

©Implementation status of the Audit Committee in 2025©

Date	Agenda discussed	Result of processing and implementation
7-Mar-25	Discussion on the Amendment to the Company's "Procedures for Lending Funds to Others".	Approved by the chairman of the meeting with the consent of all members of the Committee present, and then submitted to the Board of Directors
	Discussion on the Amendment to the Company's "Procedures for Endorsement and Guarantee".	
	2024 Annual Business Report and Financial Statements.	
	Approved the Company's 2024 Statement of Internal Control System.	
	Approved the proposal for appointment, and evaluation on the independence, and competence, of CPAs for auditing the Company's 2024 financial statements.	
2-May-25	Pre-approved the proposal for non-assurance services of 2025 provided by CPA.	Approved by the chairman of the meeting with the consent of all members of the Committee present, and then submitted to the Board of Directors
	2024 Earnings Distribution Proposal.	
	The Company's consolidated financial statements for Q1 of 2025.	
	Discussion on the Amendment to the Company's "Procedures for Engaging in Derivatives Transactions".	
	Discuss the plan for assisting the subsidiary company, XALLOY Advanced Materials Corporation, in its future application for TPEX (Taipei Exchange) listing. The company may carry out phased stock divestment operations and waive participation in the subsidiary's cash capital increase plan.	
	Discussion on the removal of non-competition restrictions for the 10th Directors of the Company.	
12-Jun-25	The company intends to provide a guarantee endorsement for its subsidiary, XALLOY Advanced Materials Corporation(referred to as "XALLOY")	Approved by the chairman of the meeting with the consent of all members of the Committee present, and then submitted to the Board of Directors
	The company plans to spin off the Semiconductor Business of the Thin Film and Electronic Materials Division and prepare pro forma financial statements for the spin-off.	
6-Aug-25	The Company's consolidated financial statements for Q2 of 2025.	Approved by the chairman of the meeting with the consent of all members of the Committee present, and then submitted to the Board of Directors
	Request for approval to provide additional company land as collateral for the endorsement and guarantee case handles by the company for its subsidiary "XALLOY".	
	The company's Deputy General Manager, Gary Chung, is proposed to concurrently serve as the General Manager of "XALLOY". A proposal is submitted for review to lift the non-compete restriction.	
23-Oct-25	Proposal to Change the company's Chief Financial Officer and Chief Accountant.	Approved by the chairman of the meeting with the consent of all members of the Committee present, and then submitted to the Board of Directors
11-Nov-25	Proposal to submit the Company's 2026 Internal Audit Plan	Approved by the chairman of the meeting with the consent of all members of the Committee present, and then submitted to the Board of Directors
	The Company's consolidated financial statements for Q3 of 2025.	

11-Nov-25	Proposal to Change the company's Chief Financial Officer and Chief Accountant.	Approved by the chairman of the meeting with the consent of all members of the Committee present, and then submitted to the Board of Directors
9-Dec-25	Review of the company's Proposed Withdrawal from Participation in the Subsidiary's (XALLOY) first cash capital increase plan for the Year 2025	Approved by the chairman of the meeting with the consent of all members of the Committee present, and then submitted to the Board of Directors
	Review of the Subsidiary's (XALLOY) first cash capital Increase in 2015 for issuing new shares allocated to the company's non-managerial personnel	