

Functionality of the Audit Committee in 2022

Audit Committee members

Identity (Note 1)	Criteria Name	Having more than 5 years work experience and professional qualifications listed below			Compliance of independence (Note 2)								Number of positions as Remuneration Committee member in other public	Remarks (Note3)
		Lecturer (or above) of commerce, law, finance, accounting, or any subjects relevant to the Company's	Certified judge, prosecutor, lawyer, accountant, or holder of professional qualification relevant to the Company's	Commercial, legal, financial, accounting or other work experiences required to perform the assigned duties	1	2	3	4	5	6	7	8		
Independent Director	LO, JUI-LIN	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	2	
Independent Director	CHEN, HONG-SO (Hilo Chen)			✓	✓	✓	✓	✓	✓	✓	✓	✓	3	
Independent Director	HO, CHUN-SHENG			✓	✓	✓	✓	✓	✓	✓	✓	✓	0	

Note 1: The "Identity" field describes the party's title as director, independent director, or others.

Note 2: A "✓" is placed in the box below if the member met the following criteria at any time during active duty and two years prior to the date of appointment.

- (1) Not employed by the Company or by any of its affiliated companies.
- (2) Not a director or supervisor of the Company or any of its affiliated companies. This restriction does not apply to independent director positions in the Company, its parent company or subsidiary, which have been appointed in accordance with local laws or laws of the registered country.
- (3) Does not hold more than 1% of the Company's outstanding shares in their own names or under the name of spouse, underage children, or proxy shareholder; nor is a top-10 natural-person shareholder of the Company.
- (4) Not a spouse, a relative of second degree or closer, or a direct kin of third degree or closer to anyone

listed in the three preceding criteria.

- (5) Not a director, supervisor, or employee of any company that has 5% or higher ownership interest in the Company; nor a director, supervisor, or employee of any of the top-5 corporate shareholders.
- (6) Not a director, supervisor, manager, or shareholder with more than 5% ownership interest in any companies or institutions that have financial or business relationship with the Company.
- (7) Not a professional who provides commercial, legal, financial, accounting, or consulting services to the Company or its affiliate, nor is an owner, partner, director, supervisor, or manager, or the spouse of any of the above, of a sole proprietorship, partnership, company, or organization that provides such services to the Company or its affiliated companies.
- (8) Does not meet any of the conditions stated in Article 30 of The Company Act.