

Cosmo Electronics Corporation  
2024 Special Shareholders' Meeting  
Meeting Handbook

MEETING TIME: November 8, 2024

Notice to readers

This English version handbook is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

## Contents

I. Meeting Procedures.....	1
II. Meeting Agenda... ..	2
1. Election Matters.....	3
2. Other Business and Special Motions.....	3
III. Attachment	
1. List of indenpent director candidates and related information.....	4
IV. Appendix	
1. Rules of Procedure for Shareholders' Meeting .....	5
2. Articles of Incorporation... ..	11
3. Procedures for Election of Directors.....	14
4. Shareholding of Directors... ..	15

**Cosmo Electronics Corporation**  
**Procedure for the 2024 Annual Meeting of Shareholders**

I. Total shares represented by shareholders present in person

II. Call the Meeting to Order

III. Chairperson Remarks

IV. Elections

V. Other Business and Special Motions

VI. Adjournment

Cosmo Electronics Corporation  
2024 Special Shareholders' Meeting  
Meeting Agenda

Type of Meeting : Physical Meeting

Time : 10:00 a.m., November 8, 2024

Place : Conference Room B2, No. 716, Zhongzheng Road, Zhonghe District, New Taipei City  
235, Taiwan

I. Chairperson Remarks

II. Elections

(1) By-election of independent directors.

III. Other Business and Special Motions

IV. Adjournment

## Elections

### Elections No.1

By-election of independent directors. (Proposed by the Board of Directors)

#### Explanation:

1. The company's independent directors all resigned on September 30, 2024 due to personal reasons. Therefore, the by-election of three independent directors was carried out in accordance with Article 14-2 of the Securities and Exchange Act. The election of independent directors will follow the candidate nomination system, with the shareholders' meeting would elect the independent directors from the list of candidates. The newly elected independent directors will assume office upon election, from November 8, 2024 to June 25, 2027
2. Attached is a list of director candidates nominated by the Board of Directors, along with relevant information. Please refer to Attachment 1 (page 4).
3. This election is hereby proposed and will be conducted in accordance with the Company's election for directors procedures. Please refer to Appendix 3 (page 14).

#### Election results :

## Other Business and Special Motions

## Adjournment

# Attachment 1

## COSMO ELECTRONICS CORPORATION

### List of independent director candidates and related information

Title	Name of Candidate	Number of Shares Held (Unit: Shares)	Education	Experience	Current position	Whether or not he has served as an independent director for three consecutive terms/ Reasons for continuing to nominate a person who has served as an independent director for three consecutive terms
Independent director	Jhong, Yu-Ru	0	Ph.D. in Department of Mathematics, NCKU	CPA of Chaoyang Accounting Firm	CPA of Chaoyang Accounting Firm	NO
Independent director	Jhu, Rong-Chen	0	Department of Law, National Chung Cheng University  Department of Sociology, NTU	Executive supervisor of Taiwan Coalition Against Violence	Managing attorney of Jhu, Rong-Chen Law Firm	NO
Independent director	Cai, Wun-Ling	0	Department of Finance and Economic Law, FJCU  College of Law, NTU	Junior Partner attorney of Guo Ju Law Firm	Partner attorney of Guo Ju Law Firm	NO

## Appendix 1

### Cosmo Electronics Corporation Rules and Procedures of the Shareholders' Meeting

Article 1: To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders' meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2: Shareholders and their proxies (collectively, "shareholders") shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. Solicitors soliciting proxy forms shall also bring identification documents for verification.

Article 3: Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.

Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. If, however, this Corporation has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also 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 also be displayed at this Corporation and the professional shareholder services agent designated thereby.

This Corporation shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual

meeting platform.

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.

Election or dismissal of directors or supervisors, 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, 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 extraordinary motion.

Where re-election of all directors and supervisors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from 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 only to 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. Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

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

Prior to the date for issuance of notice of a shareholders meeting, this Corporation 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 4: For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation 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 this Corporation before five 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 proxy form has been delivered to this Corporation, 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 this Corporation before 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. If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation 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: The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may 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 place and time of the meeting.

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting. Article 6: This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "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 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 attend the shareholders meeting in person. Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation 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.

This Corporation 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. This Corporation 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 supervisors, pre-printed ballots shall also be

furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

In the event of a virtual shareholders meeting, this Corporation 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.

Article 6-1: To convene a virtual shareholders meeting, this Corporation shall include the following particulars in the shareholders meeting notice:

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

2.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:

2-1.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.

2-2.Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.

2-3.In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. 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, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

2-4.Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

3.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.

Article 7: If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair,

or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

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

The recorded materials of 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 recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, 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 this Corporation 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, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9: 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.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares

represented by 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, this Corporation 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 Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6.

When, prior to 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 10: 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 (including extraordinary 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 shareholders 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 prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), 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 11: Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

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

When a juristic 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.

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 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 the questions be disclosed to the public at the virtual meeting platform.

**Article 12:** 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 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 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 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 13:** 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 Article 179, paragraph 2 of the Company Act.

When this Corporation holds a shareholder 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 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 this Corporation 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 this Corporation before two 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 this Corporation, by the same means by which the voting rights were exercised, before two 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.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a 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 passed, 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 this Corporation.

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 this Corporation 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.

When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the 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 14:** The election of directors or supervisors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected, and 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 15:** 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 chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

This Corporation may distribute the meeting minutes of 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 chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of this Corporation.

Where 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 start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online 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-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online

**Article 16:** On the day of a shareholders meeting, this Corporation 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, this Corporation 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 this Corporation'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 constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

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

The chair 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."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18: 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.

If the meeting venue 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 venue.

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

Article 19: In the event of a virtual shareholders meeting, this Corporation 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.

Article 20: When this Corporation 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 21: In the event of a virtual shareholders meeting, this Corporation 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 communication technical issues.

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 second 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 second 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 supervisors.

When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in 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 shareholder meeting, then the shareholders meeting shall continue, and not 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 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 second paragraph, this Corporation 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, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22: When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.

Article 23: 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 24: These Rules were firstly established on April 20, 1998.

The second amendment was made on June 28, 2002.

The third amendment was made on June 15, 2004.

The fourth amendment was made on June 18, 2020.

The fifth amendment was made on July 20, 2021.

The sixth amendment was made on June 24, 2022

## Appendix 2

# Cosmo Electronics Corporation Corporate Governance Best Practice Principles

### Chapter 1 General Principles

Article 1 : The name of company shall Cosmo Electronics Corporation (the “Company”). The Company is duly organized in accordance with the Company Act of Taiwan.

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

- (1) CB01990 Other Machinery Manufacturing
- (2) CC01010 Manufacture of Power Generation, Transmission and Distribution Machinery
- (3) CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
- (4) CC01060 Wired Communication Mechanical Equipment Manufacturing
- (5) CC01080 Electronic Parts and Components Manufacturing.
- (6) E601020 Electric Appliance Installation
- (7) E603050 Automatic Control Equipment Engineering
- (8) F401010 International Trade
- (9) E604010 Machinery Installation
- (10) CC01040 Lighting Equipment Manufacturing
- (11) E601010 Electric Appliance Construction
- (12) E603090 Lighting Equipments Construction
- (13) IG03010 Energy Technical Services
- (14) All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3 : The Company is headquartered in New Taipei City. If required, the Company may establish factories or branches in Taiwan or overseas by board of Directors resolution.

Article 4 : The Company may act as a guarantor of another party if required for its business purposes.

### Chapter II Shares

Article 5 : The registered share capital of the Company shall be two hundred billion New Taiwan Dollars (NT\$ 2,000,000,000), divided into two billion million (200,000,000) shares at a par value of exactly ten New Taiwan Dollars (NT\$ 10) per share. Thirty thousand NT dollars of the aforementioned capital will be reserved for the issuance of employee stock option certificates to exercise the subscription, and the board of directors is authorized to issue them in installments as needed.

When the company issues new shares, employees who subscribe to shares will be issued to restrict employees' rights. The objects of the new shares may include employees of affiliated companies who meet certain conditions.

Article 6 : The total amount of the Company's investment in other companies for business purposes shall not be limited by the provisions of Article 13 of the Company Act.

Article 7 : The Company's shares shall be registered, bear the signatures or personal seals of the Director representing the Company, and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws. The Company may issue shares without certificates which shall be registered with a central securities depository. The company's share affairs are handled in accordance with the Company Law and the "Guidelines for the Handling of Share Affairs of Publicly Offered Companies".

Article 8 : Registration for the transfer of shares shall not be done within sixty days preceding the date of a shareholders' annual general meeting, thirty days preceding the date of a shareholders' special meeting or five days preceding the designated reference date for the distribution of dividends, bonus or other interests.

### Chapter III Shareholders' Meeting

Article 9 : There are two types of shareholders' meeting: annual general meeting of shareholders and special meeting of shareholders. The annual general meeting of shareholders shall be convened at least once a year within six months after the end of every fiscal year. Except as otherwise provided for by the Company Act, special meetings of shareholders shall be convened as necessary by the board of Directors.

Article 9-1 : When the shareholders' meeting is held, it may be held by video conference or other methods announced by the MOEA.

Article 10 : When the Company convenes shareholders' meetings, the shareholders may exercise their voting rights in writing or by way of electronic transmission. A shareholder who is unable to attend the shareholders' meeting may appoint another person to attend as his/her/its proxy in accordance with Article 177 of the Company Act by using the proxy form provided by the Company to set forth the scope of authorization. Except as otherwise prescribed by the Company Act, the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies as promulgated by the regulatory authority shall apply to attendance by proxy.

Article 11 : Except as otherwise prescribed by laws, each share of the Company is entitled to one vote.

Article 12 : Except as otherwise required by the Company Act, a proposal shall be adopted with the approval of more than half of the votes of the shareholders present at the shareholders' meeting attended by shareholders representing more than half of the total issued and outstanding shares of the Company.

### Chapter IV Directors and Board of Directors

Article 13 : The Company shall have five to nine Directors. The board of Directors shall be elected from a list of nominated candidates at the shareholders' meeting for a term of three years. Re-elected Directors may serve consecutive terms. The shareholding ratio of all Directors collectively shall be subject to rules provided by the securities regulatory authority.

In accordance with Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee, which shall consist of all independent directors and shall not be less than three in number. The Audit Committee and its members are responsible for carrying out the duties and responsibilities of the supervisors under the Company Law, the Securities and Exchange Act and other relevant laws and regulations.

Article 13-1 : In accordance with Article 14-2 of the Securities and Exchange Act, the Company shall have no less than two independent directors and no less than one-fifth of the total number of directorships in the preceding Article. The professional qualifications, shareholdings, restrictions on concurrent employment, nomination and election of independent directors and other matters to be complied with shall be in accordance with the Company Law and the relevant regulations of the competent securities authorities.

Article 14 : The board of Directors shall consist of Directors. The chairman of the board shall be elected from and among the Directors by the approval of more than half of the Directors present at a meeting attended by at least two thirds of the Directors holding office. The chairman of the board shall have the authority to represent the Company.

Article 14-1 : If a Director is unable to attend a meeting for any reason, such Director may appoint another Director as his or her proxy by using a letter of appointment setting forth the scope of authorization with respect to each subject to be discussed at the meeting. A Director may only be appointed as proxy by one other Director.

Article 14-2 : In calling a board of Directors' meeting, a notice setting forth the item(s) to be discussed at the meeting shall be given to each Director at least seven days prior to the scheduled meeting date, unless in the event of emergency, Directors' meeting may be convened at any time. Conventions of meetings under the preceding paragraph may be done in writing or by facsimile or electronically.

Article 15 : If the chairman of the board of directors is absent from work or is unable to exercise his or her duties for any reason, his or her proxy shall be governed by Article 208 of the Company Act.

Article 16 : The compensation of all directors is authorized to be determined by the board of directors in accordance with the usual standards of the industry.

#### Chapter V Officers

Article 17 : The Company may have a president whose appointment, dismissal and compensation shall be resolved by the Board of Directors.

#### Chapter VI Accounting

Article 18 : After each fiscal year, the board of Directors shall prepare the following reports and submit the reports to the annual general shareholders' meeting for ratification in accordance with the legally mandated procedures: (1) Business report. (2) Financial statement. (3) Proposal for Distribution of profits or Deficit Compensation.

Article 19 : If the Company makes a profit for the year, the Company shall set aside 5% to 12% for employee compensation and not more than 3% for directors' compensation, provided that the Company shall first set aside an amount to cover the accumulated losses. The above-mentioned profit for the year refers to the pre-tax net income for the year before the distribution of employee compensation and directors' compensation. Employee compensation may be in the form of stock or cash and may be paid to employees of affiliated companies who meet certain criteria.

#### Chapter VII Miscellaneous

Article 20 : The Company shall set aside 10% of the Company's annual net income, if any, as legal reserve, except when the legal reserve has reached the amount of paid-in capital, in addition to paying taxes and making up for prior years' deficits. If there is any unappropriated earnings for the year, the Board of Directors shall prepare a proposal for distribution of earnings and submit it to the shareholders for resolution. The Company's dividend policy will take into account the Company's environment and growth stage, future capital requirements and long-term financial planning, and the Board of Directors will prepare a proposal for the distribution of earnings and submit it to the shareholders' meeting for approval. Since the Company is in a stage of growth and needs to continue to invest capital due to the rapid changes in the industry trend and development, the Company will allocate 15% or more of the distributable earnings as dividends to shareholders, depending on the Company's working capital position and considering the shareholders' demand for cash inflows, provided that if the distributable earnings are less than 20% of the paid-in capital, they may not be distributed. Cash dividends may not be less than 10% of the total dividends paid for the year, but if the amount of cash dividends is less than \$0.1 per share, the dividends may be paid entirely in stock instead.

Article 21 : Matters not addressed in these Articles of Incorporation shall be governed by the Company Act.

Article 22 : These Articles of Incorporation are adopted on March 31, 1981.

The 1<sup>th</sup> amendment was made on May 13, 1981. The 2<sup>th</sup> amendment was made on January 17, 1987. The 3<sup>th</sup> amendment was made on October 30, 1990. The 4<sup>th</sup> amendment was made on August 20, 1993. The 5<sup>th</sup> amendment was made on November 1, 1993. The 6<sup>th</sup> amendment was made on November 1, 1994. The 7<sup>th</sup> amendment was made on February 15, 1995. The 8<sup>th</sup> amendment was made on August 1, 1995.

The 9<sup>th</sup> amendment was made on September 10, 1996

The 10<sup>th</sup> amendment was made on July 5, 1997.

The 11<sup>th</sup> amendment was made on October 18, 1997.

The 12<sup>th</sup> amendment was made on June 17, 1998.

The 13<sup>th</sup> amendment was made on April 26, 1999.

The 14<sup>th</sup> amendment was made on April 6, 2000.

The 15<sup>th</sup> amendment was made on June 15, 2001.

The 16<sup>th</sup> amendment was made on June 28, 2002.

The 17<sup>th</sup> amendment was made on June 19, 2003.

The 18<sup>th</sup> amendment was made on June 15, 2004.  
The 19<sup>th</sup> amendment was made on September 12, 2006.  
The 20<sup>th</sup> amendment was made on June 21, 2007.  
The 21<sup>th</sup> amendment was made on June 25, 2010.  
The 22<sup>th</sup> amendment was made on June 28, 2011.  
The 23<sup>th</sup> amendment was made on June 27, 2012.  
The 24<sup>th</sup> amendment was made on June 6, 2014.  
The 25<sup>th</sup> amendment was made on June 23 2015.  
The 26<sup>th</sup> amendment was made on June 22, 2016.  
The 27<sup>th</sup> amendment was made on June 18, 2019.  
The 28<sup>th</sup> amendment was made on June 18, 2020.  
The 29<sup>th</sup> amendment was made on July 20, 2021.  
The 30<sup>th</sup> amendment was made on June 24, 2022.

## Appendix 3

### Cosmo Electronics Corporation Procedures for Election of Directors

1. Elections of directors of the Company shall be conducted in accordance with these Procedures.
2. The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.
3. The number of directors will be as specified in this Corporation's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes.
4. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.
5. The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.
6. When the election begins, the chair shall appoint a number of persons to perform the respective duties of vote monitoring and counting personnel.
7. A ballot is invalid under any of the following circumstances:
  - (1) The ballot was not prepared by a person with the right to convene.
  - (2) A blank ballot is placed in the ballot box.
  - (3) The writing is unclear and indecipherable or has been altered.
  - (4) The candidate whose name is entered in the ballot does not conform to the director candidate list.
  - (5) Other words or marks are entered in addition to the number of voting rights allotted.
  - (6) Two (including) or more names of candidates are written on the same ballot.
8. The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation shall be announced by the chair or the person appointed by the chair on the site.
9. The election shall be ineffective if it does not comply with the provisions of Article 26-3(3) & (4) of the Securities and Exchange Act.
10. Any matters not provided for in these Procedures shall be conducted in accordance with the Company Act and relevant regulations.
11. These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.
12. These Procedures were firstly established on April 23, 1998.  
The second amendment was made on June 28, 2002.  
The third amendment was made on June 6, 2014.  
The fourth amendment was made on June 23, 2021.



## Appendix 4

### Cosmo Electronics Corporation Shareholding of Directors and Supervisors

Book closure date: April 28, 2024

Title	Name	Date Elected	Shareholding when elected		Current Shareholding		
			shares	Percentage of Current Issue %	Type	shares	Percentage of Current Issue %
Chairman	Bank SinoPac as Custodian for Fine Asia Int'l Ltd. Investment Account Representative: Hsieh Shu-chuan	July 20, 2021	1,075,217	0.69%	common stock	1,174,709	0.69%
Director	Bank SinoPac as Custodian for Fine Asia Int'l Ltd. Investment Account Representative: Liu Chin-mu						
Director	DIGICROWN TECHNOLOGIES LTD Representative:Chao Chia-chi	July 20, 2021	14,566,775	9.32%	common stock	15,914,684	9.28%
Director	DIGICROWN TECHNOLOGIES LTD Representative:Ho Wei-Chuan						
Director	DIGICROWN TECHNOLOGIES LTD Representative:Hung Yu-han						
Independent director	Wu Yong-fu	July 20, 2021	0	0.00%	common stock	0	0.00%
Independent director	Xu Bo-yu	July 20, 2021	0	0.00%	common stock	0	0.00%
Independent director	Li Dan	July 20, 2021	0	0.00%	common stock	0	0.00%
Total shares hold by the Board of Directors			15,641,992	10.01%	common stock	17,089,393	9.97%

Note 1: In accordance with Article 2 of the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies” the total number of shares of registered stock to be held by all directors of the Company shall not be less than 10,287,521 shares in issue.

Note 2: The term of office of directors is three years, and the term of office is from July 20, 2021 to July 19, 2024.