DELPHA CONSTRUCTION CO., LTD.

Rules of Procedure of the Board of Directors

Article 1. Basis for Adoption

These Rules are adopted in accordance with Article 2 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" to establish a sound governance framework for the Board of Directors, strengthen supervisory functions, and enhance managerial effectiveness.

Article 2. Scope of the Rules

These Rules govern the main content, procedures, minutes, disclosures, and other compliance matters related to the meetings of the Board of Directors.

Article 3. Convocation and Notice of Meetings

The Board of Directors shall meet at least once every quarter. The meeting notice shall state the purpose of the meeting and be delivered to each director at least seven days in advance. In the case of emergencies, meetings may be convened at any time.

Meeting notices may be delivered electronically with the recipient's consent.

Matters listed in Paragraph 1 of Article 12 must be included in the meeting notice and may not be raised by extempore motion.

Article 4. Meeting Notices and Materials

The Secretariat is designated as the administrative unit responsible for Board meeting affairs. It should prepare the meeting agenda and provide sufficient materials concurrently with the meeting notice.

If any director deems the materials insufficient, they may request supplementation. Barring exceptional circumstances, the administrative unit shall provide the requested information within five business days. Where materials remain insufficient, the Board may resolve to postpone discussion.

Article 4-1. Standard Procedure for Handling Director Requests

Directors shall be provided with appropriate and timely information in a format and of a quality sufficient to support decision-making and the discharge of their duties. The Corporate

Governance Officer shall handle director requests and respond within 15 business days in accordance with the principle of prompt and effective assistance.

Article 5. Sign-in Sheet and Proxy Attendance

A sign-in sheet shall be made available for directors and attendees to sign. Directors shall attend in person. If unable to do so, they may authorize another director as proxy in accordance with the Articles of Incorporation. Attendance via video conferencing is deemed in-person attendance.

A written proxy must be issued for each meeting, stating the scope of authorization. A director may only serve as a proxy for one other director.

Article 6. Venue and Timing of Meetings

Meetings shall be held at the Company's location during office hours or at a venue and time suitable for directors' attendance.

Article 7. Convener and Acting Chairperson

The Chairperson shall convene and preside over Board meetings. The first meeting of each term shall be convened by the director receiving the most votes at the shareholders' meeting and chaired by such director. If multiple directors are eligible, they shall mutually select a chairperson.

Where a meeting is convened pursuant to Article 203(4) or Article 203-1(3) of the Company Act by a majority of directors, the attending directors shall elect a chairperson from among themselves.

If the Chairperson is on leave or unable to perform duties, a proxy shall be designated. If none is designated, the directors shall elect one among themselves.

Article 8. Reference Materials, Attendees, and Meeting Commencement

Relevant materials shall be available for review during meetings. Depending on the agenda, relevant department or subsidiary personnel may be invited to attend. Accountants, legal counsel, or other professionals may also be invited but must leave during discussions and voting.

The meeting shall commence when the scheduled time arrives and more than half of all directors are present. If a quorum is not reached, the chair may postpone the meeting up to two times on the same day. If a quorum is still not reached, the meeting shall be reconvened under Article 3.

The term "all directors" refers to those currently in office.

Article 9. Recording of Proceedings

Board meetings shall be fully recorded or videotaped and retained for at least five years, including in electronic format. If litigation arises before the retention period expires, recordings shall be preserved until the conclusion of the case.

For video conferences, audio and video records shall form part of the meeting documentation and be retained throughout the Company's existence.

Article 10. Agenda Items

Regular Board meetings shall include at least the following:

1. Reports: (1) Minutes and follow-up from the previous meeting (2) Major financial and business updates (3) Internal audit report (4) Other important updates
2. Discussions: (1) Unresolved items from prior meetings (2) Scheduled items for current meeting
3. Extempore motions

Article 11. Discussion Procedures

Board meetings shall proceed according to the meeting agenda unless a majority of the attending director's consents to adjustments. The chair may not adjourn the meeting without such consent.

If attendance falls below a majority during the meeting, a director may propose suspension. In such cases, Article 8, Paragraph 5 shall apply.

If the chair is unable to preside or adjourns without consent, the acting chair shall be selected in accordance with Article 7, Paragraph 3.

Article 12. Matters Requiring Board Resolution

The following matters shall be submitted to the Board for resolution:

1. Business plan
2. Annual financial reports and second-quarter financial reports audited by a CPA
3. Adoption or amendment of internal control system and effectiveness assessments
4. Adoption or amendment of procedures for major financial/business acts
5. Public offerings, issuances, or private placements of equity-related securities
6. Election or dismissal of Chairperson (where no managing directors exist)
7. Appointment or dismissal of financial, accounting, or internal audit heads
8. Donations to related parties or major donations to non-related parties (excluding emergency relief donations due to disasters, which shall be ratified in the next meeting)

9. Matters involving directors' own interests
10. Major asset or derivative transactions
11. Major loans, endorsements, or guarantees
12. Appointment, dismissal, or remuneration of CPAs
13. Other matters subject to board or shareholder resolution by law or regulation

A "related party" refers to one defined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

A "major donation" means any donation over NT$100 million or exceeding 1% of operating revenue or 5% of paid-in capital, based on the latest CPA-audited report. The one-year period is retroactive from the current meeting date. Donations already resolved are excluded.

Matters in Items 10 and 11 refer to transactions requiring board approval under the Company's operating procedures.

At least one independent director shall attend the meeting in person. For resolutions listed in Paragraph 1, all independent directors shall attend in person or by proxy through another independent director. Objections or reservations shall be recorded. If unable to attend, written comments must be submitted in advance.

Article 13. Voting – Part I

When the chair deems discussion complete, they may call a vote. If no objections arise, the proposal is deemed approved. If objections are raised, a vote shall be taken.

Directors prohibited from voting under Article 15, Paragraph 1 are excluded from the count.

Voting methods include:

1. Show of hands or voting device
2. Roll call
3. Secret ballot
4. Other method designated by the Company

If any director objects, the method shall be determined by majority vote.

Article 14. Voting – Part II; Vote Counting

Unless otherwise provided by law, resolutions require a majority attendance and majority approval among those present, excluding disqualified voters.

If a proposal includes alternatives, the chair shall determine the voting order. If one proposal passes, the others are deemed rejected.

Where necessary, the chair shall appoint counters and scrutineers. Scrutineers must be directors. Results shall be announced and recorded immediately.

Article 15. Conflict of Interest

Any director with a personal or representational interest in a matter shall disclose such interest. If the matter may harm the Company, the director shall not participate in discussion or voting and must recuse themselves. They may not serve as proxies for other directors.

Spouses, second-degree relatives, or controlled affiliates of a director with interests in the matter shall be deemed the same as the director.

Board resolutions involving such directors shall comply with Article 206(4) of the Company Act, mutatis mutandis to Article 180(2).

Article 16. Minutes and Records

Meeting minutes shall include:

1. Session and date, time, and venue
2. Chairperson's name
3. Director attendance (present, excused, absent)
4. Names and titles of attendees
5. Name of the minute-taker
6. Reports presented
7. Discussion outcomes, vote results, summaries of remarks, names of conflicted directors and reasons for recusal or non-recusal, and independent directors' written comments
8. Extempore motions: proposer, vote result, comments, conflicts and recusal disclosures
9. Other required matters

If any of the following occur, they shall also be disclosed through the designated public information platform within two days of the meeting:

1. Independent director's objections or reservations with written or recorded statements
2. Matters not approved by the Audit Committee but passed by two-thirds of all directors

The sign-in sheet is part of the official records and shall be preserved during the Company's existence.

Minutes must be signed or sealed by the chair and minute-taker, distributed within 20 days, and properly archived. Electronic distribution is permitted.

Article 17.

These Rules shall take effect upon approval by the Board. Amendments shall follow the same procedure.

Article 18.

Initial adoption: December 28, 2006

Effective date: January 1, 2007

First amendment: March 26, 2008

Second amendment: March 18, 2009

Third amendment: March 10, 2010

Fourth amendment: December 28, 2012

Fifth amendment: March 18, 2014

Sixth amendment: March 23, 2018

Seventh amendment: May 10, 2019

Eighth amendment: November 11, 2020

Ninth amendment: November 11, 2021

Tenth amendment: March 29, 2024