

State of the Audit Committee

1. The Company's Audit Committee, established on June 16, 2020, consists of all independent directors.
2. Tenure of the Audit Committee: June 16, 2020 to June 15, 2023. In 2022, the Audit Committee had 4 meetings (A). The attendance of the independent directors is as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Actual attendance rate (%) (B/A)	Remark
Independent Director	Chen Wen-Yu	4	0	100	-
Independent Director	Hsieh Fang-Chu	4	0	100	-
Independent Director	Lu Fu-Qi	4	0	100	-

Additional information:

I. If the operations of the Audit Committee fall under any of the circumstances below, the date of the Audit Committee meeting, the session, the content of the proposal, any objection, reservation, or major suggestion made by independent directors, the results of resolutions by the Audit Committee, and the Company's response to the committee's opinions shall be specified.

(I) The matters under Article 14-5 of the Securities and Exchange Act: None.

(II) Other than those described above, any resolutions not approved by the Audit Committee but approved by more than two-thirds of all directors: None.

II. In the event of independent directors' recusal from proposals, the name of independent director, the content of proposal, the reasons for recusal, and the participation in voting shall be specified: None.

III. Communication between independent directors and the chief internal auditor/CPAs (including material financial and business matters communicated and communication methods and results):

(I) The chief internal auditor regularly submits the audit report to the Audit Committee and attends the meeting of the Board of Directors and proposes a report on the implementation of the audit plan.

(II) The CPAs compile governance matters learned from an annual report audit and engage in communication with the Audit Committee regarding those matters.

IV. Compilation of the work of Audit Committee for the most recent year:

(I) 2021 financial statements, earnings distribution.

(II) 2021 audit of the effectiveness of the internal control system.

(III) Regulatory compliance and review of revision of rules.

(IV) Appointment of CPAs and evaluation of their independence.

(V) Appointment and dismissal of chief accounting officer.

(VI) Discussion and resolution for the review or audit results of the quarterly financial statements.

V. Discussions and resolution results of the Audit Committee in the most recent fiscal year:

(I) February 24, 2022

1. Motion for issuing the 2021 "Statement of the Internal Control System".

Resolution: The motion was passed without objections after the chair consulted with all attending members.

2. Motion for proposing the 2021 financial statements in accordance with the regulations.

Resolution: The motion was passed without objections after the chair consulted with all attending members

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3. Motion for the Company's 2021 loss appropriation and cash dividends distribution.
Resolution: The motion was passed without objections after the chair consulted with all attending members

4. Motion for the evaluation of the CPAs' independence.
Resolution: The motion was passed without objections after the chair consulted with all attending members

(II) May 09, 2022

1. Motion for proposing the 2022 Q1 financial statements in accordance with the regulations.

Resolution: The motion was passed without objections after the chair consulted with all attending members

(III) August 08, 2022

1. The Company's change of Chief Accounting Officer.

Resolution: The motion was passed without objections after the chair consulted with all attending members

2. Motion for proposing 2022 Q2 financial statements in accordance with the regulations.

Resolution: The motion was passed without objections after the chair consulted with all attending members

(IV) November 07, 2022

1. Motion for proposing 2022 Q3 financial statements

Resolution: The motion was passed without objections after the chair consulted with all attending members

2. Motion for the amendment to some provisions of the "Procedures for the Acquisition and Disposal of Assets".

Resolution: The motion was passed without objections after the chair consulted with all attending members

Note: (1) If an independent director resigns before the end of the year, the date of resignation shall be indicated in the Remarks column, and their attendance (%) shall be calculated with the number of meetings attended by the member divided by the number of committee meetings held during their tenure.

(2) If there was a reelection of independent directors before the end of the year, the new and former independent directors must be stated in the Remark field, and indicate if an independent director is old, new, or reelected, as well as the reelection date. The percentage of actual (proxy) attendance (%) will be calculated based on the number of Audit Committee meetings held during active duty and the number of actual (proxy) attendance.