

2023 Operation of the Audit Committee

A total of four meetings (A) have been held by the Audit Committee were held in the most recent year and the attendance of independent directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate in Person (%) 【B/A】	Remarks
Independent Director	Cheng-Chieh Dai	4	0	100%	None
Independent Director	Yu-Nu Lin	4	0	100%	None
Independent Director	Jui-Hsiang Lo	4	0	100%	None
Independent Director	Ching-Jung Hsu	4	0	100%	None

Annotations:

Resolutions related to Securities and Exchange Act §14-5:

Date of Meeting	Major Resolutions	Resolutions passed by more than two-thirds of all Directors but without approval of the Audit Committee
2023.03.16 The 7th meeting of the 2nd Committee	Passed the proposal on the evaluation of the competency of the CPA.	None
	Passed the proposal on the Statement of Internal Control System for the Year 2022.	None
	Passed the proposal on the 2022 Business Reports and Financial Statements.	None
	Passed the proposal on the amendment to partial provisions of the Company's "Information Circulation".	None
2023.05.04 The 8th meeting of the 2nd Committee	Passed the proposal on the consolidated financial report for the first quarter of 2023.	None
	Passed the proposal on the Company's long-term equity investment.	None
	Passed the proposal on loaning funds to others.	None
2023.08.03 The 9th meeting of the 2nd Committee	Passed the proposal on the amendments to the partial clauses of the internal control system.	None
	Passed the proposal on the consolidated financial report for the second quarter of 2023.	None
2023.08.03 The 9th meeting of the 2nd Committee	Passed the proposal on loaning funds to the subsidiary (INFSitronix Technology Corp.).	None
	Passed the proposal on loaning funds to the subsidiary (mCore Technology Corp.).	None

Date of Meeting	Major Resolutions	Resolutions passed by more than two-thirds of all Directors but without approval of the Audit Committee
	Passed the proposal on endorsement and guarantee case for the subsidiary (Seer Microelectronics, Inc.).	None
2023.11.02 The 10th meeting of the 2nd Committee	Passed the proposal on the Internal Audit Plan for the year 2024.	None
	Passed the proposal on the amendment to partial provisions of the Company's "Production Circulation".	None
	Passed the proposal on the consolidated financial report for the third quarter of 2023.	None
	Passed the proposal on change of the CPA and the evaluation of the independence of the CPA.	None
	Passed the proposal on the review of the CPA's professional fees.	None

Result: all of the above matters were reviewed and/or approved by the Audit Committee whereupon independent directors raised no objection.