

Audit Committee Charter

Enacted and resolved by the Board of Directors on May 9, 2017

The first amendment of MOBAM was approved by the Board Meeting on August 9, 2017.

The second amendment of MOBAM was approved by the Board Meeting on March 25, 2020.

- Article I This Charter is adopted pursuant to Article 3 of the “Regulations Governing the Exercise of Powers by Audit Committees of Public Companies.”
- Article II Matters concerning the number, term of office, powers, rules of procedure for meetings, and resources to be provided by the Company when the Audit Committee (“the Committee”) exercises its powers shall be handled in accordance with this Charter.
- Article III The main function of the Audit Committee is to supervise the following matters:
- I. Fair presentation of the financial reports of the Company;
 - II. The hiring (and dismissal), independence, and performance of certificated public accountants of the Company;
 - III. The effective implementation of the internal control system of the Company;
 - IV. Compliance with relevant laws and regulations by the Company; and
 - V. Management of the existing or potential risks of the Company.
- Article IV The Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.
- The independent director members of the Committee shall serve a 3-year term, and may be re-elected to further terms. When the number of the independent director members on the Committee falls below the requirement due to an independent director's dismissal for any reason, a by-election shall be held at the next shareholders meeting to fill the vacancy. When all independent directors are dismissed or all of their positions are vacant, a special shareholders meeting shall be called within 60 days from the date of the occurrence to hold a by-election to fill the vacancies.

Article V Powers conferred by the Securities and Exchange Act, the Company Act, and any other law to be exercised by supervisors, excepting those set forth in Article 14-4, paragraph 4 of the Securities and Exchange Act, shall be exercised by the Committee.

The provisions of Article 14-4, paragraph 4 of the Securities and Exchange Act, in regard to the Company Act as concerns the actions of supervisors or their role as representatives of a company, apply mutatis mutandis to the independent director members of the Committee.

For other non-financial reports prescribed in the provisions of Article 290 and 228 of the Company Act, if they are submitted to the Committee and Board of Directors for a resolution, there is no need to re-submit to the Committee after a resolution adopted by the Board of Directors.

Article VI The powers of the Committee are as follows:

- I. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
- II. Assessment of the effectiveness of the internal control system.
- III. Establishing or amending, in accordance with the provisions under Article 36-1 of the Taiwan SEA, procedures for handling important financial and business activities such as the acquisition or disposition of assets, derivative products transactions, lending of capital, endorsement for third parties, and provision of guarantees;
- IV. A matter bearing on the personal interest of a director.
- V. A material asset or derivatives transaction.
- VI. A material monetary loan, endorsement, or provision of guarantee.
- VII. The offering, issuance, or private placement of any equity-type securities.
- VIII. The hiring, discharge, or compensation of an attesting CPA.
- IX. The appointment or discharge of a financial, accounting, or internal auditing officer.
- X. Annual and semi-annual financial reports shall be signed or sealed by the Chairman, responsible manager, and accounting head and Q2 financial statement should be certified by CPAs.
- XI. Other material matters regulated by the Company or the authority agency.

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.

Any matter in the paragraph 1, with the exception of Subparagraph 10, that has not been approved by one half or more of the entire membership of the Committee may be adopted with the approval of two thirds or more of the entire board of directors.

“The entire membership,” as used herein, shall be counted as the number of members actually in office at the given time.

The convener of the Committee shall represent the Committee to the public.

Article VII The Committee shall convene at least once quarterly, and may call a meeting at its discretion whenever necessary.

In calling a meeting of the Committee, a notice of the reasons for convening the meeting shall be given to each independent director member at least seven days in advance. In emergency circumstances, however, the meeting may be called on shorter notice. In emergency circumstances, however, the meeting may be convened on shorter notice.

A member of the Committee shall be elected as the convener and meeting chair by and from the entire membership of the Committee. When the convener is on leave or unable to convene a meeting for any reason, the convener shall appoint another independent director member on the Committee as acting convener; if the convener does not make such an appointment, one independent director member of the Committee shall be elected by and from the other independent director members of the Committee to serve as convener.

The Committee may request the managers of relevant departments, internal audit officers, certified public accountants, attorneys, or other personnel of the Company to attend the meeting as non-voting participants and provide pertinent and necessary information. Provided, however, that they shall leave the meeting when discussion or voting takes place.

When the Committee calls a meeting, it shall furnish the members of the Committee present at the meeting with relevant materials for reference as necessary.

Article VIII When a meeting of the Committee is held, an attendance book shall be made available for signing-in by the independent director members in attendance, and thereafter made available for reference.

Independent director members shall attend meetings of the Committee in person; if an independent director member is unable to attend in person, the independent director member may appoint another independent director member as proxy to attend the meeting. Attendance via telecommunications is deemed as attendance in person.

A member of the Committee that appoints another independent director member as proxy to attend a meeting of the Committee shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

Resolutions at meetings of the Committee shall be adopted with the approval of one half or more of the entire membership. The result of a vote shall be made known immediately and recorded in writing.

If it is impossible to hold a meeting of the Committee with legitimate reason, matters on the meeting agenda shall be adopted with the consent of two thirds or more of the entire Board of Directors. Nevertheless, a written opinion indicating approval or disapproval shall be obtained from each independent director member with respect to the matters under Subparagraph 10, Paragraph 1 of Article 6.

A Director's proxy as described in the second paragraph may act as a proxy for only one other Director.

Article IX Discussions at a meeting of the Committee shall be included in the meeting minutes, which shall faithfully record the following:

- I. The session, time, and place of the meeting;
- II. Chairperson's name;
- III. Attendance by the independent director members, including the names and the number of members present, excused, and absent.
- IV. Names and titles of the guests at the meeting;
- V. The name of the minute taker;
- VI. Matters to be reported;

- VII. Agenda items: resolution method and result of each proposal; summary of the comments made by the independent director members on the audit committee and the experts and any other persons present at the meeting; the name of any independent director member possibly having an interest relationship as referred to in Paragraph 1 of Article 11, the essential content of the interest, the reasons why the director was required or not required to enter recusal, and the status of the recusal; and any objections or reservations expressed at the meeting.
- VIII. Extraordinary motions: Name of the mover; the resolution method and result of each proposal; summary of the comments made by the independent director members on the audit committee and the experts and any other persons present at the meeting; the name of any independent director member possibly having an interest relationship as referred to in paragraph 1 of Article 11, the essential content of the interest, the reasons why the director was required or not required to enter recusal, and the status of the recusal; and any objections or reservations expressed at the meeting.
- IX. Other matters to be included.

The attendance book constitutes part of the minutes for each meeting of the Committee and shall be preserved permanently.

The minutes of a Committee meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each director within 20 days after the meeting. The minutes shall be deemed important corporate records and appropriately preserved during the existence of the Company.

The meeting minutes of Paragraph 1 may be produced and distributed in electronic form.

Article IX-1 The Company shall record Committee meetings in audio or video form and keep at least for five years. Recording may be kept in electronic form.

If, before the expiration of the retention period under the preceding paragraph, any litigation arises in connection with any matter relating to the Committee, the relevant audio or video recording shall be preserved until the conclusion of the litigation.

if the meeting is held via videoconferencing, the audio and video recording shall be deemed as important corporate records and appropriately preserved during the existence of the Company.

Article X The Committee's meeting agenda shall be drafted by the convener. Other members may also put forward proposals for discussion by the Committee.

Article XI An independent director member of the Committee shall recuse himself or herself when they are an interested party with respect to a given agenda item, when such a relationship is likely to prejudice the interests of the Company. They shall not exercise the voting rights for other independent directors in the Committee.

Where the spouse or a blood relative within the second degree of kinship of an independent director is an interested party with respect to an agenda item as described in the preceding paragraph, such director shall be deemed to be an interested party with respect to that agenda item.

If, for the reason stated in Paragraph 1, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to the Board of Directors, which shall resolve on the item.

Article XII The Committee may resolve to retain the service of an attorney, certified public accountant, or other professionals to provide advice with respect to matters in connection with Article 6. The costs of their services shall be borne by the Company.

Article XIII The Committee members shall exercise the due care of a good administrator and faithfully perform the duties prescribed in this Charter; they shall be accountable to the Board of Directors and shall submit their proposals to be resolved by the Board.

Article XIV The Committee shall conduct periodic reviews of matters relating to this Charter and present the results for amendment by the board of directors.

The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other Committee members for follow-up, with a written or verbal report to be presented to the Committee during the implementation period. When necessary, the matter shall be presented for

ratification or a report made at the next meeting of the Committee.

The Committee may, at the expense of the Company, resolve to retain the service of an attorney, certified public accountant, or other professional to conduct a necessary audit or to provide advice on matters relating to the exercise of the Committee's powers.

Article XV This Charter, and any amendments hereto, shall enter into in force after approved by a resolution of the Board of Directors.