

### 2021 Operations of the Audit Committee

- Committee Member Term: May 28, 2020 to May 27, 2023.
- Nine Audit Committee meetings were convened in 2021 (A). The members' qualification and attendance status were as follows.

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate in Person (%) 【 B / A 】	Note
Independent	Hsieh, Chang-	9		100%	Appointed on
Director	Hung	9	_	100 %	May 28, 2020
Independent	Wang Kai Li	9		100%	Appointed on
Director	Wang, Kai-Li	9	-	100%	May 28, 2020
Independent	Wang, Chih-	9		100%	Appointed on
Director	Cheng	9	_	100%	May 28, 2020

- Other required notes for the Committee meetings:
  - 1. In the event of either of the following situations, Board meeting dates, sessions, motions, resolutions of the meetings, and the Company's responses to the Audit Committee's opinions should be noted:

i. Matters listed in the Securities and Exchange Act §14-5.

		Matters with the	
		approval of two-thirds	
Board	Resolutions	or more of all directors	
Meeting Dates	Resolutions	but without the	
		approval of the Audit	
		Committee	
	(1). Amendment to handling procedures for acquisition or disposal	None	
	of assets.	INOTIE	
	(2). Amendment to the rules governing the proceedings of	None	
The 5 <sup>th</sup>	shareholders meetings.	None	
meeting of the	(3). Adoption of endorsements/guarantees procedures for	None	
11 <sup>th</sup> Board on	President Plastic Products MFG. Co., Ltd.		
March 4, 2021	(4). Appointment of dedicated chop and custodian for		
Widicii 4, 2021	endorsements/guarantees of President Plastic Products MFG.	None	
	Co., Ltd.		
	(5). President Plastic Products MFG. Co., Ltd. made	None	
	endorsements/guarantees for the Company.	INOTIE	



	(6). The Company made endorsements/guarantees for subsidiary Shelton Corporation (Jiaxing), Ltd.	None			
	(7). The establishment of the eco-friendly paper containers company.	None			
	Independent directors' opinions: None.				
	The Company's responses to independent directors' opinions: None	).			
	Resolution: All directors present at the meeting approved.				
	(1). Loaning of funds for the subsidiaries of the Company.	None			
The 6 <sup>th</sup> meeting of	(2). Approval of 2020 annual financial statements and business report.	None			
the 11 <sup>th</sup> Board	(3). Approval of 2020 statement of internal control system.	None			
on March 30,	Independent directors' opinions: None.				
2021	The Company's responses to independent directors' opinions: None	<u>.</u>			
	Resolution: All directors present at the meeting approved.				
The 7 <sup>th</sup>	(1). The Company issued the third domestic unsecured convertible	None			
meeting of	corporate bonds.				
the 11 <sup>th</sup> Board	Independent directors' opinions: None.				
on May 4,	The Company's responses to independent directors' opinions: None.				
2021	Resolution: All directors present at the meeting approved.				
	(1). Loaning of funds for the subsidiaries of the Company.	None			
	(2). Adjustment of the ceilings on the amounts President Plastic Products MFG. Co., Ltd. was permitted to make endorsements/guarantees for the Company.	None			
The 8 <sup>th</sup>	(3). Change of dedicated chop and custodian for endorsements/guarantees of President Plastic Products MFG. Co., Ltd.	None			
meeting of the 11 <sup>th</sup> Board	(4). Spirit Manufacturing Inc. underwrote a capital increase of subsidiary Spirit Direct, LLC.	None			
on May 14, 2021	(5). Adoption of handling procedures for acquisition or disposal of assets for President Plastic Products MFG. Co., Ltd.	None			
	(6). The Company acquired right-of-use asset from President Plastic None Products MFG. Co., Ltd.				
	Independent directors' opinions: None.				
	The Company's responses to independent directors' opinions: None.				
	Resolution: All directors present at the meeting approved.				



	(1). The Company made endorsements/guarantees for sub-	None			
	subsidiary Fuel Spirit International Inc. (Mauritius).	Nana			
The 9 <sup>th</sup>	(2). The Company made loans to sub-subsidiary CARDIO Fitness.	None			
meeting of	(3). Construction of the plant in Taichung Dajia.	None			
the 11 <sup>th</sup> Board on June 28,	(4). Spirit Manufacturing Inc. expanded warehouses and office premises.	None			
2021	Independent directors' opinions: None.				
	The Company's responses to independent directors' opinions: No	one.			
	Resolution: All directors present at the meeting approved.				
	(1). Loaning of funds for the subsidiaries of the Company.	None			
	(2). Approval of 2021 the second quarter consolidated financial statements.	None			
The 10 <sup>th</sup>	(3). The Company made endorsements/guarantees for subsidiary President Plastic Products MFG. Co., Ltd.	None			
meeting of the 11 <sup>th</sup> Board	(4). Investment in City Sport Co., Ltd (Thailand).	None			
on August 11,	(5). Investment in Morsel, Inc.	None			
2021	(6). Adjustment of group investment structure.	None			
	Independent directors' opinions: None.				
	The Company's responses to independent directors' opinions: None.				
	Resolution: All directors present at the meeting approved.				
	(1). Loaning of funds for the subsidiaries of the Company.	None			
	(2). Determining whether there were loaning funds to unrelated parties in this quarter.	None			
	(3). The Company underwrote a capital increase of subsidiary Wing Long Co., Ltd.	None			
The 11 <sup>th</sup> meeting of	(4). The Company cancelled endorsements/guarantees for subsidiary Shelton Corporation (Jiaxing), Ltd.	None			
the 11 <sup>th</sup> Board on November	(5). Amendment to endorsements/guarantees procedures for President Plastic Products MFG. Co., Ltd.	None			
12, 2021	(6). The Company made endorsements/guarantees for subsidiary Cikayda Inc.	None			
	(7). Adjustment of the ceilings on the amounts of collateral President Plastic Products MFG. Co., Ltd. provided to the Company.	None			
	(8). President Plastic Products MFG. Co., Ltd. made endorsements/guarantees for subsidiary Cikayda Inc.	None			



	Independent directors' opinions: None.				
	The Company's responses to independent directors' opinions: None.				
	Resolution: All directors present at the meeting approved.				
The 12 <sup>th</sup>	(1). Acquisition of UK online sports and fitness equipment seller Sweatband.com Ltd.	None			
meeting of the 11 <sup>th</sup> Board	(2). The Company made endorsements/guarantees for subsubsidiary CARDIO Fitness.	None			
on November	Independent directors' opinions: None.				
29, 2021	The Company's responses to independent directors' opinions: None.				
	Resolution: All directors present at the meeting approved.				
	(1). The Company made loans to subsidiary City Sport Co., Ltd (Thailand).	None			
	(2). The Company made loans to subsidiary Sweatband.com Ltd.	None			
The 13 <sup>th</sup> meeting of	(3). Amendment to the Company's internal control policies and internal audit procedures.	None			
the 11 <sup>th</sup> Board	(4). The Company cancelled endorsements/guarantees for subsidiary Dyaco UK Ltd.	None			
on December 28, 2021	(5). 2021 Assessment of independence of CPAs.	None			
	Independent directors' opinions: None.				
	The Company's responses to independent directors' opinions: None.				
	Resolution: All directors present at the meeting approved.				

- ii. Besides the above-mentioned matters, any matter that was not passed by the Audit Committee but was adopted with the approval of two-thirds or more of all Board directors: None.
- 2. In the event of recusals of independent directors due to conflicts of interests, the name of the independent directors, the motion, the grounds for recusal and the participation in voting should be noted: None.
- 3. Communications between the independent directors, the chief internal auditor and the CPAs (e.g., the material items, methods and results of financial position or operations, etc.)
  - (1) Communications between the independent directors and the CPAs



Date	Attendee	Summary		
<u>Independent</u>		Communications between the Independent Directors and the		
	<u>Director</u>	CPAs		
Hsieh, Chang-		1. According to the Statements of Auditing Standards No. 62, a CPA		
	Hung, Wang,	shall communicate with the governance unit.		
	Kai-Li, and	2. The CPAs communicated with the governance unit the audit		
	Wang, Chih-	results in relation to Dyaco International Group's 2020 annual		
	Cheng	financial statements.		
	<u>CPA</u>	Independent Directors' Response		
March 24,	Deloitte &	1. If the CPAs have any difficulties or significant communication		
2021	Touche Hsieh	issues during the audit, the accounting department should do its		
	Chien-Hsin	best to assist them.		
		2. There are many subsidiaries in the Dyaco International Group,		
		and the parent company should fulfill the responsibility of		
		supervising the subsidiaries.		
		The Company Follow-up		
		1. Full cooperation with CPAs in the audit.		
		2. The Company assigned additional manpower to carry out the		
		responsibility of supervising the subsidiaries.		
	Independent	Communications between the Independent Directors and the		
	<u>Director</u>	CPAs		
	Hsieh, Chang-	1. According to the Statements of Auditing Standards No. 62, a CPA		
	Hung, Wang,	shall communicate with the governance unit; according to the		
	Kai-Li, and	Statements of Auditing Standards No. 58, a CPA shall		
	Wang, Chih-	communicate with the governance unit the key audit matters in		
	Cheng	the audit report.		
December	<u>CPA</u>	2. The CPAs communicated the planned scope and method in		
28, 2021	Deloitte &	relation to Dyaco International Group's 2020 annual financial		
	Touche Hsieh	statements, 2021 Group structure (including acquired and		
	Chien-Hsin	invested companies), the timing of the audit, and audit		
		approaches for foreign subsidiaries (CPAs adopted remote work		
		mode and obtained audit documentation by e-mail or		
		videoconferencing, etc.)		
		3.The CPAs introduced the audit team members of Dyaco		
		International Group.		



### 2021 Operations of the Audit Committee

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4. The CPAs declared that they had complied with the relevant
regulations of the National Federation of CPA Associations of the
R.O.C. "Code of Professional Ethics Statement No. 10 on
Integrity, Impartiality, Objectivity and Independence" and had
not violated independence.
5. The CPAs explained the precautions against fraud.
6. The CPAs identified and communicated the key audits matters of
Dyaco International Group for 2021.
7. Key audit matters.
Independent Directors' Response
1. If the CPAs have any difficulties or significant communication
issues during the audit, the accounting department should do its
best to assist them.
2. For the companies acquired and invested in this year, the
Company should supervise the accounting quality and the timing
for provision of reports to the Group for consolidated financial
statements preparation and for CPAs audit.
3. The Company should supervise and follow up on key audit
matters and other communication matters.
4. The audit approaches for key audit matters. The CPAs are
expected to provide suggestions in the next Audit Committee
meeting on audit results of, for example, the appropriateness of
management's policy on inventory obsolescence reserve policy
and the appropriateness of use of expertise in determining the
management's judgement.
The Company Follow-up
1. Full cooperation with CPAs in the audit.
2. The exit meeting will be held to present 2021 annual financial
statements in the first quarter of 2022.

(2) Communications between the independent directors and the chief internal auditor

### • Communications between the Independent Directors and the Chief Internal Auditor

Date	Attendee	Summary	
March 24 Independent		Communications between the Independent Directors and the CIA	
March 24, 2021	<u>Director</u>	1.2020 material weakness discussion.	
		2.Introduction of proposed ISO.	



### 2021 Operations of the Audit Committee

Hsieh, Chang- Hung, Independent Directors' Response Hung, Wang, Kai- Li, and Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li  Independent Directors' Response (a Subsidiary).  Independent Director' Response (a Subsidiary).  Independent Directors' Response (a Subsidiaries).  Independent D			1	
Hung, Wang, Kai- Li, and introduce the relevant procedures to each subsidiary.  2. The Company's internal control system, and at the same time, to introduce the relevant procedures to each subsidiary.  2. The Company should establish the Sustainable Development Committee and set up a mechanism for sustainable development reports and relevant issues in response to the competent authorities' efforts to strengthen corporate governance.  3. The Company should evaluate the adequacy of internal auditors to conduct the necessary audit, especially the subsidiary audit, in response to the gradual expansion of the scale of the Company.  4. If there is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner.  The Company Follow-up  1. The Company was ISO14000 certified.  2. The Sustainable Development Committee and its charter were established on August 11, 2021.  Communications between the Independent Directors and the CIA  1. Last meeting follow-up.  2. 2.021 audit matters.  3. 2.022 annual engagements.  Independent Directors' Response  Wang, Kai- Li, and  Wang, Chih- Cheng  Chief  Internal  Auditor  Chief  Internal  Auditor  Liu, Yu-Li  The Company Was ISO14000 certified.  2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up  1. The Company Follow-up  2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021.  3. The 2022 audit of major subsidiaries on major operation cycles will		Hsieh,	3. Key audit matters in subsidiaries.	
Wang, Kai- Li, and Ui, and Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li  December 28, 2021  Chief Liu, Yu-Li  Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li  The Company should establish the Sustainable Development reports and relevant issues in response to the competent authorities' efforts to strengthen corporate governance.  3. The Company should evaluate the adequacy of internal auditors to conduct the necessary audit, especially the subsidiary audit, in response to the gradual expansion of the scale of the Company.  4. If there is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner.  The Company Follow-up 1. The Company Follow-up 1. Last meeting follow-up. 2. 2.021 audit matters. 3. 2022 annual engagements. Independent Directors' Response 1. Remind internal auditors to conduct the audit of major subsidiaries on major operation cycles.  Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li Sampaements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3. The 2022 audit of major subsidiaries on major operation cycles will		Chang-	Independent Directors' Response	
Li, and Wang, Chih- Cheng Committee and set up a mechanism for sustainable Development Chief reports and relevant issues in response to the competent authorities' efforts to strengthen corporate governance.  Auditor 3. The Company should evaluate the adequacy of internal auditors to conduct the necessary audit, especially the subsidiary audit, in response to the gradual expansion of the scale of the Company.  4. If there is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner.  The Company Follow-up 1. The Company was ISO14000 certified. 2. The Sustainable Development Committee and its charter were established on August 11, 2021.  Communications between the Independent Directors and the CIA 1. Last meeting follow-up. 2. 2021 audit matters. Chang-Hung, Wang, Kai-Li, and Wang, Chih-Cheng Chief The Company Follow-up 1. The Company Follow-up 2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up 1. The Company Follow-up 1. The Company Follow-up 2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up 1. The Company Follo		Hung,	1.The Company is advised to implement the proposed ISO to perfect	
Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li Inter is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner. The Company Follow-up I.The Company was ISO14000 certified. 2.The Sustainable Development Committee and its charter were established on August 11, 2021.  Communications between the Independent Directors and the CIA Director Hsieh, 2.2021 audit matters. Chang-Hung, Wang, Kai- Li, and Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li Inter Company was ISO14000 certified. 2.Engagements are submitted to the Audit Committee and the Board of Directors for resolution. The Company Follow-up I.The Company Follow-up I.The Company Follow-up I.The Company Follow-up I.The Company Follow-up Internal Auditor Liu, Yu-Li Internal Auditor Liu, Yu-Li Internal and the Board meeting on December 28, 2021. 3.The 2022 audit of major subsidiaries on major operation cycles will		Wang, Kai-	the Company's internal control system, and at the same time, to	
Cheng Chief Internal Auditor Liu, Yu-Li  Communititee and set up a mechanism for sustainable development reports and relevant issues in response to the competent authorities' efforts to strengthen corporate governance.  Auditor Liu, Yu-Li  S.The Company should evaluate the adequacy of internal auditors to conduct the necessary audit, especially the subsidiary audit, in response to the gradual expansion of the scale of the Company.  4. If there is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner.  The Company Follow-up 1. The Company was ISO14000 certified. 2. The Sustainable Development Committee and its charter were established on August 11, 2021.  Communications between the Independent Directors and the CIA 1. Last meeting follow-up. 2.2021 audit matters. Chang- Hung, Hung, Wang, Kai- Li, and Vang, Chih- Cheng Chief The Company Follow-up 1. Remind internal auditors to conduct the audit of major subsidiaries on major operation cycles.  2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up 1. The Company was ISO14000 certified. 2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3. The 2022 audit of major subsidiaries on major operation cycles will		Li, and	introduce the relevant procedures to each subsidiary.	
Chief Internal authorities' efforts to strengthen corporate governance.  Auditor Liu, Yu-Li schompany should evaluate the adequacy of internal auditors to conduct the necessary audit, especially the subsidiary audit, in response to the gradual expansion of the scale of the Company.  4. If there is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner.  The Company Follow-up 1. The Company was ISO14000 certified. 2. The Sustainable Development Committee and its charter were established on August 11, 2021.  Communications between the Independent Directors and the CIA 1. Last meeting follow-up. 2.2021 audit matters. Chang-Hung, Independent Directors' Response Li, and Sacuration of Directors' Response Li, and Usang, Chih-Cheng of Directors for resolution. Chief The Company Follow-up 1. The Company Follow-up 1. The Company Follow-up 1. The Company was ISO14000 certified. 2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution. Chief The Company Follow-up 1. The Company was ISO14000 certified. 2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3. The 2022 audit of major subsidiaries on major operation cycles will		Wang, Chih-	2.The Company should establish the Sustainable Development	
Internal Auditor   Auditor		Cheng	Committee and set up a mechanism for sustainable development	
Auditor Liu, Yu-Li S. The Company should evaluate the adequacy of internal auditors to conduct the necessary audit, especially the subsidiary audit, in response to the gradual expansion of the scale of the Company.  4. If there is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner.  The Company Follow-up  1. The Company was ISO14000 certified. 2. The Sustainable Development Committee and its charter were established on August 11, 2021.  Independent Director Hsieh, Chang- Hung, Wang, Kai- Li, and Wang, Kai- Li, and Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li S. The Company should evaluate the adequacy of internal auditors to conduct the audit of major subsidiaries on major operation cycles.  3. The Company Follow-up Internal Auditor Liu, Yu-Li S. The Company was ISO14000 certified. 2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3. The 2022 audit of major subsidiaries on major operation cycles will		<u>Chief</u>	reports and relevant issues in response to the competent	
Liu, Yu-Li  Conduct the necessary audit, especially the subsidiary audit, in response to the gradual expansion of the scale of the Company.  4. If there is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner.  The Company Follow-up  1. The Company was ISO14000 certified. 2. The Sustainable Development Committee and its charter were established on August 11, 2021.    Independent Director		<u>Internal</u>	authorities' efforts to strengthen corporate governance.	
response to the gradual expansion of the scale of the Company.  4. If there is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner.  The Company Follow-up  1. The Company was ISO14000 certified. 2. The Sustainable Development Committee and its charter were established on August 11, 2021.    Independent Director		<u>Auditor</u>	3.The Company should evaluate the adequacy of internal auditors to	
4.If there is a need to communicate with independent directors during the audit, the matters should be discussed in a timely manner.  The Company Follow-up 1.The Company was ISO14000 certified. 2.The Sustainable Development Committee and its charter were established on August 11, 2021.  Communications between the Independent Directors and the CIA 1.Last meeting follow-up. Hsieh, 2.2021 audit matters. 3.2022 annual engagements. Independent Directors' Response 1.Remind internal auditors to conduct the audit of major subsidiaries on major operation cycles.  Vang, Chief Internal Auditor Liu, Yu-Li The Company was ISO14000 certified. 2.Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3.The 2022 audit of major subsidiaries on major operation cycles will		Liu, Yu-Li	conduct the necessary audit, especially the subsidiary audit, in	
December 28, 2021  December 28, 2021  Director (Chief Internal Auditor Cheng Chief Internal Auditor Chief Internal Auditor Liu, Yu-Li  Director (Chief Internal Auditor Cheng Chief Auditor Cheng Chief Liu, Yu-Li  Director (Cheng Auditor Service) (Cheng Chief Internal Auditor Cheng Chief Internal Change) (Cheng Chief C			response to the gradual expansion of the scale of the Company.	
manner. The Company Follow-up 1.The Company was ISO14000 certified. 2.The Sustainable Development Committee and its charter were established on August 11, 2021.    Independent			4.If there is a need to communicate with independent directors	
The Company Follow-up  1. The Company was ISO14000 certified.  2. The Sustainable Development Committee and its charter were established on August 11, 2021.    Independent			during the audit, the matters should be discussed in a timely	
December 28, 2021  Director 28, 2021  Director 28, 2021  Director 29, 2021  Auditor 2021  Last meeting follow-up. 2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution. 2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021  J. The Company was ISO14000 certified. 2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3. The 2022 audit of major subsidiaries on major operation cycles will			manner.	
2.The Sustainable Development Committee and its charter were established on August 11, 2021.    Independent   Communications between the Independent Directors and the CIA			The Company Follow-up	
Independent   Communications between the Independent Directors and the CIA			1.The Company was ISO14000 certified.	
December 28, 2021    Director   Hold 1. Last meeting follow-up.   2.2021 audit matters.   3.2022 annual engagements.   Independent Directors' Response   1. Remind internal auditors to conduct the audit of major subsidiaries on major operation cycles.   2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution.   The Company Follow-up   1. The Company was ISO14000 certified.   2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021.   3. The 2022 audit of major subsidiaries on major operation cycles will			2.The Sustainable Development Committee and its charter were	
Director Hsieh, Chang- Hung, Wang, Kai- Li, and Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li  Director Hsieh, 2.2021 audit matters. 3.2022 annual engagements. Independent Directors' Response 1.Remind internal auditors to conduct the audit of major subsidiaries on major operation cycles. 2.Engagements are submitted to the Audit Committee and the Board of Directors for resolution. The Company Follow-up 1.The Company was ISO14000 certified. 2.Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3.The 2022 audit of major subsidiaries on major operation cycles will			established on August 11, 2021.	
Hsieh, Chang- Hung, Wang, Kai- Li, and Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li Eliu, Yu-Li  Hsieh, 2.2021 audit matters.  3.2022 annual engagements.  Independent Directors' Response  1.Remind internal auditors to conduct the audit of major subsidiaries on major operation cycles.  2.Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up  1.The Company was ISO14000 certified.  2.Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021.  3.The 2022 audit of major subsidiaries on major operation cycles will		<u>Independent</u>	Communications between the Independent Directors and the CIA	
December 28, 2021  Chang- Hung, Wang, Kai- Li, and Under the Audit Committee and the Board of Directors for resolution.  Chief Internal Auditor Internal Intern		<u>Director</u>	1.Last meeting follow-up.	
December 28, 2021  Hung, Wang, Kai- Li, and Wang, Chih- Cheng Chief Internal Auditor Line Auditor Directors' Response  1. Remind internal auditors to conduct the audit of major subsidiaries on major operation cycles.  2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up  1. The Company was ISO14000 certified.  Auditor Auditor Liu, Yu-Li meeting and the Board meeting on December 28, 2021.  3. The 2022 audit of major subsidiaries on major operation cycles will		Hsieh,	2.2021 audit matters.	
December 28, 2021  Wang, Kai- Li, and Wang, Chih- Cheng Chief Internal Internal Auditor Liu, Yu-Li  Wang, Kai- Li, and Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li  Wang, Kai- Li, and Wang, Chih- Cheng On major operation cycles.  2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up  1. The Company was ISO14000 certified.  2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021.  3. The 2022 audit of major subsidiaries on major operation cycles will		Chang-	3.2022 annual engagements.	
December 28, 2021  Li, and Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li  December 28, 2021  Li, and On major operation cycles.  2. Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up 1. The Company was ISO14000 certified. 2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3. The 2022 audit of major subsidiaries on major operation cycles will		Hung,	Independent Directors' Response	
December 28, 2021  Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li  December 2.Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up 1.The Company was ISO14000 certified. 2.Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3.The 2022 audit of major subsidiaries on major operation cycles will		Wang, Kai-	1.Remind internal auditors to conduct the audit of major subsidiaries	
28, 2021  Wang, Chih- Cheng Chief Internal Auditor Liu, Yu-Li  Wang, Chih- Cheng 2.Engagements are submitted to the Audit Committee and the Board of Directors for resolution.  The Company Follow-up 1.The Company was ISO14000 certified. 2.Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021. 3.The 2022 audit of major subsidiaries on major operation cycles will	December	Li, and	on major operation cycles.	
Cheng of Directors for resolution.  Chief The Company Follow-up  Internal 1. The Company was ISO14000 certified.  Auditor 2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021.  3. The 2022 audit of major subsidiaries on major operation cycles will		Wang, Chih-	2.Engagements are submitted to the Audit Committee and the Board	
Internal Auditor Liu, Yu-Li  Description  1. The Company was ISO14000 certified.  2. Engagements were discussed and passed in the Audit Committee meeting and the Board meeting on December 28, 2021.  3. The 2022 audit of major subsidiaries on major operation cycles will	20, 2021	Cheng	of Directors for resolution.	
Auditor  Liu, Yu-Li  2.Engagements were discussed and passed in the Audit Committee  meeting and the Board meeting on December 28, 2021.  3.The 2022 audit of major subsidiaries on major operation cycles will		<u>Chief</u>	The Company Follow-up	
Liu, Yu-Li meeting and the Board meeting on December 28, 2021.  3.The 2022 audit of major subsidiaries on major operation cycles will		<u>Internal</u>	1.The Company was ISO14000 certified.	
3. The 2022 audit of major subsidiaries on major operation cycles will		<u>Auditor</u>	2.Engagements were discussed and passed in the Audit Committee	
		Liu, Yu-Li	meeting and the Board meeting on December 28, 2021.	
be conducted in accordance with internal control standards			3. The 2022 audit of major subsidiaries on major operation cycles w	
be considered in accordance with internal control standards.			be conducted in accordance with internal control standards.	

#### Audit Committee

The chief internal auditor submits the audit report to independent directors on a monthly basis, and reports



### 2021 Operations of the Audit Committee

to the Audit Committee and the Board on major findings of the internal control system. The chief internal auditor communicates with the Audit Committee the audit on a regular basis and responds to the Audit Committee members' questions after the release of monthly audit report. Relevant supervisors are invited to attend the meetings if necessary, and the chief internal auditor summarizes conclusions as well as suggestions and reports to the Audit Committee and the Board. The instructions of the Audit Committee and the Board are the guideline for implementation.

Audit Committee Meeting Date	Attended Independent Director	Attended Chief Internal Auditor	Summary	Resolution
March 4, 2021	Hsieh, Chang- Hung, Wang, Kai-Li, and Wang, Chih- Cheng	Liu, Yu-Li	Reported the audit report of December 2020.	Reported to the Board of Directors after the Audit Committee's approval.
March 30, 2021	Hsieh, Chang- Hung, Wang, Kai-Li, and Wang, Chih- Cheng	Liu, Yu-Li	<ul> <li>Reported the audit report of January 2021 and February 2021.</li> <li>Approved 2020 internal control statement.</li> </ul>	Reported to the Board of Directors after the Audit Committee's approval. The Audit Committee and the Board approved.
May 14, 2021	Hsieh, Chang- Hung, Wang, Kai-Li, and Wang, Chih- Cheng	Liu, Yu-Li	Reported the audit report of March 2021 and April 2021.	Reported to the Board of Directors after the Audit Committee's approval.
June 28, 2021	Hsieh, Chang- Hung, Wang, Kai-Li, and Wang, Chih- Cheng	Liu, Yu-Li	Reported the audit report of May 2021.	Reported to the Board of Directors after the Audit Committee's approval.
August 11, 2021	Hsieh, Chang- Hung, Wang, Kai-Li, and Wang, Chih- Cheng	Liu, Yu-Li	Reported the audit report of June 2021 and July 2021.	Reported to the Board of Directors after the Audit Committee's approval.



### 2021 Operations of the Audit Committee

	Hsieh, Chang-	Liu, Yu-Li	Reported the audit report of August	Reported to the Board of
NI	Hung, Wang,		2021, September 2021 and October	Directors after the Audit
November 12, 2021	Kai-Li, and		2021.	Committee's approval.
12, 2021	Wang, Chih-			
	Cheng			
	Hsieh, Chang-	Liu, Yu-Li	Reported the audit report of	Reported to the Board of
December	Hung, Wang,		November 2021.	Directors after the Audit
28, 2021	Kai-Li, and		• Approved 2022 annual audit plan.	Committee's approval.
20, 2021	Wang, Chih-			The Audit Committee
	Cheng			and the Board approved.

#### (3) 2021 Key Matters

- Fair presentation of the Company's financial statements.
- Appointment and dismissal of CPAs and evaluation of their independence.
- Effective implementation of the Company's internal control system.
- Management of the Company's current or potential risks.
- Review of M&A deals.

#### 4. Evaluation of the Audit Committee

The Company conducts an evaluation of the Company's functional committee at the end of the year and the Audit Committee members are assessed on the following five aspects:

- (1). Involvement in the Company's operations
- (2). Awareness of the Audit Committee's duties
- (3). Enhancement of the quality of the Audit Committee' s decision-making
- (4). Makeup of the Audit Committee and election of members
- (5). Internal controls

The weighted average score for the 2021 overall performance of the Audit Committee members was 5 out of 5 and the result is expected to be reported to the Board at its first quarter meeting in 2022.