

Audit Committee Structure, Responsibilities, and Member Introduction

I. Committee Composition

To enhance corporate governance practices, the Company established the Audit Committee on June 14, 2017, in accordance with the Securities and Exchange Act, replacing the role of supervisors. The Committee operates in accordance with the Audit Committee Charter and is responsible for overseeing the following matters: the fairness of the Company's financial statements, the selection (or dismissal), independence, and performance of the certified public accountants, the effective implementation of internal controls, compliance with relevant laws and regulations, and control of existing or potential risks faced by the Company.

II. Main Responsibilities of the Audit Committee

1. Review the fairness and accuracy of the Company's financial statements.
2. Select (or dismiss) the certifying CPA and evaluate their independence and performance.
3. Ensure effective implementation of the Company's internal control system.
4. Monitor the Company's compliance with applicable laws and regulations.
5. Oversee the control mechanisms for existing or potential risks faced by the Company.

III. Members of the Audit Committee

Name	Title	Role	Term	Professional Qualifications and Experience	Number of Other Public Companies Serving as Independent Director
Zhuang, Bo-Nian	Independent Director	Convener	2023/06/13 -2026/06/12	Ph.D. in Industrial Education from National Changhua University of Education. Currently Independent Director of Taiwan Precision Tech Co., Ltd. Experienced in business operations, management, finance, and industry knowledge. Specializes in business operations and innovative leadership.	2
Huang, Kuo-Shu	Independent Director	Member	2025/06/10 -2026/06/12	Master's degree in International Politics from National Chung Hsing University. Former	0

Name	Title	Role	Term	Professional Qualifications and Experience	Number of Other Public Companies Serving as Independent Director
				Legislator and Taichung City Councilor. Experienced in public policy, legal oversight, and corporate governance. Emphasizes social responsibility and risk management.	
Liu, Zheng-Huai	Independent Director	Member	2023/06/13 -2026/06/12	Ph.D. in Business Administration from National Taipei University. Currently Adjunct Professor at National Taichung University of Science and Technology (Dept. of Accounting Information) and practicing CPA at Hui Jia CPAs. Possesses expertise in finance and accounting, with extensive experience in financial planning, accounting practices, and academic instruction.	3
Chueh, Ming-Fu	Independent Director	Member	2023/06/13 -2026/06/12	Ph.D. in Law from National Chengchi University. Practicing lawyer. Possesses legal expertise, specializes in corporate legal affairs, provides legal advisory services, and has strong capabilities in leadership policy and risk management.	0