

2024 Operations of the Audit Committee

The Audit Committee of the Company shall hold a meeting quarterly. A total of 4 meetings of the Audit Committee were held in 2024. The attendances of members were as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate (%)	Remarks
Convener	Chih, Mei-Na	4	4	100	None
Member	Huang, Chun-Yao	4	4	100	None
Member	Lu, Hsi-Peng	4	4	100	None
Member	Yu, Pei-Yu	2	2	100	New appointment on June 7, 2024; shall attend 2 times

Other mentionable items:

1.If any of the following circumstances occur, the dates of meetings, sessions, contents of motion, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified:

(1) Matters referred to in Article 14-5 of the Securities and Exchange Act.

Date	Major Resolutions
2024-03-14	<ol style="list-style-type: none"> 1.The proposal for 2023 Business Report and Financial Statements. 2.The proposal for 2023 Earnings Distribution. 3. Assessment of the effectiveness of the internal control system and the internal control statement for 2023. 4.To release the Directors from non-competition restrictions. 5.To transfer the software service business from 91APP (TAIWAN), Inc and increase the working capital for the Company's Taiwan Branch. 6.The proposal for 2023 evaluation for the independence and suitability of the CPAs. 7.The proposal for the 2024 appointment of remuneration to CPAs. 8.Amendments to the Review Procedures for the Pre-Approval of Non-Assurance Services Provided by Certified Public Accountants and related authorization proposals.
2024-05-07	The proposal for the first quarter of 2024 Financial Statements.
2024-08-22	<ol style="list-style-type: none"> 1.The proposal for the second quarter of 2024 Financial Statements. 2.Amendments to the Internal Control System. 3.Established the Procedures for the Preparation and Verification of Sustainability Reports.
2024-11-14	<ol style="list-style-type: none"> 1.The proposal for the third quarter of 2024 Financial Statements. 2.The proposal for 2025 budget and business plan. 3.The proposal for 2025 internal audit plan. 4. Amendments to the Internal Control System and Implementation Rules for Internal Audits. 5.Established the Procedures for Greenhouse Gas (GHG) Inventory and Verification.

(2)Independent Director expressed objection or reservation: None.

(3)Resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion: Unanimously approved as proposed by all attending members upon the Chairman's inquiry, and the board approved all motions upon suggestions of the Audit Committee.

2.Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.

3.Independent Directors' avoidance status of motions in conflict of interest:

Date	Content of Motion	Name	Reason for Recusal	Details during Voting
2024-03-14	To release the directors and their representatives from non-competition restrictions.	Lu, Hsi-Peng	The rescued directors were the parties to this non-competition matter.	Recusal during discussion and resolution of motion.