

Audit Committee

- 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.

Members Background of the Audit Committee

Criteria Title / Name		Professional qualifications and experience	Independent Status	Number of other public companies concurrently serving as an independent director
Independent Director (convener)	Chen, Fu-Yen	Business management, strategic planning Working experience: 41 years	Please refer to statement of note	0
Independent Director (member)	Tsai, Tyau-Chang	Legal profession, crisis management Working experience: 45 years		0
Independent Director (member)	Lo, Chun-Pa	Business management, accounting and financial analysis Working experience: 28 years		0

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.

- The major annual review matters of 2023 Audit Committee were as follows:

- (1) Financial statements.
- (2) Internal control system.

- (3) 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) 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 Director	Ou Yang, Wen-Han	4	0	100%	
Independent Director	Chen, Fu-Yen	4	0	100%	
Independent Director	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 2 times in 2021. Attendance status of members is as follows:

Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remarks
Independent Director	Chen, Fu-Yen	2	0	100%	
Independent Director	Tsai, Tyau-Chang	2	0	100%	
Independent Director	Lo, Chun-Pa	2	0	100%	

Committee held meeting 5 times in 2022. Attendance status of members is as follows:

Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remarks
Independent Director	Chen, Fu-Yen	5	0	100%	
Independent Director	Tsai, Tyau-Chang	5	0	100%	
Independent Director	Lo, Chun-Pa	5	0	100%	

Committee held meeting 4 times in 2023. Attendance status of members is as follows:

Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remarks
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Independent Director	Chen, Fu-Yen	4	0	100%	
Independent Director	Tsai, Tyau-Chang	4	0	100%	
Independent Director	Lo, Chun-Pa	2	0	50%	

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	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	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.	All independent directors approved
May 31, 2021	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.	All independent directors approved
Jul. 23, 2021	1. 2021 Q2 consolidated financial statements.	All independent directors approved
Aug. 9, 2021	1. Election of the convener and chairman of the second term Audit Committee.	All independent directors approved
Oct.26, 2021	1. The Company intends to loan funds to subsidiaries. 2. The Company intends to loan a fund to a Mainland China subsidiary. 3. Fund loans between subsidiaries of the Company. 4. The Company intends to loan funds to subsidiaries. 5. The Status that the Company regularly evaluates the independence of auditor. 6. 2022 annual audit plans.	All independent directors approved
Mar. 16, 2022	1. 2021 financial statements and consolidated financial statements. 2. To increase capital from employees' compensation for 2021.	All independent directors approved

Date	Resolutions	The Opinions of All Independent Directors and the Company's Actions to the Opinions
	3. The Company intends to endorse the guarantee for a subsidiary. 4. Fund loans between subsidiaries of the Company. 5. The Company's Auditor of financial statements and Audit Fee for 2022. 6. 2021 Statement of Internal Control System.	
Apr. 20, 2022	1. Distribution of 2021 Retained Earnings. 2. 2021 cash dividends distribution from retained earnings. 3. Cash distribution from capital surplus. 4. To revise the Procedures for Acquisition or Disposal of Assets. 5. 2021 business report and 2022 business plan. 6. The Company intends to loan funds to subsidiaries. 7. Fund loans between subsidiaries of the Company.	All independent directors approved
Jul. 27, 2022	1. 2022 Q2 consolidated financial statements. 2. The Company intends to loan funds to subsidiaries. 3. Fund loans between subsidiaries of the Company.	All independent directors approved
Aug. 29, 2022	1. To adjust the group's organizational structure. 2. Early termination of loan funds to subsidiaries.	All independent directors approved
Oct. 26, 2022	1. The Company intends to loan funds to subsidiaries. 2. Subsidiary issued cash distribution from capital surplus. 3. Early termination of to endorse the guarantee for a subsidiary. . 4. The Status that the Company regularly evaluates the independence of auditor. 5. Early termination of to endorse the guarantee for a subsidiary. . 6. 2023 annual audit plans. 7. To revise the Regulation of Insider Trading. 8. To revise the Procedures for Handling Material Inside Information. 9. The Company's "Code of Practice on Corporate Social Responsibility" was revised to "Code of Practice for Sustainable Development".	All independent directors approved
Feb. 23, 2023	1. 2022 financial statements and consolidated financial statements. 2. Fund loans between subsidiaries of the Company. 3. The Company's auditor of financial statements and audit Fee for 2023. 4. 2022 Statement of Internal Control System.	All independent directors approved
Apr. 19, 2023	1. 2023 Q1 consolidated financial statements. 2. The Company intends to loan funds to a subsidiary. 3. 2022 business report. 4. Distribution of 2022 Retained Earnings.	All independent directors approved

Date	Resolutions	The Opinions of All Independent Directors and the Company's Actions to the Opinions
	5. 2023 cash dividends distribution from retained earnings. 6. Cash distribution from capital surplus. 7. To establish the Company's " Rules Governing Financial and Business Matters Between the Company and its Related Parties". 8. Report on the situation of related party transactions in 2022. 9. Approval of related party transactions.	
Aug. 02, 2023	1. 2023 Q2 consolidated financial statements. 2. The Company intends to loan funds to a subsidiary. 3. The Company intends to endorse the guarantee for a subsidiary.	All independent directors approved
Oct. 19, 2023	1. 2023 Q3 consolidated financial statements. 2. Fund loans between the Company and its 100% invested companies. 3. Approval of the related party transactions for 2024. 4. 2024 annual audit plans 5. To amend the the Company's "Human Rights Policy (Including Human Rights Concerns and Practices)".	All independent directors approved

(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.