Organization and Operation of the Remuneration Committee

The Company has established a Remuneration Committee as a functional committee under the Board of Directors to assist the Board in fulfilling its supervisory responsibilities. The Committee has formulated its Organizational Charter, which was approved by resolution of the Board of Directors and implemented accordingly.

I. Remuneration Committee

The Company established the Remuneration Committee in 2011. Committee members are appointed by resolution of the Board of Directors. The Committee shall consist of no fewer than three members, with more than half of the members being independent directors. One independent director shall be elected by all members to serve as the Convener and Chairperson of the Committee.

The primary responsibilities of the Committee are to assist the Board of Directors in reviewing and evaluating the Company's overall remuneration and benefits policies, as well as the performance evaluation and remuneration of directors and managerial officers, and to propose amendments to the Committee's organizational charter as necessary. Matters concerning the Committee's composition, number of members, term of office, authority, and rules of procedure shall be handled in accordance with the Company's "Remuneration Committee Organizational Charter."

II. Duties of the Remuneration Committee

Committee members shall perform their duties with the due care of a good administrator, faithfully exercise the following powers, be accountable to the Board of Directors, and submit their recommendations to the Board for discussion:

1. To formulate and periodically review policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managerial officers.
2. To periodically evaluate and determine the remuneration of directors and

managerial officers, including cash compensation, bonuses, retirement benefits, severance payments, various allowances, and other incentive measures of substantive nature.

III. Disclosure of the Composition and Operation of the Remuneration Committee

(1) Information on Remuneration Committee Members

Position / Identity	Name	Professional Qualifications and Experience	Independence Status	Number of Concurrent Positions as Remuneration Committee Member in Other Public Companies
Independent Director (Convener)	Wang, Guo-Cheng	Please refer to "Profiles of Board Members" in this Annual Report (Pages 10–12)	All members meet the following conditions: 1. Compliance with Article 14-6 of the Securities and Exchange Act and relevant regulations governing the establishment and exercise of authority of remuneration committees. 2. Neither the member (nor persons under others' names), spouse, nor minor children hold shares of the Company. 3. No remuneration received in the past two years for providing business, legal, financial, or accounting services to the Company or its affiliates.	1
Independent Director	Lin, Tien-Fa			N/A
Independent Director	Wang, Wei			N/A

Note 1: During the two years prior to appointment and throughout the term of office, none of the following circumstances shall apply:

1. Being an employee of the Company or its affiliates.

2. Being a director or supervisor of the Company or its affiliates.
3. The individual, spouse, minor children, or persons under others' names holding more than 1% of the Company's issued shares or being among the top ten shareholders.
4. Being a spouse or a relative within the second degree of kinship of the persons listed in (1), or a spouse or a lineal relative within the third degree of kinship of the persons listed in (2) or (3).
5. Being a director, supervisor, or employee of a corporate shareholder holding more than 5% of issued shares, among the top five shareholders, or appointing representatives to serve as directors pursuant to Article 27 of the Company Act.
6. Being a director, supervisor, or employee of another company in which more than half of the board seats or voting shares are controlled by the same person.
7. Being a director, supervisor, or employee of another company or institution in which the Company's chairperson, president, or equivalent position holder also serves or is the spouse thereof.
8. Being a director, supervisor, managerial officer, or shareholder holding more than 5% of shares of a specific company or institution having financial or business dealings with the Company.
9. Being a professional, sole proprietor, partner, director, supervisor, or managerial officer (or their spouse) of an entity providing audit or business, legal, financial, or accounting services to the Company or its affiliates, with cumulative remuneration exceeding NT$500,000 in the past two years. (This restriction does not apply to members serving on the Company's Remuneration Committee.)

(2) Duties of the Remuneration Committee

Committee members shall exercise due care of a good administrator, faithfully perform the following duties, be accountable to the Board of Directors, and submit recommendations for Board discussion:

1. To formulate and periodically review policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managerial officers.
2. To periodically evaluate and determine the remuneration of directors and managerial officers, including cash compensation, bonuses, retirement benefits, severance payments, allowances, and other substantive incentive measures.

(3) Information on the Operation of the Remuneration Committee

1. The Remuneration Committee consists of three members.
2. Term of the current Committee: June 20, 2022 to June 19, 2025. The Committee convened three meetings in 2024. Attendance details are as follows:

Position	Name	Actual Attendance	Attendance by Proxy	Attendance Rate (%)	Remarks
Convener	Wang, Guo-Cheng	3	0	100%	Reappointed on 2022/06/20
Member	Lin, Tien-Fa	3	0	100%	Reappointed on 2022/06/20
Member	Wang, Wei	3	0	100%	Reappointed on 2022/06/20

Other Matters Required to Be Disclosed

1. If the Board of Directors does not adopt or revises the recommendations of the Remuneration Committee, the date of the Board meeting, session number, agenda items, Board resolutions, and the Company's handling of the Committee's recommendations shall be disclosed: None.
2. If any Committee member expresses objections or reservations recorded in meeting minutes or written statements, the date, session number, agenda items, members' opinions, and handling thereof shall be disclosed as follows：

Session / Date	Agenda Items and Follow-up Actions	Resolutions	Company's Handling of the Remuneration Committee's Recommendations

5th Term – 6th Meeting March 13, 2024	1. Review of the 2023 performance valuation of directors and managerial officers. 2. Review of directors' remuneration and employee bonus appropriation plan. 3. Review of the remuneration structure for senior executives.	1. All attending members raised no objections; approved as proposed. 2. All attending members raised no objections; approved as proposed and subsequently submitted to the Audit Committee, the Board of Directors, and the Shareholders' Meeting for deliberation. 3. All attending members raised no objections; approved as proposed.	Submitted to the Board of Directors and approved by all attending directors.
5th Term – 7th Meeting August 15, 2024	1. Distribution plan for 2023 employee bonuses. 2. Explanation and planning of annual salary adjustments.	1. All attending members raised no objections; approved as proposed. 2. All attending members raised no objections; approved as proposed.	Handled in accordance with the approved resolutions and served as the basis for subsequent policy implementation.
5th Term – 8th Meeting November 11, 2024	1. eview of year-end bonuses for 2024 and the remuneration structure for senior executives. 2. Review of the remuneration structure for the newly appointed President. 3. Review of the 2025 work plan of the Remuneration Committee.	1. All attending members raised no objections; approved as proposed. 2. All attending members raised no objections; approved as proposed and subsequently submitted to the Board of Directors for deliberation. 3. All attending members raised no objections; approved as proposed.	Handled in accordance with the approved resolutions and served as the basis for subsequent policy implementation.