

2024 Main Points of Discussion by the Audit Committee

Date	Main Points of Discussion
Feb.02,2024	<ol style="list-style-type: none"> 1. Approved the list of non-management level employees to be granted with stock option.
Feb.26, 2024	<ol style="list-style-type: none"> 1. Approved the Company's 2023 consolidated financial statements. 2. Approved the Company's 2023 annual business report, and the surplus earnings distribution proposal 3. Approved the Company's 2023 Statement of Internal Control System 4. Assessment of Independence and qualifications of Certified Public Accountants. 5. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in 2023Q4 6. Approved the Company's application and renewal of bank credit line in 2024. 7. Approved the Company's loan to the subsidiary, Advantech KR Co., Ltd, with amount limited to NT\$160million. 8. Approved the revision of the internal control policy- Sale and receipt cycle. 9. Approved 2024 project audit plan.
Apr.26, 2024	<ol style="list-style-type: none"> 1. Approved the Company's 2024Q1 consolidated financial statements. 2. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in 2024Q1. 3. Approved the Company's acquisition of Aures Technologies S.A. 4. Approved the revision of Company's "Articles of Incorporation" 5. Approved the revision of Delegation of Authority(DOA) for procurement of raw materials 6. Approved the revision of the "General Principles of Internal Control System" and "Internal Audit Implementation procedures".
Jul.26, 2024	<ol style="list-style-type: none"> 1. Approved the Company's 2024Q2 consolidated financial statements. 2. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in 2024Q2. 3. Approved the Company's disposition of land and building located at Donghu area. 4. Approved the increment of capital expenditure for ANA'S construction of new headquarter.
Oct. 31, 2024	<ol style="list-style-type: none"> 1. Approved the Company's 2024Q3 consolidated financial statements. 2. Status of activities regarding derivative commodities, fund loaning, endorsements/guarantees, and major assets transaction in the 2024Q3. 3. Approved the Company's loan to Aures' 100% owned US subsidiary, Retail Technology Group (RTG), with amount limited to NT\$99million.

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| | <ol style="list-style-type: none">4. Approved the Company's 2nd tier subsidiary, Yanxu Green Power Co., Ltd., to engage with Micro Electricity Co., Ltd to build solar system on rented land.5. Approved the Company's construction of new plant at Nōgata, Fukuoka, Japan.6. Approved the Company's revision of delegation of authority ("DOA").7. Approved the revision of the internal control policy- Procurement cycle8. Approved the revision of the "Audit Committee Charter."9. Approved the revision of the Company's "Acquisition or Disposal of assets procedures."10. Approved the revision of the "Rules of Governing Financial and Business Transactions among Related Parties."11. Approved 2025 internal audit plan. |
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