

## 2025 Operation of the Audit Committee

A total of five 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	5	0	100%	None
Independent Director	Yu-Nu Lin	5	0	100%	None
Independent Director	Jui-Hsiang Lo	5	0	100%	None
Independent Director	Chuang-Yao Fan	5	0	100%	None

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

Date of Meeting	Major Resolutions	Resolutions of the Audit Committee	The Company's actions in response to the opinions of the Audit Committee
2025.03.06 The 3rd meeting of the 3rd Committee	Proposal on the evaluation of the competency of the CPA.	Passed by the attending members present of the Audit Committee.	Approved by all the Directors present.
	Proposal on the Statement of Internal Control System for 2024.		
	2024 Business Reports and Financial Statements.		
	2024 Earning Distribution Plan.		
	Amendments to the Company's "Operational Procedures for Loaning of Funds to Others".		
	Adoption of the "Procedures for Pre-Approval of Non-Assurance Services Provided by the Attesting Certified Public Accountants."		
2025.04.28 The 4th meeting of	Proposal to engage an independent expert to issue a fairness opinion on the share exchange for the acquisition of 100% equity interest in mCore		

the 3rd Committee	Technology Corp.		
2025.05.08 The 5th meeting of the 3rd Committee	Consolidated financial report for the first quarter of 2025.		
	Partial amendments to the Company's Internal Control System and the Enforcement Rules of Internal Audit.		
	Adoption of the "Enforcement Rules of Internal Audit for Sustainability Information Management."		
	Proposal for the Company to conduct a share exchange with mCore Technology Corp. with cash as the consideration.		
2025.07.31 The 6th meeting of the 3rd Committee	Amendments to the partial clauses of the Internal Control System concerning the "Payroll Cycle."		
	Proposal on loaning funds to a subsidiary (INFSitronix Technology Corp.).		
2025.07.31 The 6th meeting of the 3rd Committee	Proposal on loaning funds to a subsidiary (mCore Technology Corp.).		
	Proposal on loaning funds to the subsidiary (Seer Microelectronics, Inc.).		
	Proposal on loaning funds to a subsidiary (Sitronix Investment Corp.).		
	Passed the consolidated financial report for the second quarter of 2025.		
2025.10.30 The 7th meeting of the 3rd Committee	The proposal on the amendment to partial provisions of the Company's "Payroll Cycle."	Passed by the attending members present of the Audit Committee.	Approved by all the Directors present.
	Passed the proposal on the Internal Audit Plan for the year 2026.		
	Evaluation of the independence of the CPA.		
	Passed the proposal on the review of the CPA's professional fees.		
	Amendments to the "Procedures for Pre-Approval of Non-Assurance Services Provided by the Attesting Certified Public Accountants."		
	Passed the consolidated financial report for the third quarter of 2025.		