

Information on the operation of the Audit Committee:

As of the date of publication of the Annual Report, total of 5 meetings of the Audit Committee were held in 2021 and 2022. The attendance of the Committee Member is as follows:

Position	Name	Attendance in Person (B)	Attendance by Proxy	Attendance Rate (B/A)	Note
Independent Director	James Huang	5	—	100.00%	Took office on June 16, 2020.
Independent Director	Jennifer Shao	5	—	100.00%	Took office on June 16, 2020.
Independent Director	Benny Wang	5	—	100.00%	Took office on June 16, 2020.

Other matters to be recorded:

I. With regard to the operations of the Audit Committee, if any of the following circumstances occur, the dates, terms of the meetings, contents of motions, contents of independent directors' objections, reservations or material proposals, the Audit Committee resolutions, and the Company's response to the Audit Committee's opinions shall be specified:

(I) Matters listed in Article 14-5 of the Securities and Exchange Act

Audit Committee Date and Term	Major Resolutions	Opinions of all Independent Directors and the Company's handling of opinions of Independent Directors
March 25, 2021 (1st regular meeting for 2021)	<ol style="list-style-type: none"> The Company's 2020 Annual Operating Report The Company's 2020 Financial Statements The Company's 2020 Employee Remuneration Plan The Company's 2020 Directors Remuneration Plan The Company 2020 Earnings Distribution The Company's 2020 Statement of Internal Control System. The Company's 2021 Business Plan. Appointment and Remuneration of the CPAs for 2021 Renewal of the short-term loan credit line with First Commercial Bank The renewal of the short-term credit line with Taishin International Commercial Bank. The renewal of the short-term credit line with Land bank of Taiwan. Addition of the "Measures for Appointment, Removal, Evaluation and Remuneration of Internal Auditors" Proposal to release the newly elected directors from non-competition restrictions 	Approved by all Independent Directors
May 12, 2021 (2nd regular meeting for 2021)	<ol style="list-style-type: none"> Financial statements for the first quarter of 2021. Setting the base date of capital increase for the first domestic unsecured conversion of corporate bonds by converting ordinary shares to issue new shares in the first quarter of 2021. Application for banks' short-term borrowing facilities 	Approved by all Independent Directors
August 10, 2021 (3rd regular meeting for 2021)	<ol style="list-style-type: none"> Financial statements for the second quarter of 2021. Application to Mega International Commercial Bank for short-term credit line Proposal on separate distribution of Director Remuneration for 2020 	Approved by all Independent Directors

Audit Committee Date and Term	Major Resolutions	Opinions of all Independent Directors and the Company's handling of opinions of Independent Directors
	<ol style="list-style-type: none"> 4. The Company 2020 Manager Remuneration Plan 5. Amendments to relevant management control methods of financing cycle of internal control system 	
November 9, 2021 (4th regular meeting for 2021)	<ol style="list-style-type: none"> 1. Financial statements for the third quarter of 2021. 2. Independence Evaluation of CPAs of the Company 3. Proposal for lending of funds to Subsidiary Paokin Co., Ltd. 4. The Company's 2022 audit plan 5. Renewal of the short-term credit line with Hua Nan Commercial Bank 6. Renewal of short-term credit line with Mega International Commercial Bank 7. Renewal of the short-term loan credit line with First Commercial Bank 	Approved by all Independent Directors
March 17, 2022 (1st regular meeting for 2022)	<ol style="list-style-type: none"> 1. 2021 Annual Operating Report 2. 2021 Annual Financial Statement 3. 2021 Employee Remuneration Plan 4. 2021 Directors Remuneration Plan 5. 2021 Earnings Distribution 6. 2021 Statement of Internal Control System. 7. Business Plan for 2022 8. Replacement of the CPAs 9. Application for the short-term loan credit line with renewal to Cathay United Bank, Taishin Bank and Hua Nan Bank. 10. Amendments to the "Articles of Incorporation" of the Company 11. Amendment to the Procedures for Acquisition or Disposal of Assets 12. Proposal of loans to subsidiary, Hawkeye Tech, Co., Ltd. 	Approved by all Independent Directors