

## Audit Committee

Title	Name	Professional qualifications and experience
Convener	Chao Pei-Hung	LL.M. (Soochow Univ.) and LL.M. (University of Houston). Over five years of work experience in legal affairs and corporate operations. Currently serves as an attorney of Law Firm.
Convener	Ho Ling-Ling	B.A. in Accounting (Chung Yuan Christian Univ.). Over five years of work experience in business, finance, accounting and corporate operations. Currently serves as Head CPA of Hsin Chyun CPAs.
Member	Sun Te-Chih	LL.M. (National Taiwan Univ.) and LL.M. (Columbia Law School). Over five years of work experience in legal affairs and corporate operations. Currently serves as Managing Partner of Innovatus Law.
Member	Hsieh Mei-Tzu	B.S. in Accounting (Chung Yuan Christian Univ.) and MBA (Shanghai University of Finance and Economics). Over five years of work experience in business, finance, accounting and corporate operations. Currently serves as CPA of Classic C
Member	Chen Meng-Ping	B.A. in Accounting (Tamkang Univ.). Over five years of work experience in business, finance, accounting and corporate operations. Currently serves as CPA of Contemporary CPA Firm.

The number of audit committee meetings held in the most recent fiscal year (2024) was: 7 (A) The attendance by the independent directors was as follows:

Title	Name	No. of meetings attended in person	In-person attendance rate (%)	Remarks
Independent Director	Chao Pei-Hung	2	100.00	Dismissed on April 16, 2024
Independent Director	Sun Te-Chih	3	75.00	Resigned on May 21, 2024
Independent Director	Ho Ling-Ling	7	100.00	Re-elected on April 16, 2024
Independent Director	Hsieh Mei-Tzu	5	100.00	Took office on April 16, 2024
Independent Director	Chen Meng-Ping	5	100.00	Took office on April 16, 2024

Other information required to be disclosed:

1. If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee.

(1) Any matter under Article 14-5 of the Securities and Exchange Act.

Board Meeting (Date)	Content of the motion	Audit Committee Resolution	Measures taken by the Company
The 18 <sup>th</sup> Meeting of the 7 <sup>th</sup> Board of Directors (January 17, 2024)	1. 2024 Business Budget Proposal.	Approved unanimously by all members	Not applicable
The 19 <sup>th</sup> Meeting of the 7 <sup>th</sup> Board of Directors (March 1, 2024)	1. Issuance of the 2023 "Internal Control System Statement". 2. Approval of the 2023 Business Report and Financial Statements. 3. 2023 Earnings Distribution Proposal. 4. Proposal of Cash Dividend Distribution from Capital Surplus . 5. Evaluation of the Independence and Suitability of the CPAs.	Approved unanimously by all members	Not applicable
The 2 <sup>nd</sup> Meeting of the 8 <sup>th</sup> Board of Directors (May 10, 2024)	1. Approval of the Q1 2024 Financial Report.	Approved unanimously by all members	Not applicable
The 3 <sup>rd</sup> Meeting of the 8 <sup>th</sup> Board of Directors (August 6, 2024)	1. Approval of the Q2 2024 Financial Report. 2. Proposal of Repurchase of Company Shares for Employee Transfer.	Approved unanimously by all members	Not applicable
	1. Approval of the Q3 2023 Financial Report	Approved unanimously by all members	Not applicable

The 4 <sup>th</sup> Meeting of the 8 <sup>th</sup> Board of Directors (November 5, 2024)			
The 5 <sup>th</sup> Meeting of the 8 <sup>th</sup> Board of Directors (December 27, 2024)	2. 1. 2025 Audit Plan Proposal 2. 2025 Business Budget Proposal	Approved unanimously by all members	Not applicable

(2) In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors.: None.

2. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director’s name, the content of the motion, the cause for recusal, and whether and how the independent director voted.: None.

3. Communication between the independent directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the company’s finances and business and the method(s) and outcomes of the communication.):

1. Internal Audit Department not only submits audit reports to independent directors for review on a monthly basis, but the chief audit officer also presents reports on key audit findings to independent directors and board members during board meetings.
2. Communication between Independent Directors and CPAs: Independent directors communicate with the CPAs regarding the Company's financial and business operations upon issuing each quarterly report. For other significant financial or business matters, they communicate with the CPAs via telephone or in-person meetings.

Operation of the Supervisors at Board of Directors Meetings: The company approved to establish an Audit Committee at the shareholders' meeting held on June 2, 2016. Therefore, not applicable.

## Remuneration Committee

### (1) Information on Remuneration Committee Members:

Qualifications		Professional qualifications and experience	Independence analysis	Number of other public companies at which the person concurrently serves as remuneration committee member
Capacity (Note 1) Name				
Convener	Ho Ling-Ling	B.A. in Accounting (Chung Yuan Christian Univ.). Over five years of work experience in business, finance, accounting and corporate operations. Currently serves as Head CPA of Hsin Chyun CPAs.	(1) Not an employee of the company or its affiliates. (2) Not a director/supervisor of the company or its affiliates. (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of one percent or ranking in the top 10 in holdings. (4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of a managerial officer under subparagraph 1 or any of the persons in the preceding two subparagraphs. (5) Not a director, supervisor, or employee of a corporate shareholder that directly holds five percent or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Act.	0
Member	Hsieh Mei-Tzu	B.A. in Accounting (Chung Yuan Christian Univ.) and MBA (Shanghai University of Finance and Economics). Over five years of work experience in business, finance, accounting and corporate operations. Currently serves as CPA of Classic CPA Firm.	(6) Not a majority of the company's director seats or voting shares and those of any other company are controlled by the same person: a director, supervisor, or employee of that other company. (7) Not the chairperson, general manager, or person holding an equivalent position of the company and a person in any of those positions at another company or institution are the same person or are spouses: a director (or governor), supervisor, or employee of that other company or institution.	0
Member	Chen Meng-Ping	B.A. in Accounting (Tamkang Univ.). Over five years of work experience in business, finance, accounting and corporate operations. Currently serves as CPA of Contemporary CPA Firm.	(8) Not a director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company. (9) Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years has received compensation, or a spouse thereof. (10) Not a spouse or relative within the second degree of kinship to any other director. (11) Not elected as a government entity, legal person, or their representative as stipulated in Article 27 of the Company Act. (12) No circumstances in the subparagraphs of Article 30 of the Company Act.	1

### (2) Operation of the Remuneration Committee

- A. The company's remuneration committee has a total of 3 members.
- B. The term of the current members is from May 10, 2024 to April 15, 2027. The number of remuneration committee meetings held in 2024 was: 4 (A). The attendance by the members was as follows:

Title	Name	No. of meetings attended in person	In-person attendance rate (%)	Remarks
Convener	Chao Pei-Hung	2	100.00	Dismissed on April 16, 2024
Member	Sun Te-Chih	2	100.00	Resigned on May 21, 2024
Convener	Ho Ling-Ling	4	100.00	Appointed on May 10, 2024
Member	Hsieh Mei-Tzu	2	100.00	Appointed on May 10, 2024
Member	Chen Meng-Ping	2	100.00	Appointed on May 10, 2024

Other information required to be disclosed:

1. If the board of directors does not accept, or amends, any recommendation of the remuneration committee, specify the board meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the board of directors, and the measures taken by the Company with respect to the opinions given by of the remuneration committee (e.g., if the salary/compensation approved by the board is higher than the recommendation of the remuneration committee, specify the difference(s) and the reasons).: None.
2. With respect to any matter for resolution by the remuneration committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the remuneration committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion.: None.