

## Professional qualification and experience, Major Tasks, and Operations of the Audit Committee in 2025

### 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 and Nominating 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 and Nominating 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 and Nominating 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.
- Appointment and dismissal of the heads of finance, accounting, or internal audit.
- Review risk management policies, procedures, and frameworks, and periodically

evaluate their suitability and effectiveness.

### III. Operations

- (I) The Audit Committee held a total of 7 meetings in 2025 and the attendance of Independent Director is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (B/A)
Covener	Richard Chen	7	0	100%
Independent Director	Richard Lee	7	0	100%
Independent Director	Chun-Hsiung Chu	7	0	100%

- (II) Important Reports and Resolutions:

Date	Term of Meeting	Important Reports and Resolutions	Resolution
2025.02.26	3-8	[ Reports ] 1. 2024Q4 status of loans of funds. 2. 2024Q4 status of endorsements/guarantees. 3. 2024Q4 status of derivatives transactions. 4. 2024Q4 implementation of the audit plan. 5. 2025 key risk assessment results and key risk indicators report.	No opinion; submitted to the Board of Directors.
		[ Discussions ] 1. The proposal for the 2024 Internal Control System Statement. 2. The 2024 Business Report and Financial Statements. 3. The 2024 statement of earnings distribution. 4. Proposal to distribute cash from capital surplus. 5. Independence and Suitability Evaluation Report of the CPAs appointed by the Company for 2025. 6. Proposal for the CPAs' fees for the Company's financial statements and taxation for 2025. 7. Proposal for formulate of General Policy of Pre-approval Non-assurance service. 8. Proposal for amendment to the "Internal Audit Implementation Rules".	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.
2025.04.15	3-9	[ Reports ] 1. 2024Q4 status of acquisition of right-of-use assets.	No opinion; submitted to the Board of Directors.
		[ Discussions ] 1. The proposal for the assessment result of	All Independent Directors agreed

		independence and suitability of the CPAs appointed by the Company for 2024.	to pass it without any opinion and submitted to the Board of Directors for resolutions.
2025.05.13	3-10	〔 Reports 〕 1. 2025Q1 status of loans of funds. 2. 2025Q1 status of endorsements/guarantees. 3. 2025Q1 status of derivatives transactions. 4. 2025Q1 implementation of the audit plan.	No opinion; reported to the Board of Directors.
		〔 Discussions 〕 1. The Company's 2025 Q1 consolidated financial statements. 2. 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.
2025.06.16	3-11	〔 Discussions 〕 1. Proposal for amendment to the "Division of Authority & Responsibility".	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.
2025.07.22	3-12	〔 Discussions 〕 1. Proposal for investment in securities.	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.
2025.08.13	3-13	〔 Reports 〕 1. 2025Q2 status of loans of funds. 2. 2025Q2 status of endorsements/guarantees. 3. 2025Q2 status of derivatives transactions. 4. 2025Q2 status of securities investment. 5. 2025Q2 implementation of the audit plan	No opinion; reported to the Board of Directors.
		〔 Discussions 〕 1. The Company's 2025 Q2 consolidated financial statements. 2. Proposal to transfer the Company's accounts receivable from subsidiary D-LINK (EUROPE) overdue for more than 3 months to loans of funds. 3. Proposal to add and remove authorized trading personnel for derivatives. 4. Proposal for amendment to the "Information Security Management Policy" and adjustment of the information security organizational chart.	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.

2025.11.12	3-14	<p>[ Reports ]</p> <ol style="list-style-type: none"> <li>1. 2025Q3 status of loans of funds.</li> <li>2. 2025Q3 status of endorsements/guarantees.</li> <li>3. 2025Q3 status of derivatives transactions.</li> <li>4. 2025Q3 implementation of the audit plan.</li> <li>5. 2025 status of risk management and operation.</li> <li>6. 2025 status of ethical corporate management.</li> </ol>	No opinion; reported to the Board of Directors.
		<p>[ Discussions ]</p> <ol style="list-style-type: none"> <li>1. Proposal for the Company's 2026 annual audit plan.</li> <li>2. The Company's 2025 Q3 consolidated financial statements.</li> <li>3. Proposal to report that the Company's accounts receivable from subsidiary D-LINK (EUROPE) overdue for more than 3 months are not of a lending nature.</li> <li>4. Proposal to capitalize accounts receivable from subsidiary D-LINK (EUROPE).</li> <li>5. Proposal for the Company's 2026 estimated transaction amount for purchasing and selling goods, performing labor services or technical services to related parties exceeds the upper limit.</li> <li>6. Proposal for amendment to the "Whistleblowing System Implementation Regulations".</li> <li>7. Ratification of the appointment of the financial officer.</li> </ol>	All Independent Directors agreed to pass it without any opinion and submitted to the Board of Directors for resolutions.