

USERJOY Technology Co., Ltd

2023 Annual Minutes of the Board of Directors

NO	DATE	synopsis; resume	remarks column
1	112.03.23 The fourth meeting of the 7th session of the Board of Directors	<ol style="list-style-type: none"> 1. 1.Operating plan for the fiscal year 2023. 2. 2.Financial statements and consolidated statements for the fiscal year 2022. 3. 3.Operating report for the fiscal year 2022. 4. 4.Distribution of employee and director remuneration for the fiscal year 2022. 5. 5.Profit distribution table for the fiscal year 2022. 6. 6.Proposal for issuing new shares through surplus capital increase. 7. 7.Evaluation of the effectiveness of internal control system and issuance of the internal control system statement for the fiscal year 2022. 8. 8.Deliberation on the salary adjustment for executives of the Company and its subsidiaries for the fiscal year 2023. 9. 9.Correction of errors in the Board Meeting Resolution (II) dated November 10, 2023, regarding misstated annual explanations. 10. 10.Deliberation on the bonus scheme for managers of the Company's Research and Development Center for the second half of the fiscal year 2022. 11. 11.Revision of the "Board Meeting Regulations" of the Company. 12. 12.Revision of the "Financial Operations Regulations between Related Enterprises" and the "Internal Audit System - Management Audit of Related Party Transactions" of the Company. 	

	<p>112.03.23</p> <p>The fourth meeting of the 7th session of the Board of Directors</p>	<ol style="list-style-type: none"> 13. 13.Revision of the "Corporate Governance Best Practices", "Sustainable Development Best Practices", and "Director Continuing Education Implementation Guidelines" of the Company. 14. 14.Explanation of the timetable for greenhouse gas inventory and verification. 15. 15.Discussion on the classification of accounts receivable exceeding the normal credit period as of the end of fiscal year 2022 not being considered as loans. 16. 16.Consideration of proposals submitted by shareholders holding more than 1% of the Company's shares for the year 2023. 17. 17.Resolution to lift the restrictions on directors and their representatives from engaging in competitive activities. 18. 18.Matters related to the convening of the Annual Shareholders' Meeting for the year 2023. 	
<p>2</p>	<p>112.05.11</p> <p>The 7th and 5th meetings of the Board of Directors</p>	<ol style="list-style-type: none"> 1. Proposal for the consolidated financial statements of the Company for the first quarter of fiscal year 2022. 2. Adoption of the "Audit Review Procedures for Pre-approval of Non-Assurance Services Provided by Certified Public Accountants" by the Company. 3. Regular approval of non-assurance services provided by certified public accountants by the Company. 4. Discussion on the classification of accounts receivable exceeding the normal credit period as of the end of March 2023 as not constituting loans. 	
<p>3</p>	<p>112.06.28</p> <p>The 7th and 6th meetings of the Board of Directors</p>	<ol style="list-style-type: none"> 1. Formulating the company's ex-dividend base date, issuance date and related matters. 	

4	112.08.10 The 7th meeting of the 7th Board of Directors	<ol style="list-style-type: none"> 1. Proposal for the consolidated financial statements of the Company for the second quarter of fiscal year 2022. 2. Renewal of Directors' and Key Personnel's Liability Insurance for the year 2023. 3. Proposal for the revision of the "Directors' Remuneration Regulations" of the Company. 4. Deliberation on the bonus scheme for managers of the Company's Research and Development Center for the first half of fiscal year 2022. 5. Drafting of the "Organizational Regulations of the Sustainable Development Committee" of the Company. 6. Revision of the "Risk Management Regulations" of the Company. 7. Discussion on the classification of accounts receivable exceeding the normal credit period as of the end of June 2023 as not constituting loans. 	
5	112.10.05 The 7th and 8th meetings of the Board of Directors	<ol style="list-style-type: none"> 1. Discussion on the purchase of a new office building 	
6	112.11.09 The 7th and 9th meetings of the Board of Directors	<ol style="list-style-type: none"> 1. Proposal for the consolidated financial statements of the Company for the third quarter of fiscal year 2023. 2. Deliberation on the year-end bonus for executives of the Company and USERJOY JAPAN Co., Ltd. for the year 2023. 3. Appointment of auditors and assessment of their independence by the Company. 4. Regular approval of non-assurance services provided by certified public accountants by the Company. 5. Drafting of the "Audit Plan for the Year 2024" of the Company. 6. Proposal for the revision of the internal control system and the internal audit system - "Financial Statement Preparation Process Management System". 7. Revision of the "Decision-Making Authority Matrix" of the Company. 8. Discussion on the classification of accounts receivable exceeding the normal credit period as of the end of September 2023 as not constituting loans. 	

7	112.12.13 The 7th and 10th meetings of the Board of Directors	1. Applying for a loan line from a bank due to the acquisition of real estate by the Company.	
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