

The Audit Committee aims to reinforce the supervisory function of the Board of Directors, strengthen its management mechanism, and assist its in improving corporate governance performance. The main functions and powers of the Audit Committee include assisting the Board of Directors in supervising the quality and integrity of the Company's implementation of accounting, auditing, financial reporting processes, and financial control.

The functions and powers of the Audit Committee are as follows:

- Establish or amend the internal control system in accordance with Article 14-5 of the Securities and Exchange Act.
- Evaluate the effectiveness of the internal control system.
- Establish or amend the procedures for material financial business activities such as the acquisition or disposal of assets, engagement in derivative transactions, loaning of funds to others, and endorsements or guarantees for others in accordance with Article 36-1 of the Securities and Exchange Act.
- Matters involving the interests of directors.
- Material asset or derivative transactions.
- Material loans, endorsements, or guarantees.
- Offer, issue or conduct private placement of marketable equity securities.
- Appoint or dismiss CPAs or determine their remuneration (including reviewing their qualifications, independence and performance).
- Appoint the Chief Financial Officer, Chief Accounting Officer or Chief Internal Auditor.
- Financial statements.
- Regulatory compliance.
- Supervise the Company's risk appetite and strategies.
- Review the fulfillment of duties by the Audit Committee.
- Complete the Audit Committee's self-evaluation questionnaire.
- Other important matters specified by the Company or the competent authority.

According to the laws of the Republic of China, the Audit Committee shall consist of all independent directors. The Company's Audit Committee complies with the above provision.

In order to perform its duties, the Audit Committee has the right to conduct any appropriate review and investigation in accordance with its Articles of Association, and has direct communication channels with the Company's internal auditors, CPAs and all employees. The Audit Committee is also entitled to hire and supervise lawyers, accountants or other consultants to assist in performing its duties.

The Audit Committee shall convene a regular meeting at least once per quarter. Please refer to the annual reports of the Company for details of the Committee's meetings and the attendance rate of each Committee member.

The number of Audit Committee meetings convened in the most recent year (2023) was 5 (A). The attendance of independent directors (as non-voting participants) is as follows:

Job title	Name	Number of attendances in person (B)	Number of attendances by proxy	Actual attendance rate (%) (B/A)	Remarks
Convener	Ming-Hui Lin	5	0	100%	The Company held a special shareholders' meeting on November 11, 2022 for a full re-election, and the Audit Committee was established to replace supervisors.
Member	Chien-Kuang Wang	5	0	100%	
Member	Ying-Chi Yu	5	0	100%	
Member	Pi-Wei Chin	5	0	100%	