

Articles of Association of Soft-World International Corporation

Chapter 1 General Provisions

- Article 1: The Company is incorporated according to the Company Act, is named 智冠科技股份有限公司 and English as "SOFT-WORLD INTERNATIONAL CORPORATION."
- Article 2: The Company's industry classifications are:
1. F218010 Retail Sale of Computer Software.
 2. CC01110 Computer and Peripheral Equipment Manufacturing.
 3. F118010 Wholesale of Computer Software.
 4. I301010 Information Software Services.
 5. F113070 Wholesale of Telecommunication Apparatus.
 6. I301030 Electronic Information Supply Services.
 7. E701010 Telecommunications Engineering.
 8. F401010 International Trade.
 9. J303010 Magazine (Periodical) Publishing.
 10. I401010 General Advertisement Service.
 11. J602010 Performing Arts Activities.
 12. J305010 Audio Publishing.
 13. F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies.
 14. F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies.
 15. JZ99050 Agency Services.
 16. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3: The Company may provide the guarantee or reinvestment to external companies in the same industry due to the business requirement. In such event, the restriction for investment amount not to exceed 40% of the paid-in capital of the Company stipulated in Article 13 of the Company Act is not applicable.
- Article 4: The Company is located in Kaohsiung and may establish branches at home or abroad as necessary by the resolution of the board of the directors.
- Article 5: Deleted.

Chapter 2 Shares

- Article 6: The authorized capital of the Company is NT\$3 billion, divided into 300 million shares with NT\$10 of par value. The total number of shares may be issued in installments. The unissued shares shall authorize the board of directors to resolve for issue according to actual demand.
- The total authorized capital in the first paragraph shall reserve NT\$150 million for the issue of share subscription warrant, bond with attached warrant or preferred stocks with attached warrants, totaling 15 million shares, and NT\$10 per share that may be issued in installments according to the resolution of the board of directors. The Company may, by resolution of the shareholders' meeting, transfer the shares to employees at a price lower than the average price of the actual buy back shares, or issue the employee stock warrant at an exercise price lower than market.
- The transferee of repurchased shares, employees eligible for employee stock options, employees purchasing new capital stock, and employees eligible for new restricted shares, including employees of controlling companies and affiliates meeting certain conditions, such conditions shall be specified by the Board of Directors.
- Article 7: The company is exempt from printing physical stocks. The company should register with the central deposit business institute and follow the regulations of such institute.
- Article 8: The renaming and registration of the shareholder shall be suspended within 60 days prior

to the convening date of the general shareholders meeting, or within 30 days prior to the convening date of the special shareholders meeting or within 5 days prior to the target date fixed by the company for distribution of dividends, bonus or other benefits.

Chapter 3 Meeting of shareholders

- Article 9: The shareholders meeting is divided into a regular meeting and special meeting. The general meeting shall be held once a year and is convened by the board of directors within 6 months after the end of the fiscal year. Special sessions will be called for under law where necessary.
The shareholders' meeting can be held by means of a visual communication network or other methods promulgated by the central competent authority, which is to be processed in accordance with the regulations of the securities' competent authority.
In case a shareholders' meeting is proceeded via visual communication network, the shareholders taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.
- Article 9-1: The shareholders meeting shall be convened by the board of directors and chaired by the chairman. In the absence of the chairman, the chairman shall appoint one of the directors to act on his behalf. If no one is appointed, one of the directors shall be elected to act instead. If convened by a person other than the board of directors, the convener shall act as chairman. And, if there are more than 2 conveners, the conveners shall elect one of them as chairman.
- Article 10: When a shareholder is unable to attend the shareholders meeting for any reason, he or she may execute a power of attorney issued by the company, stating the scope of delegation, to appoint a proxy to attend the shareholders meeting. In addition, pursuant to Article 177 of the Company Act, the method of the shareholder's entrustment attendance shall be conducted in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholders Meetings of Public Companies" announced by the governing authority.
- Article 11: The resolution of the shareholders meeting, unless otherwise regulated by laws, shall be attended by the shareholders representing more than half of the total number of issued shares in person or by proxy, and approved by more than half of voting rights of the attending shareholders.
- Article 11-1: The resolution of the shareholders meeting shall be made into meeting minutes and shall be conducted in accordance with Article 183 of the Company Act.
- Article 12: Each shareholder of the Company has one vote per share, but there are no voting rights, in event of the occurrence of such events stated in Article 179 of the Company Act.

Chapter 4 Directors and audit committee

- Article 13: The company should appoint five to fifteen directors (at least one director of a different gender). The term of office should be three years. Each director may be reelected. Among the number of the directors in the preceding paragraph, the number of independent directors shall not be less than 3 persons, and shall not be less than one-third of the number of the directors.
Elections of the Company's directors shall proceed using the cumulative single-registered method. Each share is vested with voting rights equal to the number of directors to be elected. These voting rights may be concentrated on one candidate or spread across multiple candidates. Candidates receiving the highest number of votes are elected as directors.
The entire body of the directors shall be elected by the shareholders using the nomination system from the list of nominated candidates, with independent and non-independent directors elected at the same time, but in separately calculated numbers.
Pursuant to the preceding paragraph, the method of candidates' nomination and announcement shall be conducted in accordance with the applicable laws of the Company Act and the Securities and Exchange Act.

- Article 13-1: The board of directors shall convene at least once a quarter. The convening shall be notified to all directors with detailed agenda 7 days before the meeting; however, the meeting can be convened with shorter notice in case of any emergency.
The convening of the board of directors of the Company may be notified in writing, by e-mail or fax.
- Article 14: The directors construct the board of directors, with the attendance of more than two-thirds of the directors and the consent of more than one-half of the attending directors to appoint one of the directors to be chairman who will represent the Company in performing all business.
- Article 14-1: When the chairman is unable to perform the duties due to leave or other reasons, the acting chairman shall be decided in accordance with Article 208 of the Company Act.
- Article 14-2: For the directors to attend and entrust to attend the board of the directors, the entrustment shall be conducted in accordance with Article 205 of the Company Act.
- Article 15: When the vacancy of the directors reaches one-third, the board of directors shall convene the special shareholders meeting by law for by-election.
- Article 16: Regardless of operating profit or loss, the board of directors may be authorized to determine the remuneration of all directors according to the general standard in the same industry.
- Article 17: The company set up the audit committee pursuant to Article 14-4 of the Securities and Exchange Act. The audit committee should consist of all independent directors. The audit committee or the committee members are responsible for performing the duties of supervisors under the Company Act, Securities and Exchange Act, and other laws.
- Article 17-1: The company may purchase director liability insurance to reduce the risks arising from the claim by shareholders or other stakeholders against the directors for their performance of statutory duties.

Chapter 5 Manager

- Article 18: The Company may set up one president, whose recruitment, dismissal and remuneration shall be pursuant to the applicable regulations of the Company Act.
- Article 19: The board of directors may employ CPAs and attorneys as consultants according to the demand of the business; their compensation shall be determined by the board of directors.

Chapter 6 Accounting

- Article 20: The Company stipulates that the fiscal year is from January 1st to December 31st of every year.
- Article 21: At the end of each fiscal year, the board of directors shall prepare the following reports, and they shall be submitted to the general shareholders meeting:
1. Business Report
 2. Financial statements
 3. Proposal for earnings distribution or loss offset
- Article 22: If the Company makes a profit in a year, no less than 2% of the profit shall be distributed as remuneration to employees (no less than 20% of the profit shall be distributed as remuneration to entry-level employees) and no more than 2% of the profit shall be distributed as remuneration to directors. The distribution of remuneration to employees and directors shall be reported to the shareholders' meeting. However, if the Company still has accumulated losses, the amount shall be retained for compensation, and then appropriated as remuneration to employees, directors based on the percentages mentioned above.
The Board of Directors will resolve to distribute the preceding employees' compensation in the form of shares or in cash. The recipients may include employees of controlled companies or affiliates who have met certain conditions. Such conditions shall be specified by the Board of Directors.
- Article 22-1: The company should distribute surplus or compensate loss at the end of each quarter. If there is any surplus after the quarterly settlement, the amount shall be reserved for the

estimated tax amount, compensation of loss, employees' compensation and directors' remuneration; then 10% appropriated for legal reserve unless the legal reserve has equaled the company's paid-in capital, in such case, the company shall recognize or reverse special earnings. If there is any amount remaining, the Board of Directors shall prepare the proposal of distributing surplus, where the proposal shall be executed after resolution by the Board of Directors for cash distribution, or by the shareholders meeting for stock distribution.

If there is any surplus after the annual settlement, the amount shall be used to pay the tax, compensate loss, then 10% appropriated for legal reserve unless the legal reserve has equaled the company's paid-in capital, in such case, the company shall recognize or reverse special earnings. Any amount remained shall be deemed as distributable earnings, which may be distributed along with the distributable earnings at the beginning of the period. The Board of Directors shall prepare the earnings distribution plan according to the stock dividend policy, and distribute stock dividends after resolution of the shareholders meeting.

The Company may, in accordance with the provisions of Article 240 of the Company Act, by a resolution adopted by a majority of the shareholders present who represent two-thirds or more of the total number of outstanding shares, distribute dividends and bonuses in whole or in part in the form of cash. Alternatively, the Company may distribute legal reserve and additional paid-in capital in cash in accordance with the provisions of Article 241 of the Company Act and then report it to the shareholders' meeting. In consideration of the need for future expansion and R&D and coordination with the macro environment and industry characteristics for sustainable development and long-term profits for shareholders, dividends are appropriated based on the accumulated distributable earnings, provided the amount shall not be lower than 15% of the distributable earnings of the year under our dividend policy. However, no dividend will be distributed when the amount of accumulated distributed earnings is lower than 25% of the amount of paid-in capital. Dividends are released in either cash or stock, provided the amount of cash dividend shall not be lower than 10% of the total amount of dividends.

Chapter 7 Additional Provisions

Article 23: Any matters that are not mentioned herein shall be conducted according to the applicable laws and regulations.

Article 24: This Articles of Incorporation was created on April 20, 1983; the 1st amendment was made on October 4, 1984; the 2nd amendment was made on November 26, 1988; the 3rd amendment was made on December 11, 1989, the 4th amendment was made on August 15, 1994; the 5th amendment was made on June 25, 1996; the 6th amendment was made on September 20, 1996; the 7th amendment was made on October 5, 1997, the 8th amendment was made on November 20, 1997; the 9th amendment was made on July 11, 1998; the 10th amendment was made on July 31, 1998; the 11th amendment was made on June 21, 1999; the 12th amendment was made on June 16, 2000, the 13th amendment was made on June 15, 2001; the 14th amendment was made on June 18, 2002; the 15th amendment was made on June 18, 2002; the 16th amendment was made on June 25, 2003; the 17th amendment was made on June 25, 2003; the 18th amendment was made on June 4, 2004; the 19th amendment was made on June 4, 2004; the 20th amendment was made on June 22, 2005; the 21st amendment was made on June 22, 2005; the 22nd amendment was made on June 23, 2006; the 23rd amendment was made on June 26, 2007; the 24th amendment was made on June 26, 2007; the 25th amendment was made on June 19, 2008; the 26th amendment was made on June 19, 2009, the 27th amendment was made on June 17, 2010, the 28th amendment was made on June 17, 2011; the 29th amendment was made on June 27, 2012; the 30th amendment was made on June 23, 2016; the 31st amendment was made on June 22, 2017; the 32nd amendment was made on June 18, 2019; the 33rd amendment was made on July 30, 2021; the 34th amendment was made on June 21, 2022; and the 35th amendment was made on June 24, 2024; and the 36th amendment was made on June 19, 2025.