

The operation of the audit committee

1. The duties of Audit Committee

The Audit Committee assists the Board of Directors in performing its supervision functions and also responsible for tasks defined by the Company Act, Securities and Exchange Act and other relevant laws and regulations. The Audit Committee is comprised of three independent directors, all members' professionalism requirements and experience, please refer to page 9~10 on 3.2.1.1 Information of directors and page 11~14 on 3.2.1.2 Disclosure of information on professional qualifications of directors and independence of independent directors of this annual report. According to the relevant regulations, the Audit Committee shall convene at least once per quarter.

The duties of Audit Committee, as follows:

- (1) The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- (2) Assessment of the effectiveness of the internal control system.
- (3) The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
- (4) Matters in which a director is an interested party.
- (5) Asset transactions or derivatives trading of a material nature.
- (6) Loans of funds, endorsements, or provision of guarantees of a material nature.
- (7) The offering, issuance, or private placement of equity-type securities.
- (8) The hiring or dismissal of a certified public accountant, or their compensation
- (9) The appointment or discharge of a financial, accounting, or internal audit officer.
- (10) Financial reports.
- (11) Any Other Material Matter so Required by the Company or the Competent Authority.

2. Annual Operation of Audit Committee

The Audit Committee is empowered by its Charter to conduct any study or investigation it deems appropriate to fulfill its responsibilities. It has direct access to the company's internal auditors, independent auditors and the Chief Corporate Governance Officer of the company. The Audit Committee is authorized to retain and oversee special legal, accounting, or other consultants as it deems appropriate to fulfill its mandate. The Audit Committee Charter is available on the company's website.

The term of the Audit Committee starts from June 10, 2022 to June 09, 2025.

There are 5 meetings convened in the Year 2023. The attendances of the independent directors were as follows:

Title	Name	Attendance in person	By Proxy	Attendance Rate (%) (Note1)	Remarks
Independent Director (convener and Chairman)	Feng-Hsien Shih	5	0	100%	
Independent Director	Wan-Ping Chen	5	0	100%	
Independent Director	Pin-Chi Wei	4	1	80%	
Other mentionable items: 1. If any of the following circumstances occur, the dates of Audit meetings, sessions, contents of motion, Independent director's opinions or objections, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified: (1) Matters referred to in Article 14-5 of the Securities and Exchange Act: Please refer to Note 2 for details. (2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None. 2. If there are independent directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None. 3. Communication between the independent directors and the internal audit supervisor and accountants (shall include the major issues, methods and results of the company's financial and business conditions: Please refer to Note 3 for details.					

Note1 : The Actual Attendance Rate is calculated by the number of times the audit committee convenes the meeting while the directors were in position and the actual number of company meeting Attend.

Note2 : Matters referred to in Article 14-5 of the Securities and Exchange Act

Date of the Audit Committee (session)	Content of motion	Independent director's opinions or objections	Resolution of the Audit Committee and The Company's response to the Audit Committee's opinion
2023.2.23 The 4th meeting of the 3rd Term	<ol style="list-style-type: none"> 1. Approved the engagement and remuneration of the company's CPAs and evaluate their independence. 2. Approved the 2022 Business Report, Financial Statement (including consolidated financial statement). 3. Approved the company's 2022 internal control system statement. 4. Approved of amendments to the company's "Audit committee charter". 5. Approved the amount of endorsements or guarantees made for subsidiary. 6. Approved the amendment to the company's internal control system and internal audit implementation rules. 	None	<p>Approved by all Committee members present in the meeting.</p> <p>Submitted the 5th meeting of the 20th Term of the Board of Directors for resolution and proceed in accordance with the resolution of the Board.</p>
2023.2.23 The 5th meeting of the 3rd Term	<ol style="list-style-type: none"> 1. Approved the company's 2022 Business Report and proposal for earnings distribution. 		<p>According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, the Audit Committee reviewed the various statements prepared by the board. Then submit an Audit Committee's Review Report at the meeting of shareholders.</p>
2023.8.7 The 7th meeting of the 3rd Term	<ol style="list-style-type: none"> 1. Approved the Non-Assurance Services of the company's CPAs. 2. Approved the increase in capital to the subsidiaries. 		<p>Approved by all Committee members present in the meeting.</p> <p>Submitted the 8th meeting of the 20th Term of the Board of Directors for resolution and proceed in accordance with the resolution of the Board.</p>
2023.11.6 The 8th meeting of the 3rd Term	<ol style="list-style-type: none"> 1. Approved the amendment to the company's internal control system and internal audit implementation rules. 2. Approved the company's endorsements and guarantees. 		<p>Approved by all Committee members present in the meeting.</p> <p>Submitted the 9th meeting of the 20th Term of the Board of Directors for resolution and proceed in accordance with the resolution of the Board.</p>