Stock Code: 2429

AbonMax Co., Ltd.

1st Extraordinary Shareholders' Meeting of 2025
Meeting Handbook

Date and Time:10:30 AM, Tuesday, September 9, 2025 (Year 114 of the Republic of China)
Location:4th Floor, No. 286, Section 1, Gaotie Station West Road, Zhongli District, Taoyuan City
Meeting Type:Physical Shareholders’ Meeting

Table of Contents

Page

One. Meeting Procedure

AbonMax Co., Ltd.

Procedure for the First Extraordinary Shareholders' Meeting of 2025

I. Call the meeting to order

II. Chairperson’s speech

III. Discussion

IV. Extraordinary motions

V. Recess.

Two. Meeting Agenda

AbonMax Co., Ltd.

Agenda for the 1st Extraordinary Shareholders' Meeting of 2025

Date and Time: 10:30 a.m. Tuesday, September 9, 2025

Location: 4F, No. 286, Sec. 1, Xianxi Road, Xianxi Station, Zhongli District, Taoyuan City (Meeting Room)

I. Call the meeting to order (Report the number of shares present)

II. Chairperson’s speech

III. Discussion

(I) Amendment to the Company's Articles of Incorporation.

(II) Amendment to the Company's "Operational Procedures for Loaning Funds to Others.”

IV. Extraordinary motions

V. Adjournment

Three. Discussion Items

Proposal 1: **Proposed by the Board of Directors**

Meeting Type: Amendment to the Company’s Articles of Incorporation.

Description:

1. In order to meet the operational needs of the Company, it is proposed to amend part of the provisions of the "Articles of Incorporation.
2. Please refer to page 31 of this Handbook for the comparison Table of Clause Amendments to the "Articles of Incorporation".
3. Please discuss.

Resolution:

Proposal 2: **Proposed by the Board of Directors**

Meeting Type: Amendment to the Company's "Operational Procedures for Loaning Funds to Others.”

Description:

1. In order to meet the Company's operating needs, it is proposed to amend part of the provisions of the Company's "Operational Procedures for Loaning Funds to Others".
2. For the Comparison Table of Clause Amendments to the "Operational Procedures for Loaning Funds to Others," please refer to pp. 32–34 of this Handbook.
3. Please discuss.

Resolution:

Four. Extraordinary Motions

Five. Adjournment

AbonMax Co., Ltd.

Comparison Table of Clause Amendments to the "Articles of Incorporation"

Clause	After the amendment	Original article	Reasons for amendment Description
Article 5-1	The Company may issue employee stock warrants. An amount of NTD 100 million is reserved from the aforementioned capital for the issuance of employee stock warrants, totaling 10 million shares, at a par value of NTD 10 per share. The Board of Directors is authorized to issue the stock warrants in installments.	This article is newly added.	Added to align with the Company's operating needs.
Article 5-2	The targets eligible to receive shares from the Company, those eligible to receive employee stock warrants, those eligible to subscribe for new shares upon issuance, and those eligible to receive newly issued restricted employee shares, include employees of controlled or subordinate companies meeting certain criteria as determined by the Board of Directors.	This article is newly added.	Added to align with the Company's operating needs.
Article 11	Shareholders' meetings are divided into annual and extraordinary meetings. Annual meetings are convened at least once a year and shall be convened by the Board of Directors within six months after the end of each fiscal year. Extraordinary shareholders' meetings shall be convened as necessary in accordance with the law. The notice of the convening of the shareholders' meeting may be given electronically with the consent of the recipient. For shareholders holding fewer than 1,000 shares, notice of the shareholders' meeting may be given by public announcement, and all related procedures shall be handled in accordance with applicable laws and regulations. If the shareholders' meeting is held via video conference, shareholders participating in the meeting through video conference shall be deemed to be present in person.	Shareholders' meetings are divided into annual and extraordinary meetings. Annual meetings are convened at least once a year and shall be convened by the Board of Directors within six months after the end of each fiscal year. Extraordinary shareholders' meetings shall be convened as necessary in accordance with the law. This paragraph is newly added. If the shareholders' meeting is held via video conference, shareholders participating in the meeting through video conference shall be deemed to be present in person.	Added to align with the Company's operating needs.

Clause	After the amendment	Original article	Reasons for amendment Description
Article 25	The Company shall distribute no less than 4% of its current year's profit as employee bonuses (of which at least 10% shall be allocated to rank-and-file employees) and no more than 3% of its current year's profit as director bonuses, provided that any accumulated losses shall be offset first. The current year's profit as mentioned in the preceding paragraph refers to the current year's pre-tax earnings before deducting the distribution of employee remuneration and directors' remuneration. The distribution of remuneration to employees and directors shall be approved by the Board of Directors through a majority of the directors present at the meeting attended by two-thirds of the directors and reported to the shareholders' meeting. Remuneration to employees may be paid in the form of shares or cash. The Company may distribute remuneration to employees of the <u>controlling or</u> affiliated companies that satisfy certain criteria.	The Company shall distribute no less than 4% of its current year's profit as employee bonuses (of which at least 10% shall be allocated to rank-and-file employees) and no more than 3% of its current year's profit as director bonuses, provided that any accumulated losses shall be offset first. The current year's profit as mentioned in the preceding paragraph refers to the current year's pre-tax earnings before deducting the distribution of employee remuneration and directors' remuneration. The distribution of remuneration to employees and directors shall be approved by the Board of Directors through a majority of the directors present at the meeting attended by two-thirds of the directors and reported to the shareholders' meeting. Remuneration to employees may be paid in the form of shares or cash. The Company may distribute remuneration to employees of affiliated companies that satisfy certain criteria.	Added to align with the Company's operating needs.
Article 25-1	If the Group has earnings in the annual final accounts, the Group shall first pay taxes, make up for the accumulated losses of previous years, then set aside 10% of the balance as the legal reserve, and set aside or reverse the special reserve in accordance with the laws and regulations or the regulations of the competent authorities. If there are still earnings, the remaining balance shall be added to the accumulated undistributed earnings of previous years, and the Board of Directors shall prepare a distribution proposal and submit it to the shareholders' meeting for resolution before distribution. If the Company distributes dividends, bonuses, or legal reserves or capital reserves in cash, the Board of Directors is authorized to do so with the attendance of at least two-thirds of the directors and the approval of a majority of those present, and shall report the matter to the shareholders' meeting. The requirement for a resolution by the shareholders' meeting as stipulated in the preceding paragraph shall not apply.	If the Group has earnings in the annual final accounts, the Group shall first pay taxes, make up for the accumulated losses of previous years, then set aside 10% of the balance as the legal reserve, and set aside or reverse the special reserve in accordance with the laws and regulations or the regulations of the competent authorities. If there are still earnings, the remaining balance shall be added to the accumulated undistributed earnings of previous years, and the Board of Directors shall prepare a distribution proposal and submit it to the shareholders' meeting for resolution before distribution. This paragraph is newly added.	Added to align with the Company's operating needs.

Clause	After the amendment	Original article	Reasons for amendment Description
Article 26	The Company may, due to business needs, provide external guarantees.	Deleted. This article is newly added.	Added to align with the Company's operating needs.
Article 29	The Articles of Incorporation were established on November 11, 1978. The first amendment was made on January 12, 1980. The second amendment was made on June 14, 1981. The third amendment was made on November 15, 1983. The fourth amendment was made on March 12, 1984. The fifth amendment was made on June 4, 1987. The sixth amendment was made on August 10, 1990. The seventh amendment was made on April 27, 1991. The eighth amendment was made on March 22, 1995. The ninth amendment was made on August 23, 1997. The tenth amendment was made on September 10, 1997. The eleventh amendment was made on June 5, 1998. The twelfth amendment was revised on June 2, 1999. The thirteenth amendment was made on June 2, 2000. The fourteenth amendment was made on June 14, 2002. The fifteenth amendment was made on June 11, 2004. The sixteenth amendment was made on June 14, 2005. The seventeenth amendment was made on August 1, 2005. The eighteenth amendment was made on June 14, 2006. The nineteenth amendment was made on June 15, 2007. The twentieth amendment was made on May 11, 2010. The twenty-first amendment was made on June 28, 2012. The twenty-second amendment was made on June 11, 2013. The twenty-third amendment was made on June 26, 2015. The twenty-fourth amendment was made on June 29, 2016. The twenty-fifth amendment was made on June 28, 2017. The twenty-sixth amendment was made on June 27, 2020. The twenty-seventh amendment was revised on June 30, 2020. The twenty-eighth amendment was made on July 12, 2021. The twenty-ninth amendment was made on December 28, 2021. The thirtieth amendment was made on June 30, 2022. The thirty-first amendment was revised on June 13, 2025. The thirty-first amendment was made on September 9, 2025.	The Articles of Incorporation were established on November 11, 1978. The first amendment was made on January 12, 1980. The second amendment was made on June 14, 1981. The third amendment was made on November 15, 1983. The fourth amendment was made on March 12, 1984. The fifth amendment was made on June 4, 1987. The sixth amendment was made on August 10, 1990. The seventh amendment was made on April 27, 1991. The eighth amendment was made on March 22, 1995. The ninth amendment was made on August 23, 1997. The tenth amendment was made on September 10, 1997. The eleventh amendment was made on June 5, 1998. The twelfth amendment was revised on June 2, 1999. The thirteenth amendment was made on June 2, 2000. The fourteenth amendment was made on June 14, 2002. The fifteenth amendment was made on June 11, 2004. The sixteenth amendment was made on June 14, 2005. The seventeenth amendment was made on August 1, 2005. The eighteenth amendment was made on June 14, 2006. The nineteenth amendment was made on June 15, 2007. The twentieth amendment was made on May 11, 2010. The twenty-first amendment was made on June 28, 2012. The twenty-second amendment was made on June 11, 2013. The twenty-third amendment was made on June 26, 2015. The twenty-fourth amendment was made on June 29, 2016. The twenty-fifth amendment was made on June 28, 2017. The twenty-sixth amendment was made on June 27, 2020. The twenty-seventh amendment was revised on June 30, 2020. The twenty-eighth amendment was made on July 12, 2021. The twenty-ninth amendment was made on December 28, 2021. The thirtieth amendment was made on June 30, 2022. The thirty-first amendment was revised on June 13, 2025.	Amended with an additional number and date of amendment

AbonMax Co., Ltd.

Comparison Table of Clause Amendments to the "Operational Procedures for Loaning Funds to Others"

Clause	After the amendment	Original article	Reasons for amendment
Article 7	Operational Procedures of Lending Funds I. Decision-making authority (1) The loaning of funds by the Company shall be reviewed by the responsible department and then approved by resolutions of the Audit Committee and the Board of Directors before proceeding. No authorization shall be granted to any other person to make decisions on this matter. (II) When the Company lends funds to others, it shall give due consideration to the opinions of each independent director, and clearly record their supporting or opposing opinions, along with the reasons for their opposition, in the minutes of the Board of Directors' meeting. (III) For subsidiaries subject to the provisions of Article 2, <u>and for loans between their subsidiaries,</u> the handling of fund lending matters shall be in accordance with the competent authority and relevant laws and regulations. Prior to proceeding, these matters must be reported <u>to</u> the Company's <u>financial unit</u> and approved by a resolution of the subsidiary's Board of Directors. (IV) The loaning of funds between the Company and subsidiaries shall be subject to the approval of the Audit Committee and the Board of Directors in accordance with the preceding paragraph, and the Chairperson may be authorized to make loans in installments or establish a revolving credit line for the borrower, up to a certain limit and within a period of no more than one year as resolved by the Audit Committee and the Board of Directors. The "certain limit" referred to in the preceding paragraph shall not exceed 10% of the net worth of the Company or its subsidiaries as shown in the most recent financial statements, except as provided in Article 4, Paragraph 4. II. Credit check and limit approval… omitted. (The following provisions are not amended)	Operational Procedures of Lending Funds I. Decision-making authority (1) The loaning of funds by the Company shall be reviewed by the responsible department and then approved by resolutions of the Audit Committee and the Board of Directors before proceeding. No authorization shall be granted to any other person to make decisions on this matter. (II) When the Company lends funds to others, it shall give due consideration to the opinions of each independent director, and clearly record their supporting or opposing opinions, along with the reasons for their opposition, in the minutes of the Board of Directors' meeting. (III) Subsidiaries subject to these Procedures as stipulated in Article 2 shall obtain the Company's prior approval before engaging in fund lending, as required by the competent authorities and relevant regulations. (IV) The loaning of funds between the Company and subsidiaries, <u>or between the subsidiaries</u>, shall be subject to the approval of the Audit Committee and the Board of Directors in accordance with the preceding paragraph, and the Chairperson may be authorized to make loans in installments or establish a revolving credit line for the borrower, up to a certain limit and within a period of no more than one year as resolved by the Audit Committee and the Board of Directors. The "certain limit" referred to in the preceding paragraph shall not exceed 10% of the net worth of the Company or its subsidiaries as shown in the most recent financial statements, except as provided in Article 4, Paragraph 4. II. Credit check and limit approval… omitted. (The following provisions are not amended)	Amended in line with the Company's operating needs

Clause	After the amendment	Original article	Reasons for amendment
Article 12	The Operational Procedures were established on June 5, 1998. The first amendment was made on June 8, 2001. The second amendment was made on June 14, 2002. The third amendment was made on June 13, 2003. The fourth amendment was made on February 5, 2020. The fifth amendment was made on June 30, 2022. <u>The sixth amendment was made on September 9, 2025.</u>	The Operational Procedures were established on June 5, 1998. The first amendment was made on June 8, 2001. The second amendment was made on June 14, 2002. The third amendment was made on June 13, 2003. The fourth amendment was made on February 5, 2020. The fifth amendment was made on June 30, 2022.	Amended with an additional number of amendment

AbonMax Co., Ltd.

Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is organized in accordance with the rules on the company limited by shares of the Company Act and is named AbonMax Co., Ltd.

Article 2: The business of the Company is as follows:

1. CC01080 Electronics Components Manufacturing.
2. CC01110 Computer and Peripheral Equipment Manufacturing.
3. CC01100 Controlled Telecommunications Radio Frequency Equipment Manufacturing.
4. CA04010 Surface Treatment.
5. CD01060 Aircraft and Parts Manufacturing.
6. D101060 self-usage power generation equipment utilizing renewable energy industry.
7. F101100 Wholesale of Flowers.
8. F101130 Wholesale of Fruits and Vegetables.
9. F108031 Wholesale of Medical Devices.
10. F113010 Wholesale of Machinery.
11. F113030 Wholesale of Precision Instruments.
12. F113050 Wholesale trade of computers and office machinery equipment.
13. F119010 Wholesale of electronic materials
14. F114070 Wholesale of Airplanes and Component Parts Thereof.
15. F208031 Retail Sale of Medical Devices.
16. F214070 Retail Sale of Airplanes and Component Parts Thereof.
17. F401010 International Trade.
18. I101100 Air Consulting Services.
19. I501010 Product Design Industry.
20. G801010 Storage industry.
21. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval

Article 3: The Company has the headquarters in Taoyuan City, and may establish branches domestically and overseas as necessary by resolution of the Board of Directors.

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

Chapter 2: Shares

Article 5: The total capital of the Company shall be NT$4 billion, divided into 400 million shares, at a par value of NT$10 per share. The Board of Directors is authorized to issue the shares in installments as permitted by law and regulations.

Article 6: The Company’s shares are registered shares, signed or sealed by directors representing the Company, and issued after certification by a bank authorized by law to issue and certify shares.

The Company may be exempted from printing share certificates, but shall register with a centralized securities depository institution, and the provisions of the preceding paragraph shall not apply.

Article 7: Deleted.

Article 8: The transfer of the Company's shares shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 9: Unless otherwise provided by laws or regulations, the Company's stock affairs shall be handled in accordance with the “Regulations Governing the Administration of Shareholder Services of Public Companies."

Article 10: The registration of transfer of shares shall be prohibited within sixty days prior to the date of the annual shareholders’ meeting, within thirty days prior to the date of an extraordinary shareholders’ meeting, or within five days prior to the record date for distribution of dividends, bonuses or other benefits.

Chapter 3: Shareholders’ Meeting

Article 11: Shareholders' meetings are divided into annual and extraordinary meetings. Annual meetings are convened at least once a year and shall be convened by the Board of Directors within six months after the end of each fiscal year. Extraordinary shareholders' meetings shall be convened as necessary in accordance with the law.

If the shareholders' meeting is held via video conference, shareholders participating in the meeting through video conference shall be deemed to be present in person.

Article 12: Notice of a general meeting shall be given to all shareholders thirty days prior to the date of the meeting, and notice of an extraordinary meeting shall be given to all shareholders fifteen days prior to the date of the meeting, including the date, location, and purpose of the meeting.

Article 13: If a shareholder is unable to attend the shareholders' meeting, they may appoint a proxy to attend on their behalf by executing a power of attorney issued by the Company, specifying the scope of authorization.

Unless otherwise provided by the Company Act, the procedures for shareholders’ proxy attendance shall be handled in accordance with the “Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies” promulgated by the competent authority.

Article 14: The Chairperson of the Shareholders Meeting shall be the Chairperson of the

Board. When the Chairperson is unable to attend, the Chairperson shall designate a Director to act as a proxy. If no designation is made, the Directors shall elect one of themselves to act as the proxy.

Article15: Shareholders are entitled to one vote per share, except those subject to legal restrictions or those without voting rights as stipulated in Article 179, Paragraph 2 of the Company Act.

Article 16: Unless otherwise specified by relevant laws and regulations, the resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of issued shares, and shall be implemented with more than half of the voting rights of the shareholders present.

Any shareholder exercising voting rights in an electronic form shall be deemed as having attended the shareholders’ meeting in person. Relevant matters shall be handled pursuant to laws and regulations.

Chapter 4: Directors and Audit Committee

Article 17: The Company shall have between seven and nine Directors, serving a term of three years. The Board of Directors is authorized to determine the specific number of Directors, and Directors shall be elected via a candidate nomination system. Directors shall be elected from among the list of candidates for directors who are of full legal capacity, and may be re-elected.

The nomination and election of director candidates shall be handled in accordance with the Company Act and the Securities Exchange Act.

In the roster of Directors described in the preceding paragraph, the number of Independent Directors shall not be less than three and shall not be less than one-fifth of the total number of Directors. The professional qualifications, shareholdings, restrictions on concurrent positions, nomination and election methods, and other compliance matters regarding independent directors shall be handled in accordance with applicable laws and regulations.

The percentage of shareholding of all directors shall be in accordance with the regulations of the securities authorities.

The Company may establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, which shall be composed of all independent directors. The exercise of powers and duties by the Audit Committee and its members, and related matters, shall be handled in accordance with the competent authority’s laws and regulations.

The Audit Committee shall assume the powers of the supervisors upon its establishment, and the supervisors shall be abolished simultaneously.

Article 18: The Board of Directors shall be composed of Directors. A Chairperson shall be elected from among the Directors with the attendance of at least two-thirds of the Directors and the affirmative vote of a majority of those present.

The Chairperson of the Board of Directors represents the Company externally and manages all business affairs. If the Chairperson is unable to exercise their powers and authorities for any reason, their proxy shall be handled according to Article 208 of the Company Act.

Article 18-1:

The Board of Directors is authorized to determine directors' remuneration based on their participation in the Company's operations and contribution, with reference to prevailing industry standards.

The Company may purchase liability insurance for its directors to cover their legal liabilities arising from the performance of their duties during their terms of office.

Article 18-2:

Directors shall attend Board meetings in person. If a director is unable to attend for any reason, they may appoint another director as their proxy by providing a power of attorney specifying the scope of authorization for the meeting's purpose. However, a director may only be represented by one proxy.

Article 18-3: (Convening of the Board of Directors and Meeting Notice)

The Board of Directors of the Company convenes once per quarter.

The convening of the Board of Directors shall include the reason for the meeting and shall be notified to each director seven days in advance; however, in cases of emergency, the Board of Directors may be convened at any time. The Board of Directors may be notified in writing, by fax, or by email.

Any matters under Article 12, Paragraph 1 of the Rules of Procedure for Board of Directors Meetings of the Company shall be listed in the notice of the meeting, and shall not be proposed as impromptu motions unless in the case of an emergency or for justifiable reasons.

Article 19: The Board of Directors shall be convened by the Chairperson. Unless otherwise provided in the Company Act, resolutions of the Board of Directors require the consent of more than half of the Directors present to be adopted.

Article 20: The Company's important assets and real estate acquisitions and disposals, as well as external borrowing, shall be approved by the Board of Directors unless otherwise stipulated by the Company Act.

Article 21: Deleted.

Article 22: The Company may have a number of managers whose appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter 5 Accounting

Article 23: The Company's fiscal year shall run from January 1 to December 31 annually.

Article 24: At the end of each fiscal year, the Board of Directors shall prepare the following reports and statements and submit them to the general shareholders' meeting for approval in accordance with statutory procedures.

I. Business report

2. Financial statements

3. Proposal for distribution of earnings or offset of losses.

Article 25:

The Company shall distribute no less than 4% of its current year's profit as employee bonuses (of which at least 10% shall be allocated to rank-and-file employees) and no more than 3% of its current year's profit as director bonuses, provided that any accumulated losses shall be offset first.

The current year's profit as mentioned in the preceding paragraph refers to the current year's pre-tax earnings before deducting the distribution of employee remuneration and directors' remuneration.

The distribution of remuneration to employees and directors shall be approved by the Board of Directors through a majority of the directors present at the meeting attended by two-thirds of the directors and reported to the shareholders' meeting.

Remuneration to employees may be paid in the form of shares or cash. The Company may distribute remuneration to employees of affiliated companies that satisfy certain criteria.

Article 25-1:

If the Group has earnings in the annual final accounts, the Group shall first pay taxes, make up for the accumulated losses of previous years, then set aside 10% of the balance as the legal reserve, and set aside or reverse the special reserve in accordance with the laws and regulations or the regulations of the competent authorities. If there are still earnings, the remaining balance shall be added to the accumulated undistributed earnings of previous years, and the Board of Directors shall prepare a distribution proposal and submit it to the shareholders' meeting for resolution before distribution.

Chapter 6 Supplementary Provisions

Article 26: Deleted.

Article 27: The Company's re-investment business shall be decided by resolution of the Board of Directors, and the total investment amount shall not be subject to the restrictions specified in Article 13 of the Company Act, and may exceed 40% of the paid-in capital.

Article 18: Any matters not specified in these Articles of Incorporation shall be handled in accordance with the Company Act and other applicable laws and regulations.

Article 29: The Articles of Incorporation were established on November 11, 1978.
The first amendment was made on January 12, 1980.
The second amendment was made on June 14, 1981.
The third amendment was made on November 15, 1983.
The fourth amendment was made on March 12, 1984.
The fifth amendment was made on June 4, 1987.
The sixth amendment was made on August 10, 1990.
The seventh amendment was made on April 27, 1991.
The eighth amendment was made on March 22, 1995.
The ninth amendment was made on August 23, 1997.
The tenth amendment was made on September 10, 1997.
The eleventh amendment was made on June 5, 1998.
The twelfth amendment was revised on June 2, 1999.
The thirteenth amendment was made on June 2, 2000.
The fourteenth amendment was made on June 14, 2002.
The fifteenth amendment was made on June 11, 2004.
The sixteenth amendment was made on June 14, 2005.
The seventeenth amendment was made on August 1, 2005.
The eighteenth amendment was made on June 14, 2006.
The nineteenth amendment was made on June 15, 2007.
The twentieth amendment was made on May 11, 2010.
The twenty-first amendment was made on June 28, 2012.
The twenty-second amendment was made on June 11, 2013.
The twenty-third amendment was made on June 26, 2015.
The twenty-fourth amendment was made on June 29, 2016.
The twenty-fifth amendment was made on June 28, 2017.
The twenty-sixth amendment was made on June 27, 2020.
The twenty-seventh amendment was revised on June 30, 2020.
The twenty-eighth amendment was made on July 12, 2021.
The twenty-ninth amendment was made on December 28, 2021.
The thirtieth amendment was made on June 30, 2022.
The thirty-first amendment was revised on June 13, 2025.

AbonMax Co., Ltd.
Operational Procedures for Lending Funds to Others

Article Purpose

These Procedures are established to provide a framework for the Company's lending of funds to others.

The Company's Operational Procedures for Loaning Funds to Others (hereinafter referred to as "the Procedures") are established in accordance with Article 36-1 of the Securities and Exchange Act and the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies," published by the competent authority. However, if other provisions in financial laws and regulations apply, those provisions shall prevail.

Article 2: Scope of the Procedures.

I. The Company shall comply with these Procedures when providing loans to others. Unless otherwise provided in other laws and regulations, the provisions hereof shall prevail.

II. If a subsidiary in which the Company directly or indirectly holds more than fifty percent of the voting shares intends to make loans to others, it shall establish its own procedures for lending funds to others in accordance with the Regulations and the Company's operating procedures; provided that if the Regulations or these procedures conflict with the local laws of the subsidiary's location, the local laws shall prevail.

Article 3: Definitions

I. Subsidiaries and parent company as referred to in these Procedures shall be defined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, unless otherwise defined.

II. The Company's financial statements are prepared in accordance with International Financial Reporting Standards (IFRS). The net worth referred to in this procedure is the equity attributable to the owners of the parent company as stipulated in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

III. Public announcement and declaration" as used in these procedures refers to the information reporting website designated by the Financial Supervisory Commission.

IV. Date of Occurrence" as referred to in this Procedure shall mean the earliest date among the date of contract signing, date of payment, date of the board resolution, or other date that can confirm the counterparty and the transaction amount.

Article 4: Borrower of funds

I. The Company's lending of funds to others shall not be made to shareholders or any other person except for the following circumstances:

(I) A company or firm with business dealings with the Company.

(II) Companies or firms with a need for short-term financing. The amount of financing shall not exceed 40% of the Company's net worth.

II. Short-term, as referred to in the preceding paragraph, means one year. However, if the Company's business cycle is longer than one year, the business cycle will apply.

III. The financing amount referred to in Subparagraph 2 of Paragraph 1 means the cumulative balance of the Company's short-term financing.

IV. The loaning of funds between the Company and foreign companies in which the Company directly and indirectly holds 100% of the voting shares is not subject to the restrictions of Paragraph 1, Subparagraph 2.

Article 5: Total amount of loans and individual borrower limits.

I. Total amount of loans:

The total amount of loans to others by the Company shall not exceed 40% of the Company's net worth, including:

(I) For companies or firms that have business dealings with the Company, the total amount of loans extended shall not exceed 10% of the Company's net worth.

(II) For companies or firms with a need for short-term financing, the total loan amount shall not exceed 40% of the Company's net worth.

II. The limit on financing to individual borrowers:

(I) For companies and firms with business transactions with the Company, individual loans shall not exceed the amount of those dealings.

The business transaction amount referred to is the higher of the actual purchase or sale amount between the two parties in the most recent year or the estimated amount for the next year, and shall not exceed 10% of the Company's net worth.

(II) For companies and firms with short-term financing needs, the amount lent to any single borrower shall not exceed 20% of the Company's net worth.

III. For loans between the Company and foreign companies in which the Company directly and indirectly holds 100% of the voting shares, the total amount shall not exceed 20% of the Company's net worth; the limit for each individual borrower shall not exceed 10% of the Company's net worth.

IV. The aforementioned net asset value shall be based on the figures in the Company's most recent financial statements audited or reviewed by a certified public accountant.

Article 6: Term of Financing Period and Interest Calculation Method

1. Duration of loan:

The loan term foreachloanshall be based on one year from the date of disbursement; however, if the Company's business cycle is longer than one year, the business cycle shall prevail.

2. Interest calculation method

(I) The interest rate on the Company's loans shall not be lower than the average interest rate the Company pays on its short-term borrowings from financial institutions, and shall accrue monthly. However, in special circumstances, the interest rate may be adjusted with the approval of the Audit Committee and the Board of Directors as needed.

(II) The interest calculation method for loans to foreign subsidiaries subject to Article 2 may be applied according to local laws and regulations, without the restrictions of the preceding paragraph.

Article 7: Procedures for Loaning Funds to Others

I. Decision-making authority

(I) The loaning of funds by the Company shall be reviewed by the responsible department and then approved by resolutions of the Audit Committee and the Board of Directors before proceeding. No authorization shall be granted to any other person to make decisions on this matter.

(II) When the Company lends funds to others, it shall give due consideration to the opinions of each independent director, and clearly record their supporting or opposing opinions, along with the reasons for their opposition, in the minutes of the Board of Directors' meeting.

(III) Subsidiaries subject to these Procedures as stipulated in Article 2 shall obtain the Company's prior approval before engaging in fund lending, as required by the competent authorities and relevant regulations.

(IV) The loaning of funds between the Company and subsidiaries, or between the subsidiaries, shall be subject to the approval of the Audit Committee and the Board of Directors in accordance with the preceding paragraph, and the Chairperson may be authorized to make loans in installments or establish a revolving credit line for the borrower, up to a certain limit and within a period of no more than one year as resolved by the Audit Committee and the Board of Directors.

The "certain limit" referred to in the preceding paragraph shall not exceed 10% of the net worth of the Company or its subsidiaries as shown in the most recent financial statements, except as provided in Article 4, Paragraph 4.

II. Credit check and limit approval

The Company evaluates its lending of funds in detail, considering the borrower's intended use of the loan, the reason for and necessity of the lending, the collateral conditions, and the potential impact on the Company's operations, financial condition, and shareholder equity. After the credit information and assessment are verified, the clerk should fill out a credit report and submit their review opinion for approval by the Audit Committee and the Board of Directors.

III. The finance unit shall establish a record book for fund loans. After the loan of funds is approved by the Board of Directors, the borrower, loan amount, date of Board approval, date of disbursement, and items requiring prudent evaluation per the review procedures shall be duly recorded for future reference.

IV. Internal auditors shall audit the procedures for lending funds to others and their implementation at least quarterly, and shall document the audit in writing. If any material violations are discovered, the Audit Committee shall be notified in writing immediately.

V. The finance unit shall prepare a detailed statement of funds loaned and canceled each month, to facilitate tracking and filing of required reports. It shall also perform quarterly evaluations and accrue adequate allowance for bad debts, and disclose information on funds loaned in the financial reports and provide relevant data to the auditors.

VI. If the loan balance exceeds the limit due to unforeseen circumstances, the financial unit shall establish an improvement plan and submit it to the Audit Committee for review.

VII. The maximum term for the Company's funding loans shall not exceed one year, regardless of the borrower. If a borrower has repaid the loan, they must reapply to the Company for a new loan.

Article 8: Subsequent control measures for outstanding loan amounts and procedures for handling overdue receivables.

I. After the fund is granted, attention shall be paid to the financial, business protection and credit status of the borrower and the guarantor. If collateral is provided, attention shall be paid to any change in the guarantee value.

II. If changes in circumstances cause the loan recipient to no longer meet the requirements of the Guidelines, or if the loan amount exceeds the prescribed limits, an improvement plan shall be established and submitted to the Audit Committee and the Board of Directors for review, and the plan shall be implemented according to the established timeline.

III. Before the expiry of the loan term, the borrower shall be notified to repay the principal and interest in full upon maturity. When the borrower repays the loan upon maturity, they should first calculate the interest payable and then repay the principal together with the interest.

IV. If the borrower fails to repay the principal and interest on time, the Company may, unless a request for extension has been submitted in advance and approved by the Audit Committee and the Board of Directors, demand immediate repayment of all loans or, in accordance with the law, directly dispose of any collateral provided or seek recourse from any guarantor.

Article 9: Information Disclosure

I. the Company and subsidiaries shall announce and report the balance of funds lent in the previous month by the tenth of each month.

II. If the balance of the Company's loans reaches any of the following criteria, it shall be entered into the MOPS within two days from the date of occurrence:

(I) The balance of loans made by the Company and subsidiaries to others reaches 20% or more of the Company's net worth as of its latest financial statement.

(II) The balance of loans extended by the Company and subsidiaries to a single enterprise reaches 10% or more of the Company's net worth as of its latest financial statement.

(III) The amount of new fund loans made by the Company and subsidiaries reaches NTD 10 million or more, representing 2% or more of the Company's latest net worth.

III. If the subsidiary of the Company is not a domestic publicly listed company, the Company shall make the announcement and declaration as stipulated in Subparagraph 3 of the preceding paragraph on behalf of the subsidiary.

IV. According to generally accepted accounting principles, the Company shall assess the lending of funds and accrue sufficient allowance for doubtful accounts, and shall adequately disclose relevant information in the financial statements and provide relevant data to the certified public accountants for necessary audit procedures.

Article 10: Penalties

In the event of aviolation of these Procedures by personnel involved in the Company's fund lending process, disciplinary measures will be imposed according to the Company's HR Regulations, depending on the severity of the infraction.

Article 11: Implementation and Revision

I. The establishment of these Procedures shall be subject to approval by the Audit Committee and then by the Board of Directors, and finally by the Shareholders Meeting. If any Director objects and such objection is recorded or submitted in writing, the Company shall submit the objection to the Audit Committee and present it for discussion at the Shareholders Meeting. The same process applies to any amendments.

When these Procedures are brought before the Board of Directors for discussion, the opinions of each independent director should be given due consideration. Any objections or reservations from independent directors should be recorded in the minutes of the Board of Directors meeting.

II. Subsidiaries subject to these Operational Procedures as stipulated in Article 2 shall establish procedures for lending funds to others in accordance with the competent authority and relevant laws and regulations. These procedures shall be approved by the board of directors of each subsidiary, and the same shall apply to any amendments.

Article 12: The Operational Procedures were established on June 5, 1998.

The first amendment was made on June 8, 2001.

The second amendment was made on June 14, 2002.

The third amendment was made on June 13, 2003.

The fourth amendment was made on February 5, 2020.

The fifth amendment was made on June 30, 2022.

AbonMax Co., Ltd.
Rules of Procedure for Shareholders' Meetings

Article:(Basis of Establishment)

In order to establish a good governance system for the Company's shareholders' meetings, enhance the supervision capability and strengthen the management function, the Rules were established based on Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies for compliance.

Except as otherwise provided by law or the Articles of Incorporation, the procedure for shareholders' meetings of the Company shall be governed by the Rules.

Article 2: (Calculation of Shares Represented by Attendees and Holding of Meeting)

Attendance at shareholders' meetings shall be calculated based on the numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, added with the number of shares with voting rights that are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose the information concerning the number of nonvoting shares and the number of shares represented by the shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

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 Paragraph 1, Article 175 of the Company Act. All shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within a month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting virtually shall re-register to the Company in accordance with Article 5.

When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

Article 3: (Convening and Notice of Shareholders' Meetings)

Unless otherwise specified by the laws, the shareholders' meetings of the Company shall be convened by the Board of Directors.

Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company that will convene a shareholders' meeting with video conferencing shall expressly provide for such meetings in the Articles of Incorporation and obtain a resolution from the Board of

Directors. Furthermore, convening of a virtual shareholders' meeting shall require a resolution adopted by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total directors.
Changes to how the Company convenes its shareholders' meeting shall be resolved by the Board of Directors, and shall be made no later than the delivery of the shareholders' meeting notice.
The Company shall prepare electronic versions of the shareholders' meeting notice, proxy forms, materials relating to all proposals (including proposals for ratification), matters for deliberation and the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting.
The Company shall also prepare the shareholders' meeting handbook and supplementary materials for the meeting in electronic version and upload them to the Market Observation Post System at least 21 days before an annual shareholders' meeting or 15 days before an interim meeting of shareholders.
In addition, before 15 days before the date of the shareholders meeting, the Company shall have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall be displayed at this Corporation and the professional shareholder services agent designated thereby.
The Company shall make the meeting agenda handbook and supplementary materials referred to in the preceding paragraph available for shareholders to review in the following manner on the date of the shareholders meeting:

I. For physically-conducted shareholders' meetings, they shall be distributed at the site of the meeting.

II. For hybrid shareholders meetings, they shall be distributed on-site at the meeting and shared on the virtual meeting platform in electronic form.

III. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform in electronic form.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.
Elections or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Paragraph 1, Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extempore motion.
Where a new election of all directors and the date when the elected directors begin their term have been specified in the reasons for convening the shareholders' meeting, the meeting may not change that date through an extempore motion or any other way after the election has been completed at the same meeting.
A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders' meeting. The number of items so proposed is limited to only one, and no proposal

containing more than one item will be included in the meeting agenda. The Board may decline a proposal of motions pertinent to any conditions as specified in Article 172-1-(4) of the Company Act and not include them into the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited to only one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Article 3-1 (Shareholders' right to propose)

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

The number of words of a proposal submitted by a shareholder shall be limited to not more than three hundred (300) words. Any proposal containing more than 300 words shall not be included in the agenda of the shareholders' meeting. The shareholder who submitted the proposal shall attend, in person or by proxy, the annual meeting of shareholders and participate in the discussion of such a proposal.

The Company shall, prior to giving a shareholders' meeting notice, inform all the shareholders submitting proposals of the proposal acceptance results and list the proposals meeting the regulations of this Article in the meeting notice. At the shareholders' meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 3-2: (Principles determining the time and place of a shareholders meeting)

The venue for a shareholders' meeting shall be the premises of the Company, or a place that is easily accessible to shareholders and is suitable for a shareholders' meeting. The meeting shall begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the venue and time of the meeting.

The restrictions on the venue of the meeting as referred to in the preceding paragraph shall not apply when the Company convenes a virtual shareholders' meeting.

Article 3-3: (Attendance by Proxy and Authorization)

For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company 5 days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail, unless a declaration is made to revoke the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy revocation shall be submitted to the Company 2 business days before the meeting date. If the revocation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to the Company, the shareholder wishes to attend the shareholders' meeting virtually, a written notice of proxy revocation shall be submitted to the Company 2 business days before the meeting date. If the revocation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 3-4: (Convening a virtual shareholders meeting and particulars to be included in the shareholders meeting notice)

To convene a virtual shareholders' meeting Company shall include the follow particulars in the notice of the shareholders' meeting:

I. How shareholders attend the virtual meeting and exercise their rights.

II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

(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 the date to which the meeting is postponed or on which the meeting will resume.

(II) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.

(III) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting meets the minimum legal requirement for a shareholders' meeting after deducting those represented by shareholders attending the shareholders' meeting virtually, then the shareholders' meeting shall continue. The shares represented by shareholders attending the meeting virtually shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the meeting virtually shall be deemed abstaining from voting on all proposals on the list of proposals to be discussed of that shareholders' meeting.

(IV) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

III. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified.

Except in the circumstances set out in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the Company, and other related matters requiring attention shall be specified.

Article 4 (Discussion of Motions)

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda and so on(including extempore motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholder's meeting convened by a party with the power to convene that is not the Board of Directors.

The chair may not declare the meeting adjourned before the completion of deliberation on the meeting agenda (including extempore motions) as set forth in the preceding two paragraphs, except by a resolution of the shareholders' meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and

then continue 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 discussion closed, call for a vote, and schedule sufficient time for voting.

Article 5: (Preparation of Documents Such as the Attendance Book)

The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (hereinafter collectively referred to as "shareholders") will be accepted, the place to register for attendance, and other matters for attention.
The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked, and a sufficient number of suitable personnel shall be assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attending the shareholders' meeting in person.
A shareholder or a proxy authorized thereby (hereinafter referred to as the Shareholder) shall attend a shareholders' meeting with his/her attendance card, sign-in card, or other certificates of attendance. Proxy solicitors shall bring their ID documents for verification.
The Company shall furnish the attending shareholders with an attendance book to sign; Or, the attending shareholders may hand in a sign-in card in lieu of signing in.
The Company shall provide the shareholders attending the shareholders' meeting with the meeting handbook, annual report, attendance card, speaker's slip and other materials related to the meeting. If there is an election of directors at the meeting, a ballot shall be attached.
Where the government or a juristic person is a shareholder, more than one representative may be assigned to attend the shareholders' meeting. When a juridical person is appointed to attend the shareholders' meeting as proxy, it may designate only one person to represent it in the meeting.
In the event of a virtual shareholders' meeting, shareholders who wish to attend the meeting online shall register with the Company two days before the meeting date.
In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda handbook, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 5-1: (The Board of Directors and Non-voting Participants of a Shareholders' Meeting）

If the shareholders meeting is convened by the Board of Directors, the chairperson shall be the presiding chair. When the chairperson of the board is on leave or for any reason unable to exercise the powers of chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of vice chairperson, the chairperson shall appoint one of the managing directors to act, or, if there are no managing directors, one of the directors shall be appointed to act as chair. If no such designation is made by the chairperson, the managing directors or directors shall select one person from among themselves to serve as chair.
It is advisable that a shareholders' meeting convened by the Board of Directors shall have half or more of the directors present in person at the meeting.

If a shareholders' meeting is convened by a party with the convening right other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, the chair of the meeting shall be elected from among themselves.

The Company may appoint its attorneys, certified public accountants, or other related persons retained by it to attend a shareholders' meeting.

Article 6: (Calculation of Voting Shares and Recusal System）

The voting at a shareholders’ meeting shall be calculated based on the number of shares.

With respect to resolutions at shareholders' meetings, the number of shares held by shareholders with no voting rights shall not be counted toward the total number of the 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 this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares of which voting rights may not be exercised as set forth in the preceding paragraph shall not be counted toward the number 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 proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent 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 7: (Election Matters)

The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-the-spot immediately, including the names of those elected as directors and the numbers of votes with which they were elected as well as the names of directors and supervisors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year.

If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 8: (Voting on Motions, Vote Monitoring, and Counting)

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Paragraph 2, Article 179 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. A shareholder who exercises his/her voting rights by correspondence or A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting. Therefore, it is advisable that the Company avoid the submission of extraordinary motions and of amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic

means as set forth in the preceding paragraph shall deliver a written declaration of intent to the Company 2 days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, unless a declaration is made to cancel the earlier declaration of intent.
In the event a shareholder intends to attend the shareholders' meeting in person or virtually after having exercised his/her/their voting rights by correspondence or electronic means, a written declaration of intent to retract the exercised voting rights as set forth in the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, 2 business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights by correspondence or electronic means and appointed a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.
Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the approval of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting on each proposal, the chair or the person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.
When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is approved, the other proposals will then 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 shall be shareholders of the Company. Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. After the vote counting has been completed, the results of the votes, including the statistical tallies of the numbers of votes, shall be immediately announced on-the-spot at the meeting, and a record for the voting results shall be made.
When the Company convenes a virtual shareholders' meeting, after the chair declares the opening of the meeting, shareholders attending the meeting virtually shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the end of the voting session, otherwise they will be deemed abstained from voting.
In the event of a virtual shareholders' meeting, votes shall be counted at once when the chair announces the end of the voting session, and the results of the votes and elections shall be announced immediately.
When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting virtually in accordance with the requirements in Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration 2 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 shareholders' meeting virtually.
If the shareholder exercises the voting right in writing or by way of electronic transmission, and has not revoked the intent of expression, and participates in the shareholders' meeting by way of video conferencing, except for extempore

motions, the shareholder shall not exercise the voting right on the original proposal or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 9: (Shareholder Speech)

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 presiding chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

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 3 minutes. If a shareholder speaks in contravention of the rules or beyond the scope of the subject, the chair may terminate his/her speech.

When an attending shareholder is speaking, the other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and that of the shareholder who has the floor. Any interference shall be terminated by the chair.

When a juridical person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

When a virtual shareholders' meeting is convened, the shareholders attending the virtual meeting may raise questions in writing form on the virtual meeting platform, starting from the chair's declaration of opening of the meeting to the chair's declaration of adjournment of the meeting. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words, and the regulations in Paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable that the questions be disclosed to the public on the virtual meeting platform.

Article 10: (Documentation of a Shareholders Meeting by Audio or Video)

The Company, starting 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 recorded materials as set forth in the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

When a shareholders' meeting is held virtually, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record the entire proceedings of the virtual meeting without interruption.

The information as well as the audio and video recording as set forth in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and the copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 11: (Meeting Minutes and Signatures)

Matters subject to resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed by the chairperson or stamped with his/her seal and distributed to all shareholders within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes as set forth in the preceding paragraph by means of a public announcement made in the MOPS.

The meeting minutes shall faithfully record the year, month, date and place of the meeting, the full name of the chair, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights). They shall also disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.

When a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the starting time and the end time of the shareholders' meeting, how the meeting is convened, the name of the chair and the secretary, actions to be taken in the event of disruption to the virtual meeting platform or to the participation in the virtual meeting due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual shareholders' meeting, other than compliance with the requirements described in the preceding paragraph, the Company shall specify in the meeting minutes the alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting.

Article 12:(Recess and Resumption of a Shareholders Meeting)

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

Article 13:

If the meeting venue is no longer available for continued use and not all of the items (including extempore motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

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

Article 13-1: (Public Disclosure)

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event of a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

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

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 13-2: (Maintaining Order at the Meeting Place)

The chair may direct relevant personnel to help maintain order at the meeting place.

At the place of a shareholders' meeting where loudspeakers are equipped, if a shareholder speaks through any device other than the public address equipment set up by the Company, the chair may terminate his/her speech.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructs the proceedings and refuses to heed calls to stop, the chair may direct relevant personnel to escort the shareholder from the meeting.

Article 13-3: (Disclosure of Information at Virtual Meetings)

According to the regulations, in the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election on the virtual meeting platform immediately after the end of the voting session, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 13-4: (Location of the Chair and Secretary of Virtual-only Shareholders Meeting）

When the Company convenes a virtual shareholders' meeting, both the chair and the secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 13-5: (Handling of Disconnection)

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

In the event of a virtual shareholders' meeting, except for circumstances where a meeting is not required to be postponed to or resumed at another time under Paragraph 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, when declaring the opening of the meeting, the chair shall also announce that if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within 5 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 preceding paragraph, shareholders who have not registered to participate in the affected virtual shareholders' meeting shall not attend the postponed or resumed session.

At a meeting to be postponed or resumed as described in the second paragraph, the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting but do not attend the postponed or resumed session, the number of shares represented by and voting/election rights exercised by these shareholders shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast, counted, and the voting result or the list of elected directors or supervisors has been announced.

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

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on the meeting agenda of that 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 listed under Paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

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

Article 13-6: (Handling of Digital Divide)

When convening a virtual shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting through video conferencing.

Except in the circumstances set out in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the Company, and other related matters requiring attention shall be specified.

Article 14: Matters left unresolved in these Rules of Procedure shall be handled in accordance with the regulations of the competent authority and relevant rules thereof, or the Company's Articles of Incorporation.

Article 15: These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 16: These Rules were established on June 5, 1998.
The first amendment was made on June 14, 2002.
The second amendment was made on June 14, 2006.
The third amendment was made on June 30, 2020.
The fourth amendment was made on July 12, 2021.
The fifth amendment was made on December 28, 2021.
The sixth amendment was made on June 30, 2022.
The seventh amendment was made on June 29, 2023.

AbonMax Co., Ltd.

Shares Held by Directors

I. The Company's paid-in capital is NTD 855,000,000, with 85,500,000 shares issued.

II. According to Article 26 of the Securities and Exchange Act, all directors must collectively hold a minimum of 6,840,000 shares.

III. As of the book closure date (August 11, 2025), the number of shares held by directors as recorded in the shareholder registry is as follows.

IV. If two or more independent directors are elected pursuant to Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," the share ownership figures calculated at the rates set forth in the preceding paragraph for all directors and supervisors other than the independent directors and shall be decreased by 20 percent.

V. The actual number of shares held by all directors has reached the statutory threshold.

Book closure date: August 11, 2025

Title	Name	Number of shares held as recorded in the shareholder registry on the book closure date	
		Number of shares	as a percentage of total issued shares at the time %
Director	STAR TREND ENTERPRISE CORP. Representative: Chou, Wei-Kun	10,545,000 4,000,000	17.01%
Director	Seda Prosperity Co., Ltd. Representative: Liu, Chen-Chen	4,751,800 138,202	5.72%
Director	Huang, Teh-Lun	0	0
Director	JENLINK BIOTECH CO., LTD. Representative: Huang, Hui-Chie	243,000 120,000	0.42%
Independent Director	Shen, Hua-Rong	0	0
Independent Director	Hsu, Ming-Jen	0	0
Independent Director	Chen, Chien-Liang	0	0
Total	Shares held by directors	19,798,002	23.16%

Note 1: All the directors were re-elected on June 13, 2024.