

I . Audit Committee Operations in 2024

Date	Proposal Content	Opinions of all Independent Directors and the Company's handling of opinions of Independent Directors
2024.01.24	<ol style="list-style-type: none"> 1. Proposal to provide financing endorsement guarantee for the subsidiary "VIETNAM MANUFACTURING AND EXPORT PROCESSING COMPANY LIMITED" . 2. The evaluation of the independence, competency and professional fees of the attesting CPAs for the Company' s 2024 Financial Statements. 	The proposal was approved by all members and submitted to the Board of Directors for resolution.
2024.03.14	<ol style="list-style-type: none"> 1. 2023 Statement on Internal Control System of the Company. 2. 2023 Business Report and Financial Statements of the Company. 3. 2023 Earnings Distribution. 	The proposal was approved by all members and submitted to the Board of Directors for resolution.
2024.05.14	Presentation of the Company' s 2024 Q1 consolidated financial statements.	The proposal was approved by all members and submitted to the Board of Directors for resolution.
2024.06.21	The Company and its subsidiaries, Shang Yang Assets Management Co., Ltd., intended to purchase the land and buildings at Fenghuang Subsection, Jianxing Section, Hukou, Hsinchu.	The proposal was approved by all members and submitted to the Board of Directors for resolution.
2024.08.13	Presentation of the Company' s 2024 Q2 consolidated financial statements.	The proposal was approved by all members and submitted to the Board of Directors for resolution.

Date	Proposal Content	Opinions of all Independent Directors and the Company's handling of opinions of Independent Directors
2024.11.13	<ol style="list-style-type: none"> 1. Presentation of the Company' s 2024 Q3 consolidated financial statements. 2. Amendments to the "Implementation Rules of Internal Control System" . 3. Amendments to the "Implementation Rules of Internal Audit" . 4. Adding the "Procedures for Sustainability Information Management" . 5. Draft the 2025 Internal Audit Plan of the Company. 6. Extension period for the Company' s provision of financing guarantee to the subsidiary, "VIETNAM MANUFACTURING AND EXPORT PROCESSING COMPANY LIMITED" . 7. Report of Earnings Distribution for the First Half of 2024. 	The proposal was approved by all members and submitted to the Board of Directors for resolution.
2024.12.18	<ol style="list-style-type: none"> 1. The marketable securities acquisition of Apex Biotechnology Corp. by the Company. 2. The Company donate NT\$100,000,000 to Hsinchu Sanyang Education Foundation. 	The proposal was approved by all members and submitted 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.

(IV) The communications with the Independent directors and Chief Audit Executive are specified as follows:

Date	Communication Points	Results
2024.01.24	Report on implementation of the internal audit of the Company from October to December 2023.	Noted. No other comments.
2024.03.14	2023 Statement on Internal Control System of the Company.	The resolution was approved.
2024.05.14	Report on implementation of the internal audit of the Company from January to March 2024.	Noted. No other comments.
2024.08.13	Report on implementation of the internal audit of the Company from April to June 2024.	Noted. No other comments.
2024.11.13	1. Report on implementation of the internal audit of the Company from July to September 2024. 2. Draft the 2025 Internal Audit Plan of the Company.	Noted. No other comments. The resolution was approved.

(V) The communications with the Independent directors and CPAs are specified as follows:

Date	Communication Points	Results
2024.03.14	1. Explanation of the audit of the Company' s financial statements for 2023. 2. Major deficiencies and reminders of the internal control system of the TPEX (ESB) listed companies inspected by the competent authority in the most recent period. 3. Major accounting standards or interpretations, and updates to laws and regulations.	Noted. No other comments.
2024.08.13	1. Explanation of the review of the Company' s financial statements for the second quarter of 2024. 2. Others: IFRS Sustainability Disclosure Standards Implementation Plan. 3. Important statutory update.	Noted. No other comments.