

## 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 "Information of directors" and "Disclosure of information on professional qualifications of directors and independence of independent directors" under Chapter II of the company 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 2024. The attendances of the independent directors were as follows:

Title	Name	Attendance in person	By Proxy	Attendance Rate (%) (Note1)	Remarks
convener and Chairman (Independent Director)	Feng-Hsien Shih	5	0	100%	
Member (Independent Director)	Wan-Ping Chen	5	0	100%	
Member (Independent Director)	Pin-Chi Wei	5	0	100%	
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: Please refer to Note 3 for details.					

Note1 : The Actual Attendance Rate is calculated by the number of times the audit committee convene 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
2024.02.17 The 9th meeting of the 3rd Term	1. Disposal 100% equity of Ningbo Liyuan Tech. Ltd. held by subsidiary.
2024.02.26 The 10th meeting of the 3rd Term	1. 2023 Business Report, annual Financial Statements. 2. 2023 deficit compensation. 3. 2023 Statement of Internal Control System. 4. The company's endorsement and guarantees.
2024.05.02 The 11th meeting of the 3rd Term	1. 2024 Service Fees and competency assessment for Deloitte. 2. 2024 Non-Assurance Services for Deloitte. 3. 2024 first quarter consolidated financial statements.
2024.08.07 The 12th meeting of the 3rd Term	1. 2024 second quarter consolidated financial statements. 2. Amendments to the company's internal control system.
2024.11.06 The 13th meeting of the 3rd Term	1. 2024 third Quarter consolidated financial statements. 2. Amendments to the company's internal control system and internal audit implementation rules. 3. Capital reduction of major subsidiaries.
Independent Directors' objections, reservations or major suggestions: None.	
Resolution of the committee and the Company's response to the committee's opinion: The members of the Committee unanimously approved all the resolutions, and the Board of Directors approved all such resolutions recommended by the Committee	