

AcmePoint Energy Services Co., Ltd.

Rules of Procedure for Shareholders' Meetings

- Article I Unless otherwise provided by laws and regulations, the shareholders' meetings of the Company shall be conducted in accordance with these Rules.
- Article II The Company shall provide a sign-in book allowing attending shareholders to sign in or require attending shareholders to submit attendance cards in lieu of signing in.
- Article III The attendance of the meeting shall be calculated based on shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in and the number of shares registered on the video conferencing platform plus the number of shares whose voting rights are exercised by correspondence or electronically. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder. The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.
- Article IV The venue for a shareholders' meeting shall be the premises of AES, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9:00 a.m. and no later than 3:00 p.m. When a video conference is held, it is not subject to the limitations of the venue referred to in the preceding paragraph.
- Article V If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board of directors. If the chairman is on leave or cannot perform his duty due to any reason, the chairman will designate a managing director to chair the meeting. If there is no managing director, one director will be designated. If the chairman does not make such designation, the managing directors or the directors shall elect one person from among themselves. If the shareholders meeting are convened by any person other than the board of directors with entitlement to convene a shareholders meeting, such person shall chair the meeting. Matters to be listed for convening the shareholders' meeting and the name of the statistical audit firm shall be specified in the notice of the shareholders' meeting. The Company shall convene shareholder meetings via video conference. Unless otherwise specified in the Regulations Governing the

Administration of Shareholder Services of Public Companies, it shall be stipulated in the Company's bylaws and approved by the Board of Directors. Moreover, the conduct of video conference shareholder meetings shall be contingent upon a resolution by the Board of Directors, requiring the attendance of two-thirds or more of the directors and the consent of a majority of the attending directors.

Any change in the method of convening a shareholders' meeting shall be resolved by the board of directors and shall be made no later than the date of sending the notice of the shareholders' meeting.

Thirty days prior to the general shareholders' meeting (fifteen days prior to the extraordinary meeting), the Company shall create an electronic file of the shareholders' meeting notice, power of attorney, and other proposals, as well as explanatory materials, and submit them to the MOPS. If there is a proposal for the election of directors or independent directors at the shareholders' meeting, and there is a public solicitation of power of attorney, the Company shall attach the compiled list of solicitors and the written solicitation and announcement of power of attorney that supports the business concepts of the elected directors to the shareholders.

When a video conference is held, shareholders who wish to attend by video shall register with this company two days before the shareholders' meeting.

Article V- I When the Company convenes a shareholder meeting via video conference, the notice of the shareholder meeting shall specify the following matters:

I. Procedures for shareholders to participate in video conferences and exercise their rights.

II. In the event of natural disasters, emergencies, or other force majeure circumstances that impede the functioning of video conferencing platforms or hinder participation through video, the handling procedures shall include, at a minimum, the following matters:

(I) If the aforementioned obstacles persist and cannot be resolved prior to the scheduled meeting, necessitating either a postponement or continuation of the meeting, the new meeting time and date shall be determined.

(II) Shareholders who have not registered to participate in the original shareholders' meeting via video conference are not eligible to participate in the postponed or continued meeting.

(III) In the event of an inability to proceed with the video-assisted shareholder meeting, if the total shareholding attendance, after deducting the shares represented by participation via video, reaches the statutory quorum required for the meeting, the shareholder meeting shall proceed accordingly. Shareholders participating via video conferencing shall have their shares counted towards the total attendance, and their votes shall be considered as abstentions for all agenda items of that shareholder meeting.

(IV) The procedure concerning the circumstance in which the outcomes of all agenda items have been declared, and no ad-hoc motions have been proposed.

III. The convening of a video shareholder meeting shall include specifying appropriate alternative measures for shareholders who

encounter difficulties in participating via video. The Company shall, at the minimum, provide shareholders with connectivity equipment and necessary assistance, unless otherwise specified in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies. Additionally, the Company should specify the period during for shareholders to apply to the Company and other relevant information that needs to be noted.

Article VI The Company may ask its lawyer, certified public accountant or related person to attend the meeting.
The meeting affair personnel handling the shareholders meeting should wear identification cards or armbands.

Article VII The Company shall record the entire process of shareholder registration, meeting proceedings, and voting counting without interruption, starting from the acceptance of shareholder registration, through audio and video recording, and shall retain such recordings for a minimum period of one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of Company Act hereof, the minutes of the shareholder' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

When a video conference is held, the Company shall record the registration of shareholders throughout the entire meeting process, and shall keep them properly during their existence.

Article VIII The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when no shareholders representing more than half of the total number of issued shares are present, the chairman may announce a delay in the meeting. The number of delays shall be limited to twice, and the total delay time shall not exceed one hour. If the second time is still insufficient and the shareholders represent more than one-third of the total number of issued shares are present, it may be deemed to be false resolution in accordance with the subparagraph 1of Article 175 of the Company Act.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

When a video conference is held, shareholders who wish to attend by video conference shall re register with the Company in accordance with Article 5.

- Article IX If a shareholders' meeting is convened by the board of directors, the agenda is determined by the board of directors. The meeting shall be conducted in accordance with the order of agenda, which shall not be changed without the approval of shareholders' meeting.
- Matters pertaining to election or discharge of directors and supervisors, amendment to the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of non-competition for directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185 of Company Act, Article 26(1) and Article 43(6) of Securities and Exchange Act and Article 56(1) and Article 60(2) of Regulations Governing the Offering and Issuance of Securities by Securities Issuers hereof shall be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as extraordinary motions.
- The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.
- The chairman shall not announce the adjournment of the meeting without a resolution on the agenda set out in the preceding two paragraphs before the conclusion of the meeting (including extraordinary motions).
- After the adjournment of the meeting, shareholders shall not elect another chairman to continue the meeting at the original address or another place. However, if the chairman declares the meeting adjourned in violation of the rules of procedure, a majority of the voting rights of the shareholders present may agree to elect one person as the chairman to continue the meeting.
- Article X Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number, and account name. The order in which shareholders speak will be set by the chair.
- A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.
- When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder who has the floor; the chair shall stop any violation.

- Article XI Without the consent of the chairman, each shareholder's speech on the same proposal shall not exceed twice, and each time may not exceed five minutes.
However, if the shareholder's speech violates the rules or exceeds the scope of the discussion topic, the chairman may stop his/her speech.
When a video conference is held, shareholders may ask questions in writing on the video conference of the shareholders' meeting after the chairman announces the meeting and before the announcement of adjournment. Each proposal shall not be asked more than twice, with a limit of 200 words per question, and Article 10 shall not apply.
- Article XII When a juristic person shareholder designates representatives to attend a meeting of shareholders, only one person may speak on the same proposal.
When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.
- Article XIII After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
- Article XIV When the chairman believes that a proposal has been discussed sufficiently and may be put to vote, he may announce the cessation of discussion, put it forward for voting.
- Article XV The election of directors at the shareholders' meeting shall proceed in accordance with the relevant election regulations established by the Company, and the Company shall announce the election results on the spot, including the list of elected directors and their number of voting rights, as well as the list of directors not to be elected and the number of voting rights obtained.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of 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.
- Article XVI Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of Aurora.
The results of the voting shall be announced on-site at the meeting, and with a record made.
The minutes of the shareholders' meeting shall be permanently kept.
- Article XVII While the shareholders' meeting is in session, the chairperson may at his/her discretion allocate and announce time for breaks.

- Article XVIII At each General Meeting, unless otherwise required by law or the Articles of Incorporation, all matters shall be decided by a majority of the votes duly cast.
When voting, if the shareholders exercising their voting rights electronically have no objection to the proposal, and if other shareholders present have no objection after solicitation by the chairman, the proposal shall be deemed to have been passed, with the same effect as a resolution by voting.
- Article XIX When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
- Article XX The chairperson may direct the pickets (or security guards) to assist in maintaining order in the venue. When the pickets (or security guards) are present to assist in maintaining order, the armbands with the printed words of “Picket” shall be worn.
- Article XXI Matters not specified in these rules shall be handled at the discretion of the chairman, except as expressly provided in the Company Act Securities and Exchange Act, and other relevant laws, Articles of Incorporation, and corporate governance rules.
- Article XXII The Rules shall be implemented after having been approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.