

Audit Committee Operation

1. The Audit Committee is composed of 5 independent directors, who support the Board of Directors in upholding the quality and integrity of the Company through the implementation of relevant accounting, auditing, financial reporting procedures and financial controls.
2. The professional qualifications and experience of members of the Audit Committee

Name	Professional qualifications and Experience	Remarks
Su-Ming Lin	<ol style="list-style-type: none"> 1. Ph.D., Accounting, Arizona State University, USA. 2. Current Position: Adjunct Professor (Emeritus Professor), College of Management, National Taiwan University. 3. Previous work experiences: Chairperson and Director of the Graduate Institute, Department of Accounting, National Taiwan University; Professor, Department of Accounting, National Taiwan University. 4. Obtained Certified Public Accountant Certificate from Ministry of Examination for Professional and Technical Exams, and qualified with the requirements of Certified Public Accountant and of at least 5 years of work experience as an instructor in a public or private university in an accounting related department with necessary professional expertise for accounting and the business of the Company. 	<ol style="list-style-type: none"> 1. Reappointed on May 29, 2025 2. Chairman of the 11th Audit Committee
Yi-Chin Tu	<ol style="list-style-type: none"> 1. Master, Computer Science and Information Engineering, National Taiwan University. 2. Current Position: Chairman of Taiwan AI Labs & Foundation, Computer Software Industry. 3. Previous work experiences: Co-Founder of Taiwan AI Labs & Foundation, Computer Software Industry. 4. Qualified with the requirement of at least 5 years of work experience with necessary professional expertise for the business of the Company. 	Reappointed on May 29, 2025
Ikujin Ko	<ol style="list-style-type: none"> 1. Master of Electrical Engineering, Columbia University, USA. 2. Current Position: Chairman, Creative Sensor Inc. and Teco Image Systems Co., Ltd. 3. Previous work experiences: CEO, Information and Electronics Business Group, TECO Group. 4. Qualified with the requirement of at least 5 years of work experience with necessary professional expertise for the business of the Company. 	Elected on May 29, 2025

Ching-Feng Hsueh	<ol style="list-style-type: none"> 1. Bachelor of Laws, National Taiwan University. 2. Current Position: Attorney-at-Law, Island Taiwan Law Offices. 3. Previous Work Experiences: Same as Current Position; President of the Taipei Bar Association. 4. Qualified with the requirement of practicing lawyer and at least 5 years of work experience in law and other necessary expertise for the business of the Company. 	Elected on May 29, 2025
Jer-Liang Yeh	<ol style="list-style-type: none"> 1. Ph.D. in Electrical Engineering from Cornell University, USA. 2. Current Position: Professor, Institute of Electronic Engineering, Department of Power Mechanical Engineering, and the Institute of Nanoengineering and Microsystems, National Tsing Hua University. Engineering Department, National Tsing Hua University. 3. Previous Work Experiences: Same as Current Position; Deputy Minister of the Public Construction Commission, Executive Secretary of the Office of the Science and Technology Advisory Group, Executive Yuan. 4. Qualified with the requirement of at least 5 years of work experience as an instructor in Electrical Engineering at a public or private university with necessary professional expertise for the business of the Company 	Elected on May 29, 2025
Yu-Fen Lin	<ol style="list-style-type: none"> 1. Double degree of L.L.B. and B.A., National Taiwan University. 2. Current Position: Managing Partner, Lex & Honor Law Office. 3. Previous Work Experiences: Partner, Kao & Partners, Attorneys-at-Law, Investment Lawyer, Lee & Li Attorneys-at-Law. 4. Qualified with the requirement of practicing lawyer and at least 5 years of work experience in law and other necessary expertise for the business of the Company. 	Tenure expired on May 29, 2025
Chung Chin Lu	<ol style="list-style-type: none"> 1. Ph.D., Electrical Engineering, University of Southern California, USA. 2. Current Position: Professor, Department of Electrical Engineering, National Tsing Hua University. 3. Previous work experiences: Chair, Electrical Engineering Department, National Tsing Hua University. 4. Qualified with the requirement of at least 5 years of work experience as an instructor in Electrical Engineering at a public or private university with necessary professional expertise for the business of the Company. 	Tenure expired on May 29, 2025

<p>Chia-Chung Chen</p>	<ol style="list-style-type: none"> 1. Master, Agricultural Economics, National Taiwan University. 2. Current Position: Independent Director, MOSPEC Semiconductor Corp. 3. Previous work experiences: <ol style="list-style-type: none"> (1) CEO, E. SUN Bank (China). (2) Chairman, E.SUN Securities Co., Ltd. (3) Deputy President, E.SUN Securities Co., Ltd. 4. Qualified with the requirement of at least 5 years of work experience with necessary professional expertise for the business of the Company. 	<p>Tenure expired on May 29, 2025</p>
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(1) The Audit Committee held 10 meetings by the end of December 2025, including four temporary meetings, of which the primary considerations include:

- Adoption or amendment of internal control system in accordance to Article 14-1 of the Securities and Exchange Act, including relevant policies and procedures.
- Assessment of the effectiveness of the internal control system.
- Adoption or amendment of procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees of others, pursuant to Article 36-1 of the Securities and Exchange Act.
- Conflicts of interest on behalf of the directors.
- Material asset or derivatives transactions.
- Material monetary loans, endorsements, or provisions of guarantee.
- The offering, issuance, or private placement of any equity-type securities.
- The hiring or dismissal of a CPA, or the compensation given thereto, and the independence and performance evaluation.
- The appointment or discharge of a financial, accounting, or internal auditing supervisor.
- Annual financial reports, including accounting policies and procedures.
- The matters regulated by the Business Mergers and Acquisitions Act.
- The first to the third quarter financial reports.

- Communications and discussions with CPAs.
- Resolutions of potential differences of opinions between Company management and CPAs.
- Discussing and reporting other financial information and required disclosures under the U.S. Securities Exchange Act between Company management and CPAs.
- Approving the CPA firm's annual audit and non-audit services.
- Any other material matter so required by the Company or relevant authorities.

(2) Review financial reports

The Board of Directors prepared the 2024 annual operational report, financial statements, and earnings distribution proposals, among which the financial statements have been verified by PricewaterhouseCoopers Taiwan, and a verification report has been issued. The above-mentioned operational report, financial statement and earnings distribution proposal have been reviewed by the Audit Committee, which found no discrepancies.

(3) Assess the effectiveness of the internal control system

The audit committee evaluated the effectiveness of the Company's internal control system policies and procedures (including financial, operational, risk management, information security, outsourcing, legal compliance and other control measures), and reviewed the Company's audit department, visa accountants, and management's regular report, including risk management and compliance. Regarding the internal control system (Internal Control-Integrated Framework) issued by The Committee of Sponsoring Organizations of the Treadway Commission (COSO), the Audit Committee deems the Company's risk management and internal control systems to be effective, having adopted necessary control mechanisms to monitor and correct violations.

(4) Appointment of Certified Public Accountants

The Audit Committee has the responsibility of supervising the independence of the certified public accounting firm to ensure the fairness of the financial statements. With the exception of tax-related services or specially approved items, certified public accounting firms cannot provide

other services to the Company. The Audit Committee must approve all services provided by the certified public accountants. To ensure the independence of the certified public accounting firm, the Audit Committee develops an independent evaluation form that refers to Article 47 of the Accountants Act and the Bulletin of the Professional Ethics of Accountants No. 10, "Integrity, impartiality, objectivity, and independence." The form assesses the independence of accountants, professionalism and competence, related parties, and mutual business or financial interests, in addition to other projects. On February 24, 2025, the 16th meeting of the 10th Audit Committee, and on February 26, 2025, the 15th meeting of the 10th Board meeting, reviewed and approved PricewaterhouseCoopers Taiwan Certified Public Accountants Huang, Shih-Chun and Hsu, Chien-Yeh, both of whom met the independence and competence assessment standards.

4. Attendance of Audit Committee

The Audit Committee convened 10 meetings (A) in fiscal year 2025 of which attendance was as follows:

Title	Name	Attendance in Person(B)	Attendance by Proxy	Attendance Rate (%) (B/A)	Remarks
Independent Director	Su-Ming Lin	10	0	100%	1. Audit Committee Chairman 2. Reappointed on May 29, 2025, should have attended 10 meetings.
Independent Director	Yi-Chin Tu	10	0	100%	Reappointed on May 29, 2025, should have attended 10 meetings.
Independent Director	Ikujin Ko	5	0	100%	Elected on May 29, 2025, should have attended 5 meetings.
Independent Director	Ching-Feng Hsueh	5	0	100%	Elected on May 29, 2025, should have attended 5 meetings.
Independent Director	Jer-Liang Yeh	5	0	100%	Elected on May 29, 2025, should have

					attended 5 meetings.
Independent Director	Yu-Fen Lin	5	0	100%	Tenure expired on May 29, 2025, should have attended 5 meetings.
Independent Director	Chung-Chin Lu	5	0	100%	Tenure expired on May 29, 2025, should have attended 5 meetings.
Independent Director	Chia-Chung Chen	5	0	100%	Tenure expired on May 29, 2025, should have attended 5 meetings.

5. Operational status of Audit Committee

Date of Audit Committee Meetings	Contents of the Motion	Matters cited in Article 14-5 of the Securities and Exchange Act	Dissenting opinions, reservations or major recommendations of independent directors	Other matters that were not approved by the Audit Committee but were approved by more than two-thirds of all directors
January 20, 2025 (10-5) Temporary Meeting	1. No.11308 Investment.	V	-	-
	Audit Committee resolution results : Approved by all independent directors in attendance.			
	The Company's response to the audit committee's recommendations: Approved by all board directors in attendance from the 14th meeting of 10th Board (January 22, 2025)			
February 24, 2025 (10-16)	1. The Company's 2024 Internal Control Statement in compliance with the domestic regulations and the Sarbanes-Oxley Act.	V	-	-
	2. The Company's 2024 operational report and financial statements.	V	-	-
	Audit Committee resolution results : Approved by all independent directors in attendance.			
	The Company's response to the audit committee's recommendations: Approved by all board directors in attendance from the 15th meeting of 10th Board (February 26, 2025)			
March 28, 2025 (10-17)	1. Satellite A Investment Plan	V	-	-
	Audit Committee resolution results : Approved by all independent directors in attendance.			
	The Company's response to the audit committee's recommendations:			

Date of Audit Committee Meetings	Contents of the Motion	Matters cited in Article 14-5 of the Securities and Exchange Act	Dissenting opinions, reservations or major recommendations of independent directors	Other matters that were not approved by the Audit Committee but were approved by more than two-thirds of all directors
	Approved by all board directors in attendance from the 9th interim meeting of 10th Board (April 8, 2025)			
April 16, 2025 (10-6) Temporary Meeting	1. Release of non-competition restrictions on the Company's 11th term directors.	V	-	-
	Audit Committee resolution results : Approved by all independent directors in attendance.			
	The Company's response to the audit committee's recommendations: Approved by all board directors in attendance from the 16th meeting of 10th Board (April 16, 2025)			
May 7, 2025 (10-18)	1.The Company's financial statements for the 1st quarter of 2025.	V	-	-
	2. Amendment to the Organizational Regulations of Board of Directors Audit Committee.	V	-	-
	3.The Company's mid-to-long term renewable energy procurement strategy	V	-	-
	4.KKT Swap Investment.	V	-	-
	Audit Committee resolution results : Approved by all independent directors in attendance.			
	The Company's response to the audit committee's recommendations: Approved by all board directors in attendance from the 17th meeting of 10th Board (May 9, 2025)			
August 6, 2025 (11-1)	1.The Company's financial statements for the 2nd quarter of 2025.	V	-	-
	Audit Committee resolution results : Approved by all independent directors in attendance.			
	The Company's response to the audit committee's recommendations: Approved by all board directors in attendance from the 1st meeting of 11th Board (August 8, 2025)			
November 4, 2025 (11-2)	1.The Company's financial statements for the 3rd quarter of 2025.	V	-	-
	2.Amendment to the Company's Procedures for Acquisition or Disposal of Assets.	V	-	-

Date of Audit Committee Meetings	Contents of the Motion	Matters cited in Article 14-5 of the Securities and Exchange Act	Dissenting opinions, reservations or major recommendations of independent directors	Other matters that were not approved by the Audit Committee but were approved by more than two-thirds of all directors
	Audit Committee resolution results : Approved by all independent directors in attendance.			
	The Company's response to the audit committee's recommendations: Approved by all board directors in attendance from the 2nd meeting of 11th Board (November 7, 2025)			
December 19, 2025 (11-3)	1. CPA duties and compensation for 2026.	V	-	-
	2. Release of non-competition restrictions on the Company's directors.	V	-	-
	Audit Committee resolution results : Approved by all independent directors in attendance.			
	The Company's response to the audit committee's recommendations: Approved by all board directors in attendance from the 3rd meeting of 11th Board (January 23, 2026).			