

VSO ELECTRONICS CO., LTD.

Independent Director Scope of Duties Rules

(This English translation is prepared in accordance with the Chinese version and is for reference purposes only. If there are any inconsistencies between the Chinese version and this translation, the Chinese version shall prevail.)

Article 1 (Basis for These Rules)

These rules are established to ensure sound corporate governance and an effective system of independent directors in the company, enabling independent directors to contribute meaningfully to the board and company operations. This document is based on the provisions of Article 26, Paragraph 1 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Article 2 (Applicability of These Rules)

Matters related to the duties of independent directors shall comply with these rules, except as otherwise specified by law or the company's Articles of Association.

Article 3 (Definitions)

In these rules, "related parties" refer to parties as defined in the Standards for the Preparation of Financial Reports by Securities Issuers. Major donations to non-related parties refer to any donation amounting to NT\$100 million or more, or exceeding 1% of the net operating revenue or 5% of the paid-in capital as per the most recent CPA-audited financial report.

The term "within one year" is calculated retrospectively from the date of the current board meeting, excluding any amounts previously approved by the board.

Article 4 (Responsibilities)

At least one independent director must attend each board meeting in person. For the following matters requiring board resolution, all independent directors must be present; if they are unable to attend in person, they should appoint another independent director as their proxy. If independent directors have dissenting or reserved opinions, these should be recorded in the board meeting minutes. If an independent director cannot attend to express a dissenting or reserved opinion, they should provide a written opinion in advance, except for valid reasons:

1. The company's operational plan.
2. Annual financial reports signed or stamped by the chairman, manager, and accounting officer, and CPA-reviewed second-quarter financial reports.
3. Establishment or revision of internal control systems, and assessment of the effectiveness of internal controls as per Article 14-1 of the Securities and Exchange Act.

4. Establishment or revision of asset acquisition or disposal procedures, derivative transaction procedures, lending of funds, endorsements, or guarantees per Article 36-1 of the Securities and Exchange Act.
5. Matters involving directors or supervisors with personal interests.
6. Major asset or derivative transactions.
7. Major fund loans, endorsements, or guarantees.
8. Public issuance, private placement, or offerings of equity securities.
9. Appointment, dismissal, or compensation of certifying CPAs.
10. Appointment or dismissal of financial, accounting, or internal audit officers.
11. Donations to related parties or major donations to non-related parties. Public welfare donations for major natural disasters may be approved at the next board meeting.
12. Other matters required by law, the Articles of Association, or as stipulated by regulatory authorities.

Article 5 (Liability Insurance)

The company shall procure liability insurance for independent directors during their term, covering compensation responsibilities incurred from performing their duties. After obtaining or renewing liability insurance for independent directors, the company shall report the insured amount, coverage, and premium rates at the next board meeting.

Article 6 (Remuneration)

The remuneration for independent directors shall be determined by the company's Articles of Association or resolutions of the shareholders' meeting. Reasonable remuneration may be set that differs from other directors. Independent directors' remuneration may also be set as a fixed monthly amount through statutory procedures and will not participate in company profit distribution.

Article 7 (Ongoing Education)

Independent directors of the company should pursue continuous education, including necessary relevant training courses.

Article 8 (Audio or Video Recording as Proof for Shareholders' Meetings)

The company or other board members shall not obstruct, refuse, or evade the execution of independent

directors' duties. If deemed necessary, independent directors may request the board to assign relevant personnel or hire experts independently for assistance.

The company shall bear the costs of hiring experts and other necessary expenses incurred by independent directors in carrying out their duties.

Article 9 (Implementation and Amendments)

These rules shall be effective upon approval by the board of directors, with amendments subject to the same process.