

Professional Qualifications and Experience, the Focus of Work and Operation of the Audit Committee in 2023

1. Professional qualifications and experience of Independent Directors

<div>Qualifications</div> <div>Independent Director</div>	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 Taiwan Normal University.
Terry Cheng	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. He once participated in the startup movement to cultivate the next generation of professional managers. He currently serves as the chairman of Aurotek Corporation.
Elaine Kung	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. Currently serves as the CFO of TNL Media Group.
George Chang	He used to be the Director of Citigroup Global Securities and the executive vice president of Yuanta Securities Investment Consulting. He has the macroscopic thinking and professional knowledge of the securities industry and has obtained the CFA certificate. In addition, he also served as the CFO of Egis Technology Inc. in the semiconductor industry and a Director of FocalTech Systems Co., Ltd. Possesses experience in financing and managing in public companies. Currently serves as the CFO of Taiwan Mobile Co., Ltd.

2. The focus of work

The Audit Committee consists of 4 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 2023 to present, the Audit Committee convened 14 meetings, and the focus of work is as follows:

1. Financial report audits and financial forecast.
2. Amendment to the Internal control systems.
3. Evaluation for reviewing the effectiveness of the internal control system.
4. Implementation of audit plans.
5. Loans of funds, endorsements, or provision of guarantees of a material nature.
6. Matters involving conflicts of interest.
7. Offering issuance of equity-type securities
8. Appointment, independence and remuneration of a certified accountant.
9. Fairness and reasonableness of the mergers plans and transactions.
10. Amendment to Procedures for Acquisition or Disposal of Assets.
11. Amendment to Procedures for Lending Funds and Endorsement & Guarantee.
12. Material asset transaction.

- **Review financial report**

The Board of Directors has submitted the 2022 business report, financial statements, 2022 earnings distribution proposal and 2023 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 2022 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 is reference to Article 47 of the "Certified Public Accountant Act" and the "The Norm of Professional Ethics for Certified Public Accountant of the Republic of China No. 10", to formulate independence evaluation items list and referee to Audit Quality Indicators (AQIs). According to the assessment by the Audit Committee, the CPAs, Sheng-Chung Hsu and Chieh-Ju Hsu, of PricewaterhouseCoopers Taiwan met all the Company's evaluation criteria of independence and suitability, and can serve as the Company's CPAs.

3. Operation of the Audit Committee in 2023

Term and date	Agenda	Audit Committee's resolutions	Audit Committee members' opinions	The Company's handling of the opinions of the Audit Committee
5 th meeting of 2 nd committee January 6, 2023	1. Proposal for the donation to the "WT Education Foundation" 2. Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from banks.	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.

Term and date	Agenda	Audit Committee's resolutions	Audit Committee members' opinions	The Company's handling of the opinions of the Audit Committee
		members.		
6 th meeting of 2 nd committee February 13, 2023	Proposal for appointment of Independent Expert.	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.
7 th meeting of 2 nd committee February 23, 2023	<ol style="list-style-type: none"> 1. Proposal for the 2022 Business Report and Financial Statements. 2. Proposal for Summary Consolidated Financial Forecast for the first quarter of 2023. 3. Proposal for the appointment, remuneration, and independence and suitability assessments of CPAs. 4. Proposal for the list of Non-Assurance Services that accounting firms and their affiliates are allowed to provide to the Company and its subsidiaries upon prior approval. 5. Proposal to acquire 100% of shares of its subsidiary, Nuvision Technology Inc. by way of simple share exchange with cash consideration. 6. Proposal for the Company's 2022 effectiveness assessment of internal control system and internal control system statement. 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.
8 th meeting of 2 nd committee April 19, 2023	<ol style="list-style-type: none"> 1. Proposal for the Distribution of 2022 Earnings. 2. Proposal for amendments to the "Procedures for Acquisition or Disposal of Assets". 3. Proposal for amendments to the "Procedures for Lending Funds and Endorsement & 	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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	<p>Guarantee".</p> <p>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.</p> <p>5. Proposal for the issuance of preferred shares.</p> <p>6. Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from banks.</p>			
9 th meeting of 2 nd committee May 4, 2023	<p>1. Proposal for Consolidated Financial Statements for the first quarter of 2023.</p> <p>2. Proposal for Summary Consolidated Financial Forecast for the second quarter of 2023.</p> <p>3. Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from banks.</p>	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.
10 th meeting of 2 nd committee August 2, 2023	<p>1. Proposal for Consolidated Financial Statements for the second quarter of 2023.</p> <p>2. Proposal for Summary Consolidated Financial Forecast for the third quarter of 2023.</p> <p>3. Proposal for amendment to the "Internal Control Systems".</p> <p>4. Proposal for disposal of the common stocks of Sino-American Silicon Products Inc.</p> <p>5. Proposal to providing joint guarantee for the subsidiaries obtain credit line from suppliers or banks.</p> <p>6. Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from banks.</p>	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 2 nd committee August 17, 2023	Proposal to plan to make binding offer for overseas acquisition.	Passed as proposed after the chairperson consulted all	No dissenting or unqualified opinions.	Proposed to the Board of Directors for discussion and approved by all present directors.

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		attending members.		
12 th meeting of 2 nd committee September 14, 2023	Proposal to intend to acquire all the shares of Future Electronics Inc. and sign a formal Share Purchase Agreement.	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 2 nd committee September 20, 2023	Proposal to continue providing joint guarantee for the subsidiaries obtain credit line from suppliers or 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 2 nd committee September 28, 2023	Proposal for the issuance of Common Shares.	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 2 nd committee October 5, 2023	Proposal for Summary Consolidated Financial Forecast for the fourth quarter of 2023.	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 2 nd committee November 2, 2023	1. Proposal for Consolidated Financial Statements for the third quarter of 2023. 2. 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.
17 th meeting of 2 nd committee November 14, 2023	1. Proposal for 2024 audit plan. 2. Proposal for changing CPAs and the independence and suitability assessment of CPAs.	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 2 nd committee November 14,	1. Proposal for the issuance of Common Shares of major subsidiary Morrihan	Passed as proposed after the	No dissenting or unqualified	Proposed to the Board of Directors for discussion and

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2023	International Corp. 2. Proposal that the Board of Director of WT inject capital into major subsidiary Morrihan International Corp.	chairperson consulted all attending members.	opinions.	approved by all present directors.