

Document Title	Charter of the Audit Committee			No.	T-GM-3-018-D
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1. This Charter is formulated based on Article 3 of “[T-6-201707-047] **Regulations Governing the Exercise of Powers by Audit Committees of Public Companies**”.
2. The number of members, term of office, duties and powers, rules of procedure of meetings of the Committee, and the resources that the Company shall provide when the Committee exercises its duties and powers shall be governed by the provisions of the Charter.
3. The main purpose of the operation of the Committee is to supervise the following matters:
 1. Fair representation of the Company’s financial statements.
 2. Appointment (dismissal), independence and performance of certified public accountants.
 3. Effective implementation of the Company’s internal control.
 4. Legal compliance by the Company.
 5. The management and control of existing or potential risks of the Company.
4. The Committee shall be composed of all independent directors, with three members at minimum, and one of whom shall be the convener and at least one of whom shall have accounting or financial expertise.

The term of office of the independent directors of the Committee shall be three years, and the members may be re-elected. If the number of independent director members specified in the preceding Paragraph or the Articles of Association falls short due to dismissal for any reason, a by-election shall be held at the latest shareholders’ meeting. When all independent directors are dismissed, the Company shall convene an extraordinary shareholders’ meeting for a by-election within 60 days from the date of occurrence.
5. The provisions under the “[T-6-202306-029] Securities and Exchange Act” (hereinafter referred to as the “SE Act”), the “[T-6-202112-002] **Company Act**,” and other laws that apply to supervisors shall apply mutatis mutandis to the Audit Committee.

The provisions of Article 14-4, Paragraph 4 of the “[T-6-202306-029] **SE Act**,” concerning the powers and duties of supervisors under the Company Act, shall apply mutatis mutandis to the independent director members of this Committee..
6. The duties and powers of the Committee are as follows:
 1. Establish or amend the internal control system in accordance with Article 14-1 of “[T-6-202306-029] **SE Act**”.
 2. Evaluation of the effectiveness of the internal control system.
 3. The procedures for the acquisition or disposal of assets, engagement in derivative commodities transactions, lending funds to others, and endorsement or provision guarantees for others to be formulated or amended in accordance with Article 36-1 of the “[T-6-202306-029] **SE Act**”.

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4. Matters involving the interests of directors.
5. Transactions of material assets or derivative commodities.
6. Major loaning of funds, endorsement or guarantees.
7. Raising, issuing or private placement of equity securities.
8. Appointment, dismissal or remuneration of certified public accountants.
9. Appointment and dismissal of financial, accounting or internal audit supervisors.
10. The annual financial report is signed or stamped by the chairman, manager and accounting supervisor and the second quarter financial report is to be verified and certified by an accountant.
11. Other major matters stipulated by the Company or the competent authority.

Resolutions on the matters in the preceding Paragraph shall be approved by more than half of all members of the Committee, and shall be submitted to the board of directors for resolution.

Except for Subparagraph 10, the items specified in Paragraph 1 may be carried out with the consent of more than two-thirds of all directors if no resolution for such items is reached with the consent of more than one-half of all the members of the Committee.

The company representatives for matters under Articles 213, 214, and 223 of the Company Act shall be appointed by the Audit Committee following the above procedures. The Audit Committee may resolve that the representative acts individually or jointly. If representatives are not appointed per the preceding procedures, all members shall act jointly.

The phrase “all members” specified in Charter shall be counted on the basis of the personnel with actual incumbents.

The convener represents the Committee externally.

7. The meetings of the Committee shall be held at least quarterly and when necessary.

Upon convening the meeting of the Committee, the reason for the convening shall be clearly stated in the convening notice, and the independent director members of the Committee shall be notified seven days in advance. However, the above requirements will not apply in the event of an emergency.

All Committee members shall mutually recommend one of themselves to be the convener and chairman of the meeting. When the convener asks for leave or is unable to convene the meeting for any reason, he/she shall designate another member of the independent directors to act as the proxy; if the convener does not designate a proxy, the independent directors of the committee shall recommend one of themselves to act as the proxy.

More than half of the independent directors of the Audit Committee may submit a written request specifying the proposed matters and reasons, requesting the convener to call a meeting of the Audit Committee. If the convener does not convene the meeting within 15 days of the request, more than half of the independent directors of the Audit Committee may convene the meeting themselves.

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The Committee may request the relevant department managers, internal auditors, accountants, legal advisers, or other company personnel to attend the meeting and provide the necessary information. However, these personnel shall leave the venue of the meeting during the voting.

When the meeting is convened, relevant information shall be prepared for the members of the Committee for reference at any time.

8. Upon the convening of the meeting of the Committee, the Company shall prepare an attendance book for the independent directors to sign and for reference.

Independent directors of the committee shall attend in person. Any of them unable to do so may entrust other independent directors to attend the meeting on his/her behalf. Anyone who attended the meeting via video conference shall be deemed to have attended the meeting in person.

When a member of the Committee entrusts another independent director to attend the Committee meeting as a proxy, he/she shall issue a power of attorney each time, and list the scope of authorization for each discussion specified in the convening notice.

The resolution of the Committee shall be reached by more than one-half of all members. The results of the voting shall be announced on the spot and recorded.

If the Committee meeting cannot be convened due to any justifiable reasons, proposals shall be resolved with the consent of more than two-thirds of all directors of the board of directors. However, the independent director members shall approve the matters specified in Subparagraph 10 of Paragraph 1 of Article 6.

Each director can only entrust one proxy stated in Paragraph 2.

Article 8-1

If the scheduled meeting time arrives and less than half of all members of the Audit Committee are present, the Chairperson may announce a postponement of the meeting, limited to a maximum of two postponements on the same day. If the quorum is still not met after two postponements, the Chairperson may reconvene the meeting in accordance with the procedures stipulated in Paragraph 2 of Article 7.

Article 8-2

The Audit Committee shall proceed according to the agenda set in the meeting notice. However, changes may be made with the consent of more than half of all Committee members.

The Chairperson may not unilaterally announce the adjournment of the meeting without the consent of more than half of all Committee members.

If less than half of all members are present during the meeting, the Chairperson shall, upon the proposal of the independent directors in attendance, announce a suspension of the meeting and apply the provisions of the preceding article.

If the convenor is unable to preside over the meeting during its proceedings, or the Chairperson fails to unilaterally announce adjournment as stipulated in Paragraph 2, the selection of a proxy shall be handled in accordance with Paragraph 5 of Article 7.

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9. The proceedings of the meetings of the Committee shall be made into meeting minutes, which shall record the following matters in details:
1. Session, time, and place of the meeting.
 2. Name of the Chairman.
 3. The attendance status of independent directors, including the names and numbers of those present, asking for leave and those absent.
 4. Names and titles of attendees.
 5. Name of the minute taker.
 6. Reports.
 7. Discussion: Resolution methods and results of each proposal, a summary of speeches by independent director members of the Committee, experts and other personnel, names of independent directors with relevant interests in accordance with Paragraph 1 of Article 11, descriptions of major content of such interests, reasons and circumstances of recusal or non-recusal, and opinions of objections or reservations.
 8. Extempore motions: Names of the proposers, resolution methods and results of each proposal, summary of speeches by independent director members of the Committee, experts and other personnel, names of independent directors with relevant interests in accordance with Paragraph 1 of Article 11, descriptions of major content of such interests, reasons and circumstances of recusal or non-recusal, and opinions of objections or reservations.
 9. Other matters to be recorded
- The attendance book of the Committee shall be part of the minutes and shall be properly preserved during the existence of the Company.
- The minutes shall be signed or affixed with a seal by the chairman of the meeting and the minutes taker, and distributed to all independent directors of the Committee within 20 days after the meeting. The minutes shall be included in the Company's important files and properly preserved during the Company's existence.
- The production and distribution of meeting minutes specified in Paragraph 1 may be conducted electronically.
10. The convener shall formulate the meeting agenda of the Committee, and other members may also submit proposals for discussion by the Committee.
11. The independent directors of the Committee shall explain the important aspects of the interested party relationship in matters of the meeting, and shall not participate in the discussion and voting if it is harmful to the interests of the Company, and shall recuse themselves from the discussion and voting. Further, these independent directors may not exercise voting rights on behalf of other independent directors.

If the spouse or any blood relative within the second degree of kinship of any independent director has any interest in the matter of the meeting as specified in the preceding Paragraph, such interest shall be deemed to be the interest of such independent director.

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If the Committee is unable to make a resolution due to the provisions of Paragraph 1, it shall report to the board of directors, and the board of directors shall reach a resolution.

Article 11-1 The entire process of the meeting of the Committee shall be fully recorded to serve as evidence, and be preserved for at least five years. The preservation of the recorded files can be conducted electronically.

Before the expiration of the preservation period specified in the preceding Paragraph, in the event of any lawsuit concerning the relevant resolutions of the Committee, the relevant audio or video recording materials shall be retained until the end of such lawsuit.

If the meeting of the Committee is convened via the approach of video conference, the video and audio data shall be part of the meeting minutes. They shall be properly preserved during the existence of the Company.

12. The Committee may, based on resolution, appoint lawyers, accountants or other professionals on behalf of the Company to conduct necessary audits or provide consultations on matters specified in Article 6, all at the expense of the Company.

13. The members of the Committee shall, with the care of a good manager, faithfully perform their duties as stipulated in the Charter, be held accountable to the board of directors, and submit the proposals to the board of directors for resolution.

14. The Committee shall regularly review matters related to the Charter and provide amendments to the board of directors.

The Committee may authorize the convener or other members of the Committee to continue to carry out the follow-up execution of the resolutions and relevant works, and report to the Committee during the implementation period. The written report or oral presentation shall be submitted to the Committee during the implementation period. If necessary, such report shall be submitted to the Committee for recognition or presented at the next meeting.

15. The Charter shall be implemented after the resolution of the board of directors, and the same shall apply to its amendments.

16. This Charter was formulated on May 17, 2019.

The first amendment was conducted on March 30, 2020.

The second amendment was conducted on August 10, 2020.

The third amendment was conducted on March 13, 2024

Reference Documents:

1. [T-6-201707-002] Company Act.
2. [T-6-201707-029] Securities and Exchange Act.
3. [T-6-201707-047] Regulations Governing the Exercise of Powers by Audit Committees of Public Companies.

Reference Forms and Lists: N/A.