

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

**Corporate Governance Best Practice Principles**

**Chapter I Encouraging Shareholders to Participate in Corporate Governance**

**Article 1**

To establish sound corporate governance systems, GIANTPLUS be followed by principles the Taiwan Stock Exchange Corporation (TWSE) and the Taipei Exchange (TPEX) hereby jointly adopted, establishing an effective corporate governance framework and disclosing them through the Market Observation Post System (MOPS).

**Article 2**

When setting up the corporate governance system, in addition to complying with relevant laws, regulations, articles of incorporation, contracts signed with the TWSE or TPEX, and other relevant regulations, GIANTPLUS shall follow the following principles:

1. Protect the rights and interests of shareholders.
2. Strengthen the powers of the board of directors.
3. Fulfill the function of audit committees.
4. Respect the rights and interests of stakeholders.
5. Enhance information transparency.

**Article 3**

GIANTPLUS shall follow the Criteria Governing Establishment of Internal Control Systems by Public Reporting Companies and take into consideration the overall operational activities of itself and its subsidiaries to design and fully implement an internal control system, and shall conduct reviews of the system from time to time in order to ensure the continued effectiveness of its design and implementation in light of changes in the Company's internal and external environment.

GIANTPLUS shall perform full self-assessments of its internal control system. Its board of directors and management shall review the results of the self-assessments by each department at least annually and the reports of the internal audit department on a quarterly basis. The audit committee or independent directors shall also attend to and supervise these matters. The management of GIANTPLUS shall pay special attention to the internal audit department and its personnel, fully empower them and urge them to conduct audits effectively, to evaluate problems of the internal control system and assess the efficiency of its operations to ensure that the system can operate effectively on an on-going basis, and to assist the board of directors and the management to perform their duties effectively so as to ensure a sound corporate governance system.

**Article 3-1**

GIANTPLUS is advised to have an adequate number of corporate governance personnel with appropriate qualifications based on the size of the Company, business situations and management needs, and shall appoint in accordance with the requirements of the competent authorities or TWSE a chief corporate governance officer as the most senior officer to be in charge of corporate governance affairs. Said officer shall be a qualified, practice-eligible lawyer or accountant or have been in a managerial position for at least three years in a security, financial, or futures related institution or a public company in handling legal affairs, legal compliance, internal audit, financial affairs, stock affairs, or corporate governance affairs. The corporate governance affairs mentioned in the preceding paragraph shall include at least the following items:

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

1. Handling matters relating to board meetings and shareholders' meetings according to laws.
2. Preparing the board meeting minutes and shareholders meeting minutes.
3. Assisting in onboarding and continuous development of directors and independent directors
4. Furnishing information required for business execution by directors and independent directors.
5. Assisting directors and independent directors with legal compliance.
6. Reporting to the board of directors the results of the review of whether the qualifications of independent directors at the time of nomination, election and during their term of office comply with relevant laws and regulations.
7. Handling matters related to changes of directors.
8. Other matters set out in the Articles of Incorporation or contracts.

**Chapter II Protection of Shareholders' Rights and Interests**

**Section 1 Encouraging Shareholders to Participate in Corporate Governance**

**Article 4**

The corporate governance system shall be designed to protect shareholders' rights and interests and treat all shareholders equitably.

GIANTPLUS shall establish a corporate governance system which ensures shareholders' rights of being fully informed of, participating in and making decisions over important matters of the Company.

**Article 5**

GIANTPLUS shall convene shareholders' meetings in accordance with the Company Act and relevant laws and regulations and provide comprehensive rules for such meetings. GIANTPLUS shall faithfully implement resolutions adopted by shareholders' meetings in accordance with the rules for the meetings.

Resolutions adopted by shareholders' meetings of GIANTPLUS shall comply with laws, regulations and Articles of Incorporation.

**Article 6**

The board of directors of GIANTPLUS shall properly arrange the agenda items and procedures, formulate principles and operating procedures for shareholders to nominate directors, independent directors, and proposals for the shareholders' meeting. The board of directors shall also properly deal with the proposals duly submitted by the shareholders. Arrangements shall be made to hold shareholders' meetings at a convenient location and set up virtual shareholders' meetings if possible, with sufficient time allowed and sufficient numbers of suitable personnel assigned to handle attendance registrations. Shareholders may not be arbitrarily required to provide additional documentation beyond proof of eligibility to attend; and shareholders shall be granted reasonable time to deliberate each proposal and an appropriate opportunity to make statements.

The shareholders' meeting convened by the board of directors with the board chairperson chair the meeting, and more than half of the directors (including at least one independent director), convener of the audit committee (or more than half of the audit committee members), and other functional committee members at least one representative shall be present in person. Attendance details also shall be recorded in the shareholders meeting minutes.

**Article 7**

GIANTPLUS shall encourage its shareholders to actively participate in corporate governance. It is advisable that the Company engage a professional shareholder services agent to handle

本文件為凌巨科技(股)公司專有之財產，非由書面許可，不准透露或使用本文件，亦不准複製或轉變成任何其他形式使用。  
The information contained herein is the exclusive property of GIANTPLUS TECHNOLOGY CO., LTD. and shall not be distributed, reproduced, or disclosed in whole or in part without prior written permission of GIANTPLUS TECHNOLOGY CO., LTD.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

shareholders meeting matters, so that shareholders' meetings can proceed on a legal, effective and secured basis. GIANTPLUS shall seek all ways and means, including fully exploiting technologies for information disclosure, upload annual reports, annual financial statements, notices, agendas, and supplementary information of shareholders' meetings in both Chinese and English concurrently, and shall adopt electronic in order to enhance shareholders' attendance rates at shareholders' meetings and ensure their exercise of rights at such meetings in accordance with laws.

GIANTPLUS is advised to avoid raising extraordinary motions and amendments to original proposals.

GIANTPLUS arranges voting on each separate proposal in the shareholders meeting agenda for their shareholders, and following conclusion of the meeting, enters the voting results the same day, namely the numbers of votes cast for and against and the number of abstentions, on the Market Observation Post System.

Article 8

GIANTPLUS in accordance with the Company Act and other applicable laws and regulations, shall record in the shareholders meeting minutes the date and place of the meeting, the name of the chairperson, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. With respect to the election of directors, the meeting minutes shall record the method of voting adopted therefore and the total number of votes for the elected directors.

The shareholders meeting minutes shall be properly and perpetually kept by the Company during its legal existence and should be sufficiently disclosed on the Company's website.

Article 9

The chairperson of the shareholders' meetings shall be fully familiar and comply with the rules governing the proceedings of the shareholders' meetings established by the Company. The chairperson shall ensure the proper progress of the proceedings of the meetings and may not adjourn the meetings at will.

In order to protect the interests of most shareholders, if the chairperson declares the adjournment of the meeting in a manner in violation of rules governing the proceedings of the shareholders meetings, it is advisable for the members of the board of directors other than the chairperson of the shareholders meeting to promptly assist the attending shareholders at the shareholders meeting in electing a new chairperson of the shareholders meeting to continue the proceedings of the meeting, by a resolution to be adopted by a majority of the votes represented by the shareholders attending the said meeting in accordance with the legal procedures.

Article 10

GIANTPLUS shall place high importance on the shareholder right to know, and shall faithfully comply with applicable regulations regarding information disclosure in order to provide shareholders with regular and timely information on company financial conditions and operations, insider shareholdings, and corporate governance status through the MOPS or the website established by the company.

To treat all shareholders equally, it is advisable that the company concurrently disclose the material information under the preceding paragraph in English.

To protect its shareholders' rights and interests and ensure their equal treatment, GIANTPLUS shall adopt internal rules prohibiting company insiders from trading securities using information not disclosed to the market.

本文件為凌巨科技(股)公司專有之財產，非由書面許可，不准透露或使用本文件，亦不准複製或轉變成任何其他形式使用。  
The information contained herein is the exclusive property of GIANTPLUS TECHNOLOGY CO., LTD. and shall not be distributed, reproduced, or disclosed in whole or in part without prior written permission of GIANTPLUS TECHNOLOGY CO., LTD.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

The matters in the preceding paragraph shall include the stock trading control measures taken by the Company's insiders from the date they learn of the Company's financial report or the Company's related performance content, including (but not limited to) prohibiting directors to trade their shares during the 30-day period preceding the release of the annual financial report or the 15-day period preceding the release of the quarterly financial report.

Article 11

The shareholders shall be entitled to profit distributions by GIANTPLUS. In order to ensure the investment interests of shareholders, the shareholders meeting may, pursuant to Article 184 of the Company Act, examine the statements and books prepared and submitted by the board of directors and the reports submitted by the audit committee, and may decide profit distributions and deficit off-setting plans by resolution. In order to proceed with the above examination, the shareholders meeting may appoint an inspector.

The shareholders may, pursuant to Article 245 of the Company Act, apply with the court to select an inspector to examine the accounting records, property, particulars, documents and records of specific transaction of the Company.

The board of directors, audit committee and managers of GIANTPLUS shall fully cooperate in the examination conducted by the inspectors in the aforesaid two paragraphs without any circumvention, obstruction or rejection.

Article 12

In entering into material financial and business transactions such as acquisition or disposal of assets, lending funds, and making endorsements or providing guarantees, GIANTPLUS shall proceed in accordance with the applicable laws and/or regulations and establish operating procedures in relation to these material financial and business transactions which shall be reported to and approved by the shareholders meeting so as to protect the interests of the shareholders.

When GIANTPLUS is involved in a merger, acquisition or public tender offer, in addition to proceeding in accordance with the applicable laws and/or regulations, it shall not only pay attention to the fairness, rationality, etc. of the plan and transaction of the merger, acquisition or public tender offer, but information disclosure and the soundness of the company's financial structure thereafter.

If the company's management or major shareholders participate in mergers and acquisitions, the members of the audit committee who review the mergers and acquisitions mentioned in the preceding paragraph are in compliance with the provisions of Article 3 of the Regulations governing the setting of independent director and matters to be complied of public companies, and they must not be related parties or interested parties with the counterparties of the mergers and acquisitions transaction. If the relationship is enough to affect independence, whether the design and execution of relevant procedures comply with relevant laws and whether information is fully disclosed in accordance with relevant laws, an independent lawyer should issue a legal opinion.

The qualifications of the lawyer in the preceding paragraph shall meet the requirements for the setting of independent directors of public companies and shall comply with the provisions of Article 3 of the Regulations governing the setting of independent director and matters to be complied of public companies, and shall not be related parties to the counterparties of M&A transactions, or have any interests that may affect independence.

The relevant personnel of GIANTPLUS handling the matters in merger and tender public offer shall pay attention to the occurrence of any conflicts of interest and the need for recusal.

本文件為凌巨科技(股)公司專有之財產，非由書面許可，不准透露或使用本文件，亦不准複製或轉變成任何其他形式使用。  
The information contained herein is the exclusive property of GIANTPLUS TECHNOLOGY CO., LTD. and shall not be distributed, reproduced, or disclosed in whole or in part without prior written permission of GIANTPLUS TECHNOLOGY CO., LTD.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

**Section 2 Establishing a Mechanism for Interaction with Shareholders**

Article 13

In order to protect the interests of the shareholders, it is advisable that GIANTPLUS designates personnel exclusively dedicated to handling shareholder proposals, inquiries, and disputes. It shall properly deal with any legal action duly instituted by shareholders in which it is claimed that shareholder rights and interests were damaged by a resolution adopted at a shareholders meeting or a board of directors meeting in violation of applicable laws, regulations, or the Company's Articles of Incorporation, or that such damage was caused by a breach of applicable laws, regulations or the Company's Articles of Incorporation by any directors or managers in performing their duties.

Article 13-1

The Company is responsible for establishing a mechanism for interaction with shareholders to enhance mutual understanding of the development of company's objectives.

Article 13-2

In addition to communicating with shareholders through shareholders' meetings and encouraging shareholders to participate in such meetings, GIANTPLUS together with officers shall engage with shareholders in an efficient manner to ascertain shareholders' views and concerns, and expound company policies explicitly, in order to gain shareholders' support.

**Section 3 Corporate Governance Relationships Between the Company and its Related Parties or Shareholders**

Article 14

GIANTPLUS shall clearly identify the objectives and the division of authority and responsibility between it and its affiliated enterprises with respect to management of personnel, assets, and financial matters, and shall properly carry out risk assessments and establish appropriate firewalls.

Article 15

Unless otherwise provided by the laws and regulations, a manager of GIANTPLUS may not serve as a manager of its affiliated enterprises.

A director who engages in any transaction for himself or on behalf of another person that is within the scope of the company's operations shall explain the major content of such actions to the shareholders meeting and obtain its consent.

Article 16

In compliance with applicable laws and regulations, GIANTPLUS shall establish sound objectives and systems for management of finance, operations, and accounting. It shall further, together with its affiliated enterprises, properly conduct an overall risk assessment of major banks they deal with and customers and suppliers and implement the necessary control mechanisms to reduce credit risk.

Article 17

When GIANTPLUS engages in inter-company business transactions with its related parties or shareholders, a written agreement governing the relevant financial and business operations between them shall be entered into by both parties. When contracts are signed, price and

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

payment terms must be specified definitively, and non-arm's length transactions and transfer of improper benefits shall be prohibited.

The content of the written regulations in the preceding paragraph shall include management procedures for purchase and sale transactions, acquisition or disposal of assets, fund lending, endorsement, guarantees and other transactions, and relevant major transactions shall be submitted to the board of directors for approval and the shareholders' meeting for approval or reported to the shareholders' meeting.

Article 18

A corporate shareholder having controlling power over GIANTPLUS shall comply with the following provisions:

1. It shall bear a duty of good faith to other shareholders and shall not directly or indirectly cause the company to conduct any business which is contrary to normal business practice or not profitable.
2. Its representative shall follow the rules implemented by its company with respect to the exercise of rights and participation of resolution, so that at a shareholders meeting, the representative shall exercise his/her voting right in good faith and for the best interest of all shareholders and shall exercise the fiduciary duty and duty of care of a director.
3. It shall comply with relevant laws, regulations and the Articles of Incorporation of the Company in nominating directors and shall not act beyond the authority granted by the shareholders meeting or board meeting.
4. It shall not improperly intervene in corporate policy making or obstruct corporate management activities.
5. It shall not restrict or impede the management or production of the company by methods of unfair competition such as monopolizing corporate procurement or foreclosing sales channels.
6. The representative that is designated when a corporate shareholder has been elected as a director shall meet the company's requirements for professional qualifications. Arbitrary replacement of the corporate shareholder's representative is inappropriate.

Article 19

GIANTPLUS shall retain at all times a register of major shareholders who own a relatively high percentage of shares and have controlling power, and of the persons with ultimate control over those major shareholders.

GIANTPLUS shall disclose periodically important information about its shareholders holding more than 10 percent of the outstanding shares of the company relating to the pledge, increase or decrease of share ownership, or other matters that may possibly trigger a change in the ownership of their shares.

The major shareholder indicated in the first paragraph refers to those who owns 5 percent or more of the outstanding shares of the company or the shareholding stake thereof is on the top 10 list, provided however that the company may set up a lower shareholding threshold according to the actual shareholding stake that may control the company.

**Chapter III Enhancing the Functions of the Board of Directors**

**Section 1 Structure of the Board of Directors**

Article 20

The board of directors of GIANTPLUS shall direct company strategies, supervise the management, and be responsible to the company and shareholders. The various procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the board of

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

directors complies with laws, regulations, its Articles of Incorporation, and the resolutions of its shareholders' meetings.

The structure of GIANTPLUS' board of directors shall be determined by choosing an appropriate number of board members in consideration of its business scale, the shareholdings of its major shareholders, and practical operational needs.

The composition of the board of directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership skills.
- 8 Ability to make policy decisions.

#### Article 21

GIANTPLUS shall, according to the principles for the protection of shareholder rights and interests and equitable treatment of shareholders, establish a fair, just, and open procedure for the election of directors, encourage shareholder participation, and adopt the cumulative voting mechanism pursuant to the Company Act in order to fully reflect shareholders' views. Unless the competent authority otherwise grants an approval, a spousal relationship or a familial relationship within the second degree of kinship may not exist among more than half of the directors of GIANTPLUS.

When the director discharge for any reason, and there are fewer than five people, the Company shall hold a by-election for director at the following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the Articles of Incorporation, the company shall convene a special shareholders meeting within 60 days of the occurrence of that fact for a by-election for director(s).

The aggregate shareholding percentage of all the directors of GIANTPLUS shall comply with the laws and regulations. Restrictions on the share transfer of each director and the creation, release, or changes of any pledges over the shares held by each director shall be subject to the relevant laws and regulations, and the relevant information shall be fully disclosed.

#### Article 22

GIANTPLUS shall adopt the candidate nomination system for elections of directors pursuant to the laws and regulations of the competent authority, and carefully evaluate the qualifications of the nominees, and the existence of any other matters set forth in Article 30 of the Company Act with respect to the director candidates recommended by shareholders or directors, and also in accordance with Article 192-1 of the Company Act.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

Article 23

Clear distinctions shall be drawn between the responsibilities and duties of the chairperson of the board of GIANTPLUS and those of its president.

It is inappropriate for the chairperson to also act as the president.

Section 2 Independent Director System

Article 24

GIANTPLUS shall appoint independent directors in accordance with its Articles of Incorporation. They shall be not less than two in number and not less than one-third of the total number of directors.

Independent directors shall possess professional knowledge and there shall be restrictions on their shareholdings. Applicable laws and regulations shall be observed and, in addition, it is not advisable for an independent director to hold office concurrently as a director (including independent director) or supervisor of more than five other TWSE/TPEx listed companies. Independent directors shall also maintain independence within the scope of their directorial duties and may not have any direct or indirect interest in the company.

If GIANTPLUS and its group enterprises and organizations, and another company and its group enterprises and organizations nominate for each other any director, supervisor or managerial officer as a candidate for an independent director of the other, GIANTPLUS shall, at the time it receives the nominations for independent directors, disclose the fact and explain the suitability of the candidate for independent director. If the candidate is elected as an independent director, GIANTPLUS shall disclose the number of votes cast in favor of the elected independent director. The “group enterprises and organizations” in the preceding paragraph comprise the subsidiaries of GIANTPLUS, any foundation to which GIANTPLUS’ cumulative direct or indirect contribution of funds exceeds 50 percent of its endowment, and other institutions or juristic persons that are effectively controlled by the company.

Change of status between independent directors and non-independent directors during their term of office is prohibited.

The professional qualifications, restrictions on both shareholding and concurrent positions held, determination of independence, method of nomination and other requirements with regard to the independent directors shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of Independent Directors and Compliance Matter for Public Companies, and the rules and regulations of the Taiwan Stock Exchange.

Article 25

GIANTPLUS shall submit the following matters to the board of directors for approval by resolution as provided in the Securities and Exchange Act. When an independent director has a dissenting opinion or qualified opinion, it shall be noted in the minutes of the directors meeting:

1. Adoption or amendment of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.
3. A matter bearing on the personal interest of a director.
4. A material asset or derivatives transaction.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

5. A material monetary loan, endorsements, or provision of guarantee.
6. The offering, issuance, or private placement of any equity-type securities.
7. The hiring, discharge, or compensation of an attesting CPA.
8. The appointment or discharge of a financial, accounting, or internal auditing officer.
9. Any other material matter so required by the competent authority.

Article 26

GIANTPLUS or other members of the Board of Directors shall not obstruction, rejection or circumvention independent directors from performing their duties.

GIANTPLUS shall stipulate the remuneration of the directors according to applicable laws and regulations. The remuneration of the directors shall fully reflect the personal performance and the long-term management performance of the Company and shall also take the overall operational risks of the company into consideration. Different but reasonable remuneration from that of other directors may be set forth for the independent directors.

Section 3 Audit and Functional Committees

Article 27

For the purpose of developing supervisory functions and strengthening management mechanisms, the board of directors of GIANTPLUS, in consideration of the company's scale and type of operations and the number of its board members, may set up functional committees for auditing, remuneration, nomination, risk management or any other functions, and based on concepts of corporate social responsibility and sustainable operation, may set up environmental protection, corporate social responsibility, or other committees, and expressly provide for them in the Articles of Incorporation.

Functional committees shall be responsible to the board of directors and submit their proposals to the board of directors for approval, provided that the performance of supervisor's duties by the audit committee pursuant to paragraph 4, Article 14-4 of the Securities and Exchange Act shall be excluded.

Functional committees shall adopt an organizational charter to be approved by the board of directors. The organizational charter shall contain the numbers, terms of office, and powers of committee members, as well as the meeting rules and resources to be provided by the company for exercise of power by the committee.

Article 28

GIANTPLUS audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise.

The exercise of power by audit committee and independent directors and related matters shall be set forth in accordance with the Securities and Exchange Act, the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and the rules and regulations of the TWSE.

Article 28-1

GIANTPLUS shall establish a remuneration committee and more than half of its members should be held by independent directors. The professional qualifications for the committee members, the exercise of their powers of office, the adoption of the organizational charter, and related matters shall be handled pursuant to the Regulations Governing the Appointment and Exercise of Powers

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter.

Article 28-2

GIANTPLUS is advised to establish and announce channels for internal and external whistleblowers and have whistleblower protection mechanisms in place. The unit that handles whistleblowers' reporting shall be independent, provide encrypted protection for the files furnished by whistleblowers, and appropriately restrict access to such files. It shall also formulate internal procedures and incorporate those procedures into the company's internal control system for management purposes.

Article 29

In order to improve the quality of financial reports, GIANTPLUS shall establish the position of deputy to its principal accounting officer. To enhance the professional abilities of the deputy accounting officer of the preceding paragraph, the deputy's continuing education shall proceed following the schedule of the principal accounting officer.

The accounting staff involved in the preparation of financial reports shall also attend more than six hours of professional courses per year, and their training may be by participating in the Company's internal education and training or professional courses organized by relevant training institutions.

GIANTPLUS shall select as its external auditor a professional, responsible, and independent attesting CPA, who shall perform regular reviews of the financial conditions and internal control measures of the company. With regard to any irregularity or deficiency discovered and disclosed in a timely manner by the auditor during the review, and concrete measures for improvement or prevention suggested by the auditor, the company shall faithfully implement improvement actions.

GIANTPLUS shall evaluate the independence and suitability of the CPA engaged by the company regularly with reference to Audit Quality Indicators (AQIs), and no less frequently than once annually. In the event that the company engages the same CPA without replacement for 7 years consecutively, or if the CPA is subject to disciplinary action or other circumstances prejudicial to the CPA's independence, the company shall evaluate the necessity of replacing the CPA and submit its conclusion to the board of directors.

Article 30

It is advisable that GIANTPLUS engage a professional and competent legal counsel to provide adequate legal consultation services to the company, or to assist the directors and the management to improve their knowledge of the law, for the purposes of preventing any infraction of laws or regulations by the company or its staff and ensuring that corporate governance matters proceed pursuant to the relevant legal framework and the prescribed procedures.

When, as a result of performing their lawful duties, directors or the management are involved in litigation or a dispute with shareholders, the company shall retain a legal counsel to assistance as circumstances require.

The audit committee or an independent director may retain the service of legal counsel, CPA, or other professionals on behalf of the company to conduct a necessary audit or provide consultation on matters in relation to the exercise of their power, at the expense of the company.

Section 4 Rules for the Proceedings and Decision-Making Procedures of Board Meetings

Article 31

本文件為凌巨科技(股)公司專有之財產，非由書面許可，不准透露或使用本文件，亦不准複製或轉變成任何其他形式使用。  
The information contained herein is the exclusive property of GIANTPLUS TECHNOLOGY CO., LTD. and shall not be distributed, reproduced, or disclosed in whole or in part without prior written permission of GIANTPLUS TECHNOLOGY CO., LTD.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

The board of directors of GIANTPLUS shall meet at least once every quarter or convene at any time in case of emergency. To convene a board meeting, a meeting notice which specifies the purposes of the meeting shall be sent to each director and supervisor no later than 7 days before the scheduled date. Sufficient meeting materials shall also be prepared and enclosed in the meeting notice. If the meeting materials are deemed inadequate, a director may ask the unit in charge to provide more information or request a postponement of the meeting with the consent of the board of directors.

GIANTPLUS shall adopt rules of procedure for board meetings, which shall follow the Regulations Governing Procedure for Board of Directors Meetings of Public Companies with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcements, and other matters for compliance.

Article 32

Company directors shall exercise a high degree of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter.

Matters requiring the voluntary recusal of a director shall be clearly set forth in the rules of procedure for board meetings.

Article 33

When a board meeting is convened to consider any matter submitted to it pursuant to Article 14-3 of the Securities and Exchange Act, an independent director of GIANTPLUS shall attend the board meeting in person, and may not be represented by a non-independent director via proxy. When an independent director has a dissenting or qualified opinion, it shall be noted in the minutes of the board of directors meeting; if the independent director cannot attend the board meeting in person to voice his or her dissenting or qualified opinion, he or she should provide a written opinion before the board meeting unless there are justifiable reasons for failure to do so, and the opinion shall be noted in the minutes of the board of directors meeting. In any of the following circumstances, decisions made by the board of directors shall be noted in the meeting minutes, and in addition, publicly announced and filed on the MOPS before two hours of the beginning's trading hours on the first business day following the date of the Board of Directors meeting:

1. An independent director has a dissenting or qualified opinion which is on record or stated in a written statement.
2. The matter was not approved by the audit committee (if the company has set up an audit committee) but had the consent of more than two-thirds of all directors.

During a board meeting, managers from relevant departments who are not directors may, in view of the meeting agenda, sit in at the meetings, make reports on the current business conditions of the company and respond to inquiries raised by the directors. Where necessary, a CPA, legal counsel, or other professional may be invited to sit in at the meetings to assist the directors in understanding the conditions of the company for the purpose of adopting an appropriate resolution, provided that they shall leave the meeting when deliberation or voting takes place.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

Article 34

Staff personnel of GIANTPLUS attending board meetings shall collect and correctly record the meeting minutes in detail, as well as a summary, the method of resolution, and voting results of all the proposals submitted to the board meeting in accordance with relevant regulations. The minutes of the board of director meetings shall be signed by the chairperson and secretary of the meeting and sent to each director and supervisor within 20 days after the meeting. The director attendance records shall be made part of the meeting minutes, treated as important corporate records, and kept safe permanently during the life of the company.

Meeting minutes may be produced, distributed, and preserved by electronic means.

A company shall record on audio or video tape the entire proceedings of a board of directors meeting and preserve the recordings for at least 5 years, in electronic form or otherwise.

If before the end of the preservation period referred to in the preceding paragraph a lawsuit arises with respect to a resolution of a board of directors meeting, the relevant audio or video recordings shall be preserved for a further period, in which case the preceding paragraph does not apply.

Where a board of directors meeting is held via teleconference or video conference, the audio or video recordings of the meeting form a part of the meeting minutes and shall be preserved permanently.

When a resolution of the board of directors violates laws, regulations, the articles of incorporation, or resolutions adopted in the shareholders meeting, and thus causes an injury to the company, dissenting directors whose dissent can be proven by minutes or written statements will not be liable for damages.

Article 35

GIANTPLUS shall submit the following matters to its board of directors for discussion:

1. Corporate business plans.
2. Annual and semi-annual financial reports, except for semi-annual financial reports which, under relevant laws and regulations, need not be CPA audited and attested.
3. Adoption or amendment to an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and evaluation of effectiveness of an internal control system.
4. Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.
5. The offering, issuance, or private placement of any equity-type securities.
6. The performance assessment and the standard of remuneration of the managerial officers.
7. The structure and system of director's remuneration.
8. The appointment or discharge of a financial, accounting, or internal audit officer.
9. A donation to a related party or a major donation to a non-related party, however a charity donation of disaster relief for a major natural disaster may be submitted to the next board meeting for retroactive recognition.
10. Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders meeting or to be submitted to a meeting of the board of directors, or any such significant matter as may be prescribed by the competent authority.

Except for matters that must be submitted to the board of directors for discussion under the preceding paragraph, when the board of directors is in recess, it may delegate the exercise of its

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

power to others in accordance with law, regulations, or its articles of incorporation. However, the level of delegation or the content or matters to be delegated shall be clearly specified, and general authorization is not permitted.

Article 36

GIANTPLUS shall ask the appropriate corporate department or personnel to execute matters pursuant to board of directors' resolutions in a manner consistent with the planned schedule and objectives. It shall also follow up on those matters and faithfully review their implementation. The board of directors shall remain informed of the progress of implementation and receive reports in subsequent meetings to ensure the actual implementation of the board's management decisions.

Section 5 Fiduciary Duty, Duty of Care and Responsibility of Directors

Article 37

Members of the board of directors shall faithfully conduct corporate affairs and perform the duty of care of a good administrator. In conducting the affairs of the company, they shall exercise their powers with a high level of self-discipline and prudence. Unless matters are otherwise reserved by law for approval in shareholders' meetings or in the articles of incorporation, they shall ensure that all matters are handled according to the resolutions of board of directors.

It is advisable that GIANTPLUS shall formulate methods and procedures for evaluating board performance. In addition to the regular annual self-evaluation of the board and individual directors, it may also engage external professional institutions or undertake any other appropriate measures to conduct the performance evaluation. A performance assessment of the board of directors shall include the following aspects, and appropriate assessment indicators shall be developed in consideration of the Company's needs:

1. The degree of participation in the Company's operations.
2. Improvement in the quality of decision making by the board of directors.
3. The composition and structure of the board of directors.
4. The election of the directors and their continuing professional education.
5. Internal controls.

The performance assessments of board members shall include the following aspects, with appropriate adjustments made on the basis of the Company's needs:

1. Their grasp of the Company's goals and missions.
2. Their recognition of director's duties.
3. Their degree of participation in the Company's operations.
4. Their management of internal relationships and communication.
5. Their professionalism and continuing professional education.
6. Internal controls.

It is advisable that GIANTPLUS shall conduct a performance evaluation of the functional committee which includes the following aspects, and also take into account the need of the Company:

1. The degree of participation in the company's operations.
2. Recognition of the responsibilities of the functional committee.
3. Improve the decision-making quality of functional committees.
4. The composition of the functional committee and the selection of its members.
5. Internal control.

GIANTPLUS is advised to submit the results of the performance evaluation to the Board of Directors and use it as a reference for directors' remuneration and a nomination for renewal.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

Article 37-1

It is advisable that GIANTPLUS shall establish a succession plan for the management. The development and implementation of such plans shall be periodically evaluated by the Board of Directors to ensure sustainable operation.

Article 37-2

The Board of Directors shall evaluate and monitor the following aspects of the Company's direction of operation and performance in connection with intellectual properties, to ensure the Company develops an intellectual property regulatory system in accordance with the Plan-Do-Check-Act cycle:

1. Formulate intellectual property management policies, objectives, and systems that are linked with the operational strategies.
2. Develop, implement and maintain on the basis of scale and form its management systems governing the procurement, protection, maintenance and utilization of intellectual properties.
3. Identify and provide the necessary resources sufficient to ensure effective implementation and maintenance of the intellectual property management system.
4. Observe the internal and external risks and opportunities that intellectual property management may present and adopt corresponding measures.
5. Plan for and implement a continuous improvement mechanism to ensure the operation and effects of the intellectual property management regime meet the Company's expectations.

Article 38

If a resolution of the board of directors violates law, regulations or the company's articles of incorporation, then at the request of shareholders holding shares continuously for a year or an independent director to discontinue the implementation of the resolution, members of the board shall take appropriate measures or discontinue the implementation of such resolution as soon as possible.

Upon discovering a likelihood that the company would suffer material injury, members of the board of directors shall immediately report to the audit committee, an independent director member of the audit committee, or a supervisor in accordance with the foregoing paragraph.

Article 39

GIANTPLUS is advised to take out directors' liability insurance with respect to liabilities resulting from exercising their duties during their terms of occupancy so as to reduce and spread the risk of material harm to the company and shareholders arising from the wrongdoings or negligence of a director.

After GIANTPLUS took out or renewed the liability insurance for the directors, it is advised to report the insured amount, coverage, premium rate, and other major contents of the liability insurance at the next board meeting.

Article 40

Members of the board of directors are advised to participate in training courses on finance, risk management, business, commerce, accounting, law or corporate social responsibility offered by institutions designated in the Rules Governing Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies, which cover subjects relating to

本文件為凌巨科技(股)公司專有之財產，非由書面許可，不准透露或使用本文件，亦不准複製或轉變成任何其他形式使用。  
The information contained herein is the exclusive property of GIANTPLUS TECHNOLOGY CO., LTD. and shall not be distributed, reproduced, or disclosed in whole or in part without prior written permission of GIANTPLUS TECHNOLOGY CO., LTD.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

corporate governance upon becoming directors and throughout their terms of occupancy. They shall also ensure that company employees at all levels will enhance their professionalism and knowledge of the law.

#### **Chapter IV Respecting Stakeholders' Rights**

##### **Article 41**

GIANTPLUS shall maintain channels of communication with its banks, other creditors, employees, consumers, suppliers, community, or other stakeholders of the company, respect and safeguard their legal rights and interests, and designate a stakeholder section on its website. When any of a stakeholder's legal rights or interests is harmed, the company shall handle the matter in a proper manner and in good faith.

##### **Article 42**

GIANTPLUS shall provide sufficient information to banks and its other creditors to facilitate their evaluation of the operational and financial conditions of the company and its decision making process. When any of their legal rights or interest is harmed, the company shall respond with a responsible attitude and assist creditors in obtaining compensation through proper means.

##### **Article 43**

GIANTPLUS shall establish channels of communication with employees and encourage employees to communicate directly with the management, directors, or independent directors so as to reflect employees' opinions about the management, financial conditions, and material decisions of the Company concerning employee welfare.

##### **Article 44**

In developing its normal business and maximizing the shareholders' interest, GIANTPLUS shall pay attention to consumers' interests, environmental protection of the community, and public interest issues, and shall give serious regard to the Company's social responsibility.

#### **Chapter V Improving Information Transparency**

##### **Section 1 Enhancing Information Disclosure**

##### **Article 45**

GIANTPLUS shall faithfully fulfill its obligation to disclose information in accordance with the relevant laws and the related TWSE rules.

GIANTPLUS shall establish an Internet-based reporting system for public information, appoint personnel responsible for gathering and disclosing the information, and establish a spokesperson system so as to ensure the proper and timely disclosure of information about policies that might affect the decisions of shareholders and stakeholders.

##### **Article 46**

In order to enhance the accuracy and timeliness of the material information disclosed, GIANTPLUS shall appoint a spokesperson and acting spokesperson(s) who understand thoroughly the company's financial and business conditions and who are capable of coordinating among departments for gathering relevant information and representing the company in making statements independently.

GIANTPLUS shall appoint one or more acting spokespersons who shall represent the Company. When the spokesperson cannot perform his/her duties, any of the acting spokespersons shall be

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

able to speak publicly on behalf of the spokesperson, provided that the order of authority is established to avoid any confusion.

In order to implement the spokesperson system, GIANTPLUS shall unify the process of making external statements. It shall require the management and employees to maintain the confidentiality of financial and operational secrets and prohibit their disclosure of any such information at will.

The company shall disclose the relevant information immediately whenever there is any change to the position of a spokesperson or acting spokesperson.

**Article 47**

In order to keep shareholders and stakeholders fully informed, GIANTPLUS is advised to utilize the convenience of the Internet and set up a website containing the information regarding the Company's finances, operations, and corporate governance. GIANTPLUS also shall be furnish the financial, corporate governance, and other relevant information in English. To avoid misleading information, the aforesaid website shall be maintained by specified personnel, and the recorded information shall be accurate, detailed and updated on a timely basis.

**Article 48**

GIANTPLUS shall hold an investor conference in compliance with the regulations of the TWSE and shall keep an audio or video record of the meeting. The financial and business information disclosed in the investor conference shall be disclosed on the Market Observation Post System and provided for inquiry through the website established by the company, or through other channels, in accordance with the TWSE rules.

**Section 2 Disclosure of Information on Corporate Governance**

**Article 49**

GIANTPLUS' website shall create and maintain a dedicated section to disclose and update the corporate governance-related information, which will continuously update:

1. Board of Directors: resumes, powers and responsibilities of board members, diversity policy, and board member implementation.
2. Functional committees: including the members' resumes and responsibilities for each functional committee.
3. Corporate governance-related regulations: including the Articles of Incorporation, the Rules of Procedure of the Board of Directors and the Organizational Rules of the Functional Committees.
4. Important information related to corporate governance: including information on establishing a corporate governance officer.

**Chapter VI Supplementary Provisions**

**Article 50**

GIANTPLUS shall at all times monitor domestic and international developments in corporate governance as a basis for review and improvement of the Company's own corporate governance mechanisms, so as to enhance their effectiveness.

**Article 51**

The Principle shall be implemented after obtaining approval by the board of directors; the same shall apply to amendments.

凌巨科技股份有限公司  
GIANTPLUS TECHNOLOGY CO., LTD.

Article 52

The Principles were enacted on December 25, 2014.

The Principles were first amended on March 27, 2017.

The Principles were second amended on March 23, 2021.

The Principles were third amended on March 17, 2022.

The Principles were fourth amended on March 14, 2024.