

Audit Committee operations

The purpose of the Audit Committee is to assist the Board of Directors in performing supervisory duties and fulfilling the tasks assigned by the Company Law, the Securities and Exchange Law and other relevant laws.

I、The powers of the Committee are as follows:

1. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
4. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of a material nature.
6. Loans of funds, endorsements, or provision of guarantees of a material nature.
7. The offering, issuance, or private placement of equity-type securities.
8. The hiring or dismissal of a certified public accountant, or their compensation.
9. The appointment or discharge of a financial, accounting, or internal audit officer.
10. The annual financial report and the second quarter financial report are subject to verification by a CPA.
11. Other material matters as may be required by this Corporation or by the competent authority.

II、Audit Committee Attendance：

1. The fourth term of the Company's Audit Committee consists of 4 members, whose term is from July 8, 2021 to July 7, 2024.
2. The Audit Committee held 6 meetings in 2022. The attendance of the members is as follows：

Title	Name	Number of attendance in person	Number of attendance by proxy	Actual attendance rate (%)	Remarks
Convener	Young, Kai-Charn	6	0	100%	
Member	Wang, Yin-Tien	6	0	100%	
Member	Lin, Wei-Li	6	0	100%	
Member	Lo, Su-Shun	6	0	100%	

III 、 Audit committee meeting information :

1. Matters reviewed and resolution results of the Company's Audit Committee in 2022 :

Date/Term	Motion content	Resolutions of the Audit Committee	Independent directors' dissented opinions, qualified opinion, or material suggestion content	The Company's handling of the Audit Committee members' opinions
24/01/2022 4th term – 3rd meeting	<ol style="list-style-type: none"> Schedule the base date for the Company's issuing new shares in a capital increase from the employee's exercising their stock warrants in the 4th quarter of 2021. The Company plans to construct a factory in Yilan Science Park. Evaluation of the independence and competency of the CPAs. 	Passed unanimously.	Not applicable.	Passed as proposed.
23/02/2022 4th term - 4th meeting	<ol style="list-style-type: none"> The Company's issuing the 2021 "Statement of Internal Control System". The Company's 2021 Financial Statements. The Company's 2021 business report. The Company's 2021 earnings distribution proposal. The Company's increased capital in 2021 from earnings with new shares issued Amendments to the Company's "Procedures for the Acquisition and Disposal of Assets". 	Passed unanimously.	Not applicable.	Passed as proposed.
05/05/2022 4th term-5th meeting	<ol style="list-style-type: none"> The Company's 2022 1st quarter financial report. Set the Company's 1st quarter 2022 employee stock option certificates to implement the new share issuance base date for capital increase. 	Passed unanimously.	Not applicable.	Passed as proposed.
06/07/2022 4th term-6th meeting	<ol style="list-style-type: none"> Set the Company's 2nd quarter 2022 employee stock option certificates to implement the new share issuance base date for capital increase. The Company's 2022 profit transfer to capital increase, new share issuance allotment base date, and cash dividend distribution base date is hereby presented for discussion. The Company passed a proposal to issue the 1st employee stock option certificate in 2022 and formulate stock subscription methods. 	Passed unanimously.	Not applicable.	Passed as proposed.
05/08/2022 4th term-7th meeting	<ol style="list-style-type: none"> Proposal to change the Company's head of accounting. The Company's 2022 2nd quarter financial report proposal. Proposal to amend the Company's "Internal control system." Proposal to ratify and revise the Company's 2022 first employee stock option certificate issuance and share subscription method. Proposal to pass the first employee stock option certificate in 2022 to obtain the list of subscribed employees (no managers) and the number of shares subscribed. 	Passed unanimously.	Not applicable.	Passed as proposed.
04/11/2022 4th term-8th meeting	<ol style="list-style-type: none"> The Company's 2022 3rd quarter financial report proposal. Set the Company's 3rd quarter 2022 employee stock option certificates to implement the new share issuance base date for capital increase. Drafted the Company's 2023 audit plan. 	Passed unanimously.	Not applicable.	Passed as proposed.

In order to assist the board of directors in implementing and evaluating the company's overall remuneration policy and the remuneration of directors and managers, the Salary and Remuneration Committee meets at least twice a year, and may convene meetings at any time as necessary.

I、The Salary and Remuneration Committee will faithfully perform the following duties and powers with the care of a good manager and submit its recommendations to the Board of Directors for discussion：

1. Periodically reviewing this Charter and making recommendations for amendments.
2. Establishing and periodically reviewing the performance assessment standards, annual and long-term performance goals, and the policies, systems, standards, and structure for the compensation of the directors, supervisors.
3. Regularly evaluate and determine the remuneration of the company's directors and managers.
4. Other cases referred by the board of directors.

II、Remuneration Committee Attendance：

1. There are 4 members in the fifth term of the Company's Remuneration Committee, and their term is from July 21, 2021 to July 7, 2024.
2. The Remuneration and Remuneration Committee met three times in 2022. The attendance of the members is as follows：

Title	Name	Number of attendance in person	Number of attendance by proxy	Actual attendance rate (%)	Remarks
Convener	Lin, Wei-Li	3	0	100%	
Member	Wang, Yin-Tien	3	0	100%	
Member	Young, Kai-Charn	3	0	100%	
Member	Lo, Su-Shun	3	0	100%	

III、Remuneration committee meeting information：

1. The company's salary and remuneration committee has met, reviewed and evaluated the company's salary and remuneration information in the past year as follows：

Date/Term	Important discussion topics	Resolution	The Company's Handling of Members' Opinions
24/01/2022 5th term - 3rd meeting	<ol style="list-style-type: none"> 1. Plan to approve the remuneration proposal for the newly appointed managerial officer of the Company. 2. Plan to pass the proposal for the year-end bonus to the managerial officers of the Company for 2021. 	Approved by the Remuneration Committee members present unanimously	Submitted to the Board of Directors for approval according to the resolution
23/02/2022 5th term - 4th meeting	<ol style="list-style-type: none"> 1. Discussion of distribution of 2021 employees' and directors' remuneration 	Approved by the Remuneration Committee members present unanimously	Submitted to the Board of Directors for approval according to the resolution
05/08/2022 5th term-5th meeting	<ol style="list-style-type: none"> 1. Proposal to pass the first employee stock option certificate in 2022 to obtain the list of subscribed employees (managers) and the number of shares subscribed. 2. Proposal to pass the 2021 remuneration to the managerial officers of the Company. 3. Plan to pass the proposal for the Company's adjustment of remuneration to the managerial officers. 4. Proposal to pass the remuneration for the newly appointed managerial officer of the Company. 5. Proposal to pass the Company's 2021 remuneration for directors. 	Approved by the Remuneration Committee members present unanimously	Submitted to the Board of Directors for approval according to the resolution