

I . Audit Committee Operations in 2023

Date	Proposal Content	Opinions of all Independent Directors and the Company's handling of opinions of Independent Directors
2023.01.12	<ol style="list-style-type: none"> 1. The evaluation of the independence and professional fees of the attesting CPAs for the Company' s 2023 Financial Statements. 2. The establishment of the general policy for non-assurance services pre-approval policy. 	After deliberation and approval by all attending committee members, the matter was brought to the Board of Directors for resolution.
2023.03.15	<ol style="list-style-type: none"> 1. 2022 Statement on Internal Control System of the Company. 2. 2022 Business Report and Financial Statements of the Company. 3. 2022 Earnings Distribution. 	After deliberation and approval by all attending committee members, the matter was brought to the Board of Directors for resolution.
2023.05.11	<ol style="list-style-type: none"> 1. The Company' s 2023 Q1 Consolidated Financial Statements. 2. The adjustment to the endorsement/guarantee provided by SY INTERNATIONAL LTD., a 100%-owned subsidiary of the Company, to Ching Ta Investment Co., Ltd., a 99.66%-owned subsidiary of the Company. 	After deliberation and approval by all attending committee members, the matter was brought to the Board of Directors for resolution.
2023.06.28	Election of the convener of the 3rd Audit Committee.	Mr. Chung-Chuan Shih was elected by all attending committee members to serve as the convener and chairman of the third term of the Audit Committee of the Company.

Date	Proposal Content	Opinions of all Independent Directors and the Company's handling of opinions of Independent Directors
2023.08.11	Presentation of the Company' s 2023 Q2 consolidated financial statements.	After deliberation and approval by all attending committee members, the matter was brought to the Board of Directors for resolution.
2023.11.13	<ol style="list-style-type: none"> 1. Presentation of the Company' s 2023 Q3 consolidated financial statements. 2. Draft the 2024 Internal Audit Plan of the Company. 3. Proposal to provide financing endorsement guarantee for the subsidiary "VIETNAM MANUFACTURING AND EXPORT PROCESSING COMPANY LIMITED." 4. Report of Earnings Distribution for the First Half of 2023. 	After deliberation and approval by all attending committee members, the matter was brought to the Board of Directors for resolution.

II. Communications between the Independent Directors, the Chief Audit Executive, and CPAs (shall include the material items, methods, and results of the Company' s finance or operations, etc.)

- (I) Summary of communications between Independent Directors and the Chief Audit Executive:
 - A.The monthly audit report based on the audit plan shall be submitted to each Independent Director for review through email or in person by the end of the following month.
 - B.The quarterly audit report shall be submitted to the Audit Committee periodically.
 - C.A dedicated meeting is held between the internal audit supervisor and the independent directors at least once a year to explain the audit operations.
 - D.Occasionally conducts communication and provide instruction and response by telephone, email, or in person.
- (II) Summary of communications between Independent Directors and CPAs:
 - A.Prior to the annual audit, the CPAs will fully communicate with the Independent Directors on the key audit matters and important statutory requirements of the year.
 - B.The Independent Directors regularly communicate with the CPAs at the Audit Committee meetings about the review or audit of the financial statements and the results.
 - C. A dedicated meeting is held between the CPAs and the independent directors at lease once a year to communicate the results of the financial statement audits and internal control audits.
- (III) Independent directors, Chief Audit Executive, and CPAs may convene meetings for independent communication on matters deemed necessary, with the frequency being irregular and at their discretion.
- (VI) The communications with the Independent directors, Chief Audit Executive, and CPAs are specified as follows:

Date	Communication Points	Results
2023.01.12	Report on implementation of the internal audit of the Company from October to December 2022.	Noted. No other comments.
2023.03.15	1. 2022 Statement on Internal Control System of the Company. 2. Explanation of the audit of the Company's financial statements for 2022.	The resolution was approved. Noted. No other comments.
2023.05.11	Report on implementation of the internal audit of the Company from January to March 2023.	Noted. No other comments.
2023.08.11	1. Report on implementation of the internal audit of the Company from April to June 2023. 2. Explanation of the review of the Company's financial statements for the second quarter of 2023.	Noted. No other comments. Noted. No other comments.
2023.11.13	1. Report on implementation of the internal audit of the Company from July to September 2023. 2. Draft the 2024 Internal Audit Plan of the Company.	Noted. No other comments. The resolution was approved.