

I . Audit Committee Operations in 2022

Date	Proposal Content	Opinions of all Independent Directors and the Company's handling of opinions of Independent Directors
2022.01.20	<ol style="list-style-type: none"> 1. The start of pre-sale for the joint venture development project of the Company and E.R.C. Group. 2. The proposal to assess the independence of, and to appoint CPAs auditing and attesting the Company's financial statements for 2022. 3. The acquisition of Taiwan Tea Corporation by the Company's subsidiary Shangyang Asset Management Co., Ltd. 	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.
2022.03.30	<ol style="list-style-type: none"> 1. The 2021 Business Report and Financial Statements of the Company. 2. 2021 Statement on Internal Control System of the Company. 3. 2021 Earnings Distribution of the Company. 4. The first capital cash increase of the Company's subsidiary Shangyang Asset Management Co., Ltd. in 2022. 5. Amendment of the "Procedures for the Acquisition or Disposal of Assets". 	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.
2022.05.13	<ol style="list-style-type: none"> 1. The discussion of the Company' s 2022 Q1 consolidated financial statements. 2. The acquisition of Taiwan Tea Corporation by the Company's subsidiary Shangyang Asset Management Co., Ltd. 3. The Company holds 32.79% of APh ePower Co., Ltd. and plans to apply for shares to offset the capital for the newly established APh Co., Ltd. 	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.
2022.06.02	The Company proposed to invest NT\$3 billion in APh Co., Ltd.	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.

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2022.06.14	12 land and buildings owned by the Company, including No. 259, Ronghua Section, Xinfeng Township, Hsinchu County, are proposed for sale.	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.
2022.08.11	The Company' s 2022 Q2 consolidated financial statements.	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.
2022.09.22	The acquisition of Taiwan Tea Corporation by the Company's subsidiary Shangyang Asset Management Co., Ltd.	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.
2022.11.01	The acquisition of Taiwan Tea Corporation by the Company's subsidiary Shangyang Asset Management Co., Ltd.	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.
2022.11.10	<ol style="list-style-type: none"> 1. The Company' s 2022 Q3 consolidated financial statements. 2. Drafting of the 2023 Internal Audit Plan of the Company. 3. The Company's earnings distribution for the first half of 2022. 4. The Company proposed to donate NT\$100,000,000 to Hsinchu Sanyang Education Foundation. 	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.
2022.12.14	The acquisition of Taiwan Tea Corporation by the Company's subsidiary Shangyang Asset Management Co., Ltd.	All Independent Directors approved the proposal, and submitted the proposal to the Board of Directors for resolution.

II. Summary of Communications between Independent Directors and Chief Audit Officer

Date	Communication Points	Results
2022.01.20	Report on implementation of the internal audit of the Company from October to December 2021.	Noted. No other comments.
2022.03.30	2021 Statement on Internal Control System of the Company.	The resolution was approved
2022.05.13	Report on implementation of the internal audit of the Company from January to March, 2022.	Noted. No other comments.
2022.08.11	Report on implementation of the internal audit of the Company from April to June, 2022.	Noted. No other comments.
2022.11.10	1. Report on implementation of the internal audit of the Company from July to September, 2022. 2. Drafting of the 2023 Internal Audit Plan of the Company.	Noted. No other comments. The resolution was approved

III. Summary of Communications between Independent Directors and CPAs

Date	Communication Points	Results
2022.03.30	1. Explanation of the audit report of the Company's financial statements for 2021. 2. Update important statutory	Noted. No other comments.
2022.08.11	1. Explanation of the audit report of the Company's financial statements for the second quarter of 2022. 2. Competent Authority concerns 3. Update important statutory	Noted. No other comments.