

Information on the Operation of the Audit Committee

In 2024, the Audit Committee held a total of six (6) meetings. The attendance of independent directors is as follows:

Title	Name	Number of Meetings Attended in Person	Number of Meetings Attended by Proxy	Attendance Rate (%)	Remarks
Independent Director (4th Term Convener)	Lin Yu-Chang	6	0	100	None
Independent Director	Tsai Hui-Ming	6	0	100	Assumed office on June 13, 2023
Independent Director	Kao Chia-Liang	6	0	100	Assumed office on November 29, 2023

Other Matters Required to Be Disclosed:

1. If the operation of the Audit Committee involves any of the following circumstances, the Company shall disclose the meeting date, meeting number, agenda items, any dissenting or qualified opinions or material recommendations raised by the independent directors, the resolutions of the Audit Committee, and the Company's handling of the Audit Committee's opinions:

(1) Matters as set forth in Article 14-5 of the Securities and Exchange Act.

Date and Meeting Number of the Audit Committee	Agenda Items	Dissenting Opinions, Qualified Opinions, or Material Recommendations of Independent Directors	Resolutions of the Audit Committee and the Company's Handling of the Audit Committee's Opinions
March 12, 2024 (4th Term, 5th Meeting)	<ol style="list-style-type: none"> 1. Review of the Company's financial statements for fiscal year 2023. 2. Review of the Company's Statement on Internal Control System for fiscal year 2023. 	None	Approved unanimously by all independent directors. The matter was submitted to the 8th meeting of the 11th Board of Directors for resolution and handled in accordance with the Board's resolution.

	<ol style="list-style-type: none"> 3. Evaluation of the independence and suitability of the CPA firm and the signing certified public accountants for the audit of the Company's financial reports. 4. Appointment of the Company's certified public accountants. 5. Release of non-competition restrictions on directors. 6. Amendment to the Company's internal control system. 		
<p>May 7, 2024 (4th Term, 6th Meeting)</p>	<ol style="list-style-type: none"> 1. The Company's consolidated financial statements for the first quarter of 2024. 2. Amendments to the Company's internal control system forms. 		<p>Approved unanimously by all independent directors. Submitted to the 9th Meeting of the 11th Board of Directors for resolution and handled in accordance with the Board's resolutions.</p>

Date and Meeting Number of the Audit Committee	Agenda Items	Dissenting Opinions, Qualified Opinions, or Material Recommendations of Independent Directors	Resolutions of the Audit Committee and the Company's Handling of the Audit Committee's Opinions
August 8, 2024(4th Term, 7th Meeting)	<ol style="list-style-type: none"> 1. Review and approval of the Company's consolidated financial statements for the second quarter of 2024. 2. Proposal to lift the non-compete restrictions on directors. 3. Proposal to amend the Company's internal control system. 	None	Approved unanimously by all Independent Directors and submitted to the 11th Board of Directors at its 11th meeting for resolution, to be implemented in accordance with the Board's resolution.
August 22, 2024(4th Term, 8th Meeting)	<ol style="list-style-type: none"> 1. Proposal regarding changes in equity ownership of an invested subsidiary. 		Approved unanimously by all Independent Directors and submitted to the 11th Board of Directors at its 12th meeting for resolution, to be implemented in accordance with the Board's resolution.
October 30, 2024(4th Term, 9th Meeting)	<ol style="list-style-type: none"> 1. The Company's investment in subsidiaries. 2. Subsidiaries – dissolution and liquidation matters. 		Approved unanimously by all Independent Directors and submitted to the 11th Board of Directors at its 13th meeting for resolution, to be implemented in accordance with the Board's resolution.

November 12, 2024(4th Term, 10th Meeting)	<ol style="list-style-type: none"> 1. The Company’s consolidated financial statements for the third quarter of 2024. 2. Proposal to adopt the “Internal Control System” and the “Rules for Internal Auditing Implementation.” 	Approved unanimously by all Independent Directors and submitted to the 11th Board of Directors at its 14th meeting for resolution, to be implemented in accordance with the Board’s resolution.
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(2) Matters Other Than Those Described Above That Were Not Approved by the Audit Committee but Were Approved by Two-Thirds or More of All Directors:

None.

2. Implementation of Recusal by Independent Directors in Matters Involving Conflicts of Interest:

The Company shall disclose the names of the independent directors, agenda items, reasons for recusal due to conflicts of interest, and voting participation status:

None.

3. Communication Between Independent Directors, the Internal Audit Supervisor, and the Certified Public Accountants

(The disclosure shall include material matters communicated regarding the Company’s financial and operational conditions, as well as the methods and results of such communications.)

1. The Company’s Internal Audit Supervisor submits audit reports and follow-up reports to all independent directors for review by the end of the month following completion, and also attends meetings of the Audit Committee, enabling independent directors to maintain full and effective communication with the Internal Audit Supervisor.
2. The Company’s Certified Public Accountants communicate fully with the independent directors, either in writing or in person, regarding the scope of the audit and findings identified during the audit process, and attend meetings of the Audit Committee to provide relevant opinions.