

Professional qualification and experience, Major Tasks, and Operations of the Audit Committee in 2023

I. Professional Qualifications and Experience of Members

Qualification		Professional Qualifications and Experience
Title	Name	
Convener	Richard Chen	Mr. Richard Chen graduated from the Department of Accounting, Chinese Culture University. In addition to passing the Senior Professional and Technical Examination for Certified Public Accountants, he has obtained the Certified Securities Investment Analyst license and the land administration agent license. Therefore, he has met one of the necessary professional qualifications for independent directors and is also the convener of the Company's Audit Committee as well as a member of the Remuneration Committee and ESG Committee.
Independent Director	Richard Lee	Mr. Richard Lee graduated from the Institute of Mainland China Studies, National Sun Yat-Sen University. He used to serve as the chief judge and presiding judge at a district court. With extensive experience in court proceedings and legal professionalism, he has met one of the professional qualifications for independent directors, while serving as the convener of the Company's Remuneration Committee, a member of the Audit Committee, and a member of the ESG Committee.
Independent Director	Chun-Hsiung Chu	Mr. Chun-Hsiung Chu graduated from the Institute of Law, National Chung Hsing University. He has practiced as an attorney for more than 30 years. With extensive experience in legal expertise, he has met one of the professional qualifications for Independent Directors, while serving as the convener of the ESG Committee, a member of the Audit Committee and a member of the Remuneration Committee.

II. Major Annual Tasks

The Audit Committee aims to assist the Board of Directors in overseeing the quality and integrity during the Company's implementation of accounting, auditing, financial reporting processes, financial controls as well as risk management. The Audit Committee's major tasks in 2022 are as follows:

- Reviewed annual and quarterly financial statements.
- Formulated or amended the internal control system and relevant important measures.
- Assessed the effectiveness of internal control system.
- Periodically communicated the audit report results with the Internal Auditor as per the annual audit plan.
- Handled significant asset transactions or derivatives trading.
- Assessed the audit fees, independence, and suitability of CPAs.
- Reviewed investment proposals and related-party's business deals.
- Handled matters involving Directors' interests.
- Issue other equity-type securities.

III. Operations

- (I) The Audit Committee held a total of 5 meetings in 2023 and the attendance of Independent

Director is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (B/A)
Covener	Richard Chen	5	0	100%
Independent Director	Richard Lee	5	0	100%
Independent Director	Chun-Hsiung Chu	5	0	100%

(II) Important Reports and Resolutions:

Date	Term of Meeting	Important Reports and Resolutions	Resolution
2023.02.22	2-17	<p>[Reports]</p> <ol style="list-style-type: none"> 2022Q4 status of loans of funds. 2022Q4 status of endorsements/guarantees. 2022Q4 status of derivatives transactions. 2022Q4 implementation of the audit plan. 	No opinion; submitted to the Board of Directors.
		<p>[Discussions]</p> <ol style="list-style-type: none"> The proposal for the 2022 Internal Control System Statement. The 2022 Business Report and Financial Statements. The 2022 statement of earnings distribution. Independence and Suitability Evaluation Report of the CPAs appointed by the Company for 2023. The hiring of an attesting CPA for 2023. Proposal for the CPAs' fees for the Company's financial statements and taxation. Proposal for formulate of General Policy of Pre-approval Non-assurance service. Proposal for amendment to the "Restricted Stock Awards, RSA" for 2022. Proposal for authorized trading personnel for derivatives. Proposal for the repeal of the Company's "Procedure for Shareholders' Meetings". Proposal for amendment to the "Procedure for Lending Funds to Other Parties and or Guarante". Proposal for amendment to the Operating Procedures of Endorsement / Guarantees. 	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.
2023.04.12	2-18	<p>[Discussions]</p> <ol style="list-style-type: none"> Nomination and review of candidate list of directors (including independent directors) . Proposal to lift prohibitions of business strife limitation for new directors. The proposal for amendment of General Policy of Pre-approval Non-assurance service. 	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.

2023.05.10	2-19	〔 Reports 〕 1. 2023Q1 status of loans of funds. 2. 2023Q1 status of endorsements/guarantees. 3. 2023Q1 status of derivatives transactions. 4. 2023Q1 status of acquisition of assets. 5. 2023Q1 implementation of the audit plan.	No opinion; reported to the Board of Directors.
		〔 Discussions 〕 1. The Company's 2023 Q1 consolidated financial statements. 2. The proposal to acquire 100% of the equity of D-Link (Europe) Ltd. from its subsidiary. 3. Proposal for the capital reduction for the subsidiary. 4. Proposal for amendment to the "Internal Audit Procedures" and "Internal Audit System and Implementation Rules". 5. The proposal for amendment to the "Risk Management Policies and Procedures" 6. The proposal of the amendment to the "Personal Data Safety Maintenance and Management Procedures".	1-5 : All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions. 6: The independent director, Chun-Hsiung Chu, suggested withdrawing the case and reconfirming the legality of revised texts. All Independent Directors agreed to pass it without any opinion.
2023.08.14	3-1	〔 Reports 〕 1. 2023Q2 status of loans of funds. 2. 2023Q2 status of endorsements/guarantees. 3. 2023Q2 status of derivatives transactions. 4. 2023Q2 implementation of the audit plan.	No opinion; reported to the Board of Directors.
		〔 Discussions 〕 1. The proposal of award lists of Restricted Stock Awards, RSA". 2. The Company's 2023 Q2 consolidated financial statements. 3. Proposal for Authorized trading personnel for Derivatives. 4. Proposal for amendment to the "Regulation Governing of Related Party transaction."	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.
2023.11.14	3-2	〔 Reports 〕 1. 2023Q3 status of loans of funds. 2. 2023Q3 status of endorsements/guarantees. 3. 2023Q3 status of derivatives transactions. 4. 2023Q3 implementation of the audit plan. 5. 2023Q3 status of risk management and operation.	No opinion; reported to the Board of Directors.

		<p>6. 2023Q3 status of ethical corporate management.</p>	
		<p>[Discussions]</p> <ol style="list-style-type: none"> 1. Proposal for the Company's 2024 annual audit plan. 2. The Company's 2023 Q3 consolidated financial statements. 3. Proposal for amendment of the Company's "Division of Authority & Responsibility". 4. Proposal for the Company's 2024 estimated transaction amount for purchasing and selling goods, performing labor services or technical services to related parties exceeds the upper limit. 	<p>All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.</p>