

## Main Points of Discussion by the Audit Committee

Date	Main Points of Discussion
Feb.24, 2023	<ol style="list-style-type: none"> <li>1. Approved the Company's 2022 consolidated financial statements.</li> <li>2. Approved the Company's 2022 annual business report, and the surplus earnings distribution proposal</li> <li>3. Approved the Company's 2022 Statement of Internal Control System</li> <li>4. Assessment of Independence of Certified Public Accountants</li> <li>5. Approved 2022 and 2023 Certified Public Accountant's audit fees.</li> <li>6. Approved the Company's transfer of surplus earning to capital increase.</li> <li>7. Approved the Company's issuance of guarantee to Citibank for subsidiaries' application of bank loan or foreign exchange quota.</li> <li>8. Approved the Company's offering endorsement/guarantee to the subsidiaries for applying for bank credit line.</li> <li>9. Approved the Company's loan to subsidiary Advantech KR Co., Ltd, with amount limited to NT\$160million.</li> <li>10. Approved the Company's offering endorsement/guarantee to the subsidiary, Yan Xu Green Electricity Co., Ltd, for applying for bank SinoPac credit line, amounting to NT\$526.68Million.</li> <li>11. Approved the Company's issuance of employee stock option and stock granting policy.</li> <li>12. Approved the subsidiary, Advantech Corp's leasing of land for its construction of new plant and office and the its plan to opt for purchase of the land in 2034 with estimated discounted present value of US\$36.4million (around NT\$1,000million) in accordance with the land leasing agreement.</li> <li>13. Approved the subsidiary, Advantech Corp's construction of new plant and office with costs limited to US\$72million (around NT\$2,100million).</li> <li>14. Approved the subsidiary (AiSC)'s investment in a joint venture, Tianying Hehua (Ningbo) Venture Investment Partnership, located in Ningbo Meishan Free Trade Port. The investment amounted to RMB 99million.</li> </ol>
Apr.28, 2023	<ol style="list-style-type: none"> <li>1. Approved the Company's 2023Q1 consolidated financial statements.</li> <li>2. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in 2023Q1.</li> <li>3. Revision of the internal control policy- Information Processing Cycle.</li> </ol>
Aug.01, 2023	<ol style="list-style-type: none"> <li>1. Approved the Company's 2023Q2 consolidated financial statements.</li> <li>2. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in 2023Q2.</li> </ol>

	<ol style="list-style-type: none"> <li>3. Approved the restructuring of the subsidiaries' (Advantech Automation Corp. (HK) Ltd., and Advantech Corporate Investment Ltd), shareholding structure.</li> <li>4. Approved the Company's re-domiciliation of the subsidiary, Advantech Automation Corp. (HK) Ltd.</li> <li>5. Approved the Company's revision of 2023 employee stock option granting policy</li> </ol>
Sept.20. 2023	<ol style="list-style-type: none"> <li>1. Approved the list of stock option granted to non-management level employees.</li> </ol>
Oct. 30, 2023	<ol style="list-style-type: none"> <li>1. Approved the Company's 2023Q3 consolidated financial statements.</li> <li>2. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in the 2023Q3.</li> <li>3. Approved the subsequent ratification of the company's co-development of Hwa Ya area land parcel#9 in Guishan District, Taoyuan City, with AIDC Investment Corp., the corporation (安鳳實業有限公司), and individuals(楊錦成、張喜珍), and the company's agreement with Taoyuan City for changing Type B Industrial Zone as the 5<sup>th</sup> commercial / Manufacturing Zone.</li> <li>4. Approved the Company's plan to purchase Hwa Ya area land parcel#9 from related party, AIDC Investment Corp.</li> <li>5. Approved the Company's construction of Hwa Ya Manufacturing center.</li> <li>6. Approved the Company's revision of delegation of authority ("DOA").</li> <li>7. Approved the Company's plan to sell the land and building located at Donghu area.</li> <li>8. Approved the Company's plan to sell by batches the equity investment in ASUS.</li> <li>9. Approved 2024 internal audit plan.</li> </ol>