

Wiwynn Corporation

Rules and Procedures of Shareholders' Meeting

Article 1 The shareholders meeting of Wiwynn Corporation (hereunder referred to as "the Company"), except as otherwise provided by law, regulation, or the articles of incorporation, shall be conducted in accordance with these Rules and Procedures.

Article 2 The Company shall prepare electronic copies of the meeting notice, the form of proxy, and materials of all proposals, including subjects and purposes, related to proposals for ratification, matters for deliberation, or the election or dismissal of directors, and post them on the Market Observation Post System (MOPS) website not less than thirty (30) days before the regular shareholders meeting or not less than fifteen (15) days before the special shareholders meeting.

The Company shall prepare electronic copies of the shareholders meeting agenda and supplemental meeting materials and post them on the MOPS website not less than twenty-one (21) days before the regular shareholders meeting or not less than fifteen (15) days before the special shareholders meeting. In addition, not less than fifteen (15) days before the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for shareholders to review at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the office of the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting. The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the recipients thereof, the meeting notice may be given in electronic form.

Election 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 Article 185, paragraph 1 of the Company Act of the Republic of China, Articles 26-1 and 43-6 of the Securities and Exchange Act of the Republic of China, or Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out in the notice with the reasons and explanation of essential contents for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

Election of directors and the date of assumed office shall be set out in the notice for convening the shareholders meeting, the date of assumed office shall not be amended by an extraordinary motion at the same meeting after the re-election.

A shareholder holding one (1) percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act of the Republic of China apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce that it will receive shareholder proposals in writing or by way of electronic transmission, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than ten (10) days.

Shareholder-submitted proposals are limited to three hundred (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 regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of the meeting notice, 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. 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 The Company shall specify, in meeting notices, the check-in time of attending shareholders, solicitors and proxies (collectively "shareholders"), as well as the place for such meeting and other important matters.

The check-in time for attending shareholder shall commence from at least thirty (30) minutes prior to the meeting. There shall be clear signs and sufficient and adequate staffs in the check-in place. 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 attend the shareholders meeting in person.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or independent directors, pre-printed ballots shall also be furnished.

When the government or a legal entity is a shareholder, it may be represented by more than one representative at a shareholders meeting. Any legal entity designated as proxy by shareholder(s) to be present at the meeting may appoint only one representative to attend the meeting.

In the event of a virtual shareholders meeting, shareholders wishing 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 book, 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.

Attendance at shareholders meetings shall be calculated based on 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, plus the number of shares whose voting rights are exercised by correspondence or electronically.

Article 4 For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the form of proxy issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one form of proxy and appoint only one proxy for any given shareholders meeting, and shall deliver the form of proxy to the Company before five (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 cancel the previous proxy appointment.

After a form of proxy 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 cancellation shall be submitted to the Company before two (2) business days before the meeting date. If the cancellation 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, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to 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, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated 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 proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three (3) 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 6 The shareholders meeting shall be held at the head office of the Company or any other appropriate place that is convenient for shareholders to attend. The meeting shall not begin earlier than 9 a.m. and later than 3 p.m. The Board of Directors shall take into full consideration each independent director's opinions on the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

When the Company convenes a virtual-only shareholders meeting, both the chair and 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 7 Unless otherwise provided by law or regulation, the chairman of the Board of Directors shall be the chairman presiding at the meeting in the case that the meeting is convened by the Board of Directors. If the chairman of the Board of Directors is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairman of the Board of Directors or one of the directors shall preside at the meeting in accordance with the provisions of Paragraph Three, Article 208 of the Company Act of the Republic of China. If a shareholders meeting is convened by any other person with power to convene the meeting but other than the Board of Directors, such person shall be the chairman to preside at the meeting. If there are two or more people entitled to convene the meeting, they shall elect a chairman of the meeting from and among themselves. If a director serves as chairman of the meeting, as referred to in the first paragraph hereinbefore, such director shall have held that position for six (6) months or more and shall be familiar with the financial and business conditions of the Company. The same requirement shall apply if a representative of a corporate director serves as chairman of the meeting.
- Article 8 The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting.
- Article 9 The Company, beginning from the time it accepts shareholder attendance registrations, shall record uninterruptedly the check-in process, the shareholders meeting, voting and vote counting by audio and video.
- The records referred to in the preceding paragraph shall be retained for at least one (1) year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act of the Republic of China, the recording shall be retained until the legal proceedings of the foregoing lawsuit have been concluded.
- Where a shareholders meeting is held online, 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, without interruption, the proceedings of the virtual meeting from beginning to end.
- The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and 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 10 The chairman shall call the meeting to order at the time scheduled for the meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, If the number of shares represented by attending shareholders has not yet constituted more than one-half of the total number of issued and outstanding shares at the time scheduled for the meeting, the chairman may postpone the time for the meeting, provided that the maximum number of times a shareholder meeting may be postponed shall be two and total time of postponements shall not exceed one (1) hour. If after two postponements the number of shares represented by the attending shareholders has not yet constituted more than one third of the total number of issued and outstanding shares, the chairman shall announce the termination of the meeting. If after two postponements in the preceding paragraph no quorum can yet be constituted but the attending shareholders represent more than one third of the total number of issued and outstanding shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act of the Republic of China; all shareholders shall be notified of the tentative resolution and to attend another shareholders meeting that shall be convened within one (1) month.
- In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 3.
- If, by the end of the meeting, the attending shareholders have constituted more than one-half of the total number of issued and outstanding shares, the chairman may resubmit the tentative resolution to the meeting for approval pursuant to Article 174 of the Company Act.
- Article 11 If a shareholders meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. For each proposal (including extemporaneous motions and the amendments to the contents of the original proposals) shall be voted by polling. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.
- During the meeting, the chairman may, at his/her discretion, set time for intermission. Unless otherwise resolved at the meeting, the chairman may not announce adjournment of the meeting before all

discussion items (including extemporary motions) listed in the agenda are concluded. If the chairman adjourns the meeting in violation of the Rules and Procedures, a new chairman of the meeting may be elected by a resolution to be adopted by a majority of the voting rights represented by the shareholders attending the said meeting to continue the proceedings of the meeting.

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

Article 12 When an attending shareholder wishes to speak, a speak note must be filled out with summary of the speech, the shareholder's account number (or attendance card numbers), and account name of the shareholder. The sequence of speeches by shareholders shall be decided by the chairman.

If a shareholder present at the meeting who has submitted a speaker note but does not actually speak, no speech shall be deemed to have been made by the shareholder. If the contents of the speech are inconsistent with the contents of the speaker note, the contents of actual speech shall prevail.

Unless otherwise permitted by the chairman and the shareholder in speaking, no shareholder shall interrupt the speeches of the other shareholders, otherwise the chairman shall stop such interruption.

Article 13 Unless otherwise permitted by the chairman, a shareholder may not speak more than twice on the same proposal, and each time may not exceed five (5) minutes. If the shareholder's speech violates this Rules and Procedures or exceeds the scope of the proposal, the chairman may stop the speech of such shareholder.

Article 14 If a corporate shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives can speak for each proposal.

Article 15 After an attending shareholder has spoken, the chairman may respond in person or direct relevant personnel to respond.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring 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 Article 12 to 14 do not apply.

Article 16 The chairman 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 chairman is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chairman may announce the discussion closed and arrange enough time to vote.

Article 17 A shareholder of the Company shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act of the Republic of China.

The shareholders meeting shall adopt the electronic transmission as one of the methods for exercising the voting power, and the method of exercising the voting rights shall be specified in the meeting notice.

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; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two (2) days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two (2) business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail.

When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Inspectors of election and counting personnel for the voting on a proposal shall be appointed by the chairman, provided that all inspectors of election 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. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

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

When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 3 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 shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 18 Except as otherwise provided in the Company Act of the Republic of China and in the Company's articles of incorporation, the proposal shall be adopted by a majority of the votes represented by the attending shareholders. At the time of a vote, for each proposal, the chairman or a person designated by the chairman shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the end 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 posted on the MOPS website.

Article 19 When there is an amendment or an alternative to a proposal, the chairman 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 passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Article 20 The election of directors or independent 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-site immediately, including the list of directors and independent directors elected and the numbers of votes such directors and independent directors received, and the list of directors and independent directors not elected and numbers of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the inspectors of election and kept in proper custody for at least one (1) year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act of the Republic of China, the ballots shall be retained until the legal proceedings of the foregoing lawsuit have been concluded.

Article 21 Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairman of the meeting and a copy of the minutes shall be distributed to each shareholder within twenty (20) days after the end of the meeting. The meeting minutes may be produced and distributed in electronic form.

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

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairman's full name, the methods by which resolutions were adopted, and a summary of the deliberations and, results of resolution (including the statistical tallies of the numbers of votes). If a proposal is election of the board directors and independent directors, the numbers of votes for the candidates of board directors shall be published. All meeting minutes shall be retained for the duration of the existence of the Company.

Article 22 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 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 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 of the Company constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation regulations, the Company shall post the content of such resolution on the MOPS website within the prescribed period of time.

Article 23 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chairman may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

If the place of the meeting is equipped with loudspeaker devices, the chairman may stop any shareholder using a device not set up by the Company from speaking. If a shareholder violates the Rules and Procedure and defies the chairman's correction, obstructing the proceedings and refusing to heed calls to stop, the chairman may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 24 In the event of force majeure, the chairman may decide to temporarily suspend the meeting and announce when, depending on the situation, the meeting will resume or, by resolution of the shareholders present at the meeting, the chairman may resume the meeting within five (5) days without further notice or public announcement. If the place of the meeting is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another place.

Article 25 In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, 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 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 preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the first paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, 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 first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors and independent directors.

When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in first 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 shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the first 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 online 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 meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the first paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the

requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 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 first paragraph.

Article 26 These Rules and Procedures, and any amendments hereto, shall be effective from the date it is approved by the shareholders meetings.

This Rules and Procedures was enacted on May 26, 2014.

The 1st amendment was made on January 17, 2018.

The 2nd amendment was made on June 25, 2019.

The 3rd amendment was made on June 15, 2020.

The 4th amendment was made on July 08, 2021.

The 5th amendment was made on May 31, 2022.