

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. The fifth term is from May 31, 2024 to May 30, 2026.
2. The Audit Committee held 5 meetings in 2023. 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	5	0	100%	
Member	Wang, Yin-Tien	5	0	100%	
Member	Lin, Wei-Li	5	0	100%	
Member	Lo, Su-Shun	4	0	80	

3. The Audit Committee held 4 meetings in 2024. The attendance of the members is as follows :

Title	Name	Number of attendance in person	Number of attendance by proxy	Actual attendance rate (%)	Remarks
The fourth term Audit Committee held 2 meetings					
Convener	Young, Kai-Charn	2	0	100%	
Member	Wang, Yin-Tien	2	0	100%	
Member	Lin, Wei-Li	2	0	100%	
Member	Lo, Su-Shun	2	0	100%	
The fifth term audit committee held 3 meetings					
Convener	Young, Kai-Charn	2	0	100%	
Member	Wang, Yin-Tien	2	0	100%	
Member	Lin, Wei-Li	2	0	100%	
Member	Lo, Su-Shun	1	1	50%	

III 、 Audit committee meeting information :

1. Matters reviewed and resolution results of the Company's Audit Committee in 2023 :

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
2023/01/13 4th term-9th meeting	1. Set the Company's 4th quarter 2022 employee stock option certificates to implement the new share issuance base date for capital increase. 2. Assessing the independence and suitability of CPAs.	Passed unanimously.	Not applicable.	Passed as proposed.
2023/02/23 4th term-10th meeting	1. Proposal to amend the Company's "Internal control system." 2. The Company's issuing the 2022 "Statement of Internal Control System." 3. The Company's 2022 financial statements. 4. The Company's 2022 business report. 5. The Company's 2022 earnings distribution proposal. 6. The Company's increased capital in 2022 from earnings with new shares issued. 7. Proposal to preapprove certification CPAs, their firms, and firm affiliates to provide non-assurance services to the Company, its subsidiaries, and its major affiliates.	Passed unanimously.	Not applicable.	Passed as proposed.
2023/05/05 4th term-11th meeting	1. The Company's 2023 1st quarter financial report. 2. Set the Company's 1st quarter 2023 employee stock option certificates to implement the new share issuance base date for capital increase. 2. The Company plans to purchase real estate.	Passed unanimously.	Not applicable.	Passed as proposed.
2023/08/04 4th term-12th meeting	1. The Company's 2023 2nd quarter financial report proposal. 2. Set the Company's 2023 profit transfer to capital increase, new share issuance allotment base date, and cash dividend distribution base date. 3. Proposal to amend the Company's "Internal control system." 4. Proposal for the subsidiary Innodisk Europe BV to invest in and establish a subsidiary in Germany.	Passed unanimously.	Not applicable.	Passed as proposed.
2023/11/03 4th term-13th meeting	1. The Company's 2023 3rd quarter financial report proposal. 2. Drafted the Company's 2024 audit plan. 3. Proposal regarding amount adjustment for the subsidiary Innodisk Europe BV to invest in and establish a subsidiary in Germany.	Passed unanimously.	Not applicable.	Passed as proposed.

2. Matters reviewed and resolution results of the Company's Audit Committee in 2024 :

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
2024/02/22 4th term-14th meeting	<ol style="list-style-type: none"> 1. The Company's issuing the 2023 "Statement of Internal Control System." 2. The Company's 2023 financial statements. 3. Proposal to replace the appointed CPAs of PwC Taiwan through internal rotation adjustment. 4. Assessing the independence and suitability of CPAs. 5. The Company's 2023 business report. 6. The Company's 2023 earnings distribution proposal. 7. The Company's capital increase from earnings with new shares issued in 2023 8. The stock release planning proposed in response to the future application for listing on TWSE/TPEX by the subsidiary, Aetina Corporation 	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. The sixth term is from June 27, 2024 to May 30, 2026.

2. The Remuneration and Remuneration Committee met three times in 2023. 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%	

3. The Remuneration and Remuneration Committee met three times in 2024. The attendance of the members is as follows :

Title	Name	Number of attendance in person	Number of attendance by proxy	Actual attendance rate (%)	Remarks
The fifth term remuneration committee held 2 meetings					
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%	
The sixth term remuneration committee held 1 meetings					
Convener	Lin, Wei-Li	1	0	100%	
Member	Wang, Yin-Tien	1	0	100%	
Member	Young, Kai-Charn	1	0	100%	
Member	Lo, Su-Shun	1	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
5th term-6th meeting 2023/11/13	1. Proposal to pass the 2022 year-end bonus for the managerial officers of the Company.	Approved by the Remuneration Committee members present unanimously	Submitted to the Board of Directors for approval according to the resolution
5th-term-7th meeting 2023/02/23	1. Discussed the 2022 employees' and directors' remuneration distribution	Approved by the Remuneration Committee members present unanimously	Submitted to the Board of Directors for approval according to the resolution
5th-term-8th meeting 2023/08/04	1. Proposal to pass the 2022 remuneration to the managerial officers and auditing officers of the Company. 2. Plan to pass the proposal for the adjustment of remuneration to the managerial officers and auditing officers of the Company. 3. Proposal to pass the Company's 2022 remuneration for directors.	Approved by the Remuneration Committee members present unanimously	Submitted to the Board of Directors for approval according to the resolution
5th-term-9th meeting 2024/02/02	1. Passed the proposal for the 2023 year-end bonus to the managerial officers and auditing officers of the Company.	Approved by the Remuneration Committee members present unanimously	Submitted to the Board of Directors for approval according to the resolution
5th-term-10th meeting 2024/02/22	1. Discussed the 2023 employees' and directors' remuneration distribution	Approved by the Remuneration Committee members present unanimously	Submitted to the Board of Directors for approval according to the resolution
6th-term-1th meeting 2024/08/07	1. Proposal to pass the 2023 remuneration to the managerial officers and auditing officers of the Company. 2. Plan to pass the proposal for the adjustment of remuneration to the managerial officers and auditing officers of the Company. 3. Proposal to pass the Company's 2022 remuneration for directors.	Approved by the Remuneration Committee members present unanimously	Submitted to the Board of Directors for approval according to the resolution