

The composition and operations of the Audit Committee

1. Profile of Audit Committee Members:

Criteria Name	Professional Qualifications and Experience	Remarks
Independent Director (Convener) Chao Jang, Jing	Master of in Economics, California State University, USA. Current convener of the Company's Audit Committee and Compensation and Remuneration Committee, as well as Chief Financial Officer of DerMauShin Capital Co., Ltd., with commercial, legal, financial, accounting, and other experiences required to support corporate operations. Certified Public Accountant in the United States, Taiwan and China. Without any of the conditions under Article 30 of the Company Act.	Re-elected
Independent Director Tseng Peifen	Department of Finance, National Taiwan University. Currently member of the Company's Audit Committee and Compensation and Remuneration Committee, with commercial, financial, accounting, and other experiences required to support corporate operations, specializing in corporate finance ,capital raising and strategic financing solutions, and possessing rich experience in industrial planning. Without any of the conditions under Article 30 of the Company Act.	New appointment on 2025.6.18
Independent Director Stan Tong	Department of Economics, National Taiwan University. Currently member of the Company's Audit Committee and Compensation and Remuneration Committee, as well as Associate Spokesperson, Investor Relations Officer, and Executive Assistant to CEO of Global Mixed-mode Technology Inc. with other experiences required to support corporate operations. Without any of the conditions under Article 30 of the Company Act.	New appointment on 2025.6.18
Independent Director Chih Yuan Lu	PhD in Physics, Columbia University, USA. Deputy General Director of ERSO, ITRI. Current Chairman and Chief Executive Officer of Ardentec Technology Inc. With commercial, legal, finance, accounting, and other work experiences required to support corporate operations, and possesses international perspective, global professional market competition judgment and innovative leadership. He is a state scholar at the industrial, governmental, academic, and research levels at the same time in the semi-conductor sector. Without any of the conditions under Article 30 of the Company Act.	Dismissed on 2025.6.18
Independent Director Hsueh Yu Lo	Master of Accounting and Information Technology, National Chung Cheng University. Chairman of Grand Fortune Securities Investment Advisory Co., Ltd. With commercial, legal, financial, accounting, and other experiences required to support corporate operations, specializing in corporate finance and accounting affairs, and possessing rich experience in industrial planning. Without any of the conditions under Article 30 of the Company Act.	Dismissed on 2025.6.18

2. The responsibilities of the Audit Committee are mainly to supervise the following:

- (1) Adequate expression of the Company's financial statements.
- (2) Selection (Dismissal) and independence and performance of CPAs.
- (3) Effective implementation of corporate internal control.
- (4) Corporate compliance with related laws and regulations and rules.
- (5) Control over current or potential risks for the Company

3. The Audit Committee met 5 times in total in 2025. Highlights of tasks already completed this year are as follows:

- (1) Assessment of the effectiveness of the internal control system.
- (2) Annual and quarterly financial statements.
- (3) Delegation and compensation of CPAs.
- (4) Suitability and independence of CPAs.
- (5) Other material matters as may be required by this Corporation or by the competent authority.

4. Operations of the Audit Committee:

The Committee met 5 times (A) over the past year (2025) and attendance of independent directors in the meetings is shown below:

Title	Name	Attendance in person (B)	Attendance by proxy	Ratio of attendance in person (%) (B / A)	Remarks
Independent Director	Chao Jang, Jing	5	0	100	Re-elected (Should attend 5 times)
Independent Director	Tseng Peifen	3	0	100	New appointment on 2025.6.18 (Should attend 3 times)
Independent Director	Stan Tong	3	0	100	New appointment on 2025.6.18 (Should attend 3 times)
Independent Director	Chih Yuan Lu	2	0	100	Dismissed on 2025.6.18 (Should attend 2 times)
Independent Director	Hsueh Yu Lo	2	0	100	Dismissed on 2025.6.18 (Should attend 2 times)

(1) Matters specified in Article 14-5 of the Securities and Exchange Act:

Date/Session of Audit Committee	Agenda and follow-up	Objection, qualified opinion or significant recommendation from independent directors
14 th meeting of the 3rd Audit Committee on March 21, 2025	1. 2024 “Internal Control System Effectiveness Evaluation” and “Internal Control System Statement”.	None
	2. 2024 Individual Financial Statements and Consolidated Financial Statement.	None
	3. 2024 Business Report.	None
	4. 2024 Distribution of Earnings.	None
	5. 2025 CPA Delegation Reward, Preagreed Non-Assurance Services, and Suitability/Independence Assessment.	None
	6. 2024 Review Report from the Audit Committee.	None
	Decisions made on March 21, 2025 by the Audit Committee: The proposal was approved unanimously by all attending members as is and was submitted to the Board of Directors for reference.	
	How the Company addressed opinions from the Audit Committee: The proposal was approved unanimously by all attending directors as is.	
15 th meeting of the 3rd Audit Committee on May 9, 2025	1. 2025 Q1 Consolidated Financial Statement.	None
	Decisions made on May 9, 2025 by the Audit Committee: The proposal was approved unanimously by all attending members as is and was submitted to the Board of Directors for reference.	
	How the Company addressed opinions from the Audit Committee: The proposal was approved unanimously by all attending directors as is.	
1 st meeting of the 4th Audit Committee on August 8, 2025	1. 2025 Q2 Consolidated Financial Statement.	None
	2. Ernst & Young CPA Replacement.	None
	Decisions made on August 8, 2025 by the Audit Committee: The proposal was approved unanimously by all attending members as is and was submitted to the Board of Directors for reference.	
	How the Company addressed opinions from the Audit Committee: The proposal was approved unanimously by all attending directors as is.	
2 nd meeting of the 4th Audit Committee on November 7, 2025	1. 2025 Q3 Consolidated Financial Statement.	None
	2. Amend the “Regulations Governing Financial and Business Operations among Related Parties” and abolish the “Rules for Disclosure of Related-Party Transactions.”	None
	3. Non-assurance services rendered by Ernst & Young United CPAs and its related entities.	None
	Decisions made on November 7, 2025 by the Audit Committee: The proposal was approved unanimously by all attending members as is and was submitted to the Board of Directors for reference.	
	How the Company addressed opinions from the Audit Committee: The proposal was approved unanimously by all attending directors as is.	

3 rd meeting of the 4th Audit Committee on December 23, 2025	1. 2026 Internal Audit Plan.	None
	2. Recognition of Asset Impairment.	None
	Decisions made on December 23, 2025 by the Audit Committee: The proposal was approved unanimously by all attending members as is and was submitted to the Board of Directors for reference.	
	How the Company addressed opinions from the Audit Committee: The proposal was approved unanimously by all attending directors as is.	