

Operations and Major resolutions of the Remuneration Committee and Audit Committee in 2025

1. Remuneration Committee

- (1) The company's remuneration committee consists of 3 people, composed of all independent directors. New elected Independent Directors are Mr. Y.J. Ding, Mr. Y.L. Su and Ms. J.C. Hsieh.
- (2) Period of the term : 06-27-23 to 06-26-26. There are 2 meetings in 2025. The attendance of Committee for the 2 meetings:

Title	Name	Number of times to attend (A)	Actual attendance (B)	By Proxy	attendance (%) (B/A)
convener /Ind. Director	Y.J. Ding	2	2	0	100%
member/ Ind. Director	Y.L. Su	2	2	0	100%
member/ Ind. Director	J.C. Hsieh	2	2	0	100%
Summary		6	6	0	0

To review salary and remuneration periodically

The function of the company's remuneration committee is to evaluate the salary and remuneration policies and systems of the company's directors, supervisors and managers with a professional and objective status. It meets at least three times a year, and may hold meetings at any time as needed to propose to the board of directors Suggestions for reference in decision-making.

1. The power of the company's remuneration committee

- (1) Regularly review the company's remuneration rule and propose amendments.
- (2) Formulate and regularly review the company's directors, supervisors and managers' performance and remuneration policies, systems, standards and structures.
- (3) Regularly evaluate the remuneration of the company's directors, supervisors and managers.

2. Once the remuneration committee performs its functions, it shall be based on the following standards

- (1) Salary management should conform to the company's salary philosophy.
- (2) The performance evaluation and remuneration of directors, supervisors and managers should refer to the usual level of payment in the industry, and consider the reasonableness of the relationship between personal performance and the company's operating performance and future risks.
- (3) Directors and managers should not be guided to engage in behaviors that exceed the risk appetite of the company in pursuit of remuneration.
- (4) The ratio of the short-term performance of directors and senior managers and the payment time

of part of the variable salary payment should be determined in consideration of the characteristics of the industry and the nature of the company's business.

- (5) The members of this committee shall not participate in discussion and voting on their personal salary and remuneration decisions.

The major resolution of the Remuneration Committee in current year (2025)

Board of Director	the Remuneration Committee	Issue	Resolution	Follow up
12 th meeting of 9 th Term (2025.03.11)	4 th meeting of 5 th Term (2025.03.11)	Review the company's 2024 annual employee compensation and the compensation and distribution of directors.	The proposal was approved after consultation with all the members present and submitted to the board of directors.	Sent to Board of Directors and approved by all directors presented.
16 th meeting of 9 th Term (2025.12.22)	5 th meeting of 5 th Term (2025.12.22)	Review the 2025 manager's year-end bonus.	The proposal was approved by whole committee and submit to BOD.	Sent to Board of Directors and approved by all directors presented.

2. The operation of the audit committee

Audit committee attendance

- The audit committee, comprising 3 independent directors, consists of Mr. Y.J. Ding, Mr. Y.L. Su, and Ms. J.C. Hsieh, who are newly appointed to the 2nd term.
- The current members' term of office is from June 27, 2023, to June 26, 2026. Throughout 2025, the audit committee conducted a total of 6 meetings. Here are the qualifications and attendance of each member:

Title	Name	Number of times to attend (A)	Actual attendance (B)	By Proxy	attendance (%) (B/A)
Convener/ Ind. Director	Y.J. Ding	6	6	0	100%
member/ Ind. Director	Y.L. Su	6	6	0	100%
member/ Ind. Director	J.C. Hsieh	6	6	0	100%
Summary		18	18	0	100%

Other matters for records:

- A. In case the operation of the audit committee is under any of the following circumstances, the date and term of the board of directors, the content of the proposal, the resolution of the audit committee and the company's follow up of the audit committee's opinions should be stated:
- Matters listed in Article 14-5 of the Securities and Exchange Act.
 - Except for the previous matters, other matters that have not been approved by the Audit Committee and approved by more than two-thirds of all directors.

B. The implementation of independent directors' avoidance of interested proposals shall state the names of independent directors, the content of the proposals, the reasons for the avoidance of interests and the voting conditions: none

C. The communication between independent directors and internal audit supervisors and accountants (should include matters, methods and resolutions of communication on the company's financial and business conditions)

2.3.2.2 Operation of the Audit Committee:

Board of Directors	Audit Committee	Proposal and processing	Matters listed in 14-5 of the Securities and Exchange Act	Resolutions that have not been approved by the Audit Committee but approved by more than 2/3 of all directors
the 11 th meeting of the 9 th term (2025.1.15)	the 10 th meeting of the 2 nd term (2025.1.15)	1. Approval of new capital loans to related parties Ablerex Latam Corporation for December 2024.	V	None
		Audit Committee resolution (2025.1.15):		
		Proposal 1 was approved by all the directors present at the Audit Committee.		
		Follows up for Audit Committee resolutions: Proposal 1 was approved by all the directors present at the board of directors.		
the 12 th meeting of the 9 th term (2025.3.11)	the 11 th meeting of the 2 nd term (2025.3.11)	1. Acknowledge the Consolidated report and Business report for 2024	V	None
		2. Approved the assessment of the independence of the auditors.	V	None
		3. Approved the declaration of internal control system of Year 2024.	V	None
		4. Approval of new capital loans to related parties Ablerex Latam Corporation & Ablerex Electronics Italy Srl respectively for February 2025.	V	None
		5. Approved the case of Endorsement guarantee.	V	None
		Audit Committee resolution (2025.3.11): Proposals 1, 2, 3, 4 and 5 were approved by all the directors present at the Audit Committee.		
		Follows up for Audit Committee resolutions: Proposals 1, 2, 3, 4 and 5 were approved by all the directors present at the board of directors.		
the 13 th meeting of the 9 th term (2025.5.5)	the 12 th meeting of the 2 nd term (2025.5.5)	1. Q1 Consolidated report for 2025	V	None
		2. Approval of new capital loans to related parties Ablerex Latam Corporation & Ablerex Electronics Italy Srl respectively for Mar. & April, 2025.	V	None
		Resolution of the Audit Committee (2025.5.5): Proposals 1 and 2 were approved by all the directors present at the Audit Committee.		
		Follows up for Audit Committee resolutions: Proposals 1 and 2 were approved by all the directors present at the board of directors.		

Board of Directors	Audit Committee	Proposal and processing	Matters listed in 14-5 of the Securities and Exchange Act	Resolutions that have not been approved by the Audit Committee but approved by more than 2/3 of all directors
the 14 th meeting of the 9 th term (2025.8.4)	the 13 th meeting of the 2 nd term (2025.8.4)	1. Acknowledged the Q2 consolidated financial statements of Year 2025.	V	None
		2. Approved the amendment to the Internal control system "remuneralation cycle" .	V	None
		3. Approval of new capital loans to related partie Ablerex Latam Corporation & Ablerex Electronics Italy Srl respectively for May to July, 2025.	V	None
		4. Approved the case of Endorsement guarantee.	V	None
		Audit Committee resolution (2025.8.4): Proposals 1, 2, 3 and 4 were approved by all the directors present at the Audit Committee.		
		Follows up for Audit Committee resolutions: Proposals 1, 2, 3 and 4 were approved by all the directors present at the board of directors.		
the 15 th meeting of the 9 th term (2025.11.3)	the 14 th meeting of the 2 nd term (2025.11.3)	1. Acknowledged the Q3 consolidated financial statements of Year 2025.	V	None
		2. Approval of new capital loans to related partie Ablerex Latam Corporation & Ablerex Electronics Italy Srl respectively for Aug to Oct., 2025.		
		3. Discussed and approved the Annual audit plan for year 2026.	V	None
		Resolution of the Audit Committee (2025.11.3): Proposals 1, 2 and 3 were approved by all the directors present at the Audit Committee.		
		Follows up for Audit Committee resolutions: Proposals 1, 2 and 3 were passed by all the directors present at the board of directors.		
the 16 th meeting of the 9 th term (2025.12.22)	the 15 th meeting of the 2 st term (2025.12.22)	1. Approved the amendment to the Internal control system "remuneralation cycle" .	V	None
		2. Approved of new capital loans to related parties, Ablerex Latam Corporation and Ablerex Electronics Italy Srl respectively for Dec, 2025.		
		Resolution of the Audit Committee (2025.12.22): Proposals 1 and 2has been approved by all the directors present at the Audit Committee.		
		Follows up for Audit Committee resolutions: Proposals 1 and 2 has been approved by all the directors present at the board of directors.		