

We arrange internal audits report and financial business situation reports on each the board of directors and Audit Committee.

We also arranged Accountants to communicate key audit matters and latest law regulation updates with the directors (including independent directors) on 2023.03.22, 2023.08.23 and 2023.12.27.

Independent directors are arranged to communicate with accountants and audit supervisors individually at least once a year. This year, communication is arranged with Accountant Jiang Jiaqi and Audit Supervisor Yang Huiting on December 27, 2023. The actual attendees are Independent Director Zhang Zuen and Independent Director Chen Yuxuan. Independent Director Bai Peilin is represented by Independent Director Zhang Zuen. The communication matters are 1. Description and discussion of the company's recent and future operating conditions 2. Repayment plan for joint loan case 3. U.S. dollar exchange loss hedging operation 4. Sustainable information disclosure plan. The above matters were fully discussed and explained, and the independent directors raised no objections.

A. There were a total of eight Board of Director's meetings held in 2023 and total of six Audit Committee, and the major resolutions are summarized as follows:

Meeting Date	Major Resolution	Matters Specified in Article 14-5 of the Securities and Exchange Act	Opinion of All Independent Directors and Company's Handling of the Opinions Thereof	Resolution Result of the Board of Directors' Meeting or Audit Committee
2023/03/22 (2023 1 st Meeting)	(a) Proposal for 2022 Compensation of Directors and Employees' Compensation of the Company		None	Approved through resolution of the attending Directors
	(b) Relevant Matters Related to the Convention of the 2023 Annual Shareholders' Meeting of the Company			
	(c) Proposal for Amendment to the Company's the Articles of Association			
	(d) Proposal for Amendment to the Rules of Procedure for Shareholders Meetings			
	(e) Proposal for changing attesting CPA to comply with the internal rotation policy of the accounting firm and the evaluation of the new CPA engaged	v		Approved through resolution of the attending Directors/

Meeting Date	Major Resolution	Matters Specified in Article 14-5 of the Securities and Exchange Act	Opinion of All Independent Directors and Company's Handling of the Opinions Thereof	Resolution Result of the Board of Directors' Meeting or Audit Committee
	by the company			approved by attending Audit Committee members.
	(f) Proposal for the 2022 loss off-setting of the Company	v		
	(g) Proposal for the 2022 Business Report and Consolidated Statements of the Company	v		
	(h) 2022 Internal Control System Declaration of the Company	v		
	(i) Proposal for Amendment to the "Procedures and Rules of Board of Directors Meeting", "Rules for the Operation and Management of the Board of Directors", "the Corporate Governance Best Practice Principles", "Regulations on Governing Related Party Transactions"	v		
	(j) Proposal for Amendment to the "Policies and Procedures for Loaning of Funds and Making of Endorsements and Guarantees accordingly"	v		
2023/05/10 (2023 2 nd Meeting)	(a) Proposal for the first quarter of 2023 Business Report of the Company	v	None	Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
2023/08/23 (2023 3 rd Meeting)	(a) Proposal for the first half of 2023 Business Report and Consolidated Statements of the Company	v	None	Approved through resolution of the attending Directors/ approved by
	(b) Proposal for the first half of 2023 Earnings Distribution of the	v		

Meeting Date	Major Resolution	Matters Specified in Article 14-5 of the Securities and Exchange Act	Opinion of All Independent Directors and Company's Handling of the Opinions Thereof	Resolution Result of the Board of Directors' Meeting or Audit Committee
	Company			attending Audit Committee members.
2023/10/09 (2023 4 th Meeting)	(a) Proposal for amend expected Benefits of the Operational Strengthen Plan by the company's 2021 cash capital increase		None	Approved through resolution of the attending Directors
	(b) Proposal for sign an appointment contract and a legal compliance contract with Uni-President Securities Co., Ltd.			
	(c) Proposal for issue new shares for capital increase	v		Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
2023/11/10 (2023 5 th Meeting)	(a) Proposal for the third quarter of 2023 Business Report of the Company	v	None	Approved through resolution of the attending Directors/ approved by attending Audit Committee members.
2023/11/22 (2023 6 th Meeting)	(a) Proposal for Managers and Directors with Employee Status to subscribe for the 2023 Cash Capital Increase		None	Approved through resolution of the attending Directors
	(b) Proposal for the 2024 Compensation of Directors and Managerial Officers of the Company			
2023/11/28 (2023 7 th)	(a) Proposal for Cash Capital Increase Issuance Price		None	Approved through resolution of the attending

Meeting Date	Major Resolution	Matters Specified in Article 14-5 of the Securities and Exchange Act	Opinion of All Independent Directors and Company's Handling of the Opinions Thereof	Resolution Result of the Board of Directors' Meeting or Audit Committee
Meeting)				Directors/ approved by attending Audit Committee members.
2023/12/27 (2023 8 th Meeting)	(a) Proposal for the 2024 Business Plan of the Company		None	Approved through resolution of the attending Directors
	(b) Proposal for the 2024 Budget of the Company			
	(c) Proposal for the 2024 Audit Plan of the Company	v		Approved through resolution of the attending Directors/ approved by attending Audit Committee members.