

Operation of the Audit Committee

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The Audit Committee consists of 3 independent directors. The mission of the Audit Committee is to assist the Board of Directors in performing its duty to oversee the accounting, audit, and financial reporting processes in the Company and the quality and integrity of its audits to improve corporate governance efficiency and to discuss the company's major financial and business issues with CPA and auditor.

In 2021, the Audit Committee convened 10 meetings, and the focus of work is as follows:

1. Financial statement audits and financial forecast.
2. Evaluation for reviewing the effectiveness of the internal control system.
3. Audit plans.
4. Loans of funds, endorsements, or provision of guarantees of a material nature.
5. Significant asset acquisition transaction.
6. Matters involving conflicts of interest.
7. Offering, issuance, or private placement of equity-type securities
8. Appointment of a certified accountant.
9. Amendment to the Audit Committee Charter.
10. Amendment to Procedures for Acquisition or Disposal of Assets.
11. Amendment to the Internal Control System.
12. The fairness and reasonableness of the merger plan and transaction.
13. The appointment or discharge of a financial, accounting, or internal auditing officer.

Major Resolutions of the Audit Committee in 2021

Term and date	Agenda	Audit Committee's resolutions	Audit Committee members' opinions	The Company's handling of the opinions of the Audit Committee
10 th meeting of 1 st committee January 5, 2021	<ol style="list-style-type: none"> 1. Proposal for issuance of Employee Stock Option Certificates of 2021. 2. Proposed appointment of CPA and independence assessment. 3. Proposal to acquire the common stocks of Sino-American Silicon Products Inc. 4. Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from banks. 	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.
11 th meeting of 1 st committee February 25, 2021	<ol style="list-style-type: none"> 1. Proposal to make a donation to the "WT Education Foundation." 2. Proposal for the 2020 Business Report and Financial Statements. 3. Proposal for Summary consolidated financial forecast for the first quarter of 2021. 	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.

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	4. Proposal for the 2020 internal control system effectiveness assessment and internal control system statement. 5. Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from banks. 6. Appointment/dismissal of internal audit officers.			
12 th meeting of 1 st committee March 18, 2021	1. Proposal to provide endorsement guarantees for the subsidiary obtains a credit line from vendors.	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.
13 th meeting of 1 st committee April 16, 2021	1. Proposal for the Distribution of 2020 Earnings. 2. Proposal for the issuance of new restricted stock awards. 3. Proposal for the issuance of new common shares for cash in public offering and/or issuance of new common shares for cash to sponsor issuance of GDRs. 4. Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from banks.	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.
14 th meeting of 1 st committee April 27, 2021	1. Proposal for Consolidated Financial Statements for the first quarter of 2021.	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.
15 th meeting of 1 st committee June 25, 2021	1. Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from banks.	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.
16 th meeting of 1 st committee July 12, 2021	1. Proposal for CPA change. 2. Proposal to continue providing joint guarantee for the subsidiary obtains credit line from banks.	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.

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17 th meeting of 1 st committee August 6, 2021	<ol style="list-style-type: none"> 1. Proposal for Consolidated Financial Statements for the second quarter of 2021. 2. Proposal for Summary consolidated financial forecast for the third quarter of 2021. 3. Proposal for amendment to the "Internal control systems". 4. Proposal to continue providing joint guarantee for the subsidiary obtains credit line from banks. 	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.
18 th meeting of 1 st committee November 5, 2021	<ol style="list-style-type: none"> 1. Proposal for Consolidated Financial Statements for the third quarter of 2021. 2. Proposal for Summary consolidated financial forecast for the fourth quarter of 2021. 3. Proposal for the 2022 audit plan. 4. Proposal to provide associated guarantees for the subsidiary obtains credit line from banks. 5. Proposal to continue providing joint guarantee for the subsidiary obtains credit line from banks or vendors. 	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.
19 th meeting of 1 st committee November 23, 2021	<ol style="list-style-type: none"> 1. Proposal for 2nd issuance of Employee Stock Option Certificates of 2021. 	Passed as proposed after the chairperson consulted all attending members.	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.