

Operational Status of the Audit Committee

The Audit Committee assists the Board of Directors in overseeing the quality and integrity of the Company's accounting practices, auditing processes, financial reporting, and financial controls. The primary areas of focus for the Audit Committee during the year include the review and deliberation of the following matters:

- The adoption or amendment of the Company's internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- Assessment of the effectiveness of the internal control system.
- The adoption or amendment of procedures governing material financial and business transactions—such as the acquisition or disposal of assets, derivatives trading, lending of funds, and the provision of endorsements or guarantees—in accordance with Article 36-1 of the Securities and Exchange Act.
- Matters involving conflicts of interest relating to directors.
- Material acquisitions or disposals of assets or derivatives transactions.
- Significant lending of funds, endorsements, or guarantees.
- The offering, issuance, or private placement of equity-related securities.
- The appointment, dismissal, or compensation of the independent auditor.
- The appointment or dismissal of the heads of finance, accounting, or internal audit.
- Annual financial statements signed by the Chairperson, the President, and the Chief Accounting Officer.
- Oversight of risk management in accordance with Article 3 of the Company's Audit Committee Charter.
- Any other material matters required by law, regulation, or the Company's internal policies.

In 2025, the Audit Committee has held **four** meetings. The attendance of independent directors is as follows:

Title	Name	Attendance in Person	By Proxy	Attendance in Person Rate (%)	Remarks
Independent Director	Rose Tsou	4	0	100	Committee Chair; Re-appointed at 2025 AGM
	Paul Yang	4	0	100	Re-appointed at 2025 AGM
	Hilo Chne	2	0	50	Newly Elected at 2025 AGM
	Feng Zhu	2	0	50	Newly Elected at 2025 AGM
	Chin-Tay Shih	2	0	50	Retired at 2025 AGM
	Steve K. Chen	2	0	50	Retired at 2025 AGM

Securities and Exchange Act §14-5 resolutions

Date	Agenda Item and Resolutions	Follow-up Actions
2025.02.27	1. Approval of the 2024 Financial Statements, Business Report, and the 2024 Business Plan. 2. Approval of the proposal to conduct a private placement of common stock or domestic/overseas convertible bonds. 3. Approval of issuing restricted stock awards to employees 4. Approval of issuing employee stock option plan 5. Approval of the 2024 Internal Control System Statement 6. Approval of the evaluation of the independence and suitability of the appointed auditors and their remuneration 7. Approval of changes in the Chief Financial Officer and financial officer 8. Approval of providing endorsements and guarantees for the company's subsidiaries	Approved as proposed and submitted to the Board of Directors for approval.
2025.04.30	1. Approval of the Q1 2025 Business Report and Consolidated Financial Statements. 2. Approval of the allocation of the 2025 employee stock options.	
2025.07.31	1. Approval of the 2025 Q2 Financial and Business Report and Consolidated Financial Statements 2. Approval of the Allocation of the 2025 Restricted Stock Award 3. Approval of the change in Head of Internal Audit	

2025.10.31

- 1. Approval of the 2025 Q3 Financial and Business Report and Consolidated Financial Statements
- 2. Approval of the 2026 Annual Audit Plan
- 3. Approval of the amendment to Internal Control System and Implementation Rules of Internal Audit
- 4. Approval of the corporate guarantee for Mexican subsidiary, SCTEK Manufacturing S.A. de C.V.
