Rules of Procedures for Shareholder Meetings of BES Engineering Corp.

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Article 1 Unless otherwise provided by laws and regulations or the Company's Articles of Incorporation, the Company's shareholders' meetings shall be conducted in accordance with these Rules.

Article 2 The shareholders as stated in the Rules are the shareholders themselves or their entrusted proxies.

Unless otherwise specified by the law, shareholder meetings are to be convened by the board of directors.

The Company's shareholder meetings shall be held in a physical venue. Any changes to the convening of a shareholder meeting shall be resolved in a board meeting, which should be completed at the latest before the notice of the shareholder meeting is sent.

The Company shall compile an electronic file that contains the meeting advice, a proxy form, a detailed description of the agenda to be ratified or discussed during the meeting, and notes on re-election or discharge of directors and post it onto the Market Observation Post System (MOPS) at least 30 days before an annual general meeting, or 15 days before an extraordinary shareholder meeting. At least 30 days before an annual general meeting or 15 days before an extraordinary shareholder meeting, an electronic copy of the shareholder meeting handbook and supplementary information shall be prepared and posted onto the MOPS. Meeting Handbooks and supplementary information for shareholders' meetings should also be made available at the Company's and the professional share registration agent's office for the access of shareholders at any time.

The abovementioned meeting handbook and supplementary materials shall be made available by the Company to shareholders in the following ways on the day of the shareholder meeting:

1. Distributed on-site at the venue of the shareholder meeting where the physical meeting is held.
2. If the shareholder meeting is also available through teleconferencing, distribute the materials at the physical venue, and upload the electronic files to the teleconferencing platform.
3. If the shareholder meeting is held by teleconferencing, the electronic files shall be uploaded to the teleconferencing 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.

The selection or dismissal of directors, changes in the Company's Articles of Incorporation, capital reduction, application for public offering termination, director non-compete permit, capital increase from surplus, capital increase from capital reserve, company dismissal, merger, division, or the matters in the subparagraphs of Paragraph 1, Article 185 of the Company Act, Article 26-1 and Article 43-6 of the Securities Trading Act, and the matters in Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be cited in the reasons for convening a meeting. The main contents shall also be explained, which may not be brought up as extraordinary motions.

The notification for the convening of shareholder meeting has announced the re-election of directors and inauguration date. After the re-election at the shareholder meeting, the inauguration date shall not be changed by extraordinary motion or other means in the same meeting.

Shareholders who hold over 1% of the total issued shares may propose motions in the Company's shareholder general meeting. Each shareholder is entitled to propose one motion, and additional motions will not be included in the discussion. Furthermore, if the issue raised by shareholders involves items in Paragraph 4, Article 172-1 of the Company Act, the board of directors can omit the proposal.

The Company shall announce, before the book closure date for the annual general meeting, the acceptance of shareholders' proposals, the procedures in accepting proposals either in writing or electronic version and the place and time of acceptance. The period of acceptance shall not be less than 10 days.

Shareholders shall limit their proposed motions to 300 words only; proposals that exceed 300 words will not be accepted for discussion. Shareholders who have successfully proposed their motions shall attend the annual general meeting in person or through proxy attendance and participate in the discussion.

Prior to the date for issuance of notice of a shareholders meeting, this Company 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. During the shareholders meeting, the board of directors shall explain the reasons why certain proposed motions are excluded from the discussion.

Shareholders may appoint proxies to attend shareholder meetings on their behalf by completing the Company's proxy form and specifying the scope of delegated authority.

Each shareholder may issue one proxy form and delegate one proxy only. All proxy

forms must be received by the Company at least 5 days before the shareholder meeting. In cases where multiple proxy forms are issued, the one that arrives first shall prevail. Unless when a declaration made is to cancel the earlier declaration of intent.

Should the shareholder decide to attend shareholder meeting personally or exercise voting rights in writing or using electronic means after a proxy form has been received by the Company, a written notice must be sent to the Company by no later than 2 days before the meeting commences to withdraw the proxy arrangement. If the shareholder fails to withdraw proxy arrangement before the due date, the vote of the proxy attendant shall prevail.

Should the shareholder decide to attend shareholder meeting in person after a proxy form has been received by the Company, a written notice must be sent to the Company by no later than 2 days before the meeting commences to withdraw the proxy arrangement. If the shareholder fails to withdraw proxy arrangement before the due date, the vote of the proxy attendant shall prevail.

Article 3 The meeting notice shall specify details such as the check-in time, venue, and other important notes for shareholders, proxy solicitors and proxies (referred to as shareholders) where relevant, which is to be sent together with the attendance sign-in card to the shareholders.

Admission of meeting participants shall begin at least 30 minutes before the meeting commences. The reception area must be clearly marked and stationed with competent personnel. Check in to the teleconferencing platform of the shareholder meeting should be completed at least 30 minutes before the meeting starts, those who complete the check-in are considered to have attended the meeting in person. Shareholders attending the meeting should present their attendance sign-in card to obtain an attendance ID and use it to attend the meeting. The number of shares present will be calculated based on the number of shares recorded on the attendance sign-in card or electronically.

Shareholders should present the attendance card, sign-in card, or other attendance documents issued by the Company to attend the shareholders meeting, and produce identity documents for the staff of the Company to conduct verification. Solicitors soliciting proxy forms shall also bring identification documents for verification.

Shareholders who attend the meeting shall be given a copy of the meeting handbook, annual report, attendance pass, opinion slip, motion ballots and any information relevant to the meeting. Prepare additional ballots if director election is also being held during the meeting.

Shareholders who would like to attend the teleconferencing of the shareholder meeting should register with the Company at least two days before the shareholder meeting.

For shareholder meetings that are held by teleconferencing, the Company shall

upload the meeting manual, annual report and other relevant information to the teleconferencing platform of the shareholder meeting, and keep them disclosed until the end of the meeting.

Article 4 Attendance and voting at a shareholders meeting shall be calculated based on the number of shares. Shareholders are entitled to one vote per share, except for shares that are subject to voting restrictions or situations outlined in Paragraph 2, Article 179 of The Company Act.

The number of shares represented by shareholders attending the meeting shall be calculated based on the sign-in book or sign-in cards handed in plus the number of shares exercising voting rights by correspondence or electronic means.

Shareholders may exercise their voting power in correspondence or by electronic transmission in shareholder meetings, and the exercise method shall be specified in the notice of shareholders meetings. Shareholders exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person. However, this is also considered to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting. It is therefore recommended that the Company avoids the submission of extraordinary motions and amendments to original proposals.

Shareholders exercising voting rights by correspondence or electronic means shall deliver their declaration of intent to the Company at least two days before the shareholders meeting. If there is a repetition of the declaration of intent, whichever delivered the first will be served. Unless when a declaration made is to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event that the shareholder intends to attend the shareholders meeting in person or by teleconferencing, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised 2 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. If a shareholder exercises voting rights both by electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Article 5 Shareholders' meeting should be held at the location of the Company or the place convenient for the shareholders and suitable for the meeting occasion. The meeting should not be earlier than 9am or later than 3pm.

If the shareholder meeting is held by teleconferencing, it is not subject to the restriction on the venue as specified in the 1st paragraph.

Article 6 If a meeting of shareholders is convened by the board of directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairman shall act in place of the chairperson; if the vice chairperman is also on leave or for any reason unable to exercise the powers of the vice chairperson, the chairman shall appoint one of the directors to act as the chair. Where the chairman does not make such a designation, the directors shall select from among themselves one person to serve as the chair.

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

For the meeting that is convened by the ones with the convening authority outside of the board, the meeting should be chaired by convening authority. One person should be selected to chair the meeting if there are more than two present.

Article 7 Attorneys, accountants or other relevant personnel appointed by the Company may attend the shareholder meeting as non-voting delegates.

Article 8 The entire process of a shareholders' meeting should be recorded on audio or video and retained for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the company until the legal proceedings of the foregoing lawsuit have been concluded.

For the shareholder meetings held by teleconferencing, the Company shall retain records of the shareholders' registration, login, check-in, questioning, voting and vote counting results, etc., and make continuous and uninterrupted audio and video recording of the entire meeting.

The abovementioned materials and audio and video recordings shall be properly retained by the Company during the period of existence, and the audio and video recordings shall be provided to the entrusted person handling the video conference affairs for their preservation.

If the shareholder meeting is to be held by teleconferencing, the Company should audio- and video-record the backend operation interface of the teleconferencing platform.

Article 9 The chairperson is to call the meeting to order at the designated meeting time, but is to announce a postponement if the attending shareholders represent less than half of the total issued shares. The number of postponement is limited to two times, totaling no more than 1 hour. The chair is to announce the meeting adjourned if still less than 1/3 of the total issued shares are presented at the meeting after the postponement twice. For the shareholder meeting held by teleconferencing, the Company shall announce the adjournment of the meeting on the teleconferencing

platform.

If the quorum is not met after two postponements but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1, Article 175 of the Company Act. The tentative resolution may be sent to all shareholders to notify them of another shareholder meeting to be held within one month. Shareholders who wish to attend the shareholder meeting which is to be held by teleconferencing shall register with the Company in accordance with Article 3. However, for special resolution matters specified by laws and regulations, the formation of the resolutions shall be handled in accordance with the laws and regulations.

If the attending shareholders represent more than half of the total issued shares before the end of the meeting, the chair is to make a tentative resolution and re-submit it for a shareholders vote in accordance with Article 174 of the Company Act.

Article 10 The board should set the agenda for the meetings that it convenes. The meeting should be carried out based on the agenda, and should be not changed without the resolution of the shareholders.

The rules of the preceding paragraph may be applied to a meeting of shareholders convened by a party that is not the board of directors.

The chair may not declare the meeting ended 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.

After the said meeting ends, shareholders shall not elect another chairperson to hold another meeting at the same or any other place.

If the chairperson declares the meeting ended in violation of the rules of procedure, a new chairperson of the meeting may be elected by a resolution to be adopted by a majority of the voting rights represented by the shareholders attending the said meeting to continue the proceedings of the meeting.

Article 11 Before speaking, the attending shareholders should first fill out speech notes clearly stating the purpose, account number (or the attendance pass number) or account name and allow the chair to determine the order to give the speech.

The attending shareholders are considered to offer no statement if they only provide speech notes without giving statements. In the event where the content of the statement is inconsistent with the speech note, the content of the statement should prevail.

When an attending shareholder is making a statement, other shareholders shall not speak unless given permission by the chairman and the speaking shareholder. Violators shall be halted by the chairman.

Article 12 Each shareholder shall not make more than two statements for the same proposals without the chairperson's agreement, and each statement shall not exceed five

minutes.

If shareholder's statement violates the rules or exceeds the scope of the issue, the chairperson shall halt the statement.

For the shareholder meetings held by teleconferencing, the shareholders who attend the meeting by teleconferencing may raise their questions in text form on the teleconferencing platform after the chair announces the start of the meeting and before the chair announces the ending of the meeting. A shareholder may not raise their questions more than twice for a single motion, and each question is limited to 200 words. These do not apply to the requirements of Article 11, Paragraph 2 of Article 13, and Paragraphs 1 to 2 of this Article.

The abovementioned questions which do not violate the rules or do not exceed the scope of the motion should be disclosed on the teleconferencing platform as public knowledge.

Article 13 Corporate entities that have been appointed as proxy attendants can only appoint one representative to attend shareholder meeting.

The corporate shareholders who appoint more than two delegates to attend the meeting can only have one person giving speech for a motion.

Article 14 After an attending shareholder speaks, the chairman shall personally answer or designate a person to answer.

Article 15 The chair is to stop discussion and announce for a vote for the motion that is close to the level to be decided by votes.

Article 16 The monitoring and counting personnel for the voting should be assigned by the chair, and the monitoring personnel should have a shareholder status.

Unless otherwise regulated by the Company Act or the Articles of Incorporation, a motion is passed when supported by shareholders representing more than half of the total voting rights in the meeting. During the voting process, the chair or the designated personnel announce the total number of the eligible voting rights of the attending shareholders case by case and then carry out the voting. On the same day of the meeting, the number of agree, disagree and abstain are entered into the Market Observation Post System.

Voting results shall be made known on-site immediately and recorded in writing.

After the chairperson announces the start of the meeting, the shareholders who participate in the meeting through teleconferencing shall conduct voting on various motions and election through the teleconferencing platform, and must complete the voting before the chairperson announces the close of voting. Those who do not complete the voting before the announced ending time are considered abstention.

When a shareholders' meeting is held via video conference, unless there are special reasons and the chairman instructs otherwise, the votes shall be counted once after the chairman announces the vote, and the voting and election results shall be announced.

For the shareholder meetings also held by video-assisted methods, shareholders who have already registered to attend the meetings by teleconferencing in accordance with the provisions of Article 2 but wish to attend the physical meetings shall take the procedures same as the registration to cancel their registration at least two days before the meeting. Those who fail to cancel the registration on time can only attend the meetings by teleconferencing.

Those who exercise their voting rights by correspondence or by electronic means without withdrawing their declaration of intent and participate in shareholder meetings by teleconferencing shall not exercise their voting rights on the original motion, propose amendment to the original motion or exercise their voting rights on the revision of the original motion, except for extraordinary motions.

The voted issues should be made into a resolution record signed or stamped by the chair and then distributed to each shareholder within twenty days after the meeting. The production and the distribution of the resolution record can be made electronically or by public notice.

The distribution of the aforementioned resolutions can be entered into Market Observation Post System to be publicly announced.

The resolution proceedings should correctly record the year, month, day, venue, name of the chair, voting method, the essentials of the proceedings and the voting results (including the statistical weights). If there is an election of director, the votes received by each nominee shall also be disclosed. These records are to be kept permanently during the Company's existence.

The minutes of the shareholder meeting held by teleconferencing should record the items mentioned in the preceding paragraph, the starting and ending time of the meeting, the convening method of the meeting, the name of the chairperson and the meeting minute taker, and the measures taken when the teleconferencing platform or the teleconference experiences natural disasters, incidents or force majeure.

The shareholder meeting held by teleconferencing should follow the procedures mentioned in the preceding paragraph, and the meeting minutes should also specify the alternative measures taken for shareholders who may have difficulties joining the meeting by teleconferencing.

Article 17 For the amendment or substitute of the same motion, the chair is to combine it with the original motion to determine the vote order. If one of the proposals has been passed, the other proposals are viewed as denied and no more voting will be conducted.

Article 18 During the meeting the chairperson shall announce recess at set times.

The chair is to rule a meeting suspension due to force majeure and announce another time to resume the meeting as appropriate.

The shareholders may decide to postpone or continue the meeting within five days in accordance with Article 182 of the Company Act.

Article 19 The chair is to direct proctors (or security guards) to help maintain order of the meeting.

Article 20 The number of shares owned by the solicitors, the entrusted proxies and shareholders attending the shareholder meeting in writing or electronically is compiled into a chart with a prescribed format on the meeting day and is disclosed clearly at the meeting venue. For shareholder meetings that are held by teleconferencing, the Company shall upload the above information to the teleconferencing platform at least 30 minutes before the start of the meeting, and keep them disclosed until the end of the meeting.

When the shareholder meeting by teleconferencing is announced to start, the number of voting rights of the attending shareholders is disclosed on the teleconferencing platform. The same applies to when the total number of shares of the shareholders in attendance and the number of voting rights in attendance are compiled again during the meeting.

The Company must disclose on MOPS in a timely manner any shareholder meeting resolutions that constitute material information as defined by law or the rules of Taiwan Stock Exchange Corporation (or Taipei Exchange).

Article 21 The shareholder meeting notice should specify the following matters if the meeting is also made available through teleconferencing:

1. Methods of participation in the meeting through teleconferencing and for exercising their rights.
2. The handling of issues with the video conference platform or participation in the teleconference due to natural disasters, incidents or other force majeure events, including at least the following:
   (1) The time or date when the abovementioned issues cannot be resolved and the meeting needs to be postponed or resumed.
   (2) Shareholders who have not registered to participate in the shareholder meeting by teleconferencing shall not participate in the postponed or resumption of the meeting.
   (3) If the shareholder teleconference meeting cannot resume, and the total number of shares represented in attendance still meet the statutory quorum for the resolutions conducted after subtracting the number of shares that attended the meeting by teleconferencing, the meeting may still continue without needing a postponement or resumption. For shareholders who originally choose to attend the shareholder meeting by teleconferencing, the number of share is counted in the total of shares of shareholders attending the meeting, but is considered abstention in all the motions presented in the meeting.
   (4) The handling methods for when the results for all the motions have been announced, and there are no extraordinary motions.

3. Alternative measures taken for shareholders who may have difficulties joining the meeting by teleconferencing.

Article 22 For shareholder meetings that are held by teleconferencing, the Company immediately discloses the voting results of motions and election results to the the teleconferencing platform of the shareholder meeting in accordance with the regulations, and keeps them disclosed for at least anoterh 15 minutes after the chair announces the ending of the meeting.

Article 23 Both the chairperson and the meeting minute keeper shall be at the same domestic location when holding teleconferencing shareholder meetings, and the chair should announce the address of the place at the beginning of the meeting.

Article 24 For shareholder meetings that are held by teleconferencing, the Company shall provide shareholders with a simple connection test before the meeting, and provide relevant services before and during the meeting to resolve technical communication problems.

For shareholder meetings that are held by teleconferencing, the chairperson should announce at the start of the meeting that except when there is no need to postpone or continue the meeting in accordance with Paragraph 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the provisions of Article 182 of the Company Act is not applicable to the date of meeting postponement or resumption within 5 days for the interruption to the teleconferencing platform or the meeting lasting more than 30 minutes due to natural disasters, incidents or force majeure, before the chair announces the end of the meeting.

In the event of a meeting postponement or resumption as mentioned in the preceding paragraph, shareholders who have not registered to participate in the shareholder meeting by teleconferencing shall not participate in the postponed or resumed meeting.

In accordance with the provisions of Paragraph 2 for meeting postponement and resumption, shareholders who have registered and completed the check-in to the original meeting by teleconferencing, but do not participate in the postponed or resumed meeting, the shares shown presented at the original shareholder meeting, and the voting rights and election rights already exercised shall be included in the total number of shares, and number of voting rights and election rights of the postponed or resumed meeting.

In the case of an postponement or adjournment of the shareholders' meeting in accordance with the provisions of paragraph 2, it is not necessary to re-discuss and resolve the motions for which the voting and vote counting have been completed, and the voting results or the slate of elected directors have been announced.

If the teleconference shareholder meeting cannot resume as described in Paragraph 2, and the total number of shares represented in attendance still meet the statutory

quorum for the convening of the meeting after subtracting the number of shares that attended the meeting by teleconferencing, the meeting should still continue without needing a postponement or resumption in accordance with Paragraph 2. In the event of a meeting to be resumed as described in the preceding paragraph, for shareholders who originally choose to attend the shareholder meeting by teleconferencing, the number of share is counted in the total of shares of shareholders attending the meeting, but is considered abstention in all the motions presented in the meeting.

If the Company postpones or resumes the meeting according to the provisions of Paragraph 2, the relevant preparation should be conducted based on the date of the original shareholder meeting in accordance with Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies. In accordance with period specified by the 2nd half of Article 12 and Paragraph 3, Article 3 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies and Paragraph 2, Article 44-5, Article 44-5 and Paragraph 1, Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall postpone or resume the date of shareholder meeting in accordance with the provisions of Paragraph 2.

Article 25 The above rules shall take effect once approved during a shareholder meeting. The same applies to all subsequent revisions.