



# 晶豪科技股份有限公司

Elite Semiconductor Microelectronics Technology Inc.

## Implementation of the Audit Committee

The Company established an Audit Committee after the shareholder's meeting on June 13, 2019, according to the "Audit Committee Charter" formulated and approved at the meeting. According to the organization regulations, the 2nd term of the Audit Committee (consisting of four independent directors) was approved, and they elected Wei-Min Sheng, an independent director, as the convener. The details of the list of members of the Committee and their relevant professional competencies, annual operation status, and other information are below.

### I. Describe the qualifications and responsibilities of members appointed to the company's Audit Committee

- (I) 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 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 independent director members on the Committee falls below that prescribed in the preceding paragraph or the articles of incorporation 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 the independent directors are dismissed en masse, 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.
- (II) The main function of the Audit Committee is to supervise the following matters:
  1. Fair presentation of the financial reports of this Company.
  2. The hiring (and dismissal), independence, and performance of certificated public accountants of this Company.
  3. The effective implementation of the internal control system of this Company.
  4. Compliance with relevant laws and regulations by this Company.
  5. Management of the existing or potential risks of this Company.

### II. The professional qualifications, experience and operation of the Audit Committee members are as follows:

- (I) There are a total of 4 members in the Audit Committee.

Audit Committee term: June 15, 2022 to June 14, 2025. A total of 6 meetings were held in 2023. Member qualifications, experience, attendance, and topics of discussion were as follows:

Title	Name	Professional background and experience	Attendance Count	By Proxy	Attendance Count	Remarks
Independent Director	William W. Shen	Possesses five or more years of work experience required for the Company's business; Graduated with Ph.D. in Accounting from Purdue University and is currently a professor at the Department of Finance and Taxation of the National Taichung University of Science and Technology	6	-	100%	
Independent Director	Tai-Haur Kuo	Possesses five or more years of work experience required for the	6		100%	

		Company's business; Graduated with Ph.D. in Electrical Engineering from the University of Maryland and is currently a professor at the Department of Electrical Engineering of National Cheng Kung University.				
Independent Director	Bing-Yue Tsui	Possesses five or more years of work experience required for the Company's business; Graduated with Ph.D. from and currently a professor at the Institute of Electronics of National Yang Ming Chiao Tung University.	6	-	100%	
Independent Director	Cheng-Yan Chien	Possesses five or more years of work experience required for the Company's business; graduated from Master in business, Emory University, U.S.A.; once worked as the Vice President, Taipei Branch of Chase Bank, U.S.A., Assistant Manager, Vate Technology, Co., Ltd., President, Anfu Financial Technology, Co., Ltd., Independent Director, Eon Silicon Solution Inc..	6	-	100%	

Other matters:

I. With regard to the implementation of the Audit Committee, if any of the following circumstances occurs, the dates, terms of the meetings, contents of motions, dissenting opinions from independent directors, reserved opinions, material contents, the resolutions of the Committee, and the Company's response to the Committee's opinions shall be specified:

(I) Items listed in Article 14-5 of the Securities and Exchange Act

2023~2024

Audit Committee Date	Proposals (Items listed in Article 14-5 of Securities and Exchange Act)	Resolutions not approved by the Audit Committee but approved by over two thirds of all directors
4th meeting of the 2st session 2023.02.23	1. Company's 2022 final accounting books and statements. 2. Distribution of the Company's 2022 earnings. 3. Self-assessment of the Company's internal control system. 4. The Company's employee stock option exercised to subscribe for ordinary shares. 5. Approved the appointment of the Company's CPAs for	None

	2023.		
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.		
5th meeting of the 2st session 2023.04.27	1.The Company's 2023 Q1 financial report. 2.The Company's employee stock option exercised to subscribe for ordinary shares. Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	None	
6th meeting of the 2st session 2023.07.27	1. The Company's 2023 Q2 financial report. Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	None	
7th meeting of the 2st session 2023.09.04	1. The Company plans to raise and issue the first domestic unsecured convertible corporate bonds. Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	None	
8th meeting of the 2st session 2023.10.27	1. The Company's 2023 Q3 financial report. Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	None	
9th meeting of the 2st session 2023.12.28	1.Audit plan of the Company for 2024. 2.The drafting of the Company's "Regulations on Financial Transactions between Related Parties." 3.The drafting of the Company's "Operational Standards Related to Risk Management Procedures." 4.Donations to the ESMT Educational Foundation. 5.Evaluated and approved the independence and competency of the CPAs and their appointment and remuneration proposal. 6.Appointment of a Financial Director and an Accounting Director. Audit Committee Opinion: No objections or qualified opinion.	None	

	The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	
10th meeting of the 2st session 2024.02.27	1. Company's 2023 final accounting books and statements. 2. Distribution of the Company's 2023 earnings. 3. Self-assessment of the Company's internal control system. 4. The first domestic unsecured convertible corporate bonds issued by the Company was converted into common stock.	None
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	

2021~2022

Audit Committee Date	Proposals (Items listed in Article 14-5 of Securities and Exchange Act)	Resolutions not approved by the Audit Committee but approved by over two thirds of all directors
8th meeting of the 1st session 2021.02.26	1. Approved the Company's 2020 final accounting books and statements. 2. Approved the distribution of the Company's 2020 earnings. 3. Approved the self-assessment of the Company's internal control system . 4. The Company's employee stock option exercised to subscribe for ordinary shares. 5. Assess the independence of CPAs and affiliated accounting firms.	None
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	
9th meeting of the 1st session 2021.05.06	1. The Company's 2021 Q1 financial report. 2. The Company's employee stock option exercised to subscribe for ordinary shares.	None
	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	
10th	1. Appointment of the Head of Internal Audit	None

meeting of the 1st session 2021.06.16	Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.		
11th meeting of the 1st session 2021.07.30	1. The Company's 2021 Q2 financial report. 2. The Company's employee stock option exercised to subscribe for ordinary shares. Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	None	
12th meeting of the 1st session 2021.10.28	1. The Company's 2021 Q3 financial report. 2. The Company's employee stock option exercised to subscribe for ordinary shares. Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	None	
13th meeting of the 1st session 2021.12.02	1.Approved the audit plan of the Company for 2022. Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	None	
14th meeting of the 1st session 2022.02.25	1. Company's 2021 final accounting books and statements. 2. Distribution of the Company's 2021 earnings. 3. Self-assessment of the Company's internal control system . 4. The Company's employee stock option exercised to subscribe for ordinary shares. 5.Rotation through a CPA. 6. Assess the independence of CPAs and affiliated accounting firms. Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.	None	
15th meeting of the 1st session	1.The Company's 2022 Q1 financial report. 2.The Company's employee stock option exercised to subscribe for ordinary shares. 3.Adjustment of undistributed earnings from the beginning of the period in the 2021 disposition of net earnings.	None	

2022.04.28	<p>4.Simplification of the investment structure of subsidiaries.</p> <p>Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.</p>		
<p>16th meeting of the 1st session</p> <p>2022.05.31</p>	<p>1. Factory building space acquisition.</p> <p>Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.</p>	None	
<p>1th meeting of the 2st session</p> <p>2022.07.29</p>	<p>1. Rotation through a CPA. 2.The Company's 2022 Q2 financial report. 2. The Company's employee stock option exercised to subscribe for ordinary shares.</p> <p>Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.</p>	None	
<p>2th meeting of the 2st session</p> <p>2022.10.27</p>	<p>1. The Company's 2022 Q3 financial report. 2. The Company's employee stock option exercised to subscribe for ordinary shares.</p> <p>Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.</p>	None	
<p>3th meeting of the 2st session</p> <p>2022.12.15</p>	<p>1.Audit plan of the Company for 2023. 2.Formulation of internal material information processing procedures. 3.The independence of CPAs and affiliated accounting firms and audit quality assessment.</p> <p>Audit Committee Opinion: No objections or qualified opinion. The Company's actions in response to the opinions of the Audit Committee: Not applicable. Resolution: Approved by the Chairman upon consultation with all the Directors present.</p>	None	
<p>4th meeting of the 2st session</p>	<p>1. Company's 2022 final accounting books and statements. 2. Distribution of the Company's 2022 earnings. 3. Self-assessment of the Company's internal control system. 4. The Company's employee stock option exercised to subscribe for ordinary shares.</p>	None	

2023.02.23	5.Approved the appointment of the Company's CPAs for 2023.	
	<p>Audit Committee Opinion: No objections or qualified opinion.</p> <p>The Company's actions in response to the opinions of the Audit Committee: Not applicable.</p> <p>Resolution: Approved by the Chairman upon consultation with all the Directors present.</p>	None

(II) Except for the items in the preceding issues, other resolutions which was not approved by the Audit Committee but approved by at least two-thirds of all Board of Directors members: None.