

Audit Committee

I. The Audit Committee:

The Company established its Audit Committee on December 13, 2024 to strengthen corporate governance practices. The Committee operates in accordance with the Company's Audit Committee Charter, convening meetings at least once every quarter and holding additional meetings as necessary. The composition of the Committee is as follows:

Inauguration Date	Current Audit Committee Members
2024.12.13	Convener: Chen Chun-Chih
	Members: Chen Wei-Li; Shih Mai; Wu Hsiu-Lun

Note: The Audit Committee is composed entirely of independent directors, and their term of office is the same as that of the Board of Directors.

II. Primary Duties and Responsibilities of the Audit Committee:

1. Formulating or amending the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
2. Evaluating the effectiveness of the internal control system.
3. Establishing or amending procedures for significant financial and operational activities, including the acquisition or disposal of assets, derivatives transactions, lending of funds to others, and endorsements or guarantees for others, in accordance with Article 36-1 of the Securities and Exchange Act.
4. Reviewing matters involving directors' conflicts of interest.
5. Reviewing major asset or derivatives transactions.
6. Reviewing significant lending of funds, endorsements, or provision of guarantees.
7. Reviewing the raising, issuance, or private placement of securities with equity characteristics.
8. Approving the appointment, dismissal, or compensation of certified public accountants.

9. Approving the appointment or dismissal of financial officer, accounting officer, or chief audit executive.
10. Approving annual and quarterly financial statements.
11. Addressing other material matters as required by the Company or competent authorities.

III. Operation of the Audit Committee

1. The annual focus of the Committee includes supervising the proper presentation of the Company's financial statements, selecting and evaluating the independence and performance of the external auditors, ensuring the effective implementation of the Company's internal control system, monitoring compliance with relevant laws and regulations, and overseeing the management of existing or potential risks.
2. In addition to submitting monthly audit reports to each independent director for review, the Chief Audit Officer reports significant findings from the Company's internal control audits to the Audit Committee and the Board of Directors. Independent directors communicate directly with the Chief Audit Officer regarding any material internal control issues identified.
3. Audit Committee members meet separately with the certified public accountant (CPA) to discuss governance matters related to the audit or review of the Company's financial statements, including both consolidated and individual financial reports.
4. After its establishment in December 2024, the Committee held one meeting in the same month, achieving a 100% attendance rate. All proceedings were conducted in accordance with the Rules of Procedure for the Audit Committee Meetings.
5. For details regarding the key resolutions of the Audit Committee in fiscal year 2025, please refer to the Company Website / Investor Relations / Major Announcements/ Latest Announcements section.