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- Article 1 This regulation has been established according to Article 3 of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies.
- Article 2 The number committee members, tenure, authority, meeting regulations, and the resources provided by the company when exercising authority shall be according to the provisions of this regulation.
- Article 3 The primary objective of this committee is the supervision of the following items:
1. Adequate expression of company financial report.
 2. The appointment (dismissal), independence, and performance of certified accountants.
 3. Effective implementation of company internal control.
 4. Company compliance toward relevant laws and regulations.
 5. Control of existing or potential risks to the company.
- Article 4 This committee shall be composed of no less than three independent directors, one of which shall be the convener and at least one of which shall possess accounting or finance specialty.
The tenure of this committee's independent director is three years. If the independent director is reelected, the independent director shall be reappointed. If the dismissal of directors result in insufficient number of independent directors as stipulated in the previous section, replacement directors shall be elected at the next shareholders' meeting. If an independent director is dismissed or if there is a vacancy, the company shall convene a provisional shareholders' meeting within 60 days of the vacancy date to elect new directors.
- Article 5 For items where supervisor exercise authority as stipulated by the Securities and Exchange Act, Company Act, and other regulations, and except for the fourth item in Article 14-4 of the Securities and Exchange Act, this committee shall exercise.
Item four of Article 14-4 of the Securities and Exchange Act that involve supervisor behavior or company representation regulations in the Company Act shall be applied to this committee's independent directors.
- Article 6 This committee's authority is as follows:
1. Set or revise internal control system according to Article 14 of the Securities and Exchange Act.
 2. Audit of the effectiveness of internal control systems.
 3. Set or revise acquisition or disposal of assets, engagement in derivative transactions, loans to others, endorsement of others, or provide guarantee for major financial business according to Article 36-1 of the Securities and Exchange Act.
 4. Items that involve directors' own stake relationship.
 5. Major investment or transaction of derivative products.
 6. Major loans to others, endorsement of others for major loans, or providing guarantee for major loans.
 7. Raise, issue, or privately raise equity-type securities.
 8. The appointment, dismissal, and remuneration of certified accountants.

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9. Dismissal of financial, accounting, or internal audit supervisors.

10. Annual and semi-annual financial reports.

11. Other major items regulated by the company or competent authorities.

Proposal for aforementioned items shall be enacted after consent by more than one-half of this committee's members, after which, it shall be submitted to the board of directors for approval.

If matters in item one (except for matter 10) has not passed consent by more than one-half of members of this committee, it must have the consent of two-third of all directors before it is enacted.

All members referred to in this regulation are based on incumbent members.

Convener of this committee shall be the committee's external representative.

Article 7

This company's board of directors shall convene at least once each quarter and the directors shall be notified of the agenda seven days prior to the meeting. In case of emergencies, a meeting can be convened at any time.

Members of this committee shall elect one member to be the convener and meeting chairman. If the convener is on leave or otherwise cannot convene the meeting, the convener shall designate another independent director as a substitute. If the convener has not designated a substitute, the committee's independent directors shall elect a substitute.

This committee can invite this company's relevant department managers, internal audit personnel, accountant, lawyer, or other personnel to attend the meeting and provide necessary information, and be excused when the final discussion and voting are conducted.

When this committee is convened, relevant information shall be prepared and provided to committee members for review at any time.

Article 8

When this committee is convened, the company shall provide a sign in log for attending independent directors to sign in. The log shall be kept for review.

Independent directors of this committee shall personally attend the committee. If an independent director cannot personally attend, the director shall commission another independent director member as a substitute. Independent directors that participate in the meeting via video conferencing shall be viewed as attending the meeting in person.

When a committee member entrust another independent director as a substitute in attending this committee, a power of attorney shall be provided that lists the scope of authorization regarding the meeting agenda.


This committee's resolutions shall have the approval of over one-half of all members before it is enacted. The results of resolutions shall be reported on site and made into records.

If for appropriate reasons this committee cannot convene, resolutions must have the consent of two-third of all board of director members before it can be passed. However, matter 10 in item one of Article 6 shall have an opinion from independent director members on whether they agree or disagree.

The substitute in item two is limited to one person.

Article 9

The meeting items of this committee shall be made into meeting records. Meeting

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records shall truthfully record the following items:

1. Meeting session (or year), time, and location.
2. Name of the chairman.
3. Independent directors' attendance situation, including the name of independent directors who are present and who are absent, and the number of independent directors who are absent.
4. The name and title of persons attending the meeting.
5. Record the name.
6. Report items.
7. Discussion items: the resolution result and method of each motion, summary of opinions voiced by experts, independent director, and other personnel. The names of independent directors who are involved in the interest, the description of the important content of the interest, the reasons for avoidance or non-avoidance, and the avoidance circumstances according to Article 11-1, as well as opposition opinions and reserved opinions
8. Provisional motion: the name of person proposing the motion, the resolution method and results of the motion, The names of independent directors who are involved in the interest, the description of the important content of the interest, the reasons for avoidance or non-avoidance, and the avoidance circumstances according to Article 11-1, statement summary or opposing/reserved opinion from committee's independent director members, experts, or other personnel.
9. Other items that should be recorded.

This committee's sign in log is a part of meeting records and shall be properly kept in the company at all time during the company's existence

Records shall be signed or stamped by the meeting chairman and recorder and be distributed to independent directors within 20 days after the meeting. Meeting records shall be listed as important company files and be adequately stored as long as the company exists.

The report shall be made and distributed in electronic format.


Article 9-1 The company shall sound record or video record the entire process of the audit committee's meeting and keep the recording materials for at least five years. The preservation will be made electronically.

If a lawsuit arises regarding matters related to the resolution of the Audit Committee before the expiration of the recording retention period in the preceding paragraph, the related audio or video recording materials shall be retained until the end of lawsuit.

If a video conference is held for audit committee meeting, the video and audio data of the video conference shall be part of the meeting minutes and shall be properly preserved during the company's existence.

Article 10 This committee's agenda shall be set by the convener while other members can provide motions for this committee to discuss.

Article 11 When the meeting proceedings correlate with a personal interest of any independent director member of the Committee, this committee member shall explain the important contents of the interests. If the interests are harmful to the

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interests of the company, this committee member is forbidden to join the discussion and voting, be present at the discussion and voting venue, and act on behalf of other independent directors to exercise their voting rights.

- Article 12 The company shall be responsible for costs derived from lawyers, accountants, and other professional personnel commissioned by committee resolution to provide audit service or information according to Article 6.
- Article 13 Members of this committee shall be a good administrator, and faithfully fulfill duties set by this organization regulation. This committee is responsible toward the board of directors and shall submit all proposals to the board of directors for resolution.
- Article 14 This committee shall regularly review organization regulation related items and provide these items for the board of directors to revise.
The convener or members of this committee shall be authorized to implement works related to resolutions passed by this committee. Written or oral reports shall be given to this committee during the implementation period, and follow-ups and reports shall be given to this committee in the following meeting.
- Article 15 This Organization Regulation shall be implemented after approval by the board of directors. Same with any revisions and amendments.