

Audit Committee

1. The committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.

The powers of the committee are 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) Quarterly financial reports.
- (11) Business reports and proposals for surplus distribution or loss offset.
- (12) Other material matters of the Company or regulated by the competent authority.

2. The major annual review matters of 2020 Audit Committee were as follows:

- (1) Financial statements.
- (2) Internal control system.
- (3) Material transaction of asset acquisition, intercompany loans, and endorsement and guarantee.
- (4) The audit plan and implementation of the internal audit unit.
- (5) Appointment, remuneration and independence assessment of the CPA.
- (6) Establishing or revising principles and regulations related to corporate governance.

3. There are 3 members of the Audit Committee.

4. The first term of office: 2018/06/05 to 2021/06/04. The first term Audit Committee held meeting 4 times in 2021. Attendance status of members is as follows:

Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remarks
Independent Directors	Ou Yang, Wen-Han	4	0	100%	
Independent Directors	Chen, Fu-Yen	4	0	100%	
Independent Directors	Wang, Chun-Hsiung	4	0	100%	

The second term of office: 2021/08/09 to 2024/08/08. The second term Audit Committee held meeting 1 times in 2021. Attendance status of members is as follows:

Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remarks
Independent Directors	Chen, Fu-Yen	1	0	100%	
Independent Directors	Tsai, Tyau-Chang	1	0	100%	
Independent Directors	Lo, Chun-Pa	1	0	100%	

5. Other disclosures:

5.1 (1) Securities and Exchange Act §14-5 resolutions

Date	Resolutions	The Opinions of All Independent Directors and the Company's Actions to the Opinions
Mar. 16, 2021	<ol style="list-style-type: none"> 1. 2020 financial statements and consolidated financial statements. 2. The Company intends to endorse the guarantee for a Mainland China subsidiary. 3. The Company's investee company increases investment in a subsidiary. 4. The Company's Auditor of financial statements and Audit Fee for 2021. 5. 2020 Statement of Internal Control System. 	All independent directors approved
Apr. 20, 2021	<ol style="list-style-type: none"> 1. Distribution of 2020 Retained Earnings. 2. 2020 cash dividends distribution from retained earnings. 3. Cash distribution from capital surplus. 4. 2020 business report and 2021 business plan. 5. Fund loans between subsidiaries of the Company. 6. The Company intends to loan funds to subsidiaries. 	
May 31, 2021	<ol style="list-style-type: none"> 1. The Company to sign a supply contract with a supplier. 2. Fund loans between subsidiaries of the Company. 3. The Company intends to loan funds to subsidiaries. 	
Jul. 23, 2021	<ol style="list-style-type: none"> 1. 2021 Q2 consolidated financial statements. 	
Aug. 9, 2021	<ol style="list-style-type: none"> 1. Election of the convener and chairman of the second term Audit Committee. 	

(2) The resolution which was not approved by the Audit Committee but was approved by two thirds or more of all Directors: None.

5.2 Execution of the independent directors' interests evasion: None.