

## Professional qualification and experience, Major Tasks, and Operations of the Audit Committee in 2024

### I. Professional Qualifications and Experience of Members

Qualification		Professional Qualifications and Experience
Title	Name	
Convener	Richard Chen	Mr. Richard Chen graduated from the Department of Accounting, Chinese Culture University. In addition to passing the Senior Professional and Technical Examination for Certified Public Accountants, he has obtained the Certified Securities Investment Analyst license and the land administration agent license. Therefore, he has met one of the necessary professional qualifications for independent directors and is also the convener of the Company's Audit Committee as well as a member of the Remuneration Committee and ESG Committee.
Independent Director	Richard Lee	Mr. Richard Lee graduated from the Institute of Mainland China Studies, National Sun Yat-Sen University. He used to serve as the chief judge and presiding judge at a district court. With extensive experience in court proceedings and legal professionalism, he has met one of the professional qualifications for independent directors, while serving as the convener of the Company's Remuneration Committee, a member of the Audit Committee, and a member of the ESG Committee.
Independent Director	Chun-Hsiung Chu	Mr. Chun-Hsiung Chu graduated from the Institute of Law, National Chung Hsing University. He has practiced as an attorney for more than 30 years. With extensive experience in legal expertise, he has met one of the professional qualifications for Independent Directors, while serving as the convener of the ESG Committee, a member of the Audit Committee and a member of the Remuneration Committee.

### II. Major Annual Tasks

The Audit Committee aims to assist the Board of Directors in overseeing the quality and integrity during the Company's implementation of accounting, auditing, financial reporting processes, financial controls as well as risk management. The Audit Committee's major tasks in 2023 are as follows:

- Reviewed annual and quarterly financial statements.
- Formulated or amended the internal control system and relevant important measures.
- Assessed the effectiveness of internal control system.
- Periodically communicated the audit report results with the Internal Auditor as per the annual audit plan.
- Handled significant asset transactions or derivatives trading.
- Assessed the audit fees, independence, and suitability of CPAs.
- Reviewed investment proposals and related-party's business deals.
- Handled matters involving Directors' interests.
- Issue other equity-type securities.

### III. Operations

- (I) The Audit Committee held a total of 5 meetings in 2024 and the attendance of Independent

Director is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (B/A)
Covener	Richard Chen	5	0	100%
Independent Director	Richard Lee	5	0	100%
Independent Director	Chun-Hsiung Chu	5	0	100%

(II) Important Reports and Resolutions:

Date	Term of Meeting	Important Reports and Resolutions	Resolution
2024.02.27	3-3	<p>[ Reports ]</p> <ol style="list-style-type: none"> <li>2023Q4 status of loans of funds.</li> <li>2023Q4 status of endorsements/guarantees.</li> <li>2023Q4 implementation of the audit plan.</li> <li>2023Q4 status of derivatives transactions.</li> <li>2023Q4 status of acquisition of right-of-use assets.</li> <li>Report on the private placement of common shares of Yuansheng International Enterprise Co., Ltd. in 2023.</li> <li>2023 status of risk management operation and 2024 risk assessment results.</li> </ol>	No opinion; submitted to the Board of Directors.
		<p>[ Discussions ]</p> <ol style="list-style-type: none"> <li>The proposal for the 2023 Internal Control System Statement.</li> <li>The 2023 Business Report and Financial Statements.</li> <li>The 2023 statement of earnings distribution.</li> <li>Independence and Suitability Evaluation Report of the CPAs appointed by the Company for 2024.</li> <li>The hiring of an attesting CPA for 2024.</li> <li>Proposal for the CPAs' fees for the Company's financial statements and taxation for 2024.</li> <li>Proposal for formulate of General Policy of Pre-approval Non-assurance service.</li> <li>Proposal for the increase of endorsement/guarantee amount for D-Link Electronics Equipment (Shanghai) Co., Ltd.</li> <li>Proposal for amendment to the "Corporate Governance Best Practice Principles".</li> </ol>	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.
2024.04.10	3-4	<p>[ Discussions ]</p> <ol style="list-style-type: none"> <li>The proposal for the assessment result of independence and suitability of the CPAs appointed by the Company for 2024.</li> </ol>	All Independent Directors agreed to pass it without any opinion and submitted to the

			Board of Directors for resolutions.
2024.05.14	3-5	〔 Reports 〕 1. 2024Q1 status of loans of funds. 2. 2024Q1 status of endorsements/guarantees. 3. 2024Q1 status of derivatives transactions. 4. 2024Q1 implementation of the audit plan.	No opinion; reported to the Board of Directors.
		〔 Discussions 〕 1. The Company's 2024 Q1 consolidated financial statements. 2. Proposal to abolish and re-establish the Company's "Related Party Transaction Regulations". 3. Proposal for amendment to the "Internal Audit Procedures", "Internal Control System Self-Assessment Procedures", and "Internal Audit Implementation Rules". 4. Proposal to transfer the Company's accounts receivable from subsidiary D-LINK (EUROPE) overdue for more than 3 months to loans of funds.	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.
2024.08.13	3-6	〔 Reports 〕 1. 2024Q2 status of loans of funds. 2. 2024Q2 status of endorsements/guarantees. 3. 2024Q2 status of derivatives transactions. 4. 2024Q2 implementation of the audit plan.	No opinion; reported to the Board of Directors.
		〔 Discussions 〕 1. The Company's 2024 Q2 consolidated financial statements. 2. Proposal to transfer the Company's newly added accounts receivable from subsidiary D-LINK (EUROPE) overdue for more than 3 months to loans of funds.	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.
2024.11.13	3-7	〔 Reports 〕 1. 2024Q3 status of loans of funds. 2. 2024Q3 status of endorsements/guarantees. 3. 2024Q3 status of derivatives transactions. 4. 2024Q3 implementation of the audit plan. 5. 2024 status of risk management and operation. 6. 2024 status of ethical corporate management.	No opinion; reported to the Board of Directors.
		〔 Discussions 〕 1. Proposal for the Company's 2025 annual audit plan. 2. The Company's 2024 Q3 consolidated financial statements. 3. Proposal for the Company's 2025 estimated transaction amount for purchasing and selling goods, performing labor services or technical services to related parties exceeds the upper	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.

		<p>limit.</p> <ol style="list-style-type: none"><li>4. Proposal for amendment to the "Corporate Governance Best Practice Principles".</li><li>5. Proposal for amendment to the "Audit Committee Charter".</li><li>6. Proposal for amendment to the "Procedures for Verification and Disclosure of Material Information".</li><li>7. Proposal for amendment to the "Procedures for Materiality Management and Prevention of Insider Trade".</li><li>8. Proposal for amendment to the "Division of Authority &amp; Responsibility".</li><li>9. Proposal for amendment to the "Information Security Management Policy".</li></ol>	
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