

## Major Resolutions of Audit Committee

(1) Activities of the Audit Committee as follows:

The Audit Committee convened Four meetings in 2024 (A). the attendance of independent directors was shown below:

Title	Name	Number of required participations	Times of Attendance in Person (B)	Times of Attendance by Proxy	Actual attendance ratio (%) (B/A) (Note)	Remark
Independent director/ Convener	Lee Chien-Jan	4	4	0	100%	—
Independent director	Wang Hsiu-Chih	4	4	0	100%	—
Independent director	Ho Yun-Hsuan	4	4	0	100%	—
Independent director	Liao Kuei-Fang	4	4	0	100%	—

Note 1: In Year 2024, the average participation rate was 100%.

(2) Important resolutions from the Audit Committee

Date	Term	Proposal	Resolutions from the Audit Committee and the Company's response to such opinions of the Audit Committee
02/26/2024	The 14th meeting of Session Third	<ol style="list-style-type: none"> <li>1. Approve of the to propose the change of the personnel acting as Spokesman, Finance Officer and Accounting Officer.</li> <li>2. Approval of financial statements of Year 2023.</li> <li>3. Approval of consolidated financial statements of Year 2023.</li> <li>4. Approval of the Company's Business Report for Year 2023 and adopt the Proposal for Earning Distribution of 2023 Profits.</li> <li>5. Approval of independence and evaluation of performance of Certified Public Accountants in Year 2023.</li> <li>6. Approval of evaluation of Certified Public Accountants' fees in Year 2024.</li> <li>7. Approval of the 2023 internal control design, implementation effectiveness and the issue of</li> </ol>	<p>Resolutions from the Audit Committee: unanimous consent from all the committee members present February 26, 2024.</p> <p>The Company's response to the opinion from the Audit Committee: Duly posed to and unanimously resolved by all present directors in the 17th board of directors meeting of Session Sixth</p>

Date	Term	Proposal	Resolutions from the Audit Committee and the Company's response to such opinions of the Audit Committee
		<p>Declaration of Internal Control System.</p> <p>8. Approve of the to propose the amendment of the Charter of Audit Committee.</p> <p>9. Approve of the to propose the amendment of Procedure for Board of Directors' Meetings.</p> <p>10. Approve of the to propose new investment in the subsidiary in China.</p> <p>11. Approve of the fees for accounting firm Deloitte for 2024.</p>	
05/09/2024	The 15th meeting of Session Third	<p>1. Approval of the Financial Statements of the Quarter I, 2024</p> <p>2. Approve the to apply credit facilities from financial institutions by the Company</p> <p>3. Approve the to formulate the "Operational Procedures for the Preparation and Verification of the Sustainability Report" for the Company.</p> <p>4. Approve the it is proposed to establish a subsidiary</p>	<p>Resolutions from the Audit Committee: unanimous consent from all the committee members present on May 09, 2024.</p> <p>The Company's response to the opinion from the Audit Committee: Duly posed to and unanimously resolved by all present directors in the 18th board of directors meeting of Session Sixth</p>
08/08/2024	The 1th meeting of Session Fourth	<p>1. Approval of the Convener of the Fourth Audit Committee</p> <p>2. Approval of the Financial Statements of the Quarter 2, 2024</p> <p>3. Approve the Proposal for Discussion on the Loan Credit Line between Subsidiaries</p>	<p>Resolutions from the Audit Committee: unanimous consent from all the committee members present August 08, 2024.</p> <p>The Company's response to the opinion from the Audit Committee: Duly posed to and unanimously resolved by all present directors in the 3th board of directors meeting of Session Seventh</p>
11/07/2024	The 2th meeting of Session Fourth	<p>1. Approval of the Financial Statements of the Quarter 3, 2024</p> <p>2. Approval of audit plan of Year 2025</p> <p>3. Approve the amendment to certain provisions of the Company's Regulations Governing the Management of Transactions between Group Enterprises, Pecific Companies, and Related Parties.</p> <p>4. Approve the revision of the Company's "Internal Control System" and "Implementation Guidelines for Internal Audits".</p>	<p>Resolutions from the Audit Committee: unanimous consent from all the committee members present November 07, 2024.</p> <p>The Company's response to the opinion from the Audit Committee: Duly posed to and unanimously resolved by all present directors in the 4th board of directors meeting of Session Seventh</p>