

Operational Status of the Audit Committee

The Audit Committee aims to assist the Board of Directors in monitoring the quality and integrity of Sercomm's accounting, auditing and financial reporting processes and financial control.

The tasks of the Audit Committee mainly include the following:

- Formulation or amendment of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- Assessment of the effectiveness of the internal control system.
- Adoption or amendment, in accordance with 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.
- Matters bearing on the personal interest of directors.
- Material assets or derivatives trading.
- Material loaning of funds, and provision of endorsements/guarantees.
- Offering, issuance or private placement of any equity securities.
- Appointment, discharge, or compensation of attesting Accountants.
- Appointment or discharge of a finance manager, accounting manager or head of internal audit.
- Annual financial statements signed or stamped by the Chairman, managerial officers, and account manager, and second-quarter financial statements audited and attested by Accountants.
- Other significant matters set forth by the Company or the competent authority.

In 2024, 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	Chin-Tay Shih	3	1	75.0	Chair
	Steve K. Chen	3	1	75.0	
	Rose Tsou	4	0	100.0	
	Paul Yang	4	0	100.0	

Securities and Exchange Act §14-5 resolutions

Date	Resolutions	Any Independent Director Had a Dissenting Opinion or Qualified Opinion
2024.03.05	<ol style="list-style-type: none"> 1. Approval of the 2023 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 the amendment of the "The Operational Procedures for Acquisition and Disposal of Assets". 4. Approval of the evaluation of the suitability and independence of the 2024 auditors. 5. Approval of endorsements and guarantees for the company's subsidiaries. 6. Approval of the 2023 Internal Control System 	Approved as proposed and submitted to the Board of Directors for approval.
2024.05.07	<ol style="list-style-type: none"> 1. Approval of the Q1 2024 Business Report and Financial Statements. 	

	2.	Approval of the issuance of restricted stock awards to employees.
2024.07.30	1.	Approval of the Q2 2024 Business Report and Financial Statements.
	1.	Approval of the Q3 2024 Business Report and Financial Statements.
2024.11.01	2.	Approval of the establishment of the "Management Measures for Sustainability Information" and the "Internal Audit Implementation Rules."
	3.	Approval of a capital increase for the Indian subsidiary, SCNET (INDIA) PRIVATE LIMITED.
