

Functions of the Committee:

The functions of the Committee of the Company are to professionally and objectively evaluate the policies and systems for compensation of the directors, supervisors, and managerial officers of this Company, and submit recommendations to the board of directors for its reference in decision making. The Meeting should be held at least twice a year periodically.

The Committee shall exercise the care of a good administrator to faithfully perform the following duties and present its recommendations to the board of directors for discussion.

1. Establishing and periodically reviewing the performance assessment standards, annual and long-term performance goals, and the policies, systems, standards, and structure for the compensation of the directors, supervisors, and managerial officers of this Corporation.
2. Periodically reviewing and establishing standards for remuneration of the board directors and management.

The Committee shall perform the duties in accordance with the following principles:

1. Performance assessments and compensation levels of directors, supervisors, and managerial officers shall take into account the general pay levels in the industry, individual performance assessment results, the extent of goal achievement of business operation, also the reasonableness of the correlation between the individual's performance and this Company's operational performance and future risk exposure.
2. There shall be no incentive for the directors or managerial officers to pursue compensation by engaging in activities that exceed the tolerable risk level of this Company.
3. For directors and senior managerial officers, the percentage of remuneration to be distributed based on their short-term performance and the time for payment of any variable compensation shall be decided with regard to the characteristics of the industry and the nature of this Company's business.

Attendance of Members at Remuneration Committee Meetings in 2023

There are 3 members in the Remuneration Committee. A total of 3 Terms of Duty of the 5th year: 2023/5/24 to 2026/5/23. Up to the most recent, the Remuneration Committee Meetings have been held for 4 times. Remuneration Committee meetings (A) were held in the previous period. The attendance record of the Remuneration Committee members was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) [B / A]	Remarks
Convener	Gene-Tzn Chen,	4	0	100	
Committee Member	Sing-San Pai,	4	0	100	
Committee Member	Hornng-Chi Chen	4	0	100	
Other mentionable items:					
1. Discussions for proposals and the results					
(1) Date of Remuneration Committee Meetings – January 17, 2023. Year 4, the 9th					

Meeting

Discussion:

- The performance evaluation of the company's board of directors 2022 has been completed.
- The distribution of employee remuneration and directors' remuneration 2022
- Review distribution proposal for the company's 2022 year-end bonuses for management

(2) Date of Remuneration Committee Meetings – August 9, 2023. Year 5, the 2nd Meeting

Discussion:

- Review the director's remuneration allotment 2022

(3) Date of Remuneration Committee Meetings – November 8, 2023. Year 5, the 3rd Meeting

Discussion:

- Review mid-term bonus for management and the employees' remuneration 2022.
- The Proposal of Pay Raise for the Management of 2023.

➤ **The discussions above are all approved by all the presented board members.**

2. If the board of directors declines to adopt or modifies a recommendation of the remuneration committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the remuneration committee's opinion (eg., the remuneration passed by the Board of Directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified): None.

3. Resolutions of the remuneration committee objected to by members or subject to a qualified opinion and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: None.