

Eastern Media International Corporation

Operational Procedures for Loaning Funds to Others

Amended at the General Meeting of Shareholders of May 27, 2024

I. General Provisions

1. These Procedures are based on the relevant procedural guidelines announced by the securities authority.
2. The Company's funds shall not be loaned to shareholders or anyone else except under the following conditions.
 - (1) A company or firm with which the Company has business dealings.
 - (2) It is a company or firm necessary for short-term financing. The term “short-term” refers to one year.

However, if the Company’s business cycle is longer than one year, it shall be subject to the business cycle.

II. Evaluation Standards for Loaning Funds to Others

1. Evaluation standards for loans between the Company and other companies or firms due to business relationships:

Where there is a need for short-term financing for business dealings between other companies or firms and the Company, the Company shall evaluate the necessity and rationality of its business dealings and engagement in loans.
2. There is a short-term financing necessary to engage in loans, and the reasons and circumstances:
 - (1) The company reinvested by the Company needs short-term financing due to operational needs.
 - (2) The other company or firm needs short-term financing due to the need of purchasing materials or operating turnover.

III. Aggregate Amount of Loans and the Maximum Amount Permitted to a Single Borrower

1. The aggregate amount of loans shall not exceed 60% of the net value of the company's latest financial statements.
2. Maximum loan amount permitted by type and to a single borrower:
 - (1) The aggregate amount of loans undertaken due to business relationships shall not exceed 40% of the net value of the company's latest financial statements. For a company or firm with which the Company does business, the individual loan amount shall not exceed 40% of the total amount of business transactions between the two

parties in the most recent year or the net value of the Company's most recent financial statements, whichever is lower. The total amount of business transactions between the two parties in the most recent year refers to the higher of the purchase or sale of goods or other business transactions between the two parties in the fiscal year or twelve months before the occurrence.

(2) The aggregate amount of loans necessary for short-term financing shall not exceed 40% of the Company's net value in the most recent financial statements:

1. For companies in which the company directly or indirectly holds more than 50% of the voting shares, the individual loan amount shall not exceed 40% of the net value of the Company's latest financial statements. For companies in which the Company directly or indirectly holds less than 50% of the voting shares, the individual loan amount shall not exceed 40% of the net value of the company's latest financial statement. The calculation method of the direct and indirect shareholding ratio is based on the order titled Jinguanzheng Liuzi No. 0970004761, such that the direct shareholding ratio of the public offering company is calculated together with the shares of the same investee company held by other companies whose investment shareholding ratio exceeds 50%. The aforementioned "other companies" include the Company itself and any other company whose direct and indirect investment ratio exceeds 50% calculated by the previous method, and so on.

2. For other companies or firms where lending is necessary for short-term financing, the individual loan amount shall not exceed 5% of the net value of the company's latest financial statement.

IV. Financing Period and Interest Calculation Method

1. Financing period: Each transaction has a maximum period of one year and can be recovered in installments. After approval by the Board of Directors for each financing, the loan period can be extended according to actual conditions, but the cumulative financing period of the loan is limited to one year.

2. The loan and interest rate shall not be lower than the annualized capital cost of the external non-specific purpose borrowing of the Company on the date of occurrence. If the Company has no borrowings, it will be

determined with reference to the financial market interest rate quotation, and the loan and interest will be collected on a monthly basis. In case of special circumstances and with the approval of the Board of Directors, this may be lowered according to actual conditions.

V. Procedures for Handling Loans of Funds

Each business department in charge may accept applications for parties that need loans and funds, handling funding loans and operations in accordance with the review procedures established by the Company.

VI. Review Procedures

1. According to the nature of the individual borrower, each business department in charge shall review the necessity and rationality of loans and funds.
2. Each business department in charge will conduct credit investigation and risk assessment based on the financial and other relevant data of the loan and capital objects, and provide analysis and explanations on the Company's operational risks, financial status and the impact of shareholders' equity. If necessary, it may be sent to a professional institution for credit investigation.
3. The financial department shall check the financial status of the Company, review the loan amount, term and interest rate, and report to the Chairman of the Board for approval.
4. The borrower must sign the bill of the same amount to the Company for compensation. In addition, if the borrower is not a company in which the Company directly or indirectly holds more than 50% of the voting shares, it must provide the equivalent of chattel or real property or securities to the Company for security.
5. When the Company handles loans to others, it shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting. With the consent of more than half of all members of the Audit Committee, it will be processed after resolution and approval by the Board of Directors. If approval of one-half or more of all Audit Committee members is not obtained, it may be implemented if approved by two-thirds or more of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting.
6. For loans between the Company and its parent company or subsidiaries, or

between the Company's subsidiaries, the Board of Directors may authorize the Chairman of the Board of Directors to grant a certain amount of funds to the same loan subject as determined by the Board, and within a period of not more than one year the loan is to be allocated in installments or set as revolving.

7. Regarding the "certain amount" mentioned in the preceding paragraph, except for those foreign companies that directly and indirectly hold 100% of the voting shares engaged in lending, the Company's or subsidiary company's authorized amount of loans to a single enterprise shall not exceed 10% of the Company's most recent net value of financial statements.

VII. Announcing and Reporting Procedures

1. The authority responsible for the announcement shall make an announcement before the tenth of each month to declare the balance of the loans of the Company and its subsidiaries in the prior month.
2. If loans meet one of the following standards, they shall be announced and reported within two days from the date of occurrence:
 - (1) The Company and its subsidiaries made loans where the balance reached more than 20% of the Company's most recent net value of financial statements.
 - (2) The company and its subsidiaries loaned funds to a single company with a balance of more than 10% of the Company's net value in the most recent financial statements.
 - (3) The newly-added loans of the Company or its subsidiaries amount to more than NTD 10 million and more than 2% of the net value of the Company's latest financial statements.

If a subsidiary of the company is not a domestic public offering company, if the subsidiary has the matters mentioned in paragraph (3) that should be announced and declared, this should be done by the Company.

VIII. Subsequent Measures for Control and Management of Loans, and Procedures for Handling Delinquent Creditor's Rights

1. After a loan is allocated, continuous attention should be paid to the financial, business and related credit status of the borrower and the guarantor, etc. If there is collateral, additional attention should be paid to whether the guarantee value has changed. In the event of a major change, it should be reported to the Chairman of the Board immediately, and an appropriate treatment should be followed according to the instructions.

2. When a borrower repays the loan at or before maturity, the interest payable should be calculated first. After paying off together with the principal, only then can the guarantee bills, etc., be cancelled and returned to the borrower or the mortgage rights can be cancelled.
3. When the loan comes due, the borrower should pay off the principal and interest immediately. For those that are not repaid by the due date, the Company may take measures to preserve its creditor's rights, and recover compensation in accordance with the law.
4. After the loan of funds, when the loan does not meet the requirements of these Operational Procedures or the balance exceeds the limit due to changes in circumstances, an improvement plan shall be submitted to the Board of Directors and the relevant improvement plan shall be sent to the Audit Committee, and the improvement shall be completed according to the planned schedule.
5. Relevant responsible departments shall comply with generally accepted accounting principles, assess the lending situation and whether it is necessary to provide adequate allowance for bad debts, and disclose relevant information in the financial report appropriately, and provide relevant information to the CPA to perform the necessary verification procedures.

IX. Procedures for Controlling and Managing Loans of Funds to Others by Subsidiaries

1. When the Company engages in lending between foreign companies where it directly and indirectly holds 100% of the voting shares, this is not subject to the limitation that the financing amount shall not exceed 40% of the net value of the loan and the enterprise. However, when these subsidiaries handle loans, they shall specify the amount, period and interest calculation method of the loans in their loans and operational procedures.
2. When a subsidiary of the company intends to lend money to others, it shall be implemented according to the Company's "Operational Procedures for Loaning Funds to Others."
3. When a subsidiary of the Company intends to lend money to others, the Company should be notified before the date of occurrence. However, this limitation does not apply if the subsidiary specializes in lending.
4. Each business department is responsible for supervising the status of loans of subsidiaries. If a major violation is found, it should be reported to the

Chairman in writing immediately and instructions should be followed for proper handling.

X. Other Matters

1. When the Company handles loans and transactions, a log book should be established with items posted in detail for reference regarding loans, the borrower, the amount, Board approval date, the date of the loan, and items that should be carefully evaluated in accordance with the provisions of these Operational Procedures.
2. The company's internal auditors shall audit the Operational Procedures for Loaning Funds to Others and implementation of loans to others at least quarterly and make a written record. If a major violation is found, the Audit Committee should be notified in writing immediately.
3. Regarding penalties for managers and sponsors who violate the company's Operational Procedures for Loaning Funds to Others, they shall be handled in accordance with the relevant provisions of the Company's employee work rules for rewards and punishments.
4. These Operating Procedures shall be approved by one-half or more of all Audit Committee members and submitted to the Board of Directors for a resolution; and they shall be implemented after submission to the shareholders meeting for approval. The same shall apply for amendments. During the Board discussion, the Board of Directors shall take into full consideration each independent director's opinions and include their clear opinions of agreement or opposition and the reasons for their opposition in the Board of Directors records. If an independent director objects to or expresses reservations about any matter, the Company shall send these objections to each independent director and report it to the shareholders meeting for discussion.
5. When the Company handles loans to others, they shall be handled in accordance with the provisions of these standards. However, if other laws provide otherwise, those regulations shall be followed.