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Article 1 (Objective)

To improve on the functions of this company's board of directors and management requirements, the board of directors has established the Dynamic Electronics Co. Remuneration Committee (hereafter called this Committee) based on Article 14-6 of the Securities and Exchange Act. This committee is formed by members that have been approved by board of directors' resolutions. The Dynamic Electronics Co. Remuneration Committee Organization Regulation (hereafter called this Regulation) has been established as a standard for this Committee's authority and responsibilities, and for exercising its authority. The policy in the authority exercising regulations shall be reviewed annually to evaluate if they need to be updated.

Article 2 (Appointment of committee members, number of members, and tenure)

1. Members of this committee member shall conform to the professional qualification and work experience stipulated in Article 5 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter, and shall not have limitations set by Article 6 of the same regulation.

2. Members of this committee shall include company independent directors. Remaining members shall be appointed through board of directors' resolutions. The total number of members cannot be less than three and one independent director shall be elected as the convener and meeting, and act as the external representative of this committee.


3. The tenure of members of this committee is three years, same as the director.

4. If a director has been changed during the tenure as a committee member, the committee member is viewed as being dismissed ahead of time. When a director is elected in the next shareholders' meeting, the new director shall be appointed as a committee member.

5. If a committee member has been dismissed from the board of directors during his/her tenure, then the former director will no longer have committee member qualification. If committee member vacancies reach one-third, a board of director meeting shall be convened within three month of the occurrence of the vacancy to appoint new members.

6. When there is a change in committee member appointment, the company's stock service personnel shall be notified and the change reported on the information reporting website designated by competent authorities within two days of the change.

7. Within three years starting from March 18<sup>th</sup>, 2011, less than one-third of committee members shall be directors, and not appropriate for matter two of item one in Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration

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Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter. However, the director shall not be the convener or meeting director for this committee.

Article 3 (Committee's authority)

Members of this committee shall be a good administrator, and faithfully fulfill the following duties. All committee recommendations shall be submitted to the board of directors for discussion:

1. Regularly review and propose revisions for this regulation.
2. Set and regularly review the annual and long-term performance objectives, remuneration policies, system, standard, and structure of this company's directors and managers.
3. Regularly review the performance achievements and remuneration of this company's directors and managers.

Article 4 Article 4 (Authority exercising principles)


The committee's fulfillment of the aforementioned authority shall be according to the following principles:

1. Ensure that the company's remuneration arrangement conforms to relevant regulations and is sufficient to attract outstanding professionals.
2. The performance evaluation and remuneration of directors and managers shall reference the general standard in the same industry, as well as time invested by the individual, the amount of responsibility, achievement of individual goals, performance in other work positions, remuneration give to others in a similar position, and the achievement of the company's short and long-term business objectives while considering company financial status, evaluation of personal performance and company operating performance, and reasonable future risks.
3. Should not guide directors and managers to engage in behaviors that go beyond the risk appetite of this company in pursuit of remuneration.
4. The short-term performance bonus ratio and change in remuneration payment time for directors and high level managers shall consider industry characteristics and company business characteristics.
5. Members of this committee shall not participate in the discussion and decision of their own individual remuneration.

Article 5 (Manager categories)

The manager referred to in this article includes the following:

1. General manager and equivalent level personnel.

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2. Deputy general manager and equivalent level personnel.
3. Finance Department supervisor.
4. Accounting Department supervisor.
5. Other personnel who manages affairs for the company and has the authority to sign documents.

Article 6 (Remuneration categories)

The remuneration in this article refers to cash remuneration, stock options, bonus shares, retirement benefits, leave compensation, or various other allowances and material rewards. Its categories should be consistent with the director's and manager's remuneration stipulated in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

When director's and manager's remuneration of subsidiary companies must be approved by this company's board of directors as according to the subsidiary company's hierarchy decision regulations, this committee shall make a recommendation and submit the recommendation to the board of directors for discussion.

Article 7 (Audit information)

Costs derived from lawyers, accountants, and other professionals commissioned by committee resolutions to implement authorized audits or provide consultation shall be the responsibility of this company.


Article 8 (Resources provided by the company)

Relevant departments in this company shall provide written data based on committee requests, including:

1. Analysis of operations, remuneration, and bonus status in relevant industries.
2. The company's primary financial indicators and operational objective and strategic objective implementation status.
3. Calculation basis according to company performance for setting company remuneration plan and distribution method.

Article 9 (Meeting regulations)

1. Remuneration committee shall convene at least twice a year and provisional meetings shall be convened depending on need.
2. The agenda for committee meetings shall be set by the convener. Other member can provide motions for the committee to discuss.
3. The company's Management Department supervisor shall act as the committee's meeting business unit supervisor. The supervisor is responsible for providing meeting related data

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and impellent and report on committee resolution and recommendation items.

4. When this committee convenes, the company shall provide a logbook for members to sign in. This logbook shall be archived.
5. The committee meeting is hosted by the convener and the convener shall notify members of the meeting date, location, and agenda via written mail or email seven days prior to the meeting (emergencies are not within this limit). If the convener cannot attend the meeting, the convener shall designate another independent director on the committee to act as a proxy. If the committee does not have any other independent director, the convener shall designate another committee member as a proxy. If the convener has not designated a proxy, committee members shall elect a proxy.
6. Committee meeting can be convened when two-thirds of committee members are present. Each committee member has one vote and meeting resolutions shall be passed when over half of present committee members consent. If no member opposes the resolution when the committee chairman asks for opinion, the resolutions shall be viewed as passed. Its validity shall be the same as decision by vote.
7. If the agenda include items that involve a committee member, the member shall be excused and shall not participate in the resolution process.
8. Resolution results shall be reported on site and made into records.

Article 10 (Committee member leave and delegation)


Members of this committee shall attend meetings in person. If a member cannot personally attend meetings, the member shall entrust another member as a proxy. However, each member can only entrust one member as a proxy. If a member attend meeting via video conferencing, this is viewed as attending meetings in person.

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

Article 11 (Production of meeting records)

Meeting records shall truthfully record the following items:

1. Meeting session (or year), time, and location.
2. Name of the chairman.
3. Committee member attendance situation, including the name of members who are present and who are absent, and the number of members who are absent.
4. The name and title of persons attending the meeting.
5. Record the name.

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6. Report items.

7. Discussion items: the resolution result and method of each motion; committee members' opposition or reserved opinions.

8. Provisional motion: the name of person proposing the motion, the resolution method and results of the motion, statement summary or opposing/reserved opinion from committee member, experts, or other personnel.

9. Other items that should be recorded.

This committee's sign in log is a part of meeting records.

Records shall be signed or stamped by the meeting chairman and recorder and be distributed to members of this committee within 20 days after the meeting. Meeting records shall also be submitted to the board of directors and be listed as important company files that are to be stored for five years. For members attending the meeting via video conferencing, the audio and video data shall be part of the meeting records. The production and distribution of meeting records shall be in electronic form.

If lawsuit regarding committee related items occurs before the storage date for meeting records expire, the record shall be kept until the lawsuit has ended.

#### Article 12 (Implementation of resolution items)

The convener or members of this committee shall be authorized to implement works related to resolutions passed by this committee. Written report shall be submitted to the committee.

If this committee deems it necessary, implementation items shall be tracked and reported on in the next meeting.

#### Article 13 (Revision of organization regulations)

This Regulation shall be reviewed each year to determine whether the scope or procedure needs to be revised based on company operation requirements. This committee shall make recommendations regarding the revision of this Regulation to the board of directors.

#### Article 14 (Supplementary provisions)

For matters not specified in this Regulation, please see Company Act regulations, the regulations of this company, and board of directors' resolutions.

#### Article 15 (Validity of regulations)

This Regulation shall be valid after approval by the board of directors. Same with any revisions and amendments.

#### Article 16 (Edition)

This regulation was established on August 28, 2007.

Revised for the first time on December 23, 2007.

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Revised for the second time on May 26, 2010.

Revised for the third time on October 28, 2011.

Revised for the fourth time on May 3, 2012.

Revised for the fifth time on December 17, 2012.