:

(I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and, if applicable, the date to which the meeting is postponed or on which the meeting will resume.

(II) Shareholders not having registered to attend the affected video conference shareholders' meeting are not eligible to attend the postponed or resumed session.

(III) In case of a hybrid shareholders meeting, if the video conference cannot continue, and, after deducting the shares represented by the shareholders attending via video conference, the total number of the remaining shares meets the minimum legal requirement for the shareholders' meeting, then the shareholders' meeting shall continue. With respect to the shareholders attending the meeting via video conference, their shares shall be counted toward the total number of shares represented by the shareholders present at the meeting, and they shall be considered abstained in all of the resolutions and proposals at this shareholders' meeting.

(IV) The procedures for when all of the resolution results are announced, and there is no extempore motion.

III. Where a video conference shareholders' meeting is held, the appropriate alternatives for shareholders who have difficulties in attending the meeting through video conference shall be specified.

Article 7 For a shareholders' meeting convened by the board of directors, the chairperson of the meeting shall be the Chair of the Board. In case the Chair of the Board is on leave or absent or can not exercise his or her power and authority for any cause, the Vice Chair shall act on his or her behalf. In case there is no Vice Chair, or the Vice Chair is also on leave or absent or unable to exercise his or her power and authority for any cause, the Chair of the Board shall designate one of the managing directors, or where there is no managing directors, one of the directors to act on his or her behalf. In the absence of such a designation, the managing directors or the directors shall elect from among themselves an acting Chair of the Board.

The managing Director, or the Director who is designated as the chairperson for the meeting pursuant to the preceding paragraph shall have held office for at least six months and be familiar with the financial and business condition of the Company. The same requirements shall apply if the chairperson for the meeting is a director representative of a juristic person.

For a shareholders' meeting convened by the Board, it is advised that the Chairman chairs the meeting, that a majority of Directors attend the meeting in person, and that at least one member of all functional committees attend the meeting as a representative. Attendance details shall be recorded in the minutes of the shareholders' meeting.

If the shareholders' meeting is convened not by the Board, but other party entitled to convene the meeting, the convening party shall preside at the meeting. In case of two or more conveners, one of them shall be elected from among themselves to chair the meeting.

The Company may appoint the retained Attorney(s)-at-Law, Certified Public Accountant(s) or relevant personnel to participate in a shareholder meeting as an observer.

Article 8 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The aforementioned sound and video recording shall be retained for at least one year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, the recordings shall be retained until the conclusion of the litigation.

For shareholders who attend the shareholders' meeting via video conference, the Company shall record and preserve the information about their enrollment, registration, attendance, questions, votes, as well as the Company's ballot results. The video conference meeting shall be audiotaped and videotaped in its entirety.

The information as well as audio and video recordings mentioned in the preceding paragraph shall be properly preserved by the Company, and the audio and video recordings shall be submitted to the personnel in charge of video conferencing on behalf of the Company for safekeeping.

For shareholders who attend the shareholders' meeting via video conference, the Company shall conduct audiotaping and videotaping via the console in the background of the video conference platform.

Article 9 The attendance at the shareholders' meeting shall be calculated based on the number of shares. The calculation of the number of shares present shall be based on the attendance register or sign-in cards submitted by the shareholders, any shares checked in on the video conference platform, and those shares whose votes are exercised by correspondence or electronic transmission.

The chairperson shall call the meeting to order at the time scheduled for the meeting, as well as announcing information such as the number of shares with no voting right and shares present.

In the event that the meeting is attended by shareholders representing less than half of the total issued shares, the chairperson may announce a postponement of the meeting, however, there may not be more than two postponements in total and the total time accumulated in the postponement(s) shall not exceed one hour. If the quorum is still not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chairperson shall declare the meeting adjourned; where shareholders attend the shareholders' meeting via video conference, the Company shall also announce the adjournment on the video conference platform of the shareholders' meeting.

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 pursuant to Article 175-1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month; where a shareholders' meeting is held via video conference, shareholders who intend to attend the video conference meeting shall notify the Company again according to Article 6.

In the event that the total number of shares represented by attending shareholders reaches a majority of the total issued shares before that same shareholder meeting is adjourned, the chairperson may bring the tentative resolution(s) so adopted into the shareholders' meeting to be duly resolved in accordance with Article 174 of the Company Act.

Article 10 If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The relevant proposals (including extempore motions and amendments to the original proposals) shall be voted one by one. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The preceding Paragraph shall apply mutatis mutandis to meetings convened by any party, other than the Board, with the authority to convene such meeting.
The chairperson may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda stated in the preceding two Paragraphs (including extempore motions), except by a resolution of the shareholders' meeting. If the chairperson declares the meeting adjourned in violation of the Rules, the other members of the Board shall promptly assist the attending shareholders in electing a new chairperson in accordance with the statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.
After the meeting is adjourned, the shareholders shall not elect another chairperson to resume such meeting at the same location or seek an alternative venue.
The chairperson shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore motions put forward by the shareholders; where the chairperson believes an issue has been discussed in the meeting up to the level for voting, the chairperson may announce discontinuance of the discussion process and bring that issue to a vote, and arrange a sufficient voting time.

Article 11 A shareholder wishing to speak in a shareholders meeting shall first fill out a speaker's slip, specifying therein the essentials of his speech, his or her shareholder account number (or attendance card number) and the account name, and the chairperson shall determine his or her order of giving a speech.
An attending shareholder who submits a speaker's slip but does not speak at the meeting is deemed to have not spoken. In the event of any inconsistency between the contents of shareholder's speech and those recorded on the slip, the contents of shareholder's speech shall prevail.
The shareholder shall not make a speech concerning the same proposal for more than two times without the consent of chairperson, and the duration of each speech shall not exceed five minutes. If the shareholder speaks in violation of the Rules or beyond the scope of agenda item, the chairperson may stop the speech.
When an attending shareholder is speaking at the meeting, no other shareholder shall interrupt the speaking shareholder unless otherwise permitted by the chairperson and such speaking shareholder. The chairperson shall stop any such violations.
In the event that a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one representative may speak for the same proposal.
After the attending shareholder has spoken, the chairperson may respond in person or appoint an appropriate person to respond.
Where a shareholders’ meeting is held via video conference, shareholders attending the video conference meeting may raise questions in writing on the video conference platform from the time the chairperson declares the meeting open until the time the chairperson declares the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Item I to Item V do not apply.
As long as the questions raised in accordance with the preceding paragraph are not in violation of any regulations or beyond the scope of a proposal, it is advisable that the questions be disclosed to the public at the video conference platform.

Article 12 Voting at a shareholders' meeting shall be calculated based the number of shares.
With respect to the resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.
When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, such a

shareholder shall not vote on that item, and shall not exercise voting rights as a proxy for any other shareholder.

The number of shares with voting rights that cannot be exercised in the preceding Paragraph shall not be counted as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted or deemed non-voting shares under Paragraph 2, Article 179 of the Company Act.

When the Company convenes a shareholders' meeting, shareholders shall exercise their voting power by electronic transmission or may do so by correspondence. The method of exercising their voting power by correspondence or electronic transmission shall be specified in the shareholders' meeting notice. A shareholder who exercises his/her voting power by correspondence or electronic transmission is deemed to have attended the shareholders' meeting in person. However, the shareholder shall be deemed to have forfeited voting rights for extempore motions or for amendments to the original proposals. Hence, the Company is advised to avoid proposing extempore motions or amending the original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic transmission under the preceding Paragraph shall deliver a written declaration of intent to the Company two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail. However, this restriction does not apply when a declaration is made to cancel an earlier declaration of intent.

After the shareholders exercise their voting rights by correspondence or electronic transmission, if they want to attend the shareholders' meeting in person via video conference, they shall cancel the declaration of intent in the preceding Paragraph in the same manner as exercising the voting rights two days before the shareholders' meeting. Where the period for cancellation has expired, voting rights exercised by correspondence or electronic transmission shall prevail. If the voting rights are exercised by correspondence or electronic transmission and a proxy is designated to attend the shareholders' meeting by a power of attorney, the voting rights exercised by the attending proxy shall prevail.

Unless otherwise provided for in the Company Act and the Articles of Incorporation, proposals at the shareholders' meeting shall be resolved by a majority vote of the shareholders attending the meeting. When voting, the chairperson or designated person shall announce the total number of voting rights represented by shareholders attending the meeting proposal-by-proposal before shareholders cast their votes proposal-by-proposal. The number of votes for, against and abstained shall be uploaded to the MOPS on the same day as the shareholders' meeting.

When there is an amendment or an alternative to a proposal, the chairperson shall present the amendment or alternative together with the original proposal and decide their voting orders. When one among them is duly resolved, others are deemed to have been vetoed and no voting process is required.

The ballot inspectors and counters for voting processes are designated by the chairperson, provided that the ballot inspectors shall be shareholders.

The voting or ballot counting of election proposals shall be conducted publicly in the shareholder meeting and the results including the number of voting rights totaled shall be announced at the meeting after ballot counting, and be recorded in the meeting minutes.

When the Company convenes a video conference shareholders' meeting, after the chairperson declares the meeting open, shareholders attending the meeting via video conference shall cast votes on proposals and elections on the video conference platform before the chairperson announces the end of the voting session, or else they will be deemed abstained from voting.

Where a shareholders' meeting is held via video conference, votes shall be counted at once after the chairperson announces the end of the voting session, and results of votes and elections shall be announced afterwards.

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting via video conference in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the meeting via video conference.

If shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting via video conference, except for extempore motions, they shall not exercise voting rights on the original proposals, make any amendments to the original proposals, or exercise voting rights on amendments to the original proposal.

Article 14 The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules of the Company, and the election results shall be announced on-site immediately, including the names of those elected as directors and the numbers of voting rights with which they were elected.

The ballots of aforementioned election shall be sealed and signed off by the ballot inspectors and be retained for at least a year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, the recordings shall be retained until the conclusion of the litigation.

Article 15 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding Paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall include the date and place of the meeting, the name of the chairperson at the meeting, the method for adopting the resolutions, and summary of the proceedings and the voting results thereof (including the number of voting rights totaled). When there is a Director election in the shareholders' meeting, the number of voting rights of each candidate shall be disclosed. The meeting minutes shall be retained for as long as the Company is in existence.

Where a video conference shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the name of the chairperson and secretary, as well as the actions to be taken in the event of interruptions to the video conference platform or participation due to natural disasters, emergencies, or other force majeure circumstances shall also be included in the minutes.

When convening a video conference shareholders' meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders who have difficulties in attending the shareholders' meeting via video conference.

Article 16 The number of shares solicited by the solicitor, the number of shares represented by the designated proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means shall be clearly disclosed in a prescribed format at the venue of the shareholders' meeting on the date of the shareholders' meeting; in the event of a video conference shareholders' meeting, the Company shall upload the aforementioned meeting materials to the video conference platform at least thirty minutes prior to the start of the meeting and continue to disclose the information they contain until the end of the meeting.

During the Company's video conference shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the video conference platform. The same shall apply whenever the total number of shares represented at the meeting is recounted and a new tally of votes is released during the meeting.

Regarding the resolutions at the shareholders' meeting, where such resolutions involve significant information required by the laws and regulations or required by the Taiwan Stock Exchange Corporation, the Company shall upload such content to the MOPS within the prescribed time.

Article 17 Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

The chairperson may direct patrol personnel or security personnel to assist in maintaining the order of the meeting. Such patrol personnel or security personnel shall wear armbands marked "Patrol Personnel" or identification certificates while assisting in maintaining the order of the meeting.

If the venue is equipped with public address system, the chairperson may stop shareholders from making a speech through other devices.

If a shareholder violates the Rules and defies the chairperson's correction, obstructs the proceedings and refuses to heed calls to stop, the chairperson may direct the patrol personnel or security personnel to escort the shareholder from the meeting.

Article 18 When a meeting is in progress, the chairperson may announce a break based on time considerations. If a force majeure event occurs, the chairperson may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue becomes unavailable before meeting agenda (including extempore motions) has been completed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

The shareholders' meeting may resolve to defer or resume the meeting within five days pursuant to Article 182 of the Company Act.

Article 19 In the event of a video conference shareholders' meeting, the Company shall disclose real-time results of votes and elections immediately at the end of the voting session on the video conference platform in accordance to applicable regulations, and the disclosure shall continue at least for 15 minutes after the chairperson has announced the meeting adjourned.

Article 20 When the Company convenes a video conference shareholders' meeting, both the chairperson and secretary shall be in the same location, and the chairperson shall disclose the address of their location when the meeting is called to order.

Article 21 In the event of a video conference shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting as well as provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a video conference shareholders' meeting, when declaring the meeting open, the chairperson shall also declare, unless under circumstances where a meeting is not required to be postponed to or resumed at another time according to Paragraph 4 of Article 44-20 in the Regulations Governing the Administration of Shareholder Services of Public Companies, if the video conference platform or participation is obstructed due to natural disasters, emergencies, or other force majeure circumstances before the chairperson declares the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the second paragraph, shareholders not having registered to attend the affected video conference shareholders' meeting are not eligible to attend the postponed or resumed session.

When a meeting is to be postponed or resumed pursuant to the conditions set forth in the second paragraph, for shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, if they do not attend the postpone or resumed session, the number of their shares presented as well as their voting and election rights exercised at the affected shareholders meeting shall be counted toward the total number of shares as well as the number of voting and election rights represented at the postponed or resumed session respectively.

During a postponed or resumed session of a shareholders' meeting held in accordance with the second paragraph above, no further discussion or resolution is required for the proposals where votes have been cast and counted with their results already announced or for the list of elected directors and supervisors.

When the Company convenes a hybrid shareholders' meeting, and the video conference meeting cannot continue as described in the second paragraph, if the total number of shares represented at the meeting after deducting those represented by the shareholders attending via video conference still meets the minimum legal requirement for a shareholders' meeting, then the meeting shall continue, and no postponement or resumption thereof as described in the second paragraph is required.

Under the circumstances where a meeting should continue as described in the preceding paragraph, the shares represented by shareholders attending the video conference meeting shall be counted toward the total number of shares represented by shareholders present at the meeting, and shareholders attending the video conference meeting shall be considered abstained in all of the resolutions and proposals at this shareholders' meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements set forth in Paragraph 7 of Article 44-20 in the Regulations Governing the Administration of Shareholder Services of Public Companies.

With respect to the date or period set forth in the second half of Article 12 and Paragraph 3 of Article 13 in the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, as well as Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 in the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall proceed based on the date of the shareholders' meeting that is postponed or resumed as described in the second paragraph.

Article 22 When convening a video conference shareholders' meeting, the Company shall provide appropriate alternative measures for shareholders who have difficulties in attending a shareholders' meeting via video conference.

Article 23 The Rules, along with any amendments hereto, shall be implemented after adoption by shareholders' meetings.

Shareholding by Directors of Elitegroup Computer Systems Co., Ltd.

I. Details on minimum number of shares to be held by all Directors and the number of shares in the shareholders' register:

Title	Number of Shares to be Held	Number of Shares in the Shareholders' Register
Director	17,836,894	271,214,904

Note: Book closure date: December 13th, 2023

II. Details on number of shares held by Directors:

<table>
<tr><th>Title</th><th colspan="2">Name</th><th colspan="2">Number of Shares in the Shareholders' Register</th></tr>
<tr><td>Chairman</td><td>Tatung Co.</td><td>Representative: I-Wen Chung</td><td rowspan="2">271,214,904</td><td rowspan="2">48.66%</td></tr>
<tr><td>Director</td><td>Tatung Co.</td><td>Representative: Hung-Hsin Lin</td></tr>
<tr><td>Independent Director</td><td colspan="2">Maw-In Tsai</td><td>0</td><td>0%</td></tr>
<tr><td>Independent Director</td><td colspan="2">Wen-Hsiung Chan</td><td>0</td><td>0%</td></tr>
<tr><td>Independent Director</td><td colspan="2">Yin-Shen Chin</td><td>0</td><td>0%</td></tr>
</table>

Note: 1. Book closure date: December 13th, 2023
2. The percentage of issued share capital is calculated based on a total of 557,402,968 shares issued.

ELITEGROUP COMPUTER SYSTEMS CO., LTD.