

Professional Qualifications and Experience, the Focus of Work and Operation of the Audit Committee in 2022

1. Professional qualifications and experience of Independent Directors

Qualifications Independent Director	Professional qualifications and experience
Ding, Kung-Wha	Once held the positions of Chairman of the Financial Supervisory Commission, Chairman of the Taipei Exchange, and Chairman of the Securities & Futures Institute and Taiwan Depository & Clearing Corporation. He possesses expertise related to securities management, finance, tax planning, and corporate governance. Currently teaching in National Chengchi University, National Yang Ming Chiao Tung University, and National Taipei University.
Cheng, Tien-Chong	Once held the positions of President of HP China, President of Texas Instruments Asia Pacific, and Vice President of Foxconn Technology Group. Possesses experience in managing international companies and has been working in the semiconductors industry for over 40 years. He is a professional manager with extensive experience in the electronics industry. Currently serving as a director of electronics company and has invested in the startup movement to cultivate the next generation of professional managers.
Kung, Ju-Chin	Possesses CPA qualification in Taiwan, the United States, and China. An expert in finance and tax planning in Taiwan and China. Once held the positions of President of and CFO of Cite Media Holding Group. Possesses a professional background in accounting and extensive practical experience.

2. The focus of work

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 chief internal auditor.

From 2022 to present, the Audit Committee convened 9 meetings, and the focus of work is as follows:

1. Financial report audits and financial forecast.
2. Evaluation for reviewing the effectiveness of the internal control system.
3. Implementation of 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 of equity-type securities
8. Appointment of a certified accountant.
9. Amendment to Procedures for Acquisition or Disposal of Assets.
10. Amendment to the Internal Control System.

- **Review financial report**

The Board of Directors has submitted the 2021 business report, financial statements, 2021 earnings distribution proposal and 2022 Q1, Q2, Q3 financial report. PricewaterhouseCoopers Taiwan audited the financial statements and issued an audit report. These have been reviewed by the Audit Committee and determined to be correct and accurate as WT Microelectronics' business activities.

- **Evaluation for reviewing the effectiveness of the internal control system.**

All units and subsidiaries of the Company have completed the 2021 self-assessment of the internal control system, which has been reviewed by the internal audit unit. Together with the implementation of the annual audit plan, the audit committee has evaluated the design and implementation of the internal control system. It is effective and has no major defects, and can reasonably ensure the achievement of internal control objectives.

- **Appointment of a certified accountant.**

The Company has established independence evaluation items after referencing Article 47 of the Certified Public Accountant Act on independence, as well as the contents of "Integrity, Objectivity and Independence" in Bulletin No. 10 of the Norm of Professional Ethics for Certified Public Accountant of the Republic of China. According to the assessment by the Audit Committee, the CPAs, Chieh-Ju Hsu and Yung-Chien Hsu, of PricewaterhouseCoopers Taiwan met all the Company's evaluation criteria of independence, and can serve as the Company's CPAs.

3.Operation of the Audit Committee in 2022

Term and date	Agenda	Audit Committee's resolutions	Audit Committee members' opinions	The Company's handling of the opinions of the Audit Committee
20 th meeting of 1 st committee January 6, 2022	<ol style="list-style-type: none"> 1. Proposal for the amendments of the 2nd issuance of 2021 Employee Stock Options Certificates and Subscription Regulations of the Company. 2. Proposal for the 2nd issuance of Employee Stock Option Certificates of 2021 and the list of eligible employees. 3. Proposal for the donation to the "WT Education Foundation" 4. Proposal for changing CPAs. 5. Proposal for the appointment and independence assessment of CPAs. 6. 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.
21 th meeting of 1 st committee February 24, 2022	<ol style="list-style-type: none"> 1. Proposal for the 2021 Business Report and Financial Statements. 2. Proposal for Summary 	Passed as proposed after the chairperson	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all

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	consolidated financial forecast for the first quarter of 2022. 3. Proposal for the issuance of new common shares for cash to sponsor issuance of GDRs. 4. Proposal for the Company's 2021 effectiveness assessment of internal control system and internal control system statement.	consulted all attending members.		present directors.
22 th meeting of 1 st committee April 7, 2022	1. Proposal for the Distribution of 2021 Earnings. 2. Proposal for amendments to the "Procedures for Acquisition or Disposal of Assets". 3. Proposal for the issuance of new restricted stock awards. 4. 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. 5. Proposal for amendment to the "Internal control systems". 6. Proposal to provide joint guarantee for the subsidiaries obtain credit line from banks. 7. 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.
23 th meeting of 1 st committee April 13, 2022	1. Proposal for approval of capital injection in subsidiary, WT Semiconductor Holdings Pte. Ltd. 2. Proposal for acquiring shares of Excelpoint Technology Ltd. with cash via Singapore subsidiary, WT Semiconductor Holdings Pte. Ltd. 3. Proposal to provide 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.
24 th meeting of 1 st committee May 9, 2022	1. Proposal for Consolidated Financial Statements for the first quarter of 2022. 2. Proposal for Summary consolidated financial forecast for the second quarter of 2022.	Passed as proposed after the chairperson consulted all attending	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.

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	3. Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from banks.	members.		
1 st meeting of 2 nd committee August 5, 2022	<ol style="list-style-type: none"> 1. Proposal for Consolidated Financial Statements for the second quarter of 2022. 2. Proposal for Summary consolidated financial forecast for the third quarter of 2022. 3. 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.
2 nd meeting of 2 nd committee October 6, 2022	<ol style="list-style-type: none"> 1. Proposal for acquiring the privately placed common shares of Nichidenbo Corporation. 2. Proposal for acquiring shares of WT Solomon QCE Limited and WT Microelectronics (Hong Kong) Limited from wholly owned subsidiary, Promising Investment Limited, in cash due to group structural adjustment, make them direct wholly owned subsidiary of the Company. 3. Proposal to provide joint guarantee for the subsidiaries obtain credit line from banks. 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.
3 rd meeting of 2 nd committee October 28, 2022	<ol style="list-style-type: none"> 1. Proposal for Consolidated Financial Statements for the third quarter of 2022. 2. Proposal for Summary consolidated financial forecast for the fourth quarter of 2022. 3. Proposal for amendment to the "Internal control systems". 4. Proposal for 2023 audit plan. 5. 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.

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4 th meeting of 2 nd committee December 9, 2022	Proposal to issue the First Unsecured Overseas Convertible Bonds.	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.