

The operation of the Audit Committee or the supervisor's participation in the operation of the Board of Directors

1. The information on the operation of the Audit Committee

The Company's Audit Committee held 6 meetings [A] in the most recent year (2019) and as of the annual report printing date, and the attendance of the Audit Committee members is as follows:

Job title	Name	Times of attending meeting in person (B)	Times of attending the meeting by proxy	Actual attendance rate (%) (B/A)	Remarks
Independent director	Liang, Bor Song	5	1	83%	None
Independent director	Tan Bee Ling	6	0	100%	None
Independent director	Lee, Chieh Min	5	0	83%	None

Other matters to be noted:

I. The operation of the Audit Committee in any of the following situations shall be with the board meeting date, term, content of the proposal, the resolutions of the Audit Committee, and the handling of the Audit Committee members' opinions detailed and processed:

(I) Matters stated in Article 14-5 of the Stock Exchange Act: None

Board of Directors	The content of the proposal and its follow-up	Matters stated in §14-5 of the Stock Exchange Act Item	The resolution is not reached by the Audit Committee, but with the consent of more than two thirds of the board directors.
The 4rd meeting of the 4th term March.21,2019	1. The 2018 business report and financial report.	V	None
	2. Issue the company's effectively implemented "Declaration of Internal Control System".	V	None
	3. The Company intends to handle the issuance of new shares from the capitalization of earnings.	V	None
	4. Amendments to the "Procedures for the Acquisition or Disposal of Assets".	V	None
	5. The remuneration to the Company's directors (including independent directors).	V	None
	6. Amendment to the Company's "Procedures for Loaning of Funds" and "Procedures for Making of Endorsements and Guarantees".	V	None
	Resolution of the Audit Committee: Passed with an unanimous agreement of all members of the Audit Committee.		
The company's handling the opinions of the Audit Committee: None.			
The 5th meeting of the 4th term May 9, 2019	1. Replacement of the public accountants in correspondence with the internal organizational adjustment of the CPA Firm.	V	None
	2. The 2019Q1 Consolidated financial report.	V	None
	3. Amendments to the "Procedures for the Acquisition or Disposal of Assets".	V	None
	4. Amendment to the "Internal control system".	V	None
	Resolution of the Audit Committee: Passed with an unanimous agreement of all members of the Audit Committee.		
The company's handling the opinions of the Audit Committee: None.			
The 6th meeting of the 4th term August 7,2019	1. Certified Public Accountant's audit fees.	V	None
	2. The 2019Q2 Consolidated financial report.	V	None
	3. Amendments to the "Implementation Rules for Internal Audit".	V	None
	Resolution of the Audit Committee: Passed with an unanimous agreement of all members of the Audit Committee.		
The company's handling the opinions of the Audit Committee: None.			

The 7th meeting of the 4th term November 7, 2019	1. The 2019Q3 Consolidated financial report.	V	None
	2. The car purchased for the company's chairman.	V	None
	Resolution of the Audit Committee: Passed with an unanimous agreement of all members of the Audit Committee.		
	The company's handling the opinions of the Audit Committee: None.		
The 8th meeting of the 4th term March 19, 2020	1. The 2019 business report and financial report.	V	None
	2. The remuneration to the Company's directors (including independent directors).	V	None
	3. The Company intends to handle the issuance of new shares from the capitalization of earnings.	V	None
	4. Amendments to the "Implementation Rules for Internal Audit".	V	None
	Resolution of the Audit Committee: Passed with an unanimous agreement of all members of the Audit Committee.		
	The company's handling the opinions of the Audit Committee: None.		
The 9th meeting of the 4th term May 7, 2020	1. The 2020Q1 Consolidated financial report.	V	None
	2. Certified Public Accountant's audit fees.	V	None
	3. Changes in the appointment of financial and accounting officers.	V	None
	Resolution of the Audit Committee: Passed with an unanimous agreement of all members of the Audit Committee.		
	The company's handling the opinions of the Audit Committee: None.		

(II) Except for the matters stated in the preceding paragraph, other resolutions resolved in the board meeting with the consent of more than two thirds of the board members: None.

II. For the practice of independent directors' recusing themselves from a proposal with a conflict of interest, the name of the independent directors, the content of the proposal, the reasons for the recusal, and the participation in the voting should be detailed:

1. When the board of directors resolved to approve the remuneration of independent directors on March 21, 2019, the company had taken video and audio recordings of the proceeding in accordance with the provisions of Article 18 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies:" while resolving the remuneration of the independent directors, independent director Bor Song Liang, independent director Chieh Min Lee and independent director TAN BEE LING had taken recusal and did not participate in the voting.
2. When the board of directors resolved the remuneration of independent directors on March 19, 2020, the company had taken video and audio recordings of the proceeding in accordance with the provisions of Article 18 of the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies: while resolving the remuneration of the independent directors, independent director Bor Song Liang, independent director Chieh Min Lee, and independent director TAN BEE LING had taken recusal and did not participate in the voting.

III. Communication between independent directors and internal audit officer and accountants (including major issues, methods, and results of communication on the company's financial and business conditions): Internal audit officer regularly submits audit reports to independent directors for review and guidance; independent auditor's reports are submitted to the independent director for review and approval.

2. The supervisor's attending the board meeting: The Company does not have a supervisor appointed; therefore, it is not applicable.