DELPHA CONSTRUCTION CO., LTD.

Rules on the Scope of Duties of Independent Directors

Chapter 1 – General Provisions

Article 1.

These Rules are enacted to establish sound corporate governance and an independent director system for the Company, thereby enabling independent directors to perform their functions with respect to the Board of Directors and the Company's operations. These Rules are adopted pursuant to applicable laws and Rules issued by the competent authority, the Company's "Corporate Governance Best Practice Principles," the "Rules Governing Policy and Procedure Control," and the "Implementation Guidelines for Policy and Procedure Control." All matters concerning the duties of independent directors shall be governed by these Rules unless otherwise provided by laws or the Articles of Incorporation.

Chapter 2 – Authorities and Duties of Independent Directors

Article 2.

At least one independent director shall attend each meeting of the Board of Directors in person. For the following matters requiring Board resolutions, all independent directors shall attend the meeting. If any independent director is unable to attend in person, another independent director shall act as proxy. If an independent director expresses dissenting or reserved opinions, such opinions shall be recorded in the meeting minutes. If the independent director cannot attend in person to express such opinions, a written opinion shall be submitted in advance and recorded in the meeting minutes, unless with just cause:

1. The Company's business plan.
2. Annual financial reports signed or sealed by the chairperson, managerial officers, and accounting officer, and second-quarter financial reports audited and attested by a CPA.
3. Adoption or amendment of the internal control system and the assessment of its effectiveness, pursuant to Article 14-1 of the Securities and Exchange Act.
4. Adoption or amendment of procedures for material financial or business transactions, including the acquisition or disposal of assets, derivatives trading, loans to others, endorsements, or guarantees, pursuant to Article 36-1 of the Securities and Exchange Act.

5. Matters involving directors' personal interests.
6. Material assets or derivatives transactions.
7. Significant loans, endorsements, or guarantees.
8. Public offering, issuance, or private placement of equity-type securities.
9. Appointment, dismissal, or remuneration of the certified public accountant.
10. Appointment or dismissal of chief officers of finance, accounting, or internal audit.
11. Donations to related parties or material donations to non-related parties. However, donations made for emergency relief due to major natural disasters with a charitable nature may be ratified at the next Board meeting.
12. Other matters required by law, the Articles of Incorporation, or as designated by the competent authority to be submitted to the shareholders' meeting or resolved by the Board of Directors.

The term "related party" in Item 11 refers to related parties as defined in the "Rules Governing the Preparation of Financial Reports by Securities Issuers." The term "material donation to non-related parties" refers to any single donation or cumulative donations to the same recipient within one year amounting to NT$100 million or more, or reaching 1% of the net operating revenue or 5% of the paid-in capital as stated in the most recent CPA-certified financial report. The term "within one year" shall be calculated retrospectively from the date of the current Board meeting. Donations already approved by prior Board resolutions are excluded from the calculation.

Article 3.

The Company shall obtain liability insurance for all independent directors during their term of office to cover liabilities incurred in the performance of their duties according to law.

The Company shall report the insured amount, coverage, and premium rates of the liability insurance to the most recent meeting of the Board of Directors upon procurement or renewal.

Article 4.

The remuneration of independent directors shall be determined by the Board of Directors in accordance with the Remuneration Committee Charter and may be reasonably set apart from that of non-independent directors. Such remuneration may be determined through statutory procedures to be paid as a fixed monthly amount and shall not be subject to the Company's profit distribution.

Article 5.

Independent directors shall undertake continuing education, including participation in necessary and relevant training programs.

Article 6.

The Company shall not obstruct, refuse, or circumvent the execution of duties by independent directors. When necessary, an independent director may request the Board to designate relevant personnel or retain external experts for assistance. All necessary expenses shall be paid by the Company.

Chapter 3 – Supplementary Provisions

Article 7.

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

Article 8.

These Rules were initially adopted on March 9, 2017.
The first amendment was made on March 23, 2018.
The second amendment was made on May 8, 2020.
The third amendment was made on November 11, 2020.

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