

Rules Governing Financial and Business Matters

between OUCC (the “Company”) and its Related Parties

Formulated by the Board of Directors on Nov. 9, 2023

- Article 1 To ensure sound financial and business interactions between the Company and its related-parties and to prevent non arm's-length transactions and improper channeling of interests with respect to the purchase and sale of goods, the acquisition and disposal of assets, the provision of endorsements and guarantees, and loans of funds between the Company and its related parties, these Rules are adopted pursuant to Article 17 of the Corporate Governance Best-Practice Principles for the Listed Companies.
- Article 2 Except as otherwise provided by law and regulation or by the Articles of Incorporation, financial and business matters between the Company and its related parties shall be handled in accordance with the provisions of these Rules.
- Article 3 The “related parties” referred herein shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- The "affiliated associate" as used herein means an enterprise that, in accordance with Article 369-1 of the Company Act, exists independently and has either of the following relationships with the Company:
1. A relationship of control or subordination.
 2. A relationship of mutual investment. In determining whether a relationship of control or subordination under the preceding subparagraph exists, the substance of the relationship shall be considered in addition to the legal form.
- Article 4 This Company shall establish an effective internal control system for transactions with related parties (including affiliated associates) in

regard to its overall operational activities, and shall continue to review the system in order to adapt to changes in the internal and external environment and ensure that the system's design and operation remain effective.

This Corporation shall ensure that any subsidiary develops an effective internal control system, taking into account the laws and regulations of the jurisdiction in which the subsidiary is located and the nature of its operations. For any related party that is not a public company, the Company shall still, in consideration of the degree of influence it has on this Company's business and finances, require that it develop effective systems for its internal control, finance, business, as well as accounting.

Article 5

In addition to implementing the adopted internal control system, the Company shall pay close attention to the following matters when exercising supervision over the operation and management of its affiliated associates:

1. The Company shall obtain an appropriate number of Director and Supervisor seats in the affiliated associate in accordance with the percentage of the shares it holds.
2. A Director that the Company assigns to an affiliated associate shall regularly attend the affiliate's Board meetings, and in order to monitor its operation, shall carefully review its corporate objectives and strategy, financial position, business performance, cash flows, and important contracts, as reported by the various members of the affiliate associate's management. The Director assigned to the affiliated associate shall ascertain the cause of any irregularity found, compile a record, and report the matter to the Chairperson or President of the Company.
3. A Supervisor assigned to an affiliated associate by the Company shall supervise the affiliate's business operations, investigate its financial and business conditions, and review its books, records and audit reports, and may also request reports from the affiliate's Board of Directors or managerial officers. For any irregularity that may be found, such Supervisor assigned shall ascertain the cause, compile a record, and report to the Chairperson or President of the Company.

4. The Company shall, if needed, assign competent personnel to assume important positions at its affiliated associate, such as President, financial officer, or internal audit officer, in order to assume the duties and responsibilities of management, decision-making, and supervision and evaluation.
5. The Company, in consideration of the type of business, scale of operations, and number of personnel of a subsidiary, shall instruct the subsidiary in the procedures and methods for establishing an internal audit unit and adopting internal control system self-inspection operations.
6. In addition to reviewing the audit reports or self-inspection reports submitted by each subsidiary, the internal audit personnel of the Company must also carry out audits of the subsidiaries on a scheduled or unscheduled basis. After audit findings and recommendations have been presented, they shall instruct the audited subsidiaries to make any necessary corrections, and shall prepare follow-up reports on a regular basis to ensure that the subsidiaries have taken appropriate corrective measures in a timely manner.
7. Subsidiaries of the Company shall regularly (15 days after each quarter) submit financial statements for the preceding quarter, including balance sheets, income statements, and the like; and, submit the report of funds loaning, endorsements/guarantees, etc. of the preceding month within 10 days of each month. In the event of irregularities, analysis reports shall also be submitted to allow management and control by the Company. Other affiliated associates shall also regularly (15 days after each quarter) submit financial statements for the preceding quarter, including balance sheets and income statements, for analysis and review of the Company.

Article 6

A managerial officer of the Company may not concurrently serve as a managerial officer of any affiliated associate of the Company, and shall not operate the same type of business as the Company, either on the officer's own behalf or with another party, unless otherwise approved by a resolution of the Board of Directors. The division of powers and responsibilities between the Company and its affiliated associates with respect to personnel management shall be clearly identified, and personnel transfers between the two shall be avoided. However, where

personnel support or transfer is indeed necessary, the scope of work, division of powers and responsibilities, and allocation of costs shall be specified in advance.

Article 7 The Company shall establish an effective system of communication with each affiliated associate with respect to financial and business matters, and regularly conduct comprehensive risk assessments of their banks, principal clients and suppliers to mitigate the credit risks. With respect to an affiliated associate with which it has financial and business interactions, the Company shall especially maintain close control over material financial and business items for the purpose of risk management.

Article 8 Any loans or endorsements/guarantees between the Company and a related party shall be carefully assessed and carried out in compliance with the provisions of the Regulations Governing Transactions of Funds Lending and Endorsements/Guarantees by Public Companies and with the procedures prescribed regarding loans to others and provision of endorsements/guarantees of the Company.

With respect to the provision of loans, endorsements, or guarantees between the Company and a related party, the follow-up control measures should be conducted after implementation. Should there be a likelihood of overdue claims or the occurrence of loss, the Company shall adopt appropriate conservatory measures to safeguard its rights and interests.

Article 9 Price terms and payment methods shall be expressly stipulated for any business interaction between the Company and any related party. The purpose, pricing, and terms of a transaction, and its formal and substantive nature, and the related handling procedures, shall not differ markedly from those of a normal transaction with a non-related party, nor may they be obviously unreasonable.

When business needs require the purchase of finished products, semi-finished products, or materials from a related party, purchasing personnel shall thoroughly evaluate the fairness of the price quoted by the related party based on market prices and other transaction terms and conditions. Except in special circumstances, or given

advantageous conditions that differ from those of ordinary suppliers, under which the granting of preferential pricing or terms of payment can be reasonably stipulated, any other prices and payment terms shall be commensurate with those offered to ordinary suppliers.

Price quotes for the sale of any finished products, semi-finished products, or materials to related party shall be made with reference to current market prices. Except in cases of long-term cooperation or other special factors that are different from ordinary clients, under which reasonable stipulations may be made to grant preferential pricing or terms of payment, any other prices and payment terms shall be commensurate with those offered to ordinary clients.

For professional or technical services provided between the Company and a related party, both parties shall enter into a contract stipulating the scope of the services, fees charged, time period, payment terms, and after-sales service. The contractual terms and conditions shall comply with normal business practice.

By the end of each quarter, the accounting personnel of both the Company and its related parties shall perform cross checks of the purchases and sales of goods, as well as the related balances of accounts payable and receivable between them for the preceding quarter. Should any discrepancies be found, accounting personnel shall identify the cause and prepare the reconciliation statement.

Article 10

For purchases and sales of goods, professional or technical services provided between this Company and its Related Party, the annual transaction amount reach fifteen percent of the Company's total consolidated assets or net consolidated operating revenue in the most recent year, in addition that the Regulations Governing the Acquisition and Disposal of Assets by Public Companies shall apply, or other than the transactions between the Company and its subsidiaries or within the subsidiaries themselves, the following shall be submitted to the Board of Directors for approval before the transactions may proceed:

1. Items, purpose, necessity, and projected benefits of the transactions.
2. The reason for choosing the related party as a trading counterparty.

3. The calculation principle of the transaction price and the projected limit of annual transaction value.
4. Description of whether transaction terms are consistent with regular commercial terms, which shall damage no company interest or shareholder equity.
5. Restrictions on transaction and other important terms and conditions.

The approved transactions with related parties in the preceding paragraph shall be reported the following at the next shareholders' meeting after the year end:

1. Actual transaction value and terms and conditions.
2. Whether the calculation principle of the transaction price approved by the Board of Directors has been adopted.
3. Whether the total value is under the limited annual transaction value approved by the Board of Directors. If not, the reason, necessity, and fairness thereof shall be stated.

Article 11 Any asset transaction, derivative trading, merger, demerger, acquisition, or share transfer between the Company and a related party shall be conducted in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and the procedures for acquisition and disposal of assets of the Company.

When the Company engages in the acquisition or disposal of intangible assets, right-of-use assets or others assets from any of its related parties, a CPA's opinion on the fairness of the transaction price is requested should the transaction amount reach 20 percent or above of the Company's paid-in capital, 10 percent of its total assets, or NT\$300 million or more.

Article 12 With respect to any financial or business interaction between the Company and any related party that requires a resolution of the Board of Directors, full consideration shall be given to each Independent Director's opinion. Specific opinions by Independent Directors expressing assent or dissent, and the reasons for dissent, shall be included in the minutes of board meetings.

When a Director him/herself or the corporation he/she represents is an interested party with respect to a particular agenda item and there is a likelihood that the Company's interest may be compromised, that Director shall enter into recusal and may neither participate in the discussion of nor vote on that item nor exercise voting rights as proxy for another Director.

If a Director's spouse, relatives within the 2nd degree of kinship, or a company controlled by that Director is an interested party with respect to an agenda item as mentioned in the preceding paragraph, the Director him/herself will be deemed as an interested party with respect to that agenda item.

Upon discovering that, in the course of their duties, the Board of Directors or a Director has committed a violation of law or regulation, the Articles of Incorporation, or a shareholders meeting resolution, the Audit Committee shall immediately notify the Board of Directors or the individual Director to cease the misconduct, take appropriate measures to curb expansion of the misconduct, and also file a report with the relevant regulatory authority or agency when necessary.

Article 13

The Company, in compliance with the requirements of laws and regulations regarding matters that must be publicly disclosed or filed and the deadlines for so doing, shall make timely arrangements for each subsidiary to provide required financial and business information, or to retain CPAs to audit or review the financial reports of each subsidiary.

The Company shall publicly disclose the consolidated balance sheets, consolidated statements of comprehensive income, and CPA secondary review reports covering affiliated associates by the deadlines for the filing of annual financial statements under applicable laws and regulations. Information on any increase, decrease, or other change in affiliated associates shall be filed with the TWSE or TPEx within 2 days of the change.

Information on any material transaction between the Company and a related party shall be fully disclosed in the annual report, financial statements, the three reporting forms for affiliated associates, and

prospectuses.

If a related party experiences financial difficulties, the Company shall obtain its financial statements and related materials in order to assess the resulting effect on the finances, business, or operations of the Company, and when necessary, appropriate conservatory measures shall be adopted to safeguard the Company's rights as a creditor.

Article 14 The Company shall make a public disclosure and regulatory filing on its subsidiary's behalf should the subsidiary constitutes material information required to be announced under the provisions of the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.

Article 15 These Rules, and any amendments hereto, shall be implemented after approval by the Audit Committee and Board of Directors.

** In case of any discrepancy between this English translation and the Chinese text of this document, the Chinese text shall prevail.*