Ching Feng Home Fashions Co., Ltd.

Standard Operating Procedure for Handling Demands by Directors

Article 1 These Procedures are hereby established to establish sound corporate governance, assist directors in performing their duties, and enhance the effectiveness of the Board of Directors of the Company.

Article 2 Except as otherwise provided by applicable laws, regulations, or the Articles of Incorporation of the Company, any matters regarding the handling of requests made by directors of the Company shall be governed by these Procedures.

Article 3 The Company shall provide directors with appropriate and timely information. The form and quality of such information must be sufficient to enable directors to make informed decisions and properly fulfill their duties as directors. However, if a director's request is not necessary for the performance of their duties or violates applicable laws and regulations, the Company may decline to provide the requested information.

Article 4 The Finance Department is the unit designated by the Board of Directors to handle board affairs. The department shall prepare the agenda for board meetings and provide sufficient meeting materials, which shall be sent together with the notice of the meeting. If a director deems the meeting materials insufficient, the director may notify the Finance Department in writing or via email to request supplemental information. The department in charge of board affairs shall provide the requested information within 5 working days from the day following the receipt of such notice. If a director considers the materials for a specific proposal to be inadequate, the deliberation of the proposal may be deferred upon a resolution passed by the Board of Directors.

Article 5 The Company has appointed a Corporate Governance Officer, who shall be responsible for handling requests made by directors. Adhering to the principle of providing prompt and effective assistance to directors in performing their duties, the Corporate Governance Officer shall process the requests as expeditiously as possible within 5 working days from the day following the receipt of the director's written or email notice.

All directors of the Company shall have access to the assistance of the Corporate Governance Officer to ensure that board procedures and all applicable laws, rules, and regulations are complied with, and to ensure smooth communication among board members as well as between directors and the management.

Article 6 Directors shall maintain strict confidentiality regarding the information provided by the Company. No director shall disclose such information to any third party without the authorization of the Company, nor shall such information be used for purposes other than the performance of their official duties.

Article 7
1. These Procedures shall come into force after being discussed and approved by the Board of Directors. The same shall apply to any subsequent amendments hereto.
2. These Procedures were first implemented and became applicable on May 13, 2019.
3. The first amendment to these Procedures was made on May 11, 2023.