

Operation of the Audit Committee

A total of 4 (A) meetings of the Audit Committee meetings were held in 2024 independent director attendance were as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【 B / A 】	Remarks
Independent director	Shiuh-Kao Chiang	4	0	100	
Independent director	Shang-Ming Chin	4	0	100	
Independent director	Chiu-Feng Lien	4	0	100	
Independent director	Yu-Hui Ning	4	0	100	

Other mentionable items:

1. If any of the following circumstances occur, the dates of meetings, sessions, contents of motion, 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.

Audit Committee Meeting Date	Resolutions	Items prescribed by Article 14-5 of the Securities and Exchange Act	Resolutions of the Audit Committee and the Company's Response
02/27/2024 The 7th meeting of the 4th session	<ul style="list-style-type: none"> Reviewed the 2023 fourth quarter internal auditor report. Approved the change of financial officer and accounting officer. Evaluation of independence and qualification of the CPA to be engaged by the Company. Approval of the 2023 statement of the internal control system. Approval of the business report and financial statements for the year of 2023. Recommendation of the distribution of earnings for the year of 2023. Approved to purchase of clean room and office projects for the new factory. Approval of the budget plan of the Company for the year of 2024. Amendment to the Company's internal control system. 	<div>V</div> <div>V</div> <div>V</div> <div>V</div> <div>V</div> <div>V</div>	No Audit Committee member had any dissenting opinion or qualified opinion to the proposal and all attending members agree to pass the proposal.
05/07/2024 The 8th meeting of the 4th session	<ul style="list-style-type: none"> Reviewed the 2024 first quarter internal auditor report. Evaluation of independence and qualification of the CPA to be engaged by the Company. Report of the financial statement for the first quarter of 2024. 	V	
07/30/2024 The 9th meeting of the 4th session	<ul style="list-style-type: none"> Reviewed the 2024 second quarter internal auditor report. Report of the financial statement for the second quarter of 2024. 		
11/05/2024 The 10th meeting of the 4th session	<ul style="list-style-type: none"> Reviewed the 2024 third quarter internal auditor report. Report of the financial statement for the third quarter of 2024. Amendment to the Company's internal control system and internal audit system. Approval of auditing plan for 2025. 	V	

(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. Communications between the independent directors, the internal auditors and independent auditors (e.g. the material items, methods and results of audits of corporate finance or operations, etc.)

(1) Communications between the independent directors and the internal auditors:

Date	Communication	Independent Directors' Opinion
02/27/2024 Audit Committee	· Reviewed the 2023 fourth quarter internal auditor report. · Approved of the effective implementation of the internal control system.	None
05/07/2024 Audit Committee	· Reviewed the 2024 first quarter internal auditor report.	None
07/30/2024 Audit Committee	· Reviewed the 2024 second quarter internal auditor report.	None
11/05/2024 Audit Committee	· Reviewed the 2024 third quarter internal auditor report. · Approving audit plan for 2025.	None

The internal auditor communicates with independent directors through monthly audit report, reporting audit execution status in Audit Committee meeting at least one time each quarter, and report to independent directors any time when there are special circumstances. The communications between the independent directors and the internal auditors work well.

(2) Communications between the independent directors and the independent auditors:

Date	Communication	Independent Directors' Opinion
02/27/2024 Audit Committee	· Reviewed auditing scope, the independent auditors' responsibility and independence, major accounting estimates and audit result for 2023. · Review regulatory developments.	None

The independent auditors communicated with Audit Committee, including results of the audited or reviewed quarterly financial report, the significant audit findings, the determination that key audit matters should be communicated in the auditors' report, impact on the Company of regulatory changes. The independent auditors report to independent directors from time to time when there are special circumstances. The communications between the independent directors and the independent auditors work well.