

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) Annual financial reports signed or sealed by the Chairman, GM and Accounting Officer.
- (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 May 29, 2025 to May 28, 2028.

There are 5 meetings convened in the Year 2025. 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)	Shun-Te Wen	3	0	100%	New Appointment(Note2)
Member (Independent Director)	Yu-Hsien Lee	3	0	100%	New Appointment(Note2)
Member (Independent Director)	Kuei-Yuan Wang	3	0	100%	New Appointment(Note2)
Former convener and Chairman (Independent Director)	Feng-Hsien Shih	2	0	100%	Term expired (Note 2)
Former member (Independent Director)	Wan-Ping Chen	2	0	100%	Term expired (Note 2)
Former member (Independent Director)	Pin-Chi Wei	2	0	100%	Term expired (Note 2)

Annotations:

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 3 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 , internal audit supervisor and CPAs:

Please refer to Note 4 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 : The Company's 21th Board of Directors was elected at the Annual Shareholders' Meeting on May 29, 2025.

Note3 : Matters referred to in Article 14-5 of the Securities and Exchange Act

Date of the Audit Committee (session)	Content of motion
2025.02.24 The 14th meeting of the 3rd Term	1. 2024 Business Report, annual Financial Statements. 2. 2024 deficit compensation. 3. 2024 Statement of Internal Control System. 4. The amendments to the company's internal control system. 5. 2025 Service Fees and competency assessment for Deloitte. 6. 2025 Non-Assurance Services for Deloitte. 7. The company's endorsement and guarantees. 8. The amendments to the company's "Audit committee charter".
2025.05.07 The 15th meeting of the 3rd Term	1. 2025 first quarter consolidated financial statements.
2025.08.05 The 1st meeting of the 4th Term	1. 2025 second quarter consolidated financial statements. 2.Approved the dissolution and liquidation of subsidiaries. 3.The company's endorsement and guarantees.
2025.09.12 The 2nd meeting of the 4th Term	1. Formal appointment to Financial Officer, Accounting Officer.
2025.11.05 The 3rd meeting of the 4th Term	1. 2025 third Quarter consolidated financial statements.

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
