

## **Audit Committee**

An audit committee shall meet at least quarterly, and may call a meeting at its discretion whenever necessary. The audit committee is composed of the entire number of independent directors, which members are three persons. Each independent director is elected to a three-year term and shall be eligible for re-election. Resolutions at meetings of the audit committee shall be adopted with the consent of one-half or more of the entire membership. The main function of the Audit Committee is to supervise the following matters:

1. Fair presentation of the financial reports of this Corporation.
2. The hiring (and dismissal), independence, and performance of certificated public accountants of this Corporation.
3. The effective implementation of the internal control system of this Corporation.
4. Compliance with relevant laws and regulations by this Corporation.
5. Management of the existing or potential risks of this Corporation.

## **Power of Audit Committee**

The powers of the Committee are as follows:

1. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the 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 for others.
4. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of a material nature.
6. Loans of funds, endorsements, or provision of guarantees of a material nature.
7. The offering, issuance, or private placement of equity-type securities.
8. The hiring or dismissal of a certified public accountant, or their compensation.
9. The appointment or discharge of a financial, accounting, or internal audit officer.
10. Annual financial reports which are signed or sealed by the chairperson, managerial officer, and accounting officer.
11. The business report; the surplus earning distribution or loss off-setting proposals.
12. These Regulations are adopted pursuant to of the Business Mergers and

Acquisitions Act ("the Act").

13. Other material matters as may be required by this Corporation or by the competent authority.

The matters under the preceding paragraph shall be subject to the approval of one half or more of the entire membership of the Committee and shall be submitted to the board of directors for a resolution.

#### Member of Audit Committee

Position	Name	Current Position	Major Experience
Chairman	Chu-Chien Feng	Independent Director of Avita Co.	Chairman of Radiant Innovation Inc.
Member	Chi-Yung Wu	Chairman, Holtek Semiconductor Inc.	Work Experience: General Manager, Holtek Semiconductor Inc.
Member	Ming-Jen Chuang	President of CALIN Technology Co., Ltd.	President of Head of Business Group of HOYA Corporation