

Audit Committee Operations

I. Operational Overview

1. The Audit Committee consists of 4 members.
2. The current term of the Committee members is from June 13, 2023 to June 12, 2026.
3. In 2024, the Audit Committee held a total of 6 meetings.

II. Attendance of Audit Committee Members (2023)

Title	Name	Meetings Attended	Meetings Attended by Proxy	Attendance Rate (%)	Remarks
Independent Director	Chueh, Ming-Fu	5	1	83%	Reappointed
Independent Director	Cheng, Wen-Zheng	3	0	100%	Reappointed (Note)
Independent Director	Liu, Zheng-Huai	5	1	83%	Reappointed
Independent Director	Zhuang, Bo-Nian	6	0	100%	Newly Appointed

Note: Mr. Cheng, Wen-Zheng resigned on June 15, 2024.

III. Meeting Agenda and Resolutions

Meeting Date	Agenda Items	Opinion of All Independent Directors	Company's Response to Independent Directors' Opinion
2024/03/14	<ol style="list-style-type: none">1. Review of the 2023 Annual Business Report, Individual and Consolidated Financial Statements2. Issuance of the 2023 Internal Control System Statement3. Evaluation of the CPA's independence and qualifications4. Proposed amendments to parts of the Company's Articles of Incorporation5. Appointment of new accounting officer6. Proposal for utilization of derivative financial instruments to hedge foreign exchange risk in 20247. Proposed issuance of the Company's 4th domestic unsecured convertible corporate bonds	Approved	Approved as Proposed
2024/05/09	<ol style="list-style-type: none">1. Change of CPA appointment2. Review of the 2024 Q1 consolidated financial statements3. Change of internal audit head	Approved	Approved as Proposed

	4. Loan to supplier Yong Jin Guan Metal Co., Ltd. 5. Adoption of “Procedures for Preparation and Assurance of the Sustainability Report” 6. Amendment to the issuance of 4th domestic unsecured convertible corporate bonds plan		
2024/05/22	1. Supplementary disclosure on disposal of “Construction in Progress – Real Estate” to a related party 2. Ratification of usage rights assets leased to related parties	Approved	Approved as Proposed
2024/06/18	1. Ratification of disposal of “Construction in Progress – Real Estate” to related party 2. Supplementary explanation on usage rights assets leased to related parties	Approved	Approved as Proposed
2024/08/08	1. Review of the 2024 Q2 consolidated financial statements 2. Renewal of guarantee limits for subsidiary Ho Wang Auto Parts (Ruan An) Co., Ltd. 3. Loan proposal to Ho Wang Auto Parts (Ruan An) Co., Ltd. 4. Extension of borrowing from financial institutions by real property for He-Fu Construction Co., Ltd. 5. First dividend distribution for 2024 6. Amendment to the “Authorization Table” 7. Revision of internal audit implementation rules	Approved	Approved as Proposed
2024/11/07	1. Review of the 2024 Q3 consolidated financial statements 2. Loan to supplier Jian Li Industrial Co., Ltd. 3. Provision of USD time deposit guarantee to subsidiary Ho Wang Auto Parts (Hua An) Co., Ltd. 4. Investment in establishing a semiconductor packaging & testing equipment plant	Approved	Approved as Proposed

Matters stipulated in Article 14-4 of the Securities and Exchange Act, as well as other resolutions not approved by the Audit Committee but approved by at least two-thirds of all directors: None.