

The implementation status of the Audit Committee

The Audit Committee's primary function is to assist the Board of Directors in overseeing the accounting, financial and auditing quality of the Company. The Audit Committee is responsible to review the following major matters:

- (I) Adoption or amendment of an internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- (II) Assessment of the effectiveness of the internal control system.
- (III) Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.
- (IV) A matter bearing on the personal interest of a director or supervisor.
- (V) A transaction involving material asset or derivatives trading.
- (VI) A material monetary loan, endorsement, or provision of guarantee.
- (VII) The offering, issuance, or private placement of any equity-type securities.
- (VIII) The hiring, dismissal or remuneration of an attesting certified public accountant.
- (IX) The appointment or dismissal of a financial, accounting, or internal auditing officer.
- (X) The annual financial report and the semi-annual financial report.
- (XI) The Business Report, earning distribution or loss make-up proposal.
- (XII) Any other material matter so determined by the company or the competent authority.

The attendance of Audit Committee:

1. There are three members in the Audit Committee of the Company.
2. The term of office: From June 11, 2018 to June 30, 2021
3. The attendance: From January 1, 2020 to December 31, 2020, there were five meetings of the Audit Committee, the attendance of members at these meetings was as follows:

There were five meetings held for the Audit Committee in 2020, with the following attendance:

Position	Name	Attendance in person	Attendance by proxy	Attendance rate in person (%)	Remarks
Convener	Hsieh,Chun-Mou	5	0	100%	
Independent Director	Su, Ching Yang	5	0	100%	
Independent Director	Lin, Sheng-Chung	5	0	100%	