

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 | Re-elected on June 11, 2025 |
| Independent director | Shang-Ming Chin | 2 | 0 | 100 | Resigned on June 11, 2025 |
| Independent director | Chiu-Feng Lien | 4 | 0 | 100 | Re-elected on June 11, 2025 |
| Independent director | Yu-Hui Ning | 4 | 0 | 100 | Re-elected on June 11, 2025 |
| Independent director | Wei-Chiao Chen | 1 | 1 | 50 | Appointed on June 11, 2025 |

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 |
|---|---|---|---|
| 02/25/2025 The 11th meeting of the 4th session | <ul style="list-style-type: none"> · Reviewed the 2024 fourth quarter internal auditor report. · Approval of the 2024 statement of the internal control system. · Approval of the business report and financial statements for the year of 2024. · Evaluation of independence and qualification of the CPA to be engaged by the Company. · Recommendation of the distribution of earnings for the year of 2024. · Approval of the budget plan of the Company for the year of 2025. · Authorization for the chairman to handle matters related to disposal of real estate, factory building, and equipment. | V V V V V | No Audit Committee member had any dissenting opinion or qualified opinion to the proposal and all attending members agree to pass the proposal. |
| 04/29/2025 The 12th meeting of the 4th session | <ul style="list-style-type: none"> · Reviewed the 2025 first quarter internal auditor report. · Report of the financial statement for the first quarter of 2025. · Partial amendments to of the Articles of incorporation. · Reviewed the proposal for the disposal of land, plants, and ancillary equipment. | V | |
| 08/05/2025 The 1st meeting of the 5th session | <ul style="list-style-type: none"> · Reviewed the appointment of the chief internal audit. · Reviewed the 2025 second quarter internal auditor report. · Report of the financial statement for the second quarter of 2025. | V | |
| 11/11/2025 The 2th meeting of the 5th session | <ul style="list-style-type: none"> · Reviewed the 2025 third quarter internal auditor report. · Report of the financial statement for the third quarter of 2025. · 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 |
|-------------------------------|---|--------------------------------|
| 02/25/2025 Audit Committee | · Reviewed the 2024 fourth quarter internal auditor report. · Approved of the effective implementation of the internal control system. | None |
| 04/29/2025 Audit Committee | · Reviewed the 2025 first quarter internal auditor report. | None |
| 08/05/2025 Audit Committee | · Reviewed the 2025 second quarter internal auditor report. | None |
| 11/11/2025 Audit Committee | · Reviewed the 2025 third quarter internal auditor report. · Approving audit plan for 2026. | 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 |
|-------------------------------|--|--------------------------------|
| 02/25/2025 Audit Committee | · Reviewed auditing scope, the independent auditors' responsibility and independence, major accounting estimates and audit result for 2025. · 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.