

Information on the Operation of the Audit Committee

The Company has established an Audit Committee on May 29, 2020 to perform the functions and powers of the supervisor as stipulated in the relevant laws and regulations. The Audit Committee consists of three independent directors (term of office from June 1, 2023 to May 31, 2025).

The first term of the Audit Committee met six times as of the publication date of the annual report in 2023, and the attendance of the Audit Committee members was as follows :

Job title	Name	Number of actual attendance	Number of attendance by proxy	Attendance rate in person (%)	Remarks
Convener	Hung-Chu, Hsu	4	0	100%	Re-elected
Member	Chuan-Kuo, Yang	4	0	100%	Re-elected
Member	Hsiu-Mei, Yeh	2	0	100%	Previous
Member	Kao-Ming, Tsai	1	1	50%	Previous
Member	Tsang-Der, Ni	6	0	100%	Re-elected

Other issues to be noted:

- I. In case of any of the following circumstances in the operation of the Audit Committee, state the date of the audit committee meeting, the meeting session, the contents of the proposal, the objections, reservations or major recommendations of the independent directors, the resolution of the Audit Committee members and the company's handling of the opinion of the Audit Committee:
 - (I) Matters listed in Article 14-5 of the Securities and Exchange Act
 - (II) Except for the matters previously mentioned, the other matters that have not been approved by the Audit Committee but approved by more than two-thirds of all directors: None.

Audit Committee Meeting Date/Term	Participants	Proposal Contents	Results of Audit Committee Resolutions and the Board of Directors' Handling of Audit Committee Opinions
2023/02/23 15th meeting of the 1st term	Independent Director Kao-Ming, Tsai Hsiu-Mei, Yeh Tsang-Der, Ni Certified Public Accountant Li-Wei Liu Financial Officer Ko Ju Lin Chief Internal Audit Wen-Chi Chang	Approved the Company's 2022 Statement of Internal Control System. Approved the Company's 2022 Business Report and Final Accounts. Approved the Company's 2022 earnings distribution plan. Adopted Added the internal control system and internal audit implementation rules of "Management of Audit Committee Operations" Approved the evaluation of external auditor's competence and independence. Approved the bank credit line application proposed by the Company for its business needs Approved Proposal for Election of the Twelfth Session of Directors Approved the release of non-competition restrictions for newly elected directors and their representatives of the Company. Approved pre-approval of non-assurance services provided by certified accountants, their firms and firm affiliates to the company and its subsidiaries	1. CPAs reported on the results of the annual audit . 2. Chief internal auditor reported on the internal audit. 3. Other attending members passed the proposals unanimously.
2023/05/05 16th meeting of the 1st term	Independent Director Kao-Ming, Tsai Hsiu-Mei, Yeh Tsang-Der, Ni Certified Public Accountant Li-Wei Liu Financial Officer Ko Ju Lin Chief Internal Audit Wen-Chi Chang	Approved the consolidated financial statements of the Company for the three months ended March 31, 2023, and the proposed review report issued by CPA Li-Wei Liu and CPA Ting-Chien Su from Deloitte Taiwan.	1. Chief internal auditor reported on the internal audit. 2. Other attending members passed the proposals unanimously.

Audit Committee Meeting Date/Term	Participants	Proposal Contents	Results of Audit Committee Resolutions and the Board of Directors' Handling of Audit Committee Opinions
2023/06/01 1th meeting of the 2st term	Independent Director Hung-Chu, Hsu Chuan-Kuo, Yang Tsang-Der, Ni	Approved nominate the convener of the audit committee	All attending members passed the proposals unanimously.
2023/06/07 2th meeting of the 2st term	Independent Director Hung-Chu, Hsu Chuan-Kuo, Yang Tsang-Der, Ni Governance leader Chen, Li-Hung	Approved 2023 cash dividend ex-dividend date and payment date Approved the change of positions in the company, Mr. Liu Kunquan is proposed to serve as the company's accounting manager.	All attending members passed the proposals unanimously.
2023/08/04 3th meeting of the 2st term	Independent Director Hung-Chu, Hsu Chuan-Kuo, Yang Tsang-Der, Ni Accountant Li-Wei Liu Governance leader Chen, Li-Hung	Approved the consolidated financial statements of the Company for the six months ended June 30, 2023, and the proposed review report issued by CPA Li-Wei Liu and CPA Ting-Chien Su from Deloitte Taiwan. Approved United Radiant Technology Co., Ltd., Hong Kong a 100%-owned subsidiary of the company, borrowed funds from its parent company United Radiant Technology Corp.	1. CPAs reported on the results of the annual audit . 2. Other attending members passed the proposals unanimously.

Audit Committee Meeting Date/Term	Participants	Proposal Contents	Results of Audit Committee Resolutions and the Board of Directors' Handling of Audit Committee Opinions
2023/11/08 4th meeting of the 2st term	Independent Director Hung-Chu, Hsu Chuan-Kuo, Yang Tsang-Der, Ni Certified Public Accountant Li-Wei Liu Governance leader Chen, Li-Hung Accounting Supervisor Liu Kunquan Chief Internal Audit Wen-Chi Chang	<p>Approved the consolidated financial statements of the Company for the nine months ended September 30, 2023, and the proposed review report issued by CPA Li-Wei Liu and CPA Ting-Chien Su from Deloitte Taiwan.</p> <p>Approved the accounts receivable from related parties with a balance of US\$833,415.97 as of September 30, 2023, translated into NT\$26,894 thousand, which is a loan of funds to others.</p> <p>Approved the 2023 Audit Plan of the Company.</p> <p>Approved Apply for a credit line from the bank.</p> <p>Approved The company appointed Deloitte & Touche to check the appointment contract and service fees of the 2023 annual financial statements.</p>	<ol style="list-style-type: none"> 1. CPAs reported on the results of the annual audit. 2. Chief internal auditor reported on the annual audit plan. 3. Other attending members passed the proposals unanimously.