

**AblereX Electronics Co., Ltd.****Symposium between Independent Directors and Accountants**

Meeting time: 09:15 AM March 21, 2023 (Tuesday)

Meeting location: Conference room 1

Attendees :

Independent Director : Y.J. Ding, S.G. Wang and Y.L. Su

PwC Accounting Firm: Accountant S.K. Lin, Manager W.Y. Zhong

Meeting Minute:

Proposal	Description	Result
1. Verification methods and scope	(1) The entrusted inspection project (2) Situations where the scope of inspection is limited (3) The overall materiality level of the financial statements in this review	Noted
2. Inspection and findings	(1) Verification report (2) Key verification matters (3) Major adjustments and unadjusted entries	Noted
3. Other communication matters	(1) Confirmation of the integrity of the information of all relevant parties in this period (2) Incidents of fraud and failure to comply with laws and regulations (3) Significant post-period events (4) Matters that are inconsistent with the management's opinions (5) Customer Statement (6) Progress of self-prepared financial report	Noted
4. Accountant independence	The appointment team and other professionals of the firm have complied with the relevant independence provisions of Bulletin No. 10 of the Professional Ethics for Accountants of the Republic of China and have not violated relevant provisions that would affect the independence of the firm.	Noted
5. Important legal updates	(1) Updates to securities control laws	Noted

	<ul style="list-style-type: none"><li>(2) Interpretation of securities laws and regulations</li><li>(3) Key points in the revision of the standards for the preparation of financial reports for securities issuers</li><li>(4) Corporate governance implementation matters in 2012</li><li>(5) 2012 Corporate Governance Evaluation Indicators</li></ul>	
6. Others	<ul style="list-style-type: none"><li>(1) IESBA Code revision-Related provisions for non-certified services</li><li>(2) Audit Quality Index (AQI)</li></ul>	Noted