Implementation of the Audit Committee:

The Company established an Audit Committee after the shareholder's meeting on June 13, 2019, according to the "Audit Committee Charter" formulated and approved at the meeting. According to the organization regulations, the 3rd term of the Audit Committee (consisting of five independent directors) was approved, and they elected William W. Shen, an independent director, as the convener. The details of the list of members of the Committee and their relevant professional competencies, annual operation status, and other information as below mentioned.

I. Describe the qualifications and responsibilities of members appointed to the company's Audit Committee:

(I) The Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise. The independent director members of the Committee shall serve a 3-year term and may be re-elected to further terms. When the number of independent director members on the Committee falls below that prescribed in the preceding paragraph or the articles of incorporation due to an independent director's dismissal for any reason, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed in masse, a special shareholders meeting shall be called within 60 days from the date of the occurrence to hold a by-election to fill the vacancies.

(II) The main function of the Audit Committee is to supervise the following matters:

1. Fair presentation of the financial reports of the Company.
2. The hiring (and dismissal), independence, and performance of certificated public accountants of the Company.
3. The effective implementation of the internal control system of the Company.
4. Compliance with relevant laws and regulations by the Company.
5. Management of the existing or potential risks of the Company.

II. The professional qualifications, experience and operation of the Audit Committee members are as follows:

(I) There is a total of 5 members in the Audit Committee.

(II) Audit Committee term: June 10, 2025 to June 9, 2028. A total of 6 meetings were held in 2025. Member qualifications, experience, attendance, and topics of discussion were as follows:

Title	Name	Professional background and experience	Attendance Count	By Proxy	Attendance Count	Remarks
Independent Director	William W. Shen	Holds a Ph.D. in Accounting from Purdue University, USA, currently serving as a Professor in the Department of Finance and Taxation at National Taichung University of Science and Technology, Independent Director of Ennostar Inc., and Independent Director of Innstar Service, Inc. Possesses expertise in corporate governance, accounting information, financial analysis, and insights into industry development and technological applications, which will enhance the quality of corporate governance of the board and the supervisory functions of the audit committee.	6	－	100%	Re-elected on June 10,2025
Independent Director	Tai-Haur Kuo	Holds a Ph.D. in Electrical Engineering from the University of Maryland, USA, currently serving as a Professor in the Department of Electrical Engineering at National Cheng Kung University. Possesses	6	－	100%	Re-elected on June 10,2025

		expertise in operational management, offering capabilities in industry analysis and integration, risk management, and management decision-making. When exercising the duties of an independent director and audit committee member, his expertise in technology industry management can be utilized to enhance the quality of corporate governance of the board and the supervisory functions of the audit committee.				
Independent Director	Bing-Yue Tsui	Holds a Ph.D. from the Institute of Electronics at National Chiao Tung University, currently serving as a Professor at the Institute of Electronics at National Yang Ming Chiao Tung University, Consultant at the Taiwan Branch of Diodes Incorporated, Supervisor of The Electronics Devices and Material Association, and Independent Director, Episil-Precision Inc. The company continues to leverage his cross-industry management service experience and perspectives from different sectors, enabling him to provide diverse opinions on operations and management in a timely manner. This enhances the diversity of perspectives in the company’s operational and management strategies, thereby improving the supervisory and management quality of the board and audit committee.	5	1	83%	Re-elected on June 10,2025
Independent Director	Cheng-Yan Chien	Holds an MBA from Emory University, USA, previously served as Vice President of the Taipei Branch of JPMorgan Chase Bank, Associate Manager at Vate Technology Co., Ltd., President of Anfu Solutions, and Independent Director of Eon Silicon Solution Inc. Possesses analytical and management capabilities in corporate governance, financial accounting, business, marketing, and industrial technology, which will enhance the quality of corporate governance of the board and the supervisory functions of the audit committee. Currently serving as an independent director in the second term, not exceeding three terms.	6	－	100%	Re-elected on June 10,2025
Independent Director	Yu-Kuan Lin	Holds an EMBA with Accounting Concentration from National Chengchi University, previously served as a CPA at PricewaterhouseCoopers Taiwan, currently serves as Independent Director of Intelligo Technology Inc. and TaiRx, Inc. and Viking Tech Corporation. Possesses analytical and managerial capabilities in corporate governance, financial accounting, law,	3	－	100%	Newly elected on June 10,2025

		and industrial technology, and can provide timely, diverse perspectives on business operations and management, which can enhance the Board of Directors' corporate governance quality and strengthen the Audit Committee's supervisory function.				

Other matters:

I. With regarding to the implementation of the Audit Committee, if any of the following circumstances occurs, the dates, terms of the meetings, contents of motions, dissenting opinions from independent directors, reserved opinions, material contents, the resolutions of the Committee, and the Company's response to the Committee's opinions shall be specified:

(I) Items listed in Article 14-5 of the Securities and Exchange Act

Audit Committee Date	Proposals (Items listed in Article 14-5 of Securities and Exchange Act)	Resolutions not approved by the Audit Committee but approved by over two thirds of all directors
15th meeting of the 2nd session 2025.01.15	The Company has applied for a syndicated loan in the amount of NT$2.5 billion and appointed Taisha International Bank Co., Ltd. and Taipei Fubon Commercial Bank Co., Ltd. as the mandated lead arrangers (hereinafter referred to as the "Mandated Lead Arrangers") to organize the syndicate of lending banks.	
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	
16th meeting of the 2nd session 2025.02.26	1. Company's 2024 final Financial statements. 2. Distribution of the Company's 2024 earnings. 3. Self-assessment of the Company's internal control system. 4. The first domestic unsecured convertible corporate bonds issued by the Company was converted into common stock.	None
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	
17th meeting of the 2nd session 2025.04.29	1. The Company's 2025 Q1 financial report. 2. The first domestic unsecured convertible corporate bonds issued by the Company was converted into common stock.	None
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	
1st meeting of the 3rd session 2025.07.30	1. The Company's 2025 Q2 financial report. 2. The first domestic unsecured convertible corporate bonds issued by the Company was converted into common stock. 3. The Company's "2024 Environment Social Governance".	None
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	
2nd meeting of the 3rd session	1. The Company's 2025 Q3 financial report. 2. The first domestic unsecured convertible corporate bonds issued by the Company was converted into common stock.	None

2025.10.29	3. The amendment to the issuance and conversion terms of the Company's first domestic unsecured convertible corporate bonds.	
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	
3rd meeting of the 3rd session 2025.12.17	1. Audit plan of the Company for 2026. 2. Evaluated and approved the independence and competency of the CPAs and their appointment and remuneration proposal. 3. The amendment to the Company's internal control system. 4. Donations to the ESMT Educational Foundation.	None
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: In the case (1-3) was Approved without objection by the Chairman upon consultation with all the Directors present. In the case (4) except for the members: Yu-Kuan, Lin, who did not participate in the discussion and recused themselves from voting for the interested parties, the remaining members passed the case without any disagreement.	
4th meeting of the 3rd session 2026.02.26	1. Company's 2025 final Financial statements. 2. Distribution of the Company's 2025 earnings. 3. The first domestic unsecured convertible corporate bonds issued by the Company was converted into common stock. 4. Self-assessment of the Company's internal control system. 5. Proposal for the amendment to the Company's " Procedures of Provision of Endorsements/Guarantees ". 6. Proposal for the amendment to the Company's " Operational Procedures for Loaning Funds to Others ".	None
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	
5th meeting of the 3rd session 2026.03.24	1. Appointment of the financial officer. 2. Appointment of the accounting officer.	None
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	

(II) Except for the items in the preceding issues, other resolutions which were not approved by the Audit Committee but approved by at least two-thirds of all Board of Directors members: None.

II.In regards to the recusal of Independent Directors from voting due to conflict of interests, the name of the Independent Directors, the content of the proposals, reasons for recusal and participation in voting outcomes should be stated:

Board of Directors Date	Names of Directors	Proposals	Reason for Recusal	Voting
2025.02.26	William W. Shen, Tai-Haur Kuo, Bing-Yue Tsui, Cheng-Yan Chien	Resolution of the Company's remuneration to Directors and managers' and employees' compensation for FY2024	Stakeholder(s) with the Proposal	The persons recused themselves and did not participate in discussion and voting.

	William W. Shen, Tai-Haur Kuo, Bing-Yue Tsui, Cheng-Yan Chien	Nomination of candidates of the independent Director candidates of the 10th Board.	Stakeholder(s) with the Proposal	The persons recused themselves and did not participate in discussion and voting.
2025.07.30	William W. Shen, Tai-Haur Kuo, Bing-Yue Tsui, Cheng-Yan Chien Yu-Kuan Lin	The proposed remuneration for the independent directors of the Company's 10th board of directors.	Stakeholder(s) with the Proposal	The persons recused themselves and did not participate in discussion and voting.
2025.12.17	Yu-Kuan Lin	Donations to the ESMT Educational Foundation.	Stakeholder(s) with the Proposal	The persons recused themselves and did not participate in discussion and voting.
2026.02.26	Cheng-Yan Chien William W. Shen, Tai-Haur Kuo, Bing-Yue Tsui, Yu-Kuan Lin	Resolution of the Company's remuneration to Directors and managers' and employees' compensation for FY2025.	Stakeholder(s) with the Proposal	The persons recused themselves and did not participate in discussion and voting.